

## **F&R.2.5 PURCHASING POLICY**

**Council Policy:** Disclaimers (where appropriate) shall be used when providing advice or information to either the public or other statutory bodies.

**Objective:**

- To provide compliance with the Local Government Act 1995; the Local Government Act (Functions and General) Regulations 1996 (as amended in March 2007); State Records Act 2000 (WA) and associated records management practices and procedures of the Shire of Mt Marshall; relevant legislation, regulations and requirements consistent with the Shire of Mt Marshall's policies and Code of Conduct.
- To deliver a best practice approach and procedures to internal purchasing for the Shire of Mt Marshall.
- To ensure efficiency and consistency for all purchasing activities that integrates within all the Local Government operational areas.
- To ensure openness, transparency, fairness and equity through the purchasing process to all potential suppliers.

### **1.1. WHY DO WE NEED A PURCHASING POLICY?**

The Shire of Mt Marshall is committed to setting up efficient, effective, transparent, economical and sustainable procedures in all purchasing activities. This policy:

- Provides the Shire of Mt Marshall with a more effective way of purchasing goods and services.
- Ensures that purchasing transactions are carried out in a fair and equitable manner.
- Strengthens integrity and confidence in the purchasing system.
- Ensures that the Shire of Mt Marshall receives value for money in its purchasing.
- Ensures that the Shire of Mt Marshall considers the environmental impact of the procurement process across the life cycle of goods and services.
- Ensures the Shire of Mt Marshall is compliant with all regulatory obligations.
- Promotes effective governance and definition of roles and responsibilities.
- Uphold respect from the public and industry for the Local Government's purchasing practices that withstands probity.

**Operational Guidelines:**

### **1.2. ETHICS & INTEGRITY**

All officers and employees of the Local Government shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Local Government.

Levels of expenditure restrictions imposed upon individual staff with sub-delegated purchasing authority are to be at the discretion of the Chief Executive Officer.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Local Government policies and code of conduct;
- purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Local Government by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

### **1.3. VALUE FOR MONEY**

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Local Government. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- all relevant whole-of-life costs and benefits whole of life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;
- financial viability and capacity to supply without risk of default. (Competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);

- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.

Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

#### **1.4. SUSTAINABLE PROCUREMENT**

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing products and services.

The Shire of Mt Marshall is committed to sustainable procurement and where appropriate shall endeavour to design Requests for Quotations and Tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts and who embrace Corporate Social Responsibility.

Sustainable considerations must be balanced against value for money outcomes in accordance with the Local Government's sustainability objectives.

Practically, sustainable procurement means the Local Government shall endeavour at all times to identify and procure products and services that:

- Have been determined as necessary;
- Demonstrate environmental best practice in energy efficiency / and or consumption which can be demonstrated through suitable rating systems and eco-labelling.
- Demonstrate environmental best practice in water efficiency.
- Are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;
- Products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.
- For motor vehicles – select vehicles featuring the highest fuel efficiency available, based on vehicle type and within the designated price range;
- For new buildings and refurbishments – where available use renewable energy and technologies.

## 1.5. PURCHASING THRESHOLDS

Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:-

Amount of Purchase	Model Policy
Up to \$2,000	Direct purchase from suppliers requiring only one verbal quotation.
\$2,001 - \$5,000	Obtain at least one written quotation or estimate (as appropriate)
\$5,001 - \$30,000	Obtain at least two written quotations if possible (see Note 1)
\$30,001 - \$149,999	Obtain at least three written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations). See Note 1
\$150,000 and above	Conduct a public tender process.

Where it is considered beneficial, tenders may be called in lieu of seeking quotations for purchases under the \$150,000 threshold (excluding GST). If a decision is made to seek public tenders for Contracts of less than \$150,000, a Request for Tender process that entails all the procedures for tendering outlined in this policy must be followed in full.

*Note 1: If it is not possible to get the required number of written quotations, a supplier's written "decline to quote" will be sufficient.*

## EXEMPTIONS

1. Freight: All freight is exempt from seeking quotations but where possible attain the best price for the required freight service.
2. Renewals: Existing annual subscriptions and renewals
3. LGIS: Insurance renewals
4. WALGA: Annual subscriptions
5. Some Local Purchasing:
  - a. Newspapers, books & periodicals – Those purchased locally for in-house provision and for the library are exempt from seeking quotations.
  - b. Catering of Food – catering from local suppliers for in-house meetings (not external events) are exempt from quotation (but purchases should be alternated between local suppliers where possible/appropriate).
  - c. Catering of Alcoholic and Non-Alcoholic Drinks: this includes milk and water from local suppliers for in-house provision.

### 1.5.1. Up to \$2,000

Where the value of procurement of goods or services does not exceed \$2,000, purchase on the basis of at least one verbal quotations is permitted. However it is recommended to use professional

discretion and occasionally undertake market testing with a greater number or more formal forms of quotation to ensure best value is maintained.

This purchasing method is suitable where the purchase is relatively small and low risk.

When purchasing small items from a local store the price shown as the sale price is acceptable as a 'verbal quote'.

Record keeping requirements must be maintained in accordance with record keeping policies, although it is acknowledged that when purchasing a small item from a local store the receipt will be sufficient record.

#### **1.5.2. \$2,001 to \$5,000**

This category is for the procurement of goods or services where the value of such procurement ranges between \$2,001 and \$5,000.

At least 1 written quotation is required. Where this is not practical, e.g. due to limited suppliers, it must be noted through records relating to the process.

The general principles for obtaining written quotations are:

- An appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion.
- The request for written quotation should include as a minimum:
  - Written Specification
  - Selection Criteria to be applied
  - Price Schedule
  - Conditions of responding
  - Validity period of offer
- Invitations to quote (if more than one is being sought) should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
- Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
- Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.
- Respondents should be advised in writing as soon as possible after the final determination is made and approved.

The Local Government Purchasing and Tender Guide produced by the Western Australian Local Government Association (WALGA) should be consulted for further details and guidance.

### **1.5.3. \$5,001 to \$30,000**

For the procurement of goods or services where the value exceeds \$5,000 but is less than \$30,000, it is required to obtain at least two written quotes (commonly a sufficient number of quotes would be sought according to the type and nature of purchase).

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

**NOTES:** The general principles relating to written quotations are;

- An appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion.
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### **1.5.4. \$30,000 to \$149,999**

For the procurement of goods or services where the value exceeds \$40,000 but is less than \$149,999, it is required to obtain at least three written quotations containing price and a sufficient amount of information relating to the specification of goods and services being purchased.

The Local Government Purchasing and Tender Guide has a series of forms including a Request for Quotation Template which can assist with recording details. Record keeping requirements must be maintained in accordance with record keeping policies.

For this procurement range, the selection should not be based on price alone, and it is strongly recommended to consider some of the qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology,

maintenance requirements, organisation's capability, previous relevant experience and any other relevant factors as part of the assessment of the quote.

## **1.6. REGULATORY COMPLIANCE**

### **1.6.1. Tender Exemption**

In the following instances public tenders or quotation procedures are not required (regardless of the value of expenditure):

- An emergency situation as defined by the Local Government Act 1995;
- The purchase is under a contract of WALGA (Preferred Supplier Arrangements), Department of Treasury and Finance (permitted Common Use Arrangements), Regional Council, or another Local Government;
- The purchase is under auction which has been authorised by Council;
- The contract is for petrol, oil, or other liquid or gas used for internal combustion engines;
- Any of the other exclusions under Regulation 11 of the Functions and General Regulations apply.

### **1.6.2. Sole Source of Supply (Monopoly Suppliers)**

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

**Note:** The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

### **1.6.3. Anti-Avoidance**

The Local Government shall not enter two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of \$150,000, thereby avoiding the need to publicly tender.

### **1.6.4. Tender Criteria**

The Local Government shall, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.

The evaluation panel shall be established prior to the advertising of a tender and include a mix of skills and experience relevant to the nature of the purchase.

For Requests with a total estimated (Ex GST) price of:

- Between \$40,000 and \$149,999, the panel must contain a minimum of 2 members; and
- \$150,000 and above, the panel must contain a minimum of 3 members.

#### **1.6.5. Advertising Tenders**

Tenders are to be advertised in a state wide publication e.g. "The West Australian" newspaper, Local Government Tenders section, preferably on a Wednesday or Saturday.

The tender must remain open for at least 14 days after the date the tender is advertised. Care must be taken to ensure that 14 full days are provided as a minimum.

The notice must include;

- a brief description of the goods or services required;
- information as to where and how tenders may be submitted;
- the date and time after which tenders cannot be submitted; and
- particulars identifying a person from whom more detailed information as to tendering may be obtained.

A reference to detailed information includes a reference to:

- such information as the local government decides should be disclosed to those interested in submitting a tender;
- detailed specifications of the goods or services required;
- the criteria for deciding which tender should be accepted;
- whether or not the local government has decided to submit a tender; and
- whether or not the CEO has decided to allow tenders to be submitted by facsimile or other electronic means, and if so, how tenders may so be submitted,
- After a notice has been given under subregulation (1) or (2), a local government may vary the information referred to in subregulation

(3) by taking reasonable steps to give each person who has sought copies of the tender documents or each acceptable tenderer, as the case may be, notice of the variation.



#### **1.6.6. Issuing Tender Documentation**

Tenders will not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation.

This is essential as if clarifications, addendums or further communication is required prior to the close of tenders, all potential tenderers must have equal access to this information in order for the Local Government not to compromise its duty to be fair.

#### **1.6.7. Tender Deadline**

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

#### **1.6.8. Opening of Tenders**

No tenders are to be removed from the tender box, or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Council Officer. The details of all tenders received and opened shall be recorded in the Tenders Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as commercial-in-confidence to the Local Government. Members of the public are entitled to be present.

The Tenderer's Offer form, Price Schedule and other appropriate pages from each tender shall be date stamped and initialed by at least two Local Government Officers present at the opening of tenders.

#### **1.6.9. No Tenders Received**

Where the Local Government has invited tenders, however no compliant submissions have been received, direct purchases can be arranged on the basis of the following:

- a sufficient number of quotations are obtained;
- the process follows the guidelines for seeking quotations between \$40,000 & \$149,999 (listed above);
- the specification for goods and/or services remains unchanged;
- purchasing is arranged within 6 months of the closing date of the lapsed tender.

#### **1.6.10. Tender Evaluation**

Tenders that have not been rejected shall be assessed by the Local Government by means of a written evaluation against the pre-determined

criteria. The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

#### **1.6.11. Addendum to Tender**

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Local Government may vary the initial information by taking reasonable steps to give each person who has sought copies of the tender documents notice of the variation.

#### **1.6.12. Minor Variation**

If after the tender has been publicly advertised and a successful tenderer has been chosen but before the Local Government and tenderer have entered into a Contract, a minor variation may be made by the Local Government.

A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

#### **1.6.13. Notification of Outcome**

Each tenderer shall be notified of the outcome of the tender following Council resolution. Notification shall include:

- The name of the successful tenderer
- The total value of consideration of the winning offer

The details and total value of consideration for the winning offer must also be entered into the Tenders Register at the conclusion of the tender process.

#### **1.6.14. Records Management**

All records associated with the tender process or a direct purchase process must be recorded and retained. For a tender process this includes:

- Tender documentation;
- Internal documentation;
- Evaluation documentation;
- Enquiry and response documentation;
- Notification and award documentation.

For a direct purchasing process this includes:

- Quotation documentation;
- Internal documentation;
- Order forms and requisitions.

Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Local Government's internal records management policy.

## **1.7 PURCHASING FROM WA DISABILITY ENTERPRISES**

Pursuant to State Government policy, Local Governments are encouraged to invite relevant WA Disability Enterprises to respond to a Request for Quotation or Tender for goods or services. Determining the purchasing process to be followed is based on the actual or expected value of each purchase by the Local Government as outlined above. There are seven (7) Disability Enterprises registered in Western Australia. A complete list of approved organisations is available from the following website: [www.wade.org.au](http://www.wade.org.au)

**Date Resolved:**

**Amendment:**



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- Are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;
- Products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.
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#### **1.6.5. Advertising Tenders**

Tenders are to be advertised in a state wide publication e.g. "The West Australian" newspaper, Local Government Tenders section, preferably on a Wednesday or Saturday.

The tender must remain open for at least 14 days after the date the tender is advertised. Care must be taken to ensure that 14 full days are provided as a minimum.

The notice must include;

- a brief description of the goods or services required;
- information as to where and how tenders may be submitted;
- the date and time after which tenders cannot be submitted; and
- particulars identifying a person from whom more detailed information as to tendering may be obtained.

A reference to detailed information includes a reference to:

- such information as the local government decides should be disclosed to those interested in submitting a tender;
- detailed specifications of the goods or services required;
- the criteria for deciding which tender should be accepted;
- whether or not the local government has decided to submit a tender; and
- whether or not the CEO has decided to allow tenders to be submitted by facsimile or other electronic means, and if so, how tenders may so be submitted,

After a notice has been given under subregulation (1) or (2), a local government may vary the information referred to in subregulation (3) by taking reasonable steps to give each person who has sought copies of the tender documents or each acceptable tenderer, as the case may be, notice of the variation.

#### **1.6.6. Issuing Tender Documentation**

Tenders will not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation.

This is essential as if clarifications, addendums or further communication is required prior to the close of tenders, all potential tenderers must have equal access to this information in order for the Local Government not to compromise its duty to be fair.

#### **1.6.7. Tender Deadline**

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

#### **1.6.8. Opening of Tenders**

No tenders are to be removed from the tender box, or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Council Officer. The details of all tenders received and opened shall be recorded in the Tenders Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as commercial-in-confidence to the Local Government. Members of the public are entitled to be present.

The Tenderer's Offer form, Price Schedule and other appropriate pages from each tender shall be date stamped and initialed by at least two Local Government Officers present at the opening of tenders.

#### **1.6.9. No Tenders Received**

Where the Local Government has invited tenders, however no compliant submissions have been received, direct purchases can be arranged on the basis of the following:

- a sufficient number of quotations are obtained;
- the process follows the guidelines for seeking quotations between \$40,000 & \$149,999 (listed above);
- the specification for goods and/or services remains unchanged;
- purchasing is arranged within 6 months of the closing date of the lapsed tender.

#### **1.6.10. Tender Evaluation**

Tenders that have not been rejected shall be assessed by the Local Government by means of a written evaluation against the pre-determined criteria. The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

#### **1.6.11. Addendum to Tender**

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Local Government may vary the initial information by taking reasonable steps to give each person who has sought copies of the tender

documents notice of the variation.

#### **1.6.12. Minor Variation**

If after the tender has been publicly advertised and a successful tenderer has been chosen but before the Local Government and tenderer have entered into a Contract, a minor variation may be made by the Local Government.

A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

#### **1.6.13. Notification of Outcome**

Each tenderer shall be notified of the outcome of the tender following Council resolution. Notification shall include:

- The name of the successful tenderer
- The total value of consideration of the winning offer

The details and total value of consideration for the winning offer must also be entered into the Tenders Register at the conclusion of the tender process.

#### **1.6.14. Records Management**

All records associated with the tender process or a direct purchase process must be recorded and retained. For a tender process this includes:

- Tender documentation;
- Internal documentation;
- Evaluation documentation;
- Enquiry and response documentation;
- Notification and award documentation.

For a direct purchasing process this includes:

- Quotation documentation;
- Internal documentation;
- Order forms and requisitions.

Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Local Government's internal records management policy.

### **1.7. PROCUREMENT OF GOODS AND SERVICES FROM FAMILY MEMBERS**

A situation may arise where the Shire of Mt Marshall purchases goods or services from a family member of an employee (or, in the case of a business, is owned, run or managed by and employee's family member). In order to avoid any actual or perceived conflict of interest, an employee must:

- Disclose that they are related to a prospective supplier, by informing their supervisor or manager prior to any order being placed.

- Not participate in the recommendation of, the drafting of specifications for, or the decision to purchase the goods or services involved (this does not include the nomination of potential works or goods required).
- Not submit or authorise a purchase order for the goods or services involved.
- This does not prevent an entity associated with an employee's family member from being selected for supply of goods or services, where this supply would be the most advantageous to the Shire; and the Shire's Code of Conduct and Purchasing Policy has been complied.

#### **1.8. PURCHASING FROM WA DISABILITY ENTERPRISES**

Pursuant to State Government policy, Local Governments are encouraged to invite relevant WA Disability Enterprises to respond to a Request for Quotation or Tender for goods or services. Determining the purchasing process to be followed is based on the actual or expected value of each purchase by the Local Government as outlined above. There are seven (7) Disability Enterprises registered in Western Australia. A complete list of approved organisations is available from the following website: [www.wade.org.au](http://www.wade.org.au)

**Date Resolved:**

**Amendment:      12 February 2019                      (Resolution 2019/1-004)**

## **E&E.2.2 OWN ACCOMMODATION ALLOWANCE**

This Policy is applicable to positions with housing supplied as part of employment.

### **Council Policy:**

- a) Full time Council employees who provide their own accommodation within the district of Mt Marshall will be paid a housing allowance of \$30.00 per week per house.
- b) The housing allowance not be paid to those employees residing in a shed, humpy or tent.
- c) Permanent Part Time employees will receive the housing allowance on a pro rata basis.

**Date Resolved:**

**Amendment:**



## **E&E.2.2 OWN ACCOMMODATION ALLOWANCE**

This Policy is applicable to positions with housing supplied as part of employment.

### **Council Policy:**

- a) Full time Council employees who provide their own accommodation within the district of Mt Marshall will be paid a housing allowance of \$50.00 per week per house.
- b) The housing allowance not be paid to those employees residing in a shed, humpy or tent.
- c) Permanent Part Time employees will receive the housing allowance on a pro rata basis.

**Date Resolved:**

**Amendment:**

## CHIEF EXECUTIVE OFFICER - JOHN NUTTALL

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
<b>2019/6-004</b> July 2019	<b>That Council:</b> <ol style="list-style-type: none"> <li><b>Formally resolve to include the Beacon Barracks into the Shire Municipal Heritage Inventory; and</b></li> <li><b>Direct the Chief Executive Officer to update the Shire Municipal Heritage Inventory to include Beacon Barracks.</b></li> </ol>	<b>Ongoing</b>		
<b>2019/6-003</b> July 2019	<b>That Council direct the Chief Executive Officer to seek public consultation regarding the Better Bencubbin Progress Association request to locate metal animal statues in the Bencubbin main street.</b>	<b>Ongoing</b>		
2019/5-007 June 2019	That Council: <ol style="list-style-type: none"> <li>Resolve to accept the tender for the Industrial Shed in Bencubbin lodged by Mr Michael Lanoue</li> <li>The terms of the tender accepted are               <ul style="list-style-type: none"> <li>5 year lease at \$150.00 per week plus GST</li> <li>Subject to an annual CPI increase</li> <li>a requirement of Council approval for any sub lease of any part of the premises</li> </ul> </li> <li>Direct the Chief Executive Officer to write to both parties who tendered informing them of the outcome.</li> <li>Direct the Chief Executive Officer to prepare the necessary paperwork to effect the tender, including use of the Common Seal if necessary.</li> </ol>	Ongoing	Mr Lanoue has been advised in writing of tender acceptance.  Mr Sachse has been advised in writing of his unsuccessful tender.  <b>See August Agenda Item</b>	August 2019
2019/5-005 June 2019	That Council direct the Chief Executive Officer to enter negotiations with Mr Paul Sachse regarding a new lease for use of his land for the Bencubbin Refuse Site.	Ongoing	Mr Paul Sachse has been sent written advice regarding the current lease soon expiring and has indicated he is favourable of a new lease.	October 2019
2019/5-004 June 2019	That Council direct the Chief Executive Officer to enter negotiations with C Faulkner Holdings Pty Ltd regarding a new lease for use of their land for the Beacon Refuse Site.	Ongoing	Written advice of the current lease expiring soon has been sent.	October 2019

<b>CHIEF EXECUTIVE OFFICER - JOHN NUTTALL</b>				
<b>REF</b>	<b>DECISION</b>	<b>STATUS</b>	<b>COMMENT</b>	<b>ESTIMATED COMPLETION</b>
2019/3-003 April 2019	That Council: 1. Direct the Chief Executive Officer to arrange for the preparation of an agreement between the Shire of Mt Marshall and the Bencubbin Golf Club for the use of the Bencubbin Golf Course. The agreement is to set the annual lease fee at \$1 payable on demand; and 2. Authorise the Chief Executive Officer to undertake the necessary arrangements to effect and complete the agreement, including the use of the Shire Common Seal if necessary.	Ongoing	Discussions with lawyers are being had.	<b>October 2019</b>
2019/1-008 February 2019	That Council: 1. Subject to section 3.58(2)(a) Local Government Act 1995 award the tender for the lease of Bencubbin Town Hall as a grocery store to Ms Jacinta Smith at the weekly rental of \$75 for a period of five (5) years; and 2. Authorise the Chief Executive Officer to undertake the necessary negotiations and arrangements to effect and complete a lease of the Bencubbin Town Hall to Ms Jacinta Smith, including the use of the Shire Common Seal on any necessary contract documentation.	Complete          Ongoing	Lease being drafted. Building being vacated and cleaned by current tenant.  Vacating inspection completed with previous tenant. Minor maintenance being carried out before new tenant goes in.  Negotiations are continuing with Department of Lands regarding the use of the building.	          October 2019
2018/11-004 December 2018	That Council accept the offer from Water Corporation of the transfer of ownership from the Water Corporation to the Shire of Mt Marshall of the following AA Dams: • Warkutting Tank • Gabbining Tank • Marindo Rocks • Beebeegnying Tank • Sand Soak Dam • Snake Soak Dam	Ongoing	Application made to the Department of Lands regarding Snake Soak Dam.	

## CHIEF EXECUTIVE OFFICER - JOHN NUTTALL

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2018/10-019 November 2018	<p>That Council direct the Chief Executive Officer to:</p> <ol style="list-style-type: none"> <li>1. Proceed with legal action for failing to comply with the Notice served on 23 July 2018 under the provisions of the Health (Miscellaneous Provisions) Act 1911 Part V – Dwellings; Division 1 – Houses unfit for occupation; sections 135, 137 and 138.</li> <li>2. Subject to section 140 of the Health (Miscellaneous Provisions) Act 1911 (Local Government May Act in Default of Owner) carry out the terms of the Notice, including demolition of the dwelling house, asbestos remediation works and seek recovery of all expenses from the owner.</li> </ol>	Ongoing	<p>Quotes for demolition sought</p> <p>Matter delayed by SAT appeal.</p> <p>Application withdrawn by applicants. Matter progressing towards demolition.</p> <p>Confirmation has been received from the owners that they will be undertaking the demolition at their own cost and it should be complete by the end of June.</p> <p><b>Demolition Permit now granted and demolition will be complete by end of September.</b></p>	<b>September 2019</b>
2018/10-011 November 2018	<p>That:</p> <ol style="list-style-type: none"> <li>1. the offer from Mr Paul Hogan be accepted that the Shire of Mt Marshall receive by way of donation from him the land at Lot 53 Monger Street, Bencubbin;</li> <li>2. Council direct the CEO to write to Mr Hogan confirming the resolution 1; and</li> <li>3. In accordance with section 5.42 of the Local Government Act 1995, the CEO be delegated authority to complete all necessary paperwork and affix the common seal to effect the transfer.</li> </ol>	Ongoing	<p>Letter sent to Paul Hogan advising him of Council decision.</p> <p>Follow up email sent 4 April after no response received to November's correspondence.</p> <p>Response has now been received.</p>	July 2019

## CHIEF EXECUTIVE OFFICER - JOHN NUTTALL

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2018/9 – 006 October 2018	That Council authorise the Chief Executive Officer to enter negotiations with the Department of Lands regarding a new lease to enable the retention of the Caltex Fuel Depot in Bencubbin.	Ongoing		
2017/09-15 September 2017	<p>That Council:</p> <ol style="list-style-type: none"> <li>1. resolve that new workers accommodation be constructed in Beacon to replace the Beacon Barracks accommodation;</li> <li>2. resolve that the new accommodation be sited to the West of the current Beacon Caravan Park;</li> <li>3. direct the Chief Executive Officer and obtain full costings for the new camp and present them to Council for a budget to be agreed as soon as possible; and</li> <li>4. direct the Chief Executive Officer to write to Public Transport Authority (WA) and request that one of the existing rooms be retained and gifted to the Shire to be preserved and used as a historical feature for the town.</li> </ol>	<p>Ongoing</p> <p>Complete</p> <p>Complete</p> <p>Complete</p>	<p>Extension on the date of Beacon Barracks closure to December 2018.</p> <p>Power upgrade options being considered.</p> <p>Meeting being held with BPA caravan park committee members.</p> <p>Clearing Application made</p> <p>Investigations into options underway.</p> <p>Clearing complete.</p> <p>Accommodation units sourced.</p> <p><b>Units installed, awaiting commissioning of solar power.</b></p>	<b>August 2019</b>

**CHIEF EXECUTIVE OFFICER - JOHN NUTTALL**

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/022 February 2017	<p>That:</p> <ol style="list-style-type: none"><li>1. Council Acknowledge an historic equity imbalance in the provision of facilities between the towns of Beacon and Bencubbin;</li><li>2. A desktop review be undertaken on proposed infrastructure upgrades for Beacon and that a further report be made to Council with a view to implementing a 5 year development program for the town;</li><li>3. That the Shire's Community Development Officer investigate and report on other local government models for the development and support of volunteers in both communities; and</li><li>4. That any agreed infrastructure development program and volunteer support program be incorporated into the Shire's Community Strategic Plan</li></ol>	Ongoing	<p>This will be a 'work in progress' for some time. Initial conversations have taken place with CDO.</p> <p>This will link to the SCP which will be adopted by the end of the financial year.</p> <p>The Strategic Community Plan is being presented to the August meeting, which is the starting point of the review.</p> <p>The Strategic Community Plan and the Corporate Business Plan were adopted in September and will hopefully address some issues.</p>	

<b>ENVIRONMENTAL HEALTH OFFICER – PETER TOBOSS</b>				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2018/10-019 November 2018	<p>That Council direct the Chief Executive Officer to:</p> <ol style="list-style-type: none"> <li>1. Proceed with legal action for failing to comply with the Notice served on 23 July 2018 under the provisions of the Health (Miscellaneous Provisions) Act 1911 Part V – Dwellings; Division 1 – Houses unfit for occupation; sections 135, 137 and 138.</li> <li>2. Subject to section 140 of the Health (Miscellaneous Provisions) Act 1911 (Local Government May Act in Default of Owner) carry out the terms of the Notice, including demolition of the dwelling house, asbestos remediation works and seek recovery of all expenses from the owner.</li> </ol>	Ongoing	<p>Matter delayed by a SAT appeal</p> <p>Application withdrawn by applicants. Matter progressing towards demolition.</p> <p>Confirmation has been received from the owners that they will be undertaking the demolition at their own cost and it should be complete by the end of June.</p>	

ENVIRONMENTAL HEALTH OFFICER – PETER TOBOSS				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2009/081 April 2009	That the dwelling located on Lot 94, Lindsay St, Beacon being of weather board walls over wooden stud frames, suspended timber floors and timber framed iron clad roof be declared unfit for human habitation from immediate effect of date of notification and also the Council place a work order on the said dwelling to bring the dwelling up to a standard deemed by the Environmental Health Officer/Building Surveyor to be compliant with the Health Act 1911, Shire of Mt Marshall Health Local Laws 2007 and Local Government (Miscellaneous Provisions) 1960 and that a period of time being 90 days of notification of dwelling unfit for habitation to be allowed to do such works and in the event of works not commenced to bring the dwelling to the said standard that a demolition order be placed on the said dwelling.	Ongoing	<p>Works inspected by EHO/BS and are acceptable. House Unfit for habitation to stay in effect until rear plumbing is confirmed done. Discussions with Ruth DeJong said they were keen to fix plumbing so they could get workers into the house BUT were out on jobs Statewide. Works ongoing when workhands available.</p> <p>House inspected on 10/08/2016. The house remains unfit for habitation by the owner's workers. The owner has been informed that the house needs to be made good before the order can be lifted and used for habitation.</p> <p>November 2017 - PEHO conducted site inspection; property is vacant with no person living in it. Health Notice on the door at the time of inspection. PEHO is yet to establish contact with the owner/owners.</p>	Ongoing.



**REGULATORY OFFICER – JACK WALKER**

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2019/3-013 April 2019	<p>The Shire of Mt Marshall grants a Development Approval (DA) to P &amp; A Munns, trading as Scud Ag Supplies, to install five (5) advertising signs in the Beacon town site subject to the following conditions:</p> <ul style="list-style-type: none"><li>(a) Applicant provides Council with a copy of their Public Indemnity insurance to indemnify the Shire of Mt Marshall from any claims that may arise from the installation of the signs.</li><li>(b) Applicant be given approval to install the signs under the supervision of the Shire's Works Supervisor.</li><li>(c) All signs to be placed 1.5 meters from the edge of the bitumen to the edge of the sign.</li><li>(d) Signs to be no larger than 1500 x 1200</li><li>(e) Signs to be constructed to Australian Standards</li><li>(f) Applicant is responsible for all ongoing maintenance to the signs</li></ul>	Ongoing	DA issued to Scud Ag Supplies. Mr Munns will liaise with the Works Supervisor when he is ready to erect the signs.	August 2019

**REGULATORY OFFICER – JACK WALKER**

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2018/1 – 012 February 2018	That Council, pursuant to section 58 Land Administration Act 1997 and clause 9 Land Administration Regulations 1998, endorse the closure of the section of Potts Road as outlined by the Department of Planning, Lands and Heritage SmartPlan below and direct the Chief Executive Officer to request the Minister for Lands to take the necessary steps to permanently close that section of road.	Ongoing	<p>Corro has been received from the Department of Planning, Lands and Heritage seeking confirmation that the adjoining land owners will purchase the land as well as confirmation that the Shire of Mt Marshall will be responsible for any costs associated with the road closure.</p> <p>Confirmation that Faulkner Brothers and Mr Sachse have agreed to purchase the land has been sent informing the Dept that the Shire will not cover any costs associated with the road closure. The long delay in the road closure process looks like causing the Development Application to lapse as no substantial works have been commenced in two years.</p> <p>Corro has been received from the Dept of Planning, Lands and Heritage advising that a valuation has been received and they are now in the process of notifying Faulkners and Paul Sachse</p>	August 2019

## REGULATORY OFFICER – JACK WALKER

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2016/178 November 2016	That: 1. an application be submitted to Main Roads WA to have Medlin Street, Calderwood Drive, Lindsay Street, Shemeld Street and Hamilton Street Beacon added to the RAV Network 4 and RAV Network 7; and	Ongoing	A further application has been received from Callum Lumsden to have Calderwood Drive and Medlin Street included on the RAV 7 Network. This application has been forwarded to MRDWA.	July 2019
	2. an application be submitted to Main Roads WA seeking permission to install Give Way signs at the East end of Calderwood Drive, Beacon and the West end of the Beacon Grain Bin Road.	Ongoing	Still waiting for MRDWA to install give way signs. Followed up with MRD and have been advised that the works will be completed.	July 2019
2016/155 Oct 2016 Continued	h) Consent is given to the Department of Fire and Emergency Services to issue identity cards to Mt Marshall Fire Brigade members.	Ongoing	Instructions as how to process photos has been obtained and staff will commence the process.	August 2019

REGULATORY OFFICER – JACK WALKER				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2016/110 July 2016	<p>That Council endorse the recommendation of the Wheatbelt North East Sub Regional Road Group in relation to the Wheatbelt Freight Plan as follows:</p> <p>That:</p> <p>a) The following “Collector” Routes within the WNE SRRG road network:</p> <ol style="list-style-type: none"> <li>1 Wyalkatchem to Southern Cross Route</li> <li>2 Cunderdin to Wyalkatchem Route</li> <li>3 Wongan Hills to Koorda Route</li> <li>4 Hines Hill to Burakin Route</li> <li>5 Kulja to Dalwallinu Route</li> <li>6 Kellerberrin to Beacon Route</li> <li>7 Warralakin to Burracoppin Route</li> <li>8 Bruce Rock to Moorine Rock Route</li> </ol> <p>be endorsed as our Wheatbelt Freight Plan routes.</p> <p>b) All of the 2030 roads within these eight (8) WFP “collector” routes be allocated a single RAV access level of Network 7.</p> <p>c) All of the 2030 roads within these eight (8) WFP “collector” routes be allocated an AMMS level of 2, except for the Mukinbudin / Wialki Rd within the Shire of Mukinbudin from SLK 0.0 – 25.00 (Mukinbudin – Bonnie Rock Rd intersection), which is to be kept at its current level 3.</p>	Ongoing	Awaiting confirmation that the Wheatbelt Freight Plan has been adopted.	February, 2019

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

<b>EXECUTIVE ASSISTANT – NADINE RICHMOND</b>				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
<b>2019/6-010 July 2019</b>	<b>That the attached policy CS.1.6 – Club Support Fund be adopted.</b>	<b>Complete</b>	<b>Policy Manual updated</b>	
<b>2019/6-005 July 2019</b>	<b>That Council adopt the revised Policy and Procedures Manual 2019 excluding any change to policy F&amp;R.2.5 Purchasing Policy.</b>	<b>Complete</b>	<b>Updated Policy Manual now available on Shire's website</b>	

COMMUNITY DEVELOPMENT OFFICER – REBECCA WATSON				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2019/6-004 July 2019	<b>That Council:</b> 1. <b>Formally resolve to include the Beacon Barracks into the Shire Municipal Heritage Inventory; and</b> 2. <b>Direct the Chief Executive Officer to update the Shire Municipal Heritage Inventory to include Beacon Barracks.</b>			
2019/3-012 April 2019	That the following 2018/19 Club Support Fund Applications be approved for funding by Council:  Beacon Hockey Club            \$1655.00 Inc GST Beacon Tennis Club            \$8000.00 Inc GST Bencubbin Netball Club        \$3696.00 Inc GST	Ongoing	All clubs have provided invoices and payments scheduled to be paid before the end of June.  Beacon Hockey Club have submitted all Acquittal Documents	
2015/5-014 June 2018	That the following 2017/18 Club Support Fund Applications be approved for funding by Council;  Beacon Hockey Club            \$3,500 Bencubbin Football Club        \$6,380	Ongoing	Beacon Ladies Hockey Club have been advised in writing that they have been successful in there 2018 application. Bencubbin Football Club have been advised in writing that their 2018 application has been successful. Beacon Hockey Club and Bencubbin Football Club to acquit grant by March 29. Bencubbin Football Club have entered an arrangement with the Shire allowing for a late acquittal. Beacon Hockey Club have submitted their acquittal document.	June 2019

## COMMUNITY DEVELOPMENT OFFICER – REBECCA WATSON

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/022 February 2017	<p>That:</p> <ol style="list-style-type: none"> <li>1. Council Acknowledge an historic equity imbalance in the provision of facilities between the towns of Beacon and Bencubbin;</li> <li>2. A desktop review be undertaken on proposed infrastructure upgrades for Beacon and that a further report be made to Council with a view to implementing a 5 year development program for the town;</li> <li>3. That the Shire's Community Development Officer investigate and report on other local government models for the development and support of volunteers in both communities; and</li> <li>4. That any agreed infrastructure development program and volunteer support program be incorporated into the Shire's Community Strategic Plan</li> </ol>	Ongoing	CDO liaising with Volunteers WA Wheatbelt Hub to source information that will assist with the development of the report.	



ECONOMIC DEVELOPMENT OFFICER – SARAH MOUG				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2019/2-004 March 2019	<p>That Council:</p> <p>2. Endorse the recommendations (as detailed above) of the Economic Development Committee by making the following awards, which are subject to any requirements listed:</p> <ul style="list-style-type: none"> <li>• Beacon Progress Association \$3785.00</li> <li>• Beacon Primary School P &amp; C \$7000.00 (subject to successful application for matched funding)</li> <li>• Beacon CRC \$2143.30</li> <li>• Beacon Playgroup \$376.00 (subject to the provision of audited financial documents)</li> <li>• Beacon Cooperative \$2539.30</li> </ul>	Ongoing	<p>Groups have been advised in writing of their successful applications.</p> <p>Most projects are underway. Paper work and acquittals still to be completed.</p> <p>Still awaiting acquittal forms from all parties. Beacon Playgroup withdrew their application. Waiting for photographs of each project upon completion.</p> <p><b>Photographs received of the Nature Playground Project completed by the Beacon Primary School P &amp; C. Published on the Shire social media page.</b></p>	August 2019



## **Shire of Mt Marshall**

### **Monthly Statement of Financial Activity**

**For the Period 1 July 2018 to 30 June 2019**

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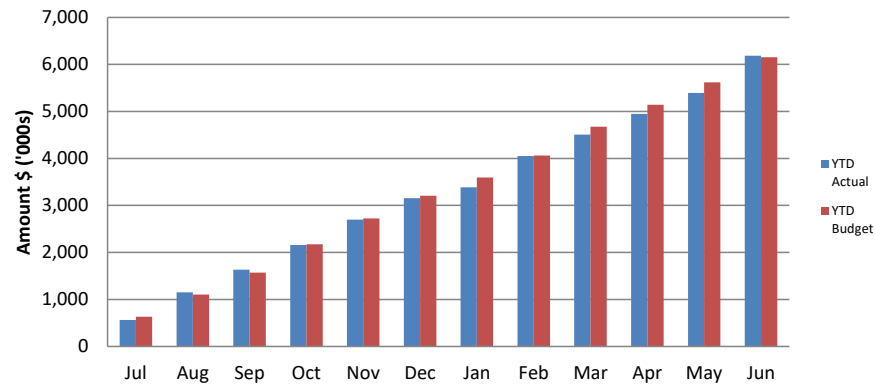
**Shire of Mt Marshall**  
**Statement of Financial Activity**  
**For the period 1 July 2018 to 30 June 2019**

	NOTE	Actual YTD 2018/2019	Budget YTD 2018/2019	Original Full Year Budget 2018/2019	Variance Budget to Actual YTD	
					%	\$
<b>Operating Revenue</b>						
Governance		33,258	15,199	15,199	119%	18,059
General Purpose Funding		2,566,224	1,385,477	1,378,277	85%	1,180,748
Law, Order & Public Safety		28,853	28,321	28,321	2%	532
Health		175,158	193,400	193,400	(9%)	(18,242)
Education & Welfare		86,948	94,601	94,601	(8%)	(7,653)
Housing		198,211	174,920	174,920	13%	23,291
Community Amenities		148,362	117,985	117,985	26%	30,377
Recreation & Culture		57,320	58,076	58,076	(1%)	(756)
Transport		1,433,626	1,218,399	1,218,397	18%	215,227
Economic Services		145,016	189,257	189,257	(23%)	(44,240)
Other Property & Services		60,268	65,900	65,900	(9%)	(5,632)
		<b>4,933,245</b>	<b>3,541,534</b>	<b>3,534,333</b>		
<b>Operating Expenses</b>						
Governance		(385,511)	(405,325)	(405,325)	(5%)	19,814
General Purpose Funding		(85,220)	(89,229)	(89,229)	(4%)	4,009
Law, Order & Public Safety		(179,837)	(167,378)	(167,378)	7%	(12,459)
Health		(294,764)	(295,737)	(295,737)	(0%)	973
Education & Welfare		(233,136)	(281,003)	(281,003)	(17%)	47,867
Housing		(384,096)	(308,362)	(308,362)	25%	(75,734)
Community Amenities		(229,972)	(250,265)	(250,265)	(8%)	20,293
Recreation & Culture		(1,111,257)	(886,631)	(886,631)	25%	(224,626)
Transport		(2,941,144)	(2,870,287)	(2,870,287)	2%	(70,857)
Economic Services		(418,963)	(454,721)	(454,721)	(8%)	35,758
Other Property & Services		(23,545)	(17,858)	(17,858)	32%	(5,687)
		<b>(6,287,444)</b>	<b>(6,026,795)</b>	<b>(6,026,795)</b>		
<b><u>Adjustments for Non-Cash (Revenue) and Expenditure</u></b>						
(Profit)/Loss on Asset Disposals	2	160,769	160,769	135,500		
Employee benefit Provisions Cash Backed		2,342	4	4		
Movement in employee benefit provisions (non-current)		5,656	0	0		
Movement in deferred pensioner Rates/ESL		1,142	0	0		
Depreciation on Assets		2,699,494	2,453,460	2,453,460		
<b><u>Capital Revenue and (Expenditure)</u></b>						
Purchase Property Plant & Equipment	1	(1,402,975)	(1,586,000)	(1,586,000)		
Purchase Infrastructure Assets	1	(2,117,441)	(2,182,400)	(2,182,400)		
Repayment of Debenture	3	(109,182)	(109,182)	(109,182)		
Proceeds from New Debenture	3	0	0	135,000		
Self-Supporting Loan Principal Income		17,411	17,411	17,411		
Proceeds from Disposal of Assets	2	300,871	300,871	332,500		
<b><u>Reserves and Restricted Funds</u></b>						
Transfers to Reserves	4	(334,032)	(334,032)	(183,821)		
Transfers from Reserves	4	640,058	640,058	640,057		
ADD Net Current Assets July 1 B/Fwd.	5	1,483,330	1,483,330	1,449,421		
LESS Net Current Assets Year to Date	5	(1,376,556)	250,462	0		
<b>Amount Raised from Rates</b>	<b>6</b>	<b>(1,383,314)</b>	<b>(1,390,512)</b>	<b>(1,390,512)</b>		

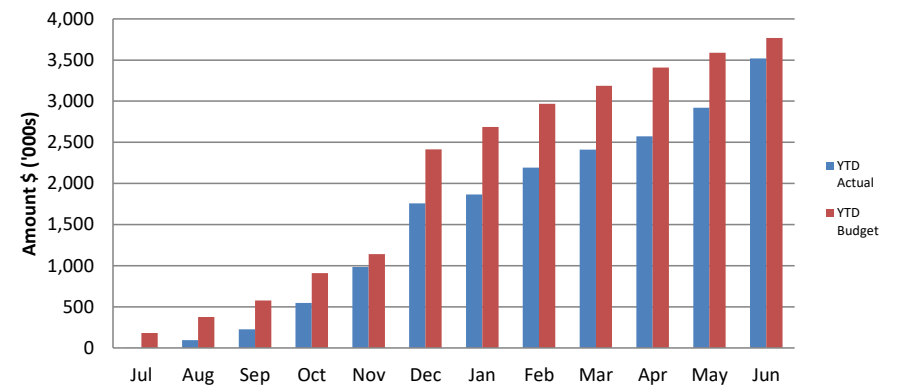
## Shire of Mt Marshall

For the period 1 July 2018 to 30 June 2019

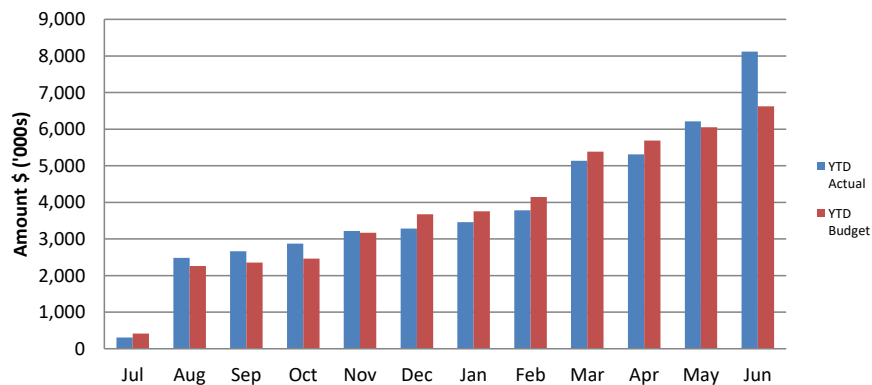
### Operating Expenditure



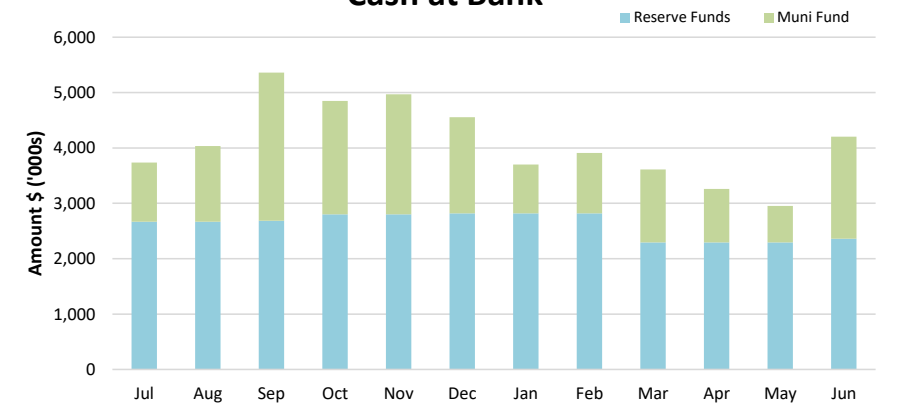
### Capital Works & Equipment Purchases



### Operating Income



### Cash at Bank



# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

	2018/19 Adopted Budget \$	30-Jun-19 Actual \$	30-Jun-19 Budget YDT \$
<b>1. ACQUISITION OF ASSETS</b>			
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Governance</b>			
<i>Administration General</i>			
Purchase Vehicle - Admin	60,000	126,314	60,000
Admin Office Upgrade	12,000	17,829	12,000
<b>Health</b>			
<i>NEW Health Vehicles</i>			
New Health Purchase Of Motor Vehicle	80,000	42,657	80,000
<b>Housing</b>			
<i>Staff Housing</i>			
Land & Buildings - Staff Housing	51,000	58,752	51,000
<b>Community Amenities</b>			
<i>Protection of the Environment</i>			
Land & Buildings - Community Amenities	5,000	0	5,000
<i>Other Community Ammenities</i>			
Beacon And Bencubbin Water Collection	0	0	0
Purchase Of Plant	100,000	106,411	100,000
<b>Recreation and Culture</b>			
<i>Public Halls and Civic Centres</i>			
Land & Buildings - Halls & Civic Centres	40,000	24,000	40,000
<i>Sporting Facilities</i>			
Old Police Station Museum Capital	15,000	14,837	15,000
Land & Buildings - Bencubbin Recreation	52,000	18,746	52,000
Land & Buildings - Bencubbin			
Recreation Complex Redevelopment	10,000	19,303	10,000
<b>Transport</b>			
<i>Construction - Roads, Bridges, Depots</i>			
Roads To Recovery Road Works	456,000	436,679	456,000
State Road Projects Grant	923,400	927,020	923,400
Municipal Road Construction	294,000	301,160	294,000
Footpath Construction	20,000	50,600	20,000
<i>Road Plant Purchases</i>			
Plant Purchases	730,000	667,000	730,000
Motor Vehicle Purchases	119,000	44,140	119,000
<i>Airstrips</i>			
.Beacon Airstrip Upgrade	489,000	401,980	489,000
<b>Economic Services</b>			
Buildings	35,000	22,450	35,000
Beacon Workers Camp - Capital	255,000	218,736	255,000
<b>Other Property and Services</b>			
Purchase Land And Buildings - Eng	22,000	21,800	22,000
	<u>3,768,400</u>	<u>3,520,416</u>	<u>3,768,400</u>

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

1. ACQUISITION OF ASSETS (Continued)	2018/19 Adopted Budget \$	30-Jun-19 Actual \$	30-Jun-19 Budget YDT \$
The following assets have been acquired during the period under review:			
<b><u>By Class</u></b>			
Land Held for Resale - Current	0	0	0
Land Held for Resale - Non Current	0	0	0
Land	0	0	0
Land & Buildings	497,000	416,453	497,000
Furniture & Equipment	0	0	0
Motor Vehicles	259,000	213,111	259,000
Plant & Equipment	830,000	773,411	830,000
Infrastructure - Roads	1,673,400	1,664,860	1,673,400
Infrastructure - Footpaths	20,000	50,600	20,000
Infrastructure - Ovals & Parks	0	0	0
Infrastructure - Other	489,000	401,980	489,000
	<u>3,768,400</u>	<u>3,520,416</u>	<u>3,768,400</u>

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

### 2. DISPOSALS OF ASSETS

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

<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2018/19 Budget \$	June 2018 Actual \$	2018/19 Budget \$	June 2018 Actual \$	2018/19 Budget \$	June 2018 Actual \$
<b>Administration</b>						
Admin Vehicle	45,000	43,346	45,000	40,909	0	(2,436)
Admin Vehicle	0	51,529	0	65,455	0	13,926
<b>Health</b>						
NEW Health Vehicles	60,000	31,731	60,000	27,273	0	(4,459)
<b>Housing</b>						
Lot 158 Brown St, Bencubbin	101,000	99,231	37,500	37,243	(63,500)	(61,988)
<b>Transport</b>						
Ford Ranger XLS C/Cab	30,000	31,429	30,000	24,570	0	(6,859)
Mitsubishi Triton MM279	12,000		10,000		(2,000)	0
Mitsubishi Triton MM254	12,000		10,000		(2,000)	0
Grader MM349	105,000	99,662	70,000	52,710	(35,000)	(46,951)
Grader MM5081	103,000	104,712	70,000	52,710	(33,000)	(52,002)
	468,000	461,640	332,500	300,871	(135,500)	(160,769)

<u>By Class of Asset</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2018/19 Budget \$	June 2018 Actual \$	2018/19 Budget \$	June 2018 Actual \$	2018/19 Budget \$	June 2018 Actual \$
Motor Vehicles	159,000	158,035	155,000	158,207	(4,000)	172
Land & Buildings	101,000	99,231	37,500	37,243	(63,500)	(61,988)
Plant & Equipment	208,000	204,374	140,000	105,421	(68,000)	(98,953)
	468,000	461,640	332,500	300,871	(135,500)	(160,769)

### Summary

Profit on Asset Disposals  
Loss on Asset Disposals

2018/19 Adopted Budget \$	June 2018 Actual \$
0	13,926
(135,500)	(174,695)
(135,500)	(160,769)

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

### 3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Expiry	Principal 1-Jul-18	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			2018/19 Budget \$	2018/19 Actual \$	2018/19 Budget \$	2018/19 Actual \$	2018/19 Budget \$	2018/19 Actual \$	2018/19 Budget \$	2018/19 Actual \$
<b>General Purpose Funding</b>										
Loan 119 - Benny Mart *	27/03/2019	8,586	0	0	8,586	8,586	0	(0)	797	192
<b>Housing</b>										
Loan 118 - Staff Housing	25/06/2019	59,159	0	0	59,159	59,160	0	(0)	6,348	2,740
<b>Recreation &amp; Culture</b>										
Loan 120 - Bencubbin Rec Complex Shire	28/04/2037	417,902	0	0	15,270	15,270	402,632	402,632	16,515	15,841
Loan 121 - Bencubbin Rec SAR	28/04/2037	474,607	0	0	17,342	17,342	457,265	457,265	18,756	17,990
Loan 122 - Bencubbin Rec Complex CRC*	28/04/2037	241,506	0	0	8,825	8,824	232,681	232,682	9,544	9,154
<b>Economic Services</b>										
Beacon Workers Camp			135,000	0	0	0	135,000	0	0	0
		1,201,760	135,000	0	109,182	109,182	1,227,578	1,092,579	51,960	45,917

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

All other loan repayments were financed by general purpose revenue.



# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

	2018/19 Adopted Budget \$	June 2018 Actual \$
<b>4. CASH BACKED RESERVES</b>		
<b>(a) Plant Replacement Reserve</b>		
Opening Balance	645,180	645,180
Amount Set Aside / Transfer to Reserve	16,129	70,867
Amount Used / Transfer from Reserve	(295,550)	(295,550)
	<u>365,759</u>	<u>420,497</u>
<b>(b) Aged Care Units Reserve</b>		
Opening Balance	91,017	91,017
Amount Set Aside / Transfer to Reserve	2,275	1,943
Amount Used / Transfer from Reserve	(48,517)	(48,517)
	<u>44,775</u>	<u>44,443</u>
<b>(c) Housing Reserve</b>		
Opening Balance	291,451	291,451
Amount Set Aside / Transfer to Reserve	84,786	111,687
Amount Used / Transfer from Reserve	0	0
	<u>376,237</u>	<u>403,138</u>
<b>(d) Employee Entitlements Reserve</b>		
Opening Balance	95,669	95,669
Amount Set Aside / Transfer to Reserve	2,392	2,342
Amount Used / Transfer from Reserve	0	0
	<u>98,061</u>	<u>98,011</u>
<b>(e) Public Amenities &amp; Buildings Reserve</b>		
Opening Balance	254,808	254,810
Amount Set Aside / Transfer to Reserve	6,370	5,932
Amount Used / Transfer from Reserve	(51,667)	(51,667)
	<u>209,511</u>	<u>209,075</u>
<b>(f) Mt Marshall Aquatic Centre Development Reserve</b>		
Opening Balance	940,024	940,024
Amount Set Aside / Transfer to Reserve	63,501	134,424
Amount Used / Transfer from Reserve	0	0
	<u>1,003,525</u>	<u>1,074,448</u>
<b>(g) Community Bus Reserve</b>		
Opening Balance	117,847	117,847
Amount Set Aside / Transfer to Reserve	2,946	2,291
Amount Used / Transfer from Reserve	(100,000)	(100,000)
	<u>20,793</u>	<u>20,138</u>

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

	2018/19 Adopted Budget \$	June 2018 Actual \$
<b>4. RESERVES (Continued)</b>		
<b>(h) Bencubbin Recreation Complex Reserve</b>		
Opening Balance	4,081	4,081
Amount Set Aside / Transfer to Reserve	102	102
Amount Used / Transfer from Reserve	0	0
	<u>4,183</u>	<u>4,183</u>
<b>(i) Office Equipment Reserve</b>		
Opening Balance	16,324	16,324
Amount Set Aside / Transfer to Reserve	0	(0)
Amount Used / Transfer from Reserve	(16,324)	(16,324)
	<u>0</u>	<u>(0)</u>
<b>(j) Economic Development Reserve</b>		
Opening Balance	75,602	75,602
Amount Set Aside / Transfer to Reserve	1,890	1,849
Amount Used / Transfer from Reserve	0	0
	<u>77,492</u>	<u>77,451</u>
<b>(k) Beacon Accommodation Reserve</b>		
Opening Balance	121,384	121,384
Amount Set Aside / Transfer to Reserve	3,035	2,261
Amount Used / Transfer from Reserve	(120,000)	(120,000)
	<u>4,419</u>	<u>3,645</u>
<b>(l) Medical Enhancement Reserve</b>		
Opening Balance	7,633	7,633
Amount Set Aside / Transfer to Reserve	191	185
Amount Used / Transfer from Reserve	0	0
	<u>7,824</u>	<u>7,818</u>
<b>(m) Bencubbin Community Resource Centre Reserve</b>		
Opening Balance	8,141	8,141
Amount Set Aside / Transfer to Reserve	204	150
Amount Used / Transfer from Reserve	(8,000)	(8,000)
	<u>345</u>	<u>291</u>
<b>Total Cash Backed Reserves</b>	<u><u>2,212,924</u></u>	<u><u>2,363,137</u></u>

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

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

	2018/19 Adopted Budget \$	June 2018 Actual \$
<b>4. RESERVES (Continued)</b>		
<b>Cash Backed Reserves (Continued)</b>		
<b>Summary of Transfers To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Plant Replacement Reserve	16,129	70,867
Aged Care Units Reserve	2,275	1,943
Community Housing Reserve	0	0
Housing Reserve	84,786	111,687
Employee Entitlements Reserve	2,392	2,342
Public Amenities & Buildings Reserve	6,370	5,932
Mt Marshall Aquatic Centre Development Rese	63,501	134,424
Community Bus Reserve	2,946	2,291
Bencubbin Recreation Complex Reserve	102	102
Office Equipment Reserve	0	(0)
Economic Development Reserve	1,890	1,849
Integrated Planning/Financial Reporting Reserv	0	0
Beacon Accommodation Reserve	3,035	2,261
Medical Enhancement Reserve	191	185
Bencubbin Community Resource Centre Reser	204	150
	<b>183,821</b>	<b>334,032</b>
<b>Transfers from Reserves</b>		
Plant Replacement Reserve	(295,550)	(295,550)
Aged Care Units Reserve	(48,517)	(48,517)
Community Housing Reserve	0	0
Housing Reserve	0	0
Employee Entitlements Reserve	0	0
Public Amenities & Buildings Reserve	(51,667)	(51,667)
Mt Marshall Aquatic Centre Development Rese	0	0
Community Bus Reserve	(100,000)	(100,000)
Bencubbin Recreation Complex Reserve	0	0
Office Equipment Reserve	(16,324)	(16,324)
Economic Development Reserve	0	0
Integrated Planning/Financial Reporting Reserv	1	0
Beacon Accommodation Reserve	(120,000)	(120,000)
Medical Enhancement Reserve	0	0
Bencubbin Community Resource Centre Reser	(8,000)	(8,000)
	<b>(640,057)</b>	<b>(640,058)</b>
<b>Total Transfer to/(from) Reserves</b>	<b>(456,236)</b>	<b>(306,026)</b>

## Shire of Mt Marshall

### Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

#### 4. RESERVES (Continued)

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

**Plant Replacement Reserve**

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

**Aged Care Units Reserve**

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

**Housing Reserve**

- To fund the replacement of housing and any major maintenance

**Employee Entitlement Reserve**

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

**Public Amenities & Buildings**

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

**Mt Marshall Aquatic Centre Development**

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

**Community Bus Reserve**

- To finance the replacement of the community bus

**Bencubbin Recreation Complex**

- To provide funding for future extensions to the Bencubbin Complex

**Office Equipment**

- To replace office equipment as required

**Economic Development Reserve**

- To set aside funds for Economic Development initiatives.

**Beacon Accommodation Reserve**

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

**Medical Enhancement Reserve**

- To be used for projects that may arise through the NEWROC Health Strategy

**Bencubbin Community Resource Centre Reserve**

- To be used for refurbishment of the Bencubbin Community Resource Centre

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

	2018/19 B/Fwd Per Approved Budget \$	2017/18 B/Fwd Per Financial Report \$	June 2018 Actual \$
<b>5. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	1,959,858	1,959,858	1,917,439
Cash - Restricted Unspent Grants	0	0	0
Cash - Restricted Unspent Loans	0	0	0
Cash - Restricted Reserves	2,669,161	2,669,161	2,363,135
Rates Outstanding	109,889	109,889	102,995
Sundry Debtors	269,949	240,843	175,276
Provision for Doubtful Debts	(69,713)	(69,617)	4,716
Gst Receivable	1	85,200	69,670
Accrued Income/Payments In Advance	(32,854)	4,673	0
Loans - Clubs/Institutions	0	0	0
Inventories	10,554	10,554	15,975
	<u>4,916,845</u>	<u>5,010,561</u>	<u>4,649,206</u>
<b>LESS: CURRENT LIABILITIES</b>			
Sundry Creditors	(630,169)	(630,770)	(703,381)
Accrued Interest On Loans	(8,701)	(7,701)	(7,356)
Accrued Salaries & Wages	(40,067)	(40,067)	(36,711)
Income In Advance	0	0	0
Gst Payable	0	(23,125)	(30,586)
Payroll Creditors	0	(27,898)	(27,159)
Accrued Expenses	0	0	0
FBT Liability	0	(8,112)	0
Current Employee Benefits Provision	(214,995)	(216,066)	(202,333)
Current Loan Liability	(2)	(109,182)	0
	<u>(893,934)</u>	<u>(1,062,921)</u>	<u>(1,007,526)</u>
<b>NET CURRENT ASSET POSITION</b>	<b>4,022,911</b>	<b>3,947,640</b>	<b>3,641,680</b>
Less: Cash - Reserves - Restricted	(2,669,161)	(2,669,161)	(2,363,135)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Component of Leave Liability not Required to be Funded	95,669	95,669	98,011
Add Back : Current Loan Liability	2	109,182	0
Adjustment for Trust Transactions Within Muni	0	0	0
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<b><u>1,449,421</u></b>	<b><u>1,483,330</u></b>	<b><u>1,376,556</u></b>

# Shire of Mt Marshall

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

For the Period 1 July 2018 to 30 June 2019

### 6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2018/19 Rate Revenue \$	2018/19 Interim Rates \$	2018/19 Back Rates \$	2018/19 Total Revenue \$	2018/19 Budget \$
<b>General Rate</b>								
GRV	0.128889	131	733,228	94,505			94,505	94,505
UV	0.018875	311	69,741,987	1,316,381	(1,982)		1,314,399	1,316,380
Mining	0.018875	1	42,416	801	1,265		2,065	801
<b>Sub-Totals</b>		443	70,517,631	1,411,686	(717)	0	1,410,969	1,411,686
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV	406	43	29,182	17,458			17,458	17,458
UV	406	24	187,560	9,744			9,744	9,744
Mining	406	4	7,109	1,624			1,624	1,624
<b>Sub-Totals</b>		71	223,851	28,826	0	0	28,826	28,826
Discounts							1,439,795	1,440,512
<b>Total Amount of General Rates</b>							(56,483)	(50,000)
Movement in Excess Rates							1,383,313	1,390,512
Ex Gratia Rates							(1,275)	6,451
Specified Area Rates							16,363	16,400
Rates Written off							35,357	35,449
							(1,023)	(3,300)
<b>Total Rates</b>							1,432,734	1,445,512

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

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

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

## Shire of Mt Marshall

### Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

#### 7. TRUST FUNDS

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

Detail	Balance 01-Jul-18 \$	Amounts Received \$	Amounts Paid (\$)	June 2018 Balance \$
Police Licensing	10,110	177,732	(173,141)	14,701
Aged Care Beautification	829	0	0	829
Unclaimed Monies	59	841	0	900
Nomination Deposits	0	0	0	0
Tree Planting Nursery	1,000	0	0	1,000
Sundry Creditors	0	0	0	0
Housing Bonds	10,120	2,110	(1,740)	10,490
Staff Social Club	2,680	3,000	(3,812)	1,868
Portable Toilet Bonds	0	0	0	0
Deposit on Land	0	0	0	0
Rehabilitation Bonds	5,000	5,360	0	10,360
	29,798	189,043	(178,693)	40,148

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

### 8. OPERATING STATEMENT

	June 2018 Actual \$	2018/19 Adopted Budget \$	2017/18 Actual \$
<b>OPERATING REVENUES</b>			
Governance	33,258	15,199	121,985
General Purpose Funding	3,949,537	2,768,789	3,791,814
Law, Order, Public Safety	28,853	28,321	350,520
Health	175,158	193,400	183,142
Education and Welfare	86,948	94,601	100,724
Housing	198,211	174,920	196,349
Community Amenities	148,362	117,985	159,347
Recreation and Culture	57,320	58,076	1,294,378
Transport	1,433,626	1,218,399	1,660,389
Economic Services	145,016	189,257	173,250
Other Property and Services	60,268	65,900	85,400
<b>TOTAL OPERATING REVENUE</b>	<b>6,316,557</b>	<b>4,924,847</b>	<b>8,117,298</b>
<b>OPERATING EXPENSES</b>			
Governance	385,511	405,325	402,719
General Purpose Funding	85,220	89,229	79,926
Law, Order, Public Safety	179,837	167,378	206,269
Health	294,764	295,737	251,236
Education and Welfare	233,136	281,003	329,493
Housing	384,096	308,362	547,259
Community Amenities	229,972	250,265	230,345
Recreation & Culture	1,111,257	886,631	923,580
Transport	2,941,144	2,870,287	2,780,258
Economic Services	418,963	454,721	413,751
Other Property and Services	23,545	17,858	19,529
<b>TOTAL OPERATING EXPENSE</b>	<b>6,287,445</b>	<b>6,026,795</b>	<b>6,184,365</b>
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<b>29,112</b>	<b>(1,101,949)</b>	<b>1,932,933</b>



# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2018 to 30 June 2019

### 9. BALANCE SHEET

	June 2018 Actual \$	2017/18 Actual \$
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	4,280,574	4,629,019
Trade and Other Receivables	352,657	388,399
Inventories	15,975	10,554
<b>TOTAL CURRENT ASSETS</b>	<b>4,649,206</b>	<b>5,027,972</b>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	300,379	301,521
Inventories	0	0
Property, Plant and Equipment	19,571,755	19,431,941
Infrastructure	89,487,422	89,267,952
Work in Progress	0	0
<b>TOTAL NON-CURRENT ASSETS</b>	<b>109,359,556</b>	<b>109,001,414</b>
<b>TOTAL ASSETS</b>	<b>114,008,762</b>	<b>114,029,386</b>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	805,192	737,672
Long Term Borrowings	0	109,182
Provisions	202,333	216,066
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,007,525</b>	<b>1,062,920</b>
<b>NON-CURRENT LIABILITIES</b>		
Trade and Other Payables	0	0
Long Term Borrowings	1,092,578	1,092,578
Provisions	23,595	17,939
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,116,173</b>	<b>1,110,517</b>
<b>TOTAL LIABILITIES</b>	<b>2,123,698</b>	<b>2,173,437</b>
<b>NET ASSETS</b>	<b>111,885,064</b>	<b>111,855,949</b>
<b>EQUITY</b>		
Trust Imbalance	0	0
Retained Surplus	80,729,827	80,394,688
Reserves - Cash Backed	2,363,135	2,669,161
Revaluation Surplus	28,792,100	28,792,100
<b>TOTAL EQUITY</b>	<b>111,885,062</b>	<b>111,855,949</b>

## Shire of Mt Marshall

For the Period 1 July 2018 to 30 June 2019

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

#### Purpose

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

#### The Materiality variances adopted by Council are:

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

**Shire of Mt Marshall**  
**Report on Significant Variances - Operating Income & Expenditure**  
**For the Period 1 July 2018 to 30 June 2019**

	30 June 2019 YTD	30 June 2019 YTD	Budget to Actual YTD	Budget to Actual YTD	Components of Variance	
	Actual	Budget	%	Favourable/ (Unfavourable)	Favourable/ (Unfavourable)	
	\$	\$		\$	\$	
<b>Revenues/Sources</b>						
Governance	33,258	15,199	119%	18,059	4,682 13,926 (549)	Admin reimbursements over budget Profit on disposal of CEO Vehicle <i>Minor Items</i>
General Purpose Funding	2,566,224	1,385,477	85%	1,180,748	(7,726) (1,460)  (1,615) 1,190,053 1,495	Movement in excess rates Rates penalty interest under budget Interest on reserves - timing of investment maturity FAGS early payment for 2019/20 <i>Minor Items</i>
Law, Order, Public Safety	28,853	28,321	2%	532	532	<i>Minor Items</i>
Health	175,158	193,400	0%	(18,242)	(20,622) 2,380	NEW Health second vehicle not purchased, therefore not recouped <i>Minor Items</i>
Education and Welfare	86,948	94,601	(8%)	(7,653)	(8,364) 711	Childcare Fees under budget <i>Minor Items</i>
Housing	198,211	174,920	13%	23,291	2,041 39,876 (24,156) 5,530	Staff housing reimbursements over budget Community Housing Reimbursements - Storm damage insurance claim Rental Income Other Housing under budget - Vacancies 6 Dunne St, 97B Monger St <i>Minor Items</i>
Community Amenities	148,362	117,985	26%	30,377	24,624 4,407 1,346	State NRM Grant - unbudgeted, will be offset by expenditure Insurance claim - greenhouse <i>Minor Items</i>
Recreation and Culture	57,320	58,076	(1%)	(756)	(756)	<i>Minor Items</i>
Transport	1,433,626	1,218,399	18%	215,227	76,284 (45,803) 8,393 177,770 (1,417)	MRWA Direct Grant more than estimated Beacon Airstrip Grant - project exp reduced Reimbursements - unbudgeted income RRG Funding over budget <i>Minor Items</i>
Economic Services	145,016	189,257	(23%)	(44,240)	(25,000) 19,926 (10,000) 4,940 (31,765) (4,650) 2,309	AA Dams grant not going ahead Caravan Park income over budget Grant for Solar Instalation at Bencubbin CRC unsuccessful Women in Business Grant - unbudgeted income Bencubbin Workers Camp - under budget Beacon Workers Camp - under budget, not complete/able to be rented out <i>Minor Items</i>
Other Property and Services	60,268	65,900	(9%)	(5,632)	(5,741) 109	Private Works under budget - offset by lower expenditure <i>Minor Items</i>
<b>Total Revenues excl Rates</b>	<b>4,933,245</b>	<b>3,541,534</b>	<b>39%</b>	<b>1,391,711</b>		
<b>Amount Raised from Rates</b>	<b>1,383,314</b>	<b>1,383,313</b>	<b>(0%)</b>	<b>(00)</b>	<b>(00)</b>	<i>Minor Items</i>

**Shire of Mt Marshall**  
**Report on Significant Variances - Operating Income & Expenditure**  
**For the Period 1 July 2018 to 30 June 2019**

(Expenses)/(Applications)	30 June 2019		Budget to Actual YTD %	Budget to Actual YTD Favourable/ (Unfavourable) \$	Components of Variance Favourable/ (Unfavourable) \$	
	YTD	YTD				
	Actual \$	Budget \$				
Governance	(385,511)	(405,325)	5%	19,814	14,213	Admin building mtc under budget
					5,000	Recruitment fees under budget - not required
					601	Minor Items
General Purpose Funding	(85,220)	(89,229)	4%	4,009	4,009	Minor Items
Law, Order, Public Safety	(179,837)	(167,378)	(7%)	(12,459)	(13,944)	Wialki fire truck water pump repairs. To be claimed through ESL
					1,485	Minor Items
Health	(294,764)	(295,737)	0%	973	973	Minor Items
Education and Welfare	(233,136)	(281,003)	17%	47,867	43,804	Donation to CEACA - project timing
					4,398	Aged Care Units under budget - timing
					(335)	Minor Items
Housing	(384,096)	(308,362)	(25%)	(75,734)	(36,851)	Community Housing Mtc insurance work
					(39,920)	Staff Housing Mtc insurance work
					1,037	Minor Items
Community Amenities	(229,972)	(250,265)	8%	20,293	5,738	Landcare Exp under budget
					7,409	Community Busses under budget - second bus not yet purchased
					9,079	Cemeteries timing
					(1,933)	Minor Items
Recreation & Culture	(1,111,257)	(886,631)	(25%)	(224,626)	(137,875)	Change in deprecation rates due to reval
					(6,510)	Beacon Hall cleaning over budget
					(35,270)	Swimming Pool depreciation over budget due to reval
					(49,649)	Recreation Grounds over budget - insurance work at Bencubbin
					4,678	Minor Items
Transport	(2,941,144)	(2,870,287)	(2%)	(70,857)	49,669	Change in deprecation rates due to reval
					(104,891)	Road Mtc over budget
					14,884	Bencubbin & Beacon Main St Beautification under budget
					(33,811)	Loss on disposal of Graders waiting for details from auctioneer
					3,292	Minor Items
Economic Services	(418,963)	(454,721)	8%	35,758	50,594	Economic Development Fund, no applications for first round
					(9,695)	Standpipes over budget
					(5,142)	Minor Items
Other Property and Services	(23,545)	(17,858)	(32%)	(5,687)	(9,296)	Private Works under budget, offset by income
					3,609	Minor Items
<b>Total Expenses/Applications</b>	<b>(6,287,444)</b>	<b>(6,026,795)</b>	<b>(6%)</b>	<b>48,980</b>		

**Shire of Mt Marshall**  
**Capital Expenditure Report on Significant Variances**  
**For the Period 1 July 2018 to 30 June 2019**

	Full Year Budget	30 June 2019 YTD Actual	YTD Budget	Budget to Actual YTD %	Budget to Actual YTD Favourable/ (Unfavourable)	Commentary
	\$	\$	\$	%	\$	
<b>Capital Expenditure</b>						
<b>Governance</b>						
Purchase Vehicle - Admin	60,000	126,314	60,000	0%	(66,314)	Traded CEO Vehicle - not in original budget
Admin Office Upgrade	12,000	17,829	12,000	0%	(5,829)	Offset against maintenance account
<b>Health</b>						
New Health Purchase Of Motor Vehicle	80,000	42,657	80,000	0%	37,343	Only 1 vehicle changeover, budget was for 2
<b>Housing</b>						
Land & Buildings - Staff Housing	51,000	58,752	51,000	(15%)	(7,752)	Kitchen cabinets at 229 Murray St approx \$5k over budget. Other minor items.
<b>Community Amenities</b>						
Land & Buildings - Community Amenities	5,000	-	5,000	0%	5,000	Cemetery Works not completed
Water Collection Projects	-	-	-	100%	-	
Community Bus	100,000	106,411	100,000	0%	(6,411)	Over budget
<b>Recreation &amp; Culture</b>						
Land & Buildings - Halls & Civic Centres	40,000	24,000	40,000	0%	16,000	Capital works carried out between tenants. Roof to be carried over
Old Police Station Museum Capital Expenditure	15,000	14,837	15,000	0%	163	
Bencubbin Rec Complex	52,000	18,746	52,000	0%	33,254	Under budget, work to be carried over
Bencubbin Rec Complex	10,000	19,303	10,000	(93%)	(9,303)	Final Site & Develyn accounts. Amounts were unknown when budget was set.
<b>Transport</b>						
Road Construction	1,673,400	1,664,860	1,673,400	1%	8,540	Offset by road mtc
Footpath Construction	20,000	50,600	20,000	0%	(30,600)	Additional footpaths completed
Plant Purchases	730,000	667,000	730,000	0%	63,000	Under budget
Beacon Airstrip Upgrade	489,000	401,980	489,000	18%	87,020	Completed under budget, offset by lower claim for grant funds
Motor Vehicle Purchases	119,000	44,140	119,000	0%	74,860	2 utes not changed over
<b>Economic Services</b>						
Bencubbin CRC	35,000	22,450	35,000	0%	12,550	Carport complete, solar under budget
Beacon Workers Camp - Capital Expenditure	255,000	218,736	255,000	100%	36,264	Under budget
<b>Other Property &amp; Services</b>						
Depot Shed	22,000	21,800	22,000	0%	200	
<b>Total Capital Expenditure</b>	<b>3,768,400</b>	<b>3,520,416</b>	<b>3,768,400</b>	<b>7%</b>	<b>247,983</b>	

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>SCHEDULE 3 – GENERAL PURPOSE FUNDING</b>					
		<b>1. MUNICIPAL RATES</b>					
0025	0422081	Rates Account Enquiries	2019	76.14	\$ 7.61	\$83.75	C
0151	0422061	Electoral Rolls	Pre 2000	50.00	\$ 5.00	\$55.00	S
		<b>2. INTEREST CHARGES AND INSTALMENTS</b>					
	0332031	Charges on Instalments Plan – per Instalment after first	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
		<b>SCHEDULE 4 - ADMINISTRATION</b>					
		<b>1. PHOTOCOPIES</b>					
0151	0422061	A4 Size (per Copy black and white)	2016	1.00	\$ 0.10	\$1.10	C
0151	0422061	A4 Size (per Copy Colour)	2016	2.00	\$ 0.20	\$2.20	C
0151	0422061	A3 Size (per Copy Black and White or Colour)	2016	3.00	\$ 0.30	\$3.30	C
		<b>2. PHOTOCOPIES OF AGENDA AND / OR MINUTES</b>					
0151	0422061	Agenda <u>or</u> Minutes only (including attachments)	2016	20.00	\$ 2.00	\$22.00	C
0151	0422061	Agenda <u>or</u> Minutes only (including attachments - Annual Subscription)	2016	100.00	\$ 10.00	\$110.00	C
		<b>3. FREEDOM OF INFORMATION FEES</b>					
0151	0422061	As per the Freedom of Information Act 1992 and Freedom of Information Regulations					S

# Fees, Licenses, Rents and Other Charges

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

CHARGE TYPE	G/L	DESCRIPTION	DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
<b>SCHEDULE 5 - LAW, ORDER &amp; PUBLIC SAFETY</b>							
<b>1. DOG REGISTRATION</b>							
		Inspection of Register		0.50	\$ 0.05	\$0.55	S
0522021		Certified copy of an entry in the register		1.00	\$ 0.10	\$1.10	S
		Sterilised Dog other than owned by a Pensioner					
0522021		▪ One Year	2013	20.00		\$20.00	S
0522021		▪ Three Years	2013	42.50		\$42.50	S
0522021		▪ Lifetime	2013	100.00		\$100.00	S
		Unsterilised Dog other than owned by a Pensioner					
0522021		▪ One Year	2013	50.00		\$50.00	S
0522021		▪ Three Years	2013	120.00		\$120.00	S
0522021		▪ Lifetime	2013	250.00		\$250.00	S
		Sterilised Dog owned by a Pensioner					
0522021		▪ One Year	2013	10.00		\$10.00	S
0522021		▪ Three Years	2013	21.25		\$21.25	S
0522021		▪ Lifetime	2013	50.00		\$50.00	S
		Unsterilised Dog owned by a Pensioner					
0522021		▪ One Year	2013	25.00		\$25.00	S
0522021		▪ Three Years	2013	60.00		\$60.00	S
		▪ Lifetime	2013	125.00		\$125.00	S
0522021		Dogs used for droving or tending stock	2013	One quarter of the fee that would otherwise be payable			S
0522021		Foxhound, bona fide, kept together in a kennelled pack of not less than ten	2013	40.00		\$40.00	C
0522021		Registration after 31st May in any year, for that registration year	2013	One half of the fee that would otherwise be payable			S
0522021		Assistance dogs		No registration fee payable			S
0522021		Dogs kept in an approved kennel licensed under section 27 of the Act (fee per establishment)	2013	200.00		\$200.00	S

# Fees, Licenses, Rents and Other Charges

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

CHARGE TYPE	G/L	DESCRIPTION	DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
<b>2. CAT REGISTRATION</b>							
	0522021	Annual application for approval or renewal of approval to breed cats (per cat)	2013	100.00		\$100.00	S
		(No concessions applicable)					
		Other than Pensioner					
	0522021	Annual Registration	2013	20.00		\$20.00	S
	0522021	Three year registration	2013	42.50		\$42.50	S
	0522021	Lifetime registration	2013	100.00		\$100.00	S
		Pensioners					
	0522021	Annual Registration	2013	10.00		\$10.00	S
	0522021	Three year registration	2013	21.25		\$21.25	S
	0522021	Lifetime registration	2013	50.00		\$50.00	S
		Registration after 31 May in any year, for the remainder of the registration year	2013	50% of the fee payable		50% of the fee payable	S
<b>3. RANGER SERVICES</b>							
		Dogs					
	0522011	▪ Seizure and impounding of a dog	Pre 2000	50.00	\$ 5.00	\$55.00	C
	0522011	▪ Maintenance of dog in pound (pay per day or part thereof)	"	10.00	\$ 1.00	\$11.00	C
0015	0522001	▪ Seizure and return of dog without impounding	"	50.00	\$ 5.00	\$55.00	C
0015	0522001	▪ Return of a dog impounded outside normal hours	"	60.00	\$ 6.00	\$66.00	C
0015	0522001	▪ Destruction of dog	"	50.00	\$ 5.00	\$55.00	C
	0522021	▪ License to keep an approved kennel	"	100.00		\$100.00	C
	0522021	▪ Renewal of a license to keep an approved kennel	"	50.00		\$50.00	C
	0522021	▪ Transfer of dog registration from another Council	"	5.00	\$ 0.50	\$5.50	C
	0522011	▪ Dog or Cat Trap (per day)	"	2.00	\$ 0.20	\$2.20	C
	0522011	▪ Deposit on Dog / Cat Trap (per trap)	"	50.00		\$50.00	C



<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>SCHEDULE 7 – HEALTH</b>					
		<b>1. PERMIT TO USE AN APPARATUS</b>					
Septic	1032011	Application for the Approval of an Apparatus eg. Septic Tank	2011	118.00		\$118.00	S
Septic	1032011	Issue of Permit for an Apparatus eg. Septic Tank	"	118.00		\$118.00	S
	1032011	Local Government Report Fee	2019	66.00		\$66.00	S
		<b>2. SILVER CHAIN HOUSE RENT</b>					
0170	0761601	Lot 15 Lindsay St, Beacon	2019	175.00		\$175.00	C

# Fees, Licenses, Rents and Other Charges

Section 5.96 & 6.17 of the Local Government Act 1995

CHARGE TYPE	G/L	DESCRIPTION	DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
		<b>SCHEDULE 8 - WELFARE</b>					
	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	2019	105.00		\$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	2019	105.00		\$100.00	C

# Fees, Licenses, Rents and Other Charges

Section 5.96 & 6.17 of the Local Government Act 1995

CHARGE TYPE	G/L	DESCRIPTION	DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (\$) FEE
		<b>SCHEDULE 9 - HOUSING (Staff Housing is now allocated to the relevant Schedule)</b>					
		All Housing – BOND = to 4 weeks Rent. Pet Bond of \$100 is additional.					
		<b>1. HOUSING - Non Staff Members</b>					
		156 Brown St, Bencubbin	2019	175.00		\$175.00	C
		158 Brown St, Bencubbin	2019	175.00		\$175.00	C
		248 Brown St, Bencubbin	2019	175.00		\$175.00	C
		247 Brown St, Bencubbin	2019	175.00		\$175.00	C
		28 Rowland St, Beacon	2019	175.00		\$175.00	C
		<b>Staff Members</b>					
		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	"				

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>4. COMMUNITY HOUSING – Non-Staff Members</b>					
0036	1362001	Community Housing Project - Beacon – 101 Broadbent St Beacon	2019	175.00		\$175.00	C
0036	1362001	Community Housing Project - Beacon – 87 Dunne St Beacon	2019	175.00		\$175.00	C
0034	1362001	Joint Venture Housing – 3 Hammond St Bencubbin	2019	175.00		\$175.00	C
0034	1362001	Joint Venture Housing – 64 Brown St Bencubbin	2019	175.00		\$175.00	C
0034	1362001	Joint Venture Housing – 30 Rowland St Beacon	2019	175.00		\$175.00	C
0034	1362001	Joint Venture Housing – 86 Dunne St Beacon	2019	175.00		\$175.00	C

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>SCHEDULE 10 – COMMUNITY AMENITIES</b>					
		<b>2. RUBBISH REMOVAL</b>					
		240L Bin – Replacement		At Cost		At Cost +10%	C
	1011001	Domestic Collection	2019	\$390.00	\$0.00	\$390.00	C
	1011002	Domestic Recycling Collection	2019	\$225.00	\$0.00	\$225.00	C
	1021001	Commercial Collection	2019	\$390.00	\$39.00	\$429.00	C
	1021001	Commercial Recycling Collection	2019	\$225.00	\$22.50	\$247.50	C
		<b>3. GENERAL PLANNING SERVICES</b>					
		Town Planning Fees as per Town Planning Local Government Fees Regulations					
		Determination of development application (other than for an extractive industry) where the estimated cost of the development is:					
	1052001	1. (a) not more than \$50,000	2013	\$147.00			S
	1052001	(b) more than \$50,000 but not more than \$500,000	"	0.32% of estimated cost of			S
	1052001	(c) more than \$500,000 but not more than \$2.5 million	"	\$1,700 + 0.257% for every \$1 in excess			S
	1052001	(d) more than \$2.5 million but not more than \$5 million	"	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			S
	1052001	(e) more than \$5 million but not more than \$21.5 million	"	\$12,633 + 0.123% for every \$1 in			S
	1052001	(f) more than \$21.5 million	"	\$34,196.00			S
	1052001	2. Determine a development application (other than for an extractive industry) where the development has commenced or been carried out	"	The fee in item 1 (a) , (b) , (c) , (d) , (e) or (f) plus, by the way of penalty, twice			S
	1052001	3. Determining a development application for an extractive industry where the development has not commenced or been carried out	"	\$739.00			S

# Fees, Licenses, Rents and Other Charges

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

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

# Fees, Licenses, Rents and Other Charges

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

CHARGE TYPE	G/L	DESCRIPTION	DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
		<b>4. BUILDING APPLICATION</b>					
		Building Fees - Per Building Act 2011					
		Application For Building Permit					
	1332001	Class 1 and 10	2019	105.00	nil	\$105.00	S
	1332001	Class 2 to 9	2019	105.00	nil	\$105.00	S
	1332001	Application to Amend Building Permit (Uncertified)	2019	105.00	nil	\$105.00	S
	1332001	Demolition- Class 1 and 10	2019	105.00	nil	\$105.00	S
	1332001	Demolition- Class 2 to 9 (per storey)	2019	105.00	nil	\$105.00	S
	1332001	Application to Extend Building or Demolition Permit	2019	105.00		\$105.00	
	1332001	Application for Occupancy					
	1332001	Temporary Occupancy of Incomplete Buildings	2019	105.00	nil	\$105.00	S
	1332001	Modification of Occupancy Permit	2019	105.00	nil	\$105.00	S
	1332001	Replacement of Occupancy Permit	2019	105.00	nil	\$105.00	S
	1332001	Application For Occupancy Permit or Building Approval For Strata scheme, Plan or Subdivision	2019	\$11.60 and not less than \$115.00			S
	1332001	Application for Occupancy permit or Unauthorised Class 2-9 Building Certificate	2019	105.00		\$105.00	S
	1332001	Application for Building Approval certificate for unauthorised work	2019	105.00		\$105.00	S
	1332001	Application for Building Approval certificate with existing authorisation	2019	\$ 105.00	nil	\$105.00	S
	1332001	Application for Building Approval certificate for class 1 and 10 Buildings with Authorisation	2019	\$ 105.00	nil	\$105.00	S
		Building Fees - Per Building Act 2011					
		Builders Service Levy					
T150	9920020	Authorised Building subject to a building permit- Valued \$45000 and over	2012	0.09% Of Estimated Value (GST Inc)			S
T150	9920020	Authorised Building - Valued \$45000 and Under	2012	\$ 61.65	nil	\$61.65	S
T150	9920020	Unauthorised Building - Valued \$45000 and Over	2012	0.18% Of Estimated Value (GST Inc)			S
T150	9920020	Unauthorised Building - Valued \$45000 and Under	2012	\$ 92.00		\$92.00	S
		Building Fees - Per Building and Construction Industry Training Fund and Levy Collection Act 1990					
	1332011	BCITF Levy - Where estimated value of work exceeds \$20,000	Pre 2000	0.20%		\$0.00	S

# Fees, Licenses, Rents and Other Charges

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

CHARGE TYPE	G/L	DESCRIPTION	DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
		<b>5. CEMETERIES</b>					
		On application to hold a funeral, the following fees shall be payable in advance					
0071	1062001	Digging grave to 1.8m deep – Adults	2019	218.18	\$ 21.82	\$240.00	C
0071	1062001	Digging grave to 1.2m deep – child under 5 years	2019	186.36	\$ 18.64	\$205.00	C
		<b>Plot Fee</b>					
0071	1062001	Land for grave 2.44 x 1.22m	2019	60.00	\$ 6.00	\$66.00	C
0071	1062001	Land for grave 2.44 x 2.44m	2019	91.82	\$ 9.18	\$101.00	C
0071	1062001	For sinking Any grave beyond 1.8m - each additional 0.3m or part thereof	2019	60.00	\$ 6.00	\$66.00	C
		<b>Niche Wall</b>					
0071	1062001	Double Niche	2019	47.27	\$ 4.73	\$52.00	C
0071	1062001	Single Niche	2019	23.64	\$ 2.36	\$26.00	C
0071	1062001	For re-opening any grave	2019	218.18	\$ 21.82	\$240.00	C
0071	1062001	Re-interment after exhumation	2019	218.18	\$ 21.82	\$240.00	C
		<b>Miscellaneous charges</b>					
0071	1062001	Single Funeral Permit	2019	55.45	\$ 5.55	\$61.00	C
0071	1062001	For permission to erect a headstone or monument	2019	22.73	\$ 2.27	\$25.00	C
0071	1062001	For permission to enclose grave with kerbing	2019	22.73	\$ 2.27	\$25.00	C
0071	1062001	Family grave – Placing of ashes in an urn or similar	2019	22.73	\$ 2.27	\$25.00	C



<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>6. PORTABLE TOILETS</b>					
0017	1062011	Portable Toilet – (per day excluding weekend)	2019	69.09	\$ 6.91	\$76.00	C
0017	1062011	Portable Toilet – (weekend, Friday collection to be returned Monday morning irrespective of use)	2019	133.64	\$ 13.36	\$147.00	C
T		▪ Deposit per toilet - Credit Card Photocopy	2018	300.00		\$300.00	C
		Free Portable Toilet Hire - Funerals	2019	Nil	Nil	Nil	C
		<b>7. COMMUNITY BUS HIRE</b>					
0019	1062021	- per kilometre – Ratepayers / Residents & Community Groups - Includes first tank of fuel, any additional fuel to be paid for by the hirer.	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
		<b>8. LANDCARE SERVICES</b>					
0110	1042011	Landcare Consultant - Shire Contractor or Employee	2015	At cost	At cost	At cost	C
		<b>9. SWIMMING POOL INSPECTION</b>					
		Local Government (Miscellaneous Provisions) Act 1960					
		4 yearly pool fence inspections	2019	57.45	nil	\$57.45	S

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>SCHEDULE 11 – RECREATION &amp; CULTURE</b>					
		<b>1. MT MARSHALL SWIMMING POOL</b>					
		<b>Pool Charges</b>					
	1122011	▪ Adult entry	2019	Nil	Nil	Nil	C
	1122011	▪ Child entry (under 15 years)	2019	Nil	Nil	Nil	C
	1122011	▪ Spectators - Adult	2019	Nil	Nil	Nil	C
	1122011	▪ Eligible Pensioners	2019	Nil	Nil	Nil	C
		<b>Season Tickets – Full Season</b>					
	1122011	▪ Family	2019	Nil	Nil	Nil	C
	1122011	▪ Adult	2019	Nil	Nil	Nil	C
	1122011	▪ Child	2019	Nil	Nil	Nil	C
		<b>Hire Fees - Aflex Inflatable Obstacle Course</b>					
0171	1122051	One Day	2019	Nil	Nil	Nil	C
0171	1122051	Two Consecutive Days	2019	Nil	Nil	Nil	C
0171	1122051	One Week	2019	Nil	Nil	Nil	C
		<b>2. BEACON AND BENCUBBIN FITNESS CENTRE</b>					
		Annual Membership					
	1192034	▪ Adults	2019	53.64	\$ 5.36	\$59.00	C
	1192034	▪ Aged Pensioners	2019	31.82	\$ 3.18	\$35.00	C
	1192034	▪ Students over 16 years of age	2019	31.82	\$ 3.18	\$35.00	C
	1192034	Casual Use	2015	4.55	\$ 0.45	\$5.00	C
	Trust	Gymnasium Key Deposit	2018	10.00	Nil	\$10.00	C
		<b>3. STAGE HIRE</b>					
	1112011	Mt Marshall Residents, Ratepayers and Community Groups	2015	Nil	Nil	Nil	C

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>4. HISTORY BOOKS</b>					
0101	1152001	Mt Marshall History Book	Pre 2000	15.00	\$ 1.50	\$16.50	C
0101	1152001	Mt Marshall Schools History Book	2009	20.00	\$ 2.00	\$22.00	C
0101	1152001	The Sandalwood Story Of the Mt Marshall District	2011	1.82	\$ 0.18	\$2.00	C
0101	1152001	Mt Marshall 1910 - 2010 History Book	2011	18.18	\$ 1.82	\$20.00	C
0101	1152001	▪ Postage for 1 book	2019	14.50	\$ 1.45	\$16.20	C
0101	1152001	▪ Postage for each additional book thereafter	2019	14.00	\$ 1.40	\$15.60	C

# Fees, Licenses, Rents and Other Charges

Section 5.96 & 6.17 of the Local Government Act 1995

CHARGE TYPE	G/L	DESCRIPTION	DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
		<b>SCHEDULE 13 - ECONOMIC SERVICES</b>					
		<b>1. CARAVAN PARK FEES</b>					
		<b>Van Site</b>					
0002	1322041	Bencubbin - per day - powered site	2016	10.00	\$1.00	\$11.00	C
0002	1322041	Bencubbin - per day - non powered site	2016	5.00	\$0.50	\$5.50	C
		<b>2. CARAVAN PARK FEES FOR BEACON AND BENCUBBIN</b>					
		<b>Van Site</b>					
0002	1322041	Bencubbin - per day	2016	23.64	\$ 2.36	\$26.00	C
0002	1322041	- per week	2016	140.00	\$ 14.00	\$154.00	C
0004	1322051	Beacon - per day	2016	23.64	\$ 2.36	\$26.00	C
0004	1322051	- per week	2016	140.00	\$ 14.00	\$154.00	C
		<b>Tent Site - No vouchers applicable</b>					
0002	1322041	Bencubbin - per day	2015	10.00	\$ 1.00	\$11.00	C
0002	1322041	- per week	2015	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
		<b>3. BENCUBBIN &amp; BEACON CABINS</b>					
		<b>Bencubbin</b>					
0003	1372001	Single Cabin - Work Camp	2016	90.00	\$ 9.00	\$99.00	C
0003	1372001	Single Cabin - Work Camp Weekly	2016	540.91	\$ 54.09	\$595.00	C
0047	1322021	Single Cabin	2016	100.00	\$ 10.00	\$110.00	C
0047	1322021	Single Cabin - Weekly	2016	598.18	\$ 59.82	\$658.00	C
0047	1322021	Double Cabin	2016	120.00	\$ 12.00	\$132.00	C
0047	1322021	Double Cabin - Weekly	2016	719.09	\$ 71.91	\$791.00	C

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>Beacon</b>					
0174	1382001	Single Cabin - Work Camp	2019	90.00	\$ 9.00	\$99.00	C
0174	1382001	Single Cabin - Work Camp Weekly	2019	540.91	\$ 54.09	\$595.00	C
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.					
		<b>6. Short Term Accommodation</b>					
0033	1362001	Collins Street Units, 166 (West) & 167 (East) Bencubbin - per night	2016	100.00	\$ 10.00	\$110.00	C
0033	1362001	Collins Street Units, 166 (West) & 167 (East) Bencubbin - per week	2016	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.					
		<b>7. SANDALWOOD SHOPS</b>					
0020	1351011	Shop Rents – As Per Lease Agreements					

Fees, Licenses, Rents and Other Charges			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
Section 5.96 & 6.17 of the Local Government Act 1995							
CHARGE TYPE	G/L	DESCRIPTION					
		SCHEDULE 14 - PLANT HIRE AND MATERIALS					
		PLANT HIRE - INCLUDING OPERATOR (per hour)					
0021	1412001	Volvo 930G Grader	2019	163.64	\$ 16.36	\$180.00	C
0021	1412001	Tandem Axle Trucks	2019	138.18	\$ 13.82	\$152.00	C
0021	1412001	Single Axle Trucks	2019	106.36	\$ 10.64	\$117.00	C
0021	1412001	Volvo Loader	2019	163.64	\$ 16.36	\$180.00	C
0021	1412001	Volvo Backhoe	2019	138.18	\$ 13.82	\$152.00	C
0021	1412001	Self Propelled Roller	2019	106.36	\$ 10.64	\$117.00	C
0021	1412001	Tractor with Slasher	2019	95.45	\$ 9.55	\$105.00	C
0021	1412001	Prime Mover and Side Tipper / Water Tanker	2019	163.64	\$ 16.36	\$180.00	C
		MATERIALS					
0069	1412041	Non Contaminated Blue metal (per tonne)	2019	110.91	\$ 11.09	\$122.00	C
0069	1412041	Contaminated Blue Metal (per tonne)	2019	55.45	\$ 5.55	\$61.00	C
0069	1412041	Sand & Gravel (per tonne)	2019	5.18	\$ 0.52	\$5.70	C
0100	1442001	Used Grader Blades - each	2019	5.18	\$ 0.52	\$5.70	C
		OTHER					
0021	1412001	Temporary Fencing Per Meter/Per Week	2019	1.00	\$ 0.10	\$1.10	C
0021	1412001	Private Works Labour	2019	90.91	\$ 9.09	\$100.00	C

## SHIRE OF MT MARSHALL

### BUDGET

FOR THE YEAR ENDED 30 JUNE 2020

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

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

**SHIRE OF MT MARSHALL  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,465,964	1,432,734	1,445,512
Operating grants, subsidies and contributions	9	1,846,166	2,706,577	1,622,041
Fees and charges	8	493,697	460,976	509,840
Interest earnings	10(a)	103,249	107,776	107,932
Other revenue	10(b)	259,133	358,315	257,323
		4,168,209	5,066,378	3,942,648
<b>Expenses</b>				
Employee costs		(1,722,949)	(1,447,586)	(1,581,335)
Materials and contracts		(1,429,092)	(1,388,405)	(1,434,148)
Utility charges		(211,366)	(195,848)	(141,211)
Depreciation on non-current assets	5	(2,700,134)	(2,699,494)	(2,453,460)
Interest expenses	10(d)	(41,654)	(45,917)	(46,263)
Insurance expenses		(176,968)	(175,613)	(137,178)
Other expenditure		(108,100)	(159,886)	(97,700)
		(6,390,263)	(6,112,749)	(5,891,295)
<b>Subtotal</b>				
		(2,222,054)	(1,046,371)	(1,948,647)
Non-operating grants, subsidies and contributions	9	1,389,444	1,236,253	982,199
Profit on asset disposals	4(b)	0	13,926	0
Loss on asset disposals	4(b)	(15,000)	(174,695)	(135,500)
		1,374,444	1,075,484	846,699
<b>Net result</b>				
		<b>(847,610)</b>	<b>29,113</b>	<b>(1,101,948)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>				
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>				
		<b>(847,610)</b>	<b>29,113</b>	<b>(1,101,948)</b>

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



**SHIRE OF MT MARSHALL  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BASIS OF PREPARATION**

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the budget.

**2018/19 ACTUAL BALANCES**

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

**CHANGE IN ACCOUNTING POLICIES**

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

**KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

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

**SERVICE CHARGES**

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

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

**PROFIT ON ASSET DISPOSAL**

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

**REVENUES (CONTINUED)**

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**FEES AND CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

**SHIRE OF MT MARSHALL  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		20,499	19,332	15,199
General purpose funding		2,772,560	3,949,537	2,768,789
Law, order, public safety		28,933	28,853	28,321
Health		200,740	175,158	193,400
Education and welfare		105,517	86,948	94,601
Housing		158,700	198,211	174,920
Community amenities		129,745	148,362	117,985
Recreation and culture		550,763	57,320	58,076
Transport		6,100	197,372	236,200
Economic services		145,252	145,016	189,257
Other property and services		49,400	60,269	65,900
		4,168,209	5,066,378	3,942,648
<b>Expenses excluding finance costs</b>	5,10(c)(e)(f)(g)			
Governance		(406,134)	(383,075)	(405,325)
General purpose funding		(93,989)	(85,028)	(89,032)
Law, order, public safety		(177,993)	(179,837)	(167,378)
Health		(323,446)	(290,305)	(295,737)
Education and welfare		(360,715)	(233,136)	(281,003)
Housing		(248,430)	(319,368)	(242,061)
Community amenities		(295,379)	(229,972)	(250,265)
Recreation and culture		(1,130,810)	(1,068,272)	(843,366)
Transport		(2,806,367)	(2,835,331)	(2,798,287)
Economic services		(484,708)	(418,963)	(454,721)
Other property and services		(20,638)	(23,545)	(17,857)
		(6,348,609)	(6,066,832)	(5,845,032)
<b>Finance costs</b>	6, 10(d)			
General purpose funding		0	(192)	(197)
Housing		0	(2,740)	(2,801)
Recreation and culture		(41,654)	(42,985)	(43,265)
		(41,654)	(45,917)	(46,263)
<b>Subtotal</b>		(2,222,054)	(1,046,371)	(1,948,647)
Non-operating grants, subsidies and contributions	9	1,389,444	1,236,253	982,199
Profit on disposal of assets	4(b)	0	13,926	0
(Loss) on disposal of assets	4(b)	(15,000)	(174,695)	(135,500)
		1,374,444	1,075,484	846,699
<b>Net result</b>		<b>(847,610)</b>	<b>29,113</b>	<b>(1,101,948)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(847,610)</b>	<b>29,113</b>	<b>(1,101,948)</b>

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

**SHIRE OF MT MARSHALL  
FOR THE YEAR ENDED 30TH JUNE 2020**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

**OBJECTIVE**

**GOVERNANCE**

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

**ACTIVITIES**

Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are not directly related to specific shire services.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer community.

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

**HEALTH**

To provide an operational framework for good community health..

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

**EDUCATION AND WELFARE**

To meet the needs of the community in these areas.

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

**HOUSING**

To help ensure adequate housing.

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

**COMMUNITY AMENITIES**

Provide services required by the community.

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

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

To provide effective and efficient transport services to the community.

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

**ECONOMIC SERVICES**

To help promote the Municipality and improve its economic wellbeing.

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

**OTHER PROPERTY AND SERVICES**

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

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

**SHIRE OF MT MARSHALL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,475,964	1,440,771	1,443,012
Operating grants, subsidies and contributions		1,851,166	2,702,484	1,587,041
Fees and charges		493,697	460,976	509,840
Interest earnings		103,249	107,776	107,932
Goods and services tax		318,065	333,595	0
Other revenue		259,133	358,315	257,323
		4,501,274	5,403,917	3,905,148
<b>Payments</b>				
Employee costs		(1,722,949)	(1,464,515)	(1,579,835)
Materials and contracts		(1,466,092)	(1,317,109)	(1,434,748)
Utility charges		(211,366)	(195,848)	(141,211)
Interest expenses		(39,654)	(46,262)	(43,963)
Insurance expenses		(176,968)	(175,613)	(137,178)
Goods and services tax		(318,065)	(318,065)	0
Other expenditure		(108,100)	(159,886)	(97,700)
		(4,043,194)	(3,677,298)	(3,434,635)
<b>Net cash provided by (used in) operating activities</b>	3	458,080	1,726,619	470,513
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(1,542,700)	(1,402,976)	(1,586,000)
Payments for construction of infrastructure	4(a)	(3,362,707)	(2,117,441)	(2,182,400)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,389,444	1,236,253	982,199
plant & equipment	4(b)	231,000	300,871	332,500
<b>Net cash provided by (used in) investing activities</b>		(3,284,963)	(1,983,293)	(2,453,701)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(43,046)	(109,182)	(109,182)
Proceeds from self supporting loans	6(a)	9,167	17,411	17,411
Proceeds from new borrowings	6(b)	0	0	135,000
<b>Net cash provided by (used in) financing activities</b>		(33,879)	(91,771)	43,229
<b>Net increase (decrease) in cash held</b>		(2,860,762)	(348,445)	(1,939,959)
Cash at beginning of year		4,280,574	4,629,019	4,629,019
<b>Cash and cash equivalents at the end of the year</b>	3	<b>1,419,812</b>	<b>4,280,574</b>	<b>2,689,060</b>

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

**SHIRE OF MT MARSHALL  
RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	1,376,554	1,483,330	1,449,422
		1,376,554	1,483,330	1,449,422
<b>Revenue from operating activities (excluding rates)</b>				
Governance		20,499	33,258	15,199
General purpose funding		1,353,203	2,566,225	1,378,277
Law, order, public safety		28,933	28,853	28,321
Health		200,740	175,158	193,400
Education and welfare		105,517	86,948	94,601
Housing		158,700	198,211	174,920
Community amenities		129,745	148,362	117,985
Recreation and culture		550,763	57,320	58,076
Transport		6,100	197,372	236,200
Economic services		145,252	145,016	189,257
Other property and services		49,400	60,269	65,900
		2,748,852	3,696,992	2,552,136
<b>Expenditure from operating activities</b>				
Governance		(416,134)	(385,511)	(405,325)
General purpose funding		(93,989)	(85,220)	(89,229)
Law, order, public safety		(177,993)	(179,837)	(167,378)
Health		(323,446)	(294,764)	(295,737)
Education and welfare		(365,715)	(233,136)	(281,003)
Housing		(248,430)	(384,096)	(308,362)
Community amenities		(295,379)	(229,972)	(250,265)
Recreation and culture		(1,172,464)	(1,111,257)	(886,631)
Transport		(2,806,367)	(2,941,143)	(2,870,287)
Economic services		(484,708)	(418,963)	(454,721)
Other property and services		(20,638)	(23,545)	(17,857)
		(6,405,263)	(6,287,444)	(6,026,795)
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,715,134	2,869,402	2,588,960
<b>Amount attributable to operating activities</b>		435,277	1,762,280	563,723
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,389,444	1,236,253	982,199
Purchase property, plant and equipment	4(a)	(1,542,700)	(1,402,976)	(1,586,000)
Purchase and construction of infrastructure	4(a)	(3,362,707)	(2,117,441)	(2,182,400)
Proceeds from disposal of assets	4(b)	231,000	300,871	332,500
<b>Amount attributable to investing activities</b>		(3,284,963)	(1,983,293)	(2,453,701)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(43,046)	(109,182)	(109,182)
Proceeds from new borrowings	6(b)	0	0	135,000
Proceeds from self supporting loans	6(a)	9,167	17,411	17,411
Transfers to cash backed reserves (restricted assets)	7(a)	(59,076)	(334,032)	(183,821)
Transfers from cash backed reserves (restricted assets)	7(a)	1,523,284	640,058	640,058
<b>Amount attributable to financing activities</b>		1,430,329	214,255	499,466
<b>Budgeted deficiency before general rates</b>		(1,419,357)	(6,758)	(1,390,512)
<b>Estimated amount to be raised from general rates</b>	1	1,419,357	1,383,312	1,390,512
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	<b>0</b>	<b>1,376,554</b>	<b>0</b>

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

**SHIRE OF MT MARSHALL  
RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	1,376,554	1,483,330	1,449,422
		1,376,554	1,483,330	1,449,422
<b>Revenue from operating activities (excluding rates)</b>				
Specified area rates	1(c)	35,449	35,357	35,449
Rate revenue other than revenue raised from general rates	1	11,158	14,065	19,551
Operating grants, subsidies and contributions	9	1,846,166	2,706,577	1,622,041
Fees and charges	8	493,697	460,976	509,840
Interest earnings	10(a)	103,249	107,776	107,932
Other revenue	10(b)	259,133	358,315	257,323
Profit on asset disposals	4(b)	0	13,926	0
		2,748,852	3,696,992	2,552,136
<b>Expenditure from operating activities</b>				
Employee costs		(1,722,949)	(1,447,586)	(1,581,335)
Materials and contracts		(1,429,092)	(1,388,405)	(1,434,148)
Utility charges		(211,366)	(195,848)	(141,211)
Depreciation on non-current assets	5	(2,700,134)	(2,699,494)	(2,453,460)
Interest expenses	10(d)	(41,654)	(45,917)	(46,263)
Insurance expenses		(176,968)	(175,613)	(137,178)
Other expenditure		(108,100)	(159,886)	(97,700)
Loss on asset disposals	4(b)	(15,000)	(174,695)	(135,500)
		(6,405,263)	(6,287,444)	(6,026,795)
<b>Operating activities excluded from budgeted deficiency</b>				
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,715,134	2,869,402	2,588,960
<b>Amount attributable to operating activities</b>		435,277	1,762,280	563,723
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,389,444	1,236,253	982,199
Purchase property, plant and equipment	4(a)	(1,542,700)	(1,402,976)	(1,586,000)
Purchase and construction of infrastructure	4(a)	(3,362,707)	(2,117,441)	(2,182,400)
Proceeds from disposal of assets	4(b)	231,000	300,871	332,500
<b>Amount attributable to investing activities</b>		(3,284,963)	(1,983,293)	(2,453,701)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(43,046)	(109,182)	(109,182)
Proceeds from new borrowings	6	0	0	135,000
Proceeds from self supporting loans	6(a)	9,167	17,411	17,411
Transfers to cash backed reserves (restricted assets)	7(a)	(59,076)	(334,032)	(183,821)
Transfers from cash backed reserves (restricted assets)	7(a)	1,523,284	640,058	640,058
<b>Amount attributable to financing activities</b>		1,430,329	214,255	499,466
<b>Budgeted deficiency before general rates</b>		(1,419,357)	(6,758)	(1,390,512)
<b>Estimated amount to be raised from general rates</b>	1	1,419,357	1,383,312	1,390,512
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	0	1,376,554	0

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

SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 1. RATES AND SERVICE CHARGES

### (a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>General rate</b>									
GRV	0.132111	131	733,228	96,867	0	0	96,867	94,505	94,505
UV	0.018059	312	74,564,497	1,346,560	0	0	1,346,560	1,314,399	1,316,380
Mining	0.018059	1	45,067	814	0	0	814	2,065	801
<b>Sub-Totals</b>		444	75,342,792	1,444,241	0	0	1,444,241	1,410,969	1,411,686
<b>Minimum</b>									
<b>Minimum payment</b>									
	\$								
GRV	416	43	29,182	17,888	0	0	17,888	17,458	17,458
UV	416	24	167,850	9,984	0	0	9,984	9,744	9,744
Mining	416	9	36,622	3,744	0	0	3,744	1,624	1,624
<b>Sub-Totals</b>		76	233,654	31,616	0	0	31,616	28,826	28,826
		520	75,576,446	1,475,857	0	0	1,475,857	1,439,795	1,440,512
Discounts/concessions (Refer note 1(e))							(56,500)	(56,483)	(50,000)
<b>Total amount raised from general rates</b>							1,419,357	1,383,312	1,390,512
Specified area rates (Refer note 1(c))							35,449	35,357	35,449
Movement in Excess Rates							(4,642)	(1,275)	6,451
Ex Gratia Rates							16,800	16,363	16,400
Rates Written Off							(1,000)	(1,023)	(3,300)
<b>Total rates</b>							1,465,964	1,432,734	1,445,512

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 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Full Payment	27/09/2019			11.00%
<b>Option two</b>				
First Instalment	27/09/2019			11.00%
Second Instalment	27/11/2019	12	5.00%	11.00%
Third Instalment	27/02/2020	12	5.00%	11.00%
Fourth Instalment	27/04/2020	12	5.00%	11.00%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,500	1,548	1,200
Instalment plan interest earned	2,000	1,988	1,100
Interest on ESL	500	478	500
Unpaid rates and service charge interest earned	14,100	14,140	15,600
	18,100	18,154	18,400



SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2019/20 Budget specified area rate revenue	2019/20 Interim specified area rate revenue	2019/20 Back specified area rate revenue	2019/20 Total budget specified area rate revenue	2018/19 Actual revenue	2018/19 Budget revenue
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Specified area rate</b>									
<b>Bencubbin Multipurpose Complex Redevelopment</b>									
	GRV	0.005759	482,008	2,776	0	0	2,776	2,776	2,776
	UV	0.000959	34,077,960	32,673	0	0	32,673	32,581	32,673
			34,559,968	35,449	0	0	35,449	35,357	35,449

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

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
Rates	5%		\$ 56,500	\$ 56,483	\$ 50,000	Discount applies if rates, (including arrears, waste and service charges) are paid in full within 21 days of the issue date of the rate notice.
			56,500	56,483	50,000	

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2020.

SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
Note		\$	\$	\$	\$
<b>Composition of estimated net current assets</b>					
<b>Current assets</b>					
	Cash - unrestricted	3	520,885	1,917,439	476,136
	Cash - restricted reserves	3	898,927	2,363,135	2,212,924
	Receivables		337,656	352,656	311,628
	Inventories		17,975	15,975	13,354
			1,775,443	4,649,205	3,014,042
<b>Less: current liabilities</b>					
	Trade and other payables		(772,193)	(805,193)	(684,935)
	Long term borrowings		0	0	(1)
	Provisions		(202,333)	(202,333)	(214,995)
			(974,526)	(1,007,526)	(899,931)
	<b>Net current assets</b>		800,917	3,641,679	2,114,111

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

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

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

**Operating activities excluded from budgeted deficiency**

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

	Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$	\$
<b>(i) Current assets and liabilities excluded from budgeted deficiency</b>					
<b>Net current assets</b>	2	800,917	3,641,679	3,641,679	2,114,111
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
<b>Adjustments to net current assets</b>					
Less: Cash - restricted reserves	3	(898,927)	(2,363,135)	(2,363,135)	(2,212,924)
Less: Current assets not expected to be received at end of year					
- current portion of self supporting loans receivable		0	0	0	3,144
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings		0	0	0	1
- Employee benefit provisions		98,010	98,010	98,010	95,668
<b>Adjusted net current assets - surplus/(deficit)</b>		0	1,376,554	1,376,554	0
<b>(ii) Operating activities excluded from budgeted deficiency</b>					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	4(b)	0	(13,926)	(13,926)	0
Less: Movement in liabilities associated with restricted cash		0	9,139	9,139	0
Add: Loss on disposal of assets	4(b)	15,000	174,695	174,695	135,500
Add: Depreciation on assets	5	2,700,134	2,699,494	2,699,494	2,453,460
<b>Non cash amounts excluded from operating activities</b>		2,715,134	2,869,402	2,869,402	2,588,960

**(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019**

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies

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

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**CONTRACT ASSETS**

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

**PROVISIONS**

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

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**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.

**CONTRACT LIABILITIES**

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

**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.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

### 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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	520,885	1,917,439	476,136
Cash - restricted	898,927	2,363,135	2,212,924
	1,419,812	4,280,574	2,689,060
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant Replacement	357,725	420,497	365,759
Aged Care Units	45,554	44,443	44,775
Housing	13,215	403,137	376,237
Employee Entitlements Reserve	100,460	98,010	98,061
Public Amenities & Building	164,300	209,073	209,511
Mt Marshall Aquatic Centre Development	101,310	1,074,449	1,003,525
Community Bus Replacement	20,641	20,138	20,793
Bencubbin Recreation Complex	4,288	4,183	4,183
Economic Development	79,387	77,451	77,492
Beacon Accommodation	3,735	3,644	4,419
Medical Enhancement	8,013	7,818	7,824
Bencubbin Community Resource Centre	299	292	345
	898,927	2,363,135	2,212,924
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(847,610)	29,113	(1,101,948)
Depreciation	2,700,134	2,699,494	2,453,460
(Profit)/loss on sale of asset	15,000	160,769	135,500
(Increase)/decrease in receivables	15,000	19,474	(37,500)
(Increase)/decrease in inventories	(2,000)	(5,421)	(2,800)
Increase/(decrease) in payables	(33,000)	67,521	6,000
Increase/(decrease) in employee provisions	0	(8,078)	
Grants/contributions for the development of assets	(1,389,444)	(1,236,253)	(982,199)
<b>Net cash from operating activities</b>	458,080	1,726,619	470,513

#### 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.

SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

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

Asset class	Reporting program									2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>												
Buildings - non-specialised	0	0	0	522,000	0	0	0	0	0	522,000	292,325	0
Buildings - specialised	0	0	0	0	29,500	242,000	0	19,000	35,000	325,500	124,129	497,000
Plant and equipment	0	0	0	0	0	0	477,200	0	0	477,200	773,411	730,000
Motor Vehicles	130,000	45,000	43,000	0	0	0	0	0	0	218,000	213,111	359,000
	130,000	45,000	43,000	522,000	29,500	242,000	477,200	19,000	35,000	1,542,700	1,402,976	1,586,000
<u>Infrastructure</u>												
Infrastructure - Roads	0	0	0	0	0	0	1,824,065	0	0	1,824,065	1,664,860	1,673,400
Infrastructure - Footpaths	0	0	0	0	0	0	20,000	0	0	20,000	50,601	20,000
Infrastructure - Other	0	0	0	0	0	1,488,642	0	0	0	1,488,642	0	0
Infrastructure - Airports	0	0	0	0	0	0	30,000	0	0	30,000	401,980	489,000
	0	0	0	0	0	1,488,642	1,874,065	0	0	3,362,707	2,117,441	2,182,400
<b>Total acquisitions</b>	130,000	45,000	43,000	522,000	29,500	1,730,642	2,351,265	19,000	35,000	4,905,407	3,520,417	3,768,400

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

SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	115,000	105,000	0	(10,000)	94,875	106,365	13,926	(2,436)	45,000	45,000	0	0
Health	30,000	30,000	0	0	31,731	27,272	0	(4,459)	60,000	60,000	0	0
Education and welfare	17,000	12,000	0	(5,000)	0	0	0	0	0	0	0	0
Housing	0	0	0	0	99,231	37,243	0	(61,988)	101,000	37,500	0	(63,500)
Transport	84,000	84,000	0	0	235,803	129,991	0	(105,812)	262,000	190,000	0	(72,000)
	246,000	231,000	0	(15,000)	461,640	300,871	13,926	(174,695)	468,000	332,500	0	(135,500)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	14,000	0	0	(14,000)	0	0	0	
Buildings - non-specialised	0	0	0	0	85,231	37,243	0	(47,988)	101,000	37,500	0	(63,500)
Plant and equipment	54,000	54,000	0	0	204,374	105,421	0	(98,953)	208,000	140,000	0	(68,000)
Motor Vehicles	192,000	177,000	0	(15,000)	158,035	158,207	13,926	(13,754)	159,000	155,000	0	(4,000)
	246,000	231,000	0	(15,000)	461,640	300,871	13,926	(174,695)	468,000	332,500	0	(135,500)

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

- Plant replacement programme

## 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

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
51,200	51,395	43,200
75,700	75,627	75,300
2,700	6,582	2,700
33,600	28,074	28,100
49,500	49,493	53,300
17,200	22,468	15,500
458,900	458,835	285,050
1,733,534	1,733,472	1,788,910
45,200	41,056	31,700
232,600	232,492	129,700
2,700,134	2,699,494	2,453,460
90,915	90,893	87,441
360,380	360,295	261,730
6,946	6,944	7,333
290,407	290,338	188,620
53,065	53,052	44,358
1,692,393	1,691,992	1,741,696
21,590	21,585	14,784
63,485	63,470	36,130
115,769	115,742	49,462
5,150	5,149	6,099
34	34	15,807
2,700,134	2,699,494	2,453,460

## SIGNIFICANT ACCOUNTING POLICIES

### DEPRECIATION

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

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

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	75 years

### DEPRECIATION (CONTINUED)

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.

### RECOGNITION OF ASSETS

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



SHIRE OF MT MARSHALL  
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	Budget Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal 1 July 2018	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal 1 July 2018	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
		\$	\$	\$	\$			\$	\$	\$			\$	\$	\$
<b>Housing</b>															
Loan 118 Staff Housing	0	0	0	0	0	59,160	0	59,160	2,740	0	59,159	0	59,159	2,801	0
<b>Recreation and culture</b>															
Loan 120 - Bencubbin Rec Complex Shire	402,631	0	15,863	15,350	386,768	417,901	0	15,270	15,841	402,631	417,902	0	15,270	15,944	402,632
Loan 121 - Bencubbin Rec SAR	457,265	0	18,016	17,433	439,249	474,607	0	17,342	17,990	457,265	474,607	0	17,342	18,107	457,265
<b>Economic services</b>															
Loan 123 - Beacon Workers Camp	0	0	0	0	0	0	0	0	0	0	0	135,000	0	0	135,000
	859,896	0	33,879	32,783	826,017	951,668	0	91,772	36,571	859,896	951,668	135,000	91,771	36,852	994,897
<b>Self Supporting Loans</b>															
<b>General Purpose Funding</b>															
Loan 119 - Benny Mart	0	0	0	0	0	8,586	0	8,586	192	0	8,586	0	8,586	197	0
<b>Recreation and culture</b>															
Loan 122 - Bencubbin Rec Complex CRC	232,682	0	9,167	8,871	223,515	241,506	0	8,824	9,154	232,682	241,506	0	8,825	9,214	232,681
	232,682	0	9,167	8,871	223,515	250,092	0	17,410	9,346	232,682	250,092	0	17,411	9,411	232,681
	1,092,578	0	43,046	41,654	1,049,532	1,201,760	0	109,182	45,917	1,092,578	1,201,760	135,000	109,182	46,263	1,227,578

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

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

## 6. INFORMATION ON BORROWINGS (CONTINUED)

### (b) New borrowings - 2019/20

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

### (c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

### (d) Credit Facilities

#### Undrawn borrowing facilities

##### credit standby arrangements

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

##### Total amount of credit unused

#### Loan facilities

Loan facilities in use at balance date

Unused loan facilities at balance date

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
0	0	0
0	0	0
20,000	20,000	20,000
0	(2,271)	0
20,000	17,729	20,000
1,049,532	1,092,578	1,227,578
0	0	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.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movement**

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement	420,497	10,512	(73,284)	357,725	645,180	70,867	(295,550)	420,497	645,180	16,129	(295,550)	365,759
Aged Care Units	44,443	1,111	0	45,554	91,017	1,943	(48,517)	44,443	91,017	2,275	(48,517)	44,775
Housing	403,137	10,078	(400,000)	13,215	291,450	111,687	0	403,137	291,451	84,786	0	376,237
Employee Entitlements Reserve	98,010	2,450	0	100,460	95,668	2,342	0	98,010	95,669	2,392	0	98,061
Public Amenities & Building	209,073	5,227	(50,000)	164,300	254,808	5,932	(51,667)	209,073	254,808	6,370	(51,667)	209,511
Mt Marshall Aquatic Centre Develop	1,074,449	26,861	(1,000,000)	101,310	940,025	134,424	0	1,074,449	940,024	63,501	0	1,003,525
Community Bus Replacement	20,138	503	0	20,641	117,847	2,291	(100,000)	20,138	117,847	2,946	(100,000)	20,793
Bencubbin Recreation Complex	4,183	105	0	4,288	4,081	102	0	4,183	4,081	102	0	4,183
Office Equipment	0	0	0	0	16,324	0	(16,324)	0	16,324	0	(16,324)	0
Economic Development	77,451	1,936	0	79,387	75,602	1,849	0	77,451	75,602	1,890	0	77,492
Beacon Accommodation	3,644	91	0	3,735	121,384	2,260	(120,000)	3,644	121,384	3,035	(120,000)	4,419
Medical Enhancement	7,818	195	0	8,013	7,633	185	0	7,818	7,633	191	0	7,824
Bencubbin Community Resource Ce	292	7	0	299	8,142	150	(8,000)	292	8,141	204	(8,000)	345
	2,363,135	59,076	(1,523,284)	898,927	2,669,161	334,032	(640,058)	2,363,135	2,669,161	183,821	(640,058)	2,212,924

**(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.
Housing	Note 1	To fund the replacement of 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 Develop	30/Jun/20	To finance future capital and maintenance upgrades for the Bencubbin Aquatic centre.
Community Bus Replacement	Note 1	To finance the replacement of the community bus.
Bencubbin Recreation Complex	Note 1	To provide funding for future extensions to the Bencubbin Recreation Complex.
Office Equipment	30/06/2019	To replace office equipment as required.
Economic Development	Note 1	To set aside funds for Economic Development initiatives.
Beacon Accommodation	Note 1	To set aside funds for reconstruction or major maintenance on Beacon Accommodation.
Medical Enhancement	Note 1	To be used for projects that may arise through the NEWROC Health Strategy
Bencubbin Community Resource Ce	Note 1	To be used for refurbishment of the Bencubbin Community Resource Centre

Note 1 Reserve not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

## 8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	1,300	1,367	1,200
General purpose funding	1,500	1,548	1,200
Law, order, public safety	1,500	2,082	2,900
Health	8,840	2,380	0
Education and welfare	65,000	45,636	55,000
Housing	139,800	139,394	158,020
Community amenities	119,245	117,831	116,485
Recreation and culture	7,650	7,539	10,505
Economic services	144,362	134,149	153,530
Other property and services	4,500	9,050	11,000
	493,697	460,976	509,840

## 9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

### By Program:

#### Operating grants, subsidies and contributions

Governance	4,000	1,735	0
General purpose funding	1,191,217	2,393,912	1,203,859
Law, order, public safety	26,933	26,055	24,921
Education and welfare	40,517	39,930	39,601
Housing	18,900	0	16,900
Community amenities	9,000	24,624	0
Recreation and culture	515,309	0	23,333
Transport	0	182,497	228,300
Economic services	890	4,940	35,727
Other property and services	39,400	32,884	49,400
	1,846,166	2,706,577	1,622,041

#### Non-operating grants, subsidies and contributions

Transport	1,389,444	1,236,253	982,199
	1,389,444	1,236,253	982,199

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments			
- Reserve funds	59,076	64,706	66,321
- Other funds	18,702	18,684	15,000
- Self Supporting Loans	8,871	7,780	9,411
Other interest revenue (refer note 1b)	16,600	16,606	17,200
	103,249	107,776	107,932

**(b) Other revenue**

Reimbursements and recoveries	247,034	330,440	243,424
Other	12,099	27,875	13,899
	259,133	358,315	257,323

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	40,000	28,170	25,000
Other services	0	7,950	0
	40,000	36,120	25,000

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 6(a))	41,654	45,917	46,263
	41,654	45,917	46,263

**(e) Elected members remuneration**

Meeting fees	33,000	32,336	33,000
President's allowance	5,500	5,250	5,500
Deputy President's allowance	1,500	1,193	1,500
Travelling expenses	14,000	10,112	14,000
Telecommunications allowance	15,500	12,091	15,500
	69,500	60,982	69,500

**(f) Write offs**

General rate	1,000	1,023	3,300
Fees and charges	0	991	0
	1,000	2,014	3,300

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

## **11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS**

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

## **12. INTERESTS IN JOINT ARRANGEMENTS**

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

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

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

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

Shire of Mt Marshall expenses in relation to this joint venture amounted to \$36,170 in 2018/19.

Shire of Mt Marshall budgeted expenses in relation to this joint venture is \$36,077 in 2019/20.

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 \$28,393

in 2018/19. Shire of Mt Marshall budgeted expenses in relation to this joint venture is

\$36,670 in 2019/20.

### **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.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**13. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1 July 2019</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2020</b>
	\$	\$	\$	\$
Police Licensing	14,701	180,000	(180,000)	14,701
Aged Care Beautification	829	0	0	829
Unclaimed Monies	900	0	0	900
Nomination Deposits	0	320	(320)	0
Tree Planting Nursery	1,000	0	0	1,000
Housing Bonds	10,490	2,000	(2,000)	10,490
Staff Social Club	1,868	3,000	(3,000)	1,868
Rehabilitation Bonds	10,360	0	0	10,360
	40,148	185,320	(185,320)	40,148

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

**REVENUE RECOGNITION**

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.



<b>SHIRE OF MT MARSHALL</b> <b>Summary Of Schedules - Schedule 2</b> <b>For Period Ended</b> <b>30 June 2020</b>							
	Sched No	2019/20 Budget		2018/19 Actuals		2018/19 Budget	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OPERATING</b>							
General Purpose Funding	3	2,772,560	93,989	3,949,537	85,220	2,768,789	89,229
Governance	4	20,499	416,134	33,258	385,511	15,199	405,325
Law, Order & Public Safety	5	28,933	177,993	28,853	179,837	28,321	167,378
Health	7	200,740	323,446	175,158	294,764	193,400	295,737
Education & Welfare	8	105,517	365,715	86,948	233,136	94,601	281,003
Housing	9	158,700	248,430	198,211	384,096	174,920	308,362
Community Amenities	10	129,745	295,379	148,362	229,972	117,985	250,265
Recreation & Culture	11	550,763	1,172,464	57,320	1,111,257	58,076	886,631
Transport	12	1,395,544	2,806,366	1,433,626	2,941,144	1,218,399	2,870,286
Economic Services	13	145,252	484,708	145,016	418,963	189,257	454,721
Other Property & Services	14	49,400	20,638	60,268	23,545	65,900	17,858
<b>Total Operating</b>		<b>5,557,653</b>	<b>6,405,262</b>	<b>6,316,558</b>	<b>6,287,444</b>	<b>4,924,847</b>	<b>6,026,794</b>
<b>CAPITAL</b>							
General Purpose Funding	3	0	0	8,586	8,586	8,586	8,586
Governance	4	0	130,000	0	144,143	0	72,000
Law, Order & Public Safety	5	0	0	0	0	0	0
Health	7	0	45,000	0	42,657	0	80,000
Education & Welfare	8	0	43,000	0	0	0	0
Housing	9	0	522,000	0	117,913	0	110,160
Community Amenities	10	0	29,500	0	106,411	0	105,000
Recreation & Culture	11	9,167	1,773,689	8,824	118,322	8,824	158,436
Transport	12	0	2,351,265	0	2,828,581	0	3,031,400
Economic Services	13	0	19,000	0	241,186	0	290,000
Other Property & Services	14	0	35,000	0	21,800	0	22,000
<b>Total Capital</b>		<b>9,167</b>	<b>4,948,454</b>	<b>17,411</b>	<b>3,629,598</b>	<b>17,411</b>	<b>3,877,582</b>
<b>TOTAL INCOME &amp; EXPENDITURE</b>		<b>5,566,821</b>	<b>11,353,716</b>	<b>6,333,968</b>	<b>9,917,043</b>	<b>4,942,258</b>	<b>9,904,376</b>
<b>RESERVE MOVEMENTS/NEW LOANS</b>							
Transfer to Reserves			59,078		334,032		183,821
Proceeds of New Debentures		0		0		135,000	
Transfer from Reserves		1,523,284		640,058		640,058	
<b>Total Reserve Movements</b>		<b>1,523,284</b>	<b>59,078</b>	<b>640,058</b>	<b>334,032</b>	<b>775,058</b>	<b>183,821</b>
Less Depn For Year		2,700,134		2,699,494		2,453,460	
Plus Loss on Sale of Asset		15,000		160,769		135,500	
Less Profit on Sale of Asset			0				0
Movements in Accruals		0		9,140		0	
Plus value of assets Sold		231,000		300,871		332,500	
		<b>10,036,239</b>	<b>11,412,794</b>	<b>10,144,300</b>	<b>10,251,075</b>	<b>8,638,776</b>	<b>10,088,197</b>
<b>Surplus July 1 B/Fwd</b>							
Muni Funds		1,376,555		1,483,330		1,449,422	
		<b>11,412,794</b>	<b>11,412,794</b>	<b>11,627,630</b>	<b>10,251,075</b>	<b>10,088,198</b>	<b>10,088,197</b>
<b>Balance Carried Forward</b>							
Muni Fund			0		0		0
		<b>11,412,794</b>	<b>11,412,794</b>	<b>11,627,630</b>	<b>10,251,075</b>	<b>10,088,198</b>	<b>10,088,198</b>
<b>Surplus/(Deficit)</b>			(0)		1,376,555		(0)
		<b>11,412,794</b>	<b>11,412,794</b>	<b>11,627,630</b>	<b>11,627,630</b>	<b>10,088,198</b>	<b>10,088,198</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 03 General Purpose Funding

#### 031 Rates Revenue

##### General Rates

0312001	Rates - UV			(1,346,560)		(1,315,663)		(1,316,381)	
	74,564,497	@	0.01806	312 Properties					
0312011	Rates - GRV			(96,868)		(94,505)		(94,505)	
	733,228	@	0.13211	131 Properties					
0312021	Rates Minimum - UV			(9,984)		(9,744)		(9,744)	
	167,850	@	\$416	24 Properties					
0312031	Rates Minimum - GRV			(17,888)		(17,458)		(17,458)	
	29,182	@	\$416	43 Properties					
0312040	Rates Minimum - Mining			(4,558)		(2,425)		(2,425)	
	45,067	@	0.01806	1 Properties	\$814				
	36,622	@	\$416	9 Properties	\$3,744				

##### Total General Rates Levied

				(1,475,858)		(1,439,795)		(1,440,512)	
0311001	Rates Discount			56,500		56,483		50,000	
0311011	Rates Written-off/Adjustments			1,000		1,023		3,300	
0312151	CBH Contribution to Rates			(16,800)		(16,363)		(16,400)	
0311041	Beacon CRC - SAR - Payment to Beacon Progress Association			0		0		0	
0312091	Beacon CRC - SAR - UV			0		0		0	
0312101	Beacon CRC - SAR - GRV			0		0		0	
0312181	Movement in Excess Rates			4,642		1,275		(6,451)	
0312152	SAR - Bencubbin Recreation Complex Redevelopment Loan Servicing			(35,449)		(35,357)		(35,449)	

##### Rates to be Raised

				(1,465,965)		(1,432,734)		(1,445,512)	
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##### Other Income in Relation to Rates

0312051	Rates Penalty			(14,100)		(14,140)		(15,600)	
0312171	Rates - Back Rates			0		0		0	
0312191	Rates Debt Collection Income			(20,000)		(21,632)		(20,000)	
0332031	Rates Instalment Interest Fee			(2,000)		(1,988)		(1,100)	
0332041	Rates Administration Fee			(1,500)		(1,548)		(1,200)	
				(37,600)		(39,308)		(37,900)	

##### 031 Rates Revenue Expenses

0311021	Valuation Expenses				10,000		6,977		10,000
0311061	Rates Debt Collection Expense				20,000		21,632		20,000
0311552	Alloc Administration Expenses				63,989		56,418		59,032
<b>Total</b>					<b>93,989</b>		<b>85,028</b>		<b>89,032</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
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		0		0	
0322001	Federal - Financial Assistance Grant - General	(781,081)		(1,505,366)		(728,115)	
1222041	Federal - Financial Assistance Grant - Roads	(410,136)		(888,546)		(475,744)	
0332001	Pens Deferred Rates Int Grant	0		0		0	
0332011	Interest on Investments	(18,700)		(18,684)		(15,000)	
0332021	Interest on Reserves	(59,078)		(64,706)		(66,321)	
0332091	Interest Receivable On Self Supporting Loans	0		(192)		(197)	
<b>Total</b>		<b>(1,268,995)</b>		<b>(2,477,495)</b>		<b>(1,285,377)</b>	

##### Operating Expenditure

0322090	Interest on Loan 119 - Self Supporting		0		192		197
<b>Total</b>			<b>0</b>		<b>192</b>		<b>197</b>

##### Capital Income

0334040	Loan Principal Receivable - Loan 119	0		(8,586)		(8,586)	
<b>Total</b>		<b>0</b>		<b>(8,586)</b>		<b>(8,586)</b>	

##### Capital Expenditure

0333001	Principal Repayment on Loan 119		0		8,586		8,586
0333050	Transfer of Interest to Reserves		0		0		0
<b>Total</b>			<b>0</b>		<b>8,586</b>		<b>8,586</b>

### 03 General Purpose Funding Totals

Total Operating Income	(2,772,560)	(3,949,537)	(2,768,789)
Total Operating Expenditure	93,989	85,220	89,229
Total Capital Income	0	(8,586)	(8,586)
Total Capital Expenditure	0	8,586	8,586

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 04 Governance

#### 041 Members of Council

##### Operating Income

0412001 Reimbursement - Members of Council	0	(1,196)	0
<b>Total</b>	<b>0</b>	<b>(1,196)</b>	<b>0</b>

##### Operating Expenditure

0411001 Travelling Expenses- Councillors		14,000	10,112	14,000
0411011 Conference Expenses - Councillors		21,000	18,809	21,000
0411021 Election Expenses		12,000	0	1,000
0411031 President's Allowance		5,500	5,250	5,500
0411041 Deputy President's Allowance		1,500	1,193	1,500
0411051 Refreshments & Receptions		7,000	6,129	7,000
0411061 Insurance - Councillors		4,050	3,975	4,050
0411071 Subscriptions		32,480	46,083	44,230
WALGA	7,400			
Great Eastern Country Zone WALGA	1,750			
Rural Water Council	160			
Beacon Central CRC Corporate Membership	70			
CEACA	20,000			
Eastern Wheatbelt Biodiversity Group	100			
Other	3,000			
0411082 Other Minor Expenditure Members of Council		1,500	10	1,500
0411091 Telephone Subsidy - Councillors		15,500	12,091	15,500
0411092 Councillor iPad Expenses		4,000	2,837	4,000
0411101 Councillors Fees		33,000	32,335	33,000
0411121 Training - Elected Member		20,000	1,399	4,000
0411151 Maintenance - Council Chambers		500	162	500
0431 Council Chambers Maintenance				
10 Materials	105			
11 Contracts	395			
0411161 Public Relations & Donations		4,500	377	3,600
Lions Rates	450			
Beacon Co-Op Rates	1,800			
Staff Retirement/Resignation Gift/Function	500			
Promotional Materials	250			
New Councillor Function	200			
Framing Councillor Photos	300			
West Australian Notices	300			
Plaques/Engraving	200			
Flowers	500			
0411171 Professional Advice & Support		0	0	0
0411400 Alloc Administration Expenses		182,846	179,845	173,657
<b>Total</b>		<b>359,376</b>	<b>320,607</b>	<b>334,037</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 04 Governance

### 042 Administration General

#### Operating Income

0422011	Profit on Disposal Of Asset	0		(13,926)		0	
0422023	Debt Collection Income	(1,500)		(1,313)		(5,000)	
0422041	Roundings Surplus/Deficit	1		2		1	
0422061	Photocopying & Secretarial	(100)		(132)		(200)	
0422062	Freedom of Information Fees	0		0		0	
0422071	Advertising Rebate and Other Administration Reimbursements	(9,700)		(9,682)		(5,000)	
0422081	Rate Enquiry Fees	(1,200)		(1,235)		(1,000)	
0422091	ESL Administration Fee	(4,000)		(4,000)		(4,000)	
<b>Total</b>		<b>(16,499)</b>		<b>(30,286)</b>		<b>(15,199)</b>	

#### Operating Expenditure

0411141	Depreciation - Land & Buildings		26,700		26,717		24,300
0421001	Workers Comp - Administration		20,000		19,398		16,500
0421011	Salaries - Administration		548,150		530,589		524,381
0421012	Removal Expenses		3,000		1,568		3,000
0421013	Recruitment fees		5,000		0		5,000
0421022	Accrued Annual & LSL - Administration Staff		0		3,135		0
0421031	Superannuation - Administration		60,004		58,995		71,831
0421051	Other Expenses - Administration		5,500		6,242		5,500
0421071	Office Equipment Maintenance - Admin		5,000		162		5,000
0421072	Records Management		5,000		31,325		25,000
0421081	Computer Equipment Maintenance - Admin		5,000		29,970		23,000
	Server	0					
	Computer equipment maintenance	5,000					
0421091	Telephone - Admin		17,300		16,818		15,000
0421101	Advertising - Administration		7,000		5,982		7,000
0421111	Photocopier Supplies		5,000		4,420		4,000
0421121	Postage		2,000		1,849		2,000
0421131	Bank Fees		15,000		13,013		9,000
0421141	Vehicle Expenses - Admin		17,000		16,640		16,000
0421151	Travel & Accommodation - Admin		7,000		6,378		4,500
0421161	Audit Fees		40,000		36,120		25,000
0421181	Legal Expenses		33,000		14,527		10,000
	Bencubbin Bowling Green	20,000					
	Other	13,000					
0421191	Electricity - Admin		5,000		4,236		5,000
0421211	Insurance - Admin Building		3,500		3,183		3,500
0421231	Training Expenses - Admin		5,000		4,717		5,000
0421251	Consultants - Admin		69,000		80,113		76,500
	Fringe Benefits Tax Return	5,000					
	Risk Management Review - Project AWARE	14,000					
	Asset Management Plan	15,000					
	Human Resources Support	5,000					
	Accounting Support	30,000					
0421261	Insurance - Admin		29,400		28,541		26,200
0421271	Loss on Sale of Asset - Admin		10,000		2,436		0
0421282	Depreciation Admin Land & Buildings		900		870		900
0421283	Depreciation- Admin - Plant & Equipment		24,500		23,808		18,900
0421291	Printing & Stationery - Admin		5,000		4,809		8,000
0421301	Fringe Benefits Tax - Admin		9,700		9,406		3,000
0421321	Conference Expenses - Admin		5,000		4,147		6,000
0421331	Staff Uniform - Admin		3,500		1,787		3,500
0421351	Debt Write-off		1,500		991		5,000
0421361	Minor Office Equipment		2,000		653		2,000
0421371	Computer Support & Software Subscriptions		53,000		38,061		40,000
	Annual IT Vision Licence	26,000					
	SynergySoft Database & User Licence	2,000					
	IT Vision support	1,000					
	IT Vision User Group Subscription	1,000					
	Computer Support	20,000					
	Adobe	1,000					
	Indesign	1,000					
	Other	1,000					

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

		Budget 2019/20		Actual 2018/19		Budget 2018/19	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
0421381	Maintenance - Administration Building		35,000		18,196		32,409
0430	<u>Administration Building Maintenance</u>						
01	Wages		5,220				
79	Wages Overheads		4,981				
10	Materials		979				
11	Contracts		16,320				
0432	<u>Administration Office Garden Maintenance</u>						
01	Wages		2,610				
79	Wages Overheads		2,491				
06	Water		1,239				
07	Electricity		886				
10	Materials		89				
11	Contracts		185				
0421402	Administration Rental Subsidy - Exp		8,400		8,112		10,000
0421501	Staff Housing Allocated		0		0		0
0421999	Less Admin Allocated		(1,097,054)		(1,057,914)		(1,041,921)
			(0)		0		(0)

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 04 Governance

### 043 Other Governance

#### Operating Income

0432001	Reimbursements		0		(41)		0
0432003	Community Event Grants & Contributions		(4,000)		(1,735)		0
	<i>Cultural Day</i>	(1,000)					
	<i>Empowering Women</i>	(1,000)					
	<i>Colour Run</i>	(1,000)					
	<i>Mental Health Event</i>	(1,000)					
<b>Total</b>			<b>(4,000)</b>		<b>(1,776)</b>		<b>0</b>

#### Operating Expenditure

0411401	Alloc Administration Expenses		29,258		28,215		27,788
0431001	NEWROC		16,000		13,557		16,000
0431011	Junior Council		500		461		500
0431021	Community Events & Functions		11,000		22,671		27,000
	<i>Cultural Day</i>	2,500					
	<i>Movie Nights</i>	1,000					
	<i>Empowering Women</i>	2,000					
	<i>Colour Run</i>	2,000					
	<i>Mental Health Event</i>	2,000					
	<i>Seniors Christmas Lunch</i>	400					
	<i>Community Development Events</i>	1,100					
<b>Total</b>			<b>56,758</b>		<b>64,904</b>		<b>71,288</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 04 Governance

### Transfers from Reserves/Debenture Proceeds

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

0		(16,324)		(16,324)	
0		0		0	
0		(16,324)		(16,324)	

### Other Capital Income

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

(105,000)		(106,364)		(45,000)	
105,000		106,364		45,000	
0		0		0	

### Capital Expenditure

0422030 Transfer to Employee Entitlements Reserve  
0423001 Purchase Land and Buildings  
0423031 Purchase Vehicle - Admin  
0423021 Purchase Furniture & Equipment  
0433050 Transfer to Integrated Plann/Fin Reporting Reserve

	2,450		2,342		2,392
	0		17,829		12,000
	130,000		126,314		60,000
	0		0		0
	0		0		0
<b>Total</b>	<b>132,450</b>		<b>146,485</b>		<b>74,392</b>

## 04 Governance Totals

Total Operating Income	(20,499)	(33,258)	(15,199)
Total Operating Expenditure	416,134	385,511	405,325
Total Transfers from Reserves/Debenture Proceeds	0	(16,324)	(16,324)
Total Other Capital Income	0	0	0
Total Capital Expenditure	132,450	146,485	74,392



# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 05 Law, Order and Public Safety

#### 051 Fire Prevention

##### Operating Income

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

(500)		(478)		(500)	
0		(238)		0	
0		0		0	
(26,933)		(26,055)		(24,921)	
<b>(27,433)</b>		<b>(26,770)</b>		<b>(25,421)</b>	

##### Total

##### Operating Expenditure

0511001	Fire Insurance		7,087		6,259		6,800
0511011	Office Expenses - Advertising, Telephone, Sundry		0		950		0
0511021	Purchase of Minor Equipment - Protective Clothing		1,000		502		1,000
0511031	Communication Maintenance & Repairs		2,500		2,274		1,527
	<u>0511 Communication Maintenance &amp; Repairs</u>						
	10 Materials	2,327					
	11 Contracts	173					
0511041	Fire Equipment Maintenance		10,000		22,582		8,638
	<u>0521 Fire Control Equipment Maintenance</u>						
	01 Wages	579					
	79 Wages Overheads	553					
	18 Plant	8,000					
	11 Contracts	868					
0511051	Fire Fighting		1,500		50		1,116
	<u>0531 Fire Fighting</u>						
	01 Wages	706					
	79 Wages Overheads	674					
	11 Contracts	120					
0511061	Fire Fighting - Training		400		476		0
	<u>0561 Fire Fighting Training</u>						
	10 Materials	394					
	11 Contracts	6					
0511071	Fire Sheds Maintenance		4,600		3,611		2,783
	<u>0571 Bencubbin Fire Shed Mtc</u>						
	01 Wages	96					
	79 Wages Overheads	92					
	05 Insurance	252					
	07 Electricity	699					
	10 Materials	84					
	11 Contracts	277					
	<u>0573 Gabbin Fire Shed Maintenance</u>						
	01 Wages	96					
	79 Wages Overheads	92					
	05 Insurance	114					
	07 Electricity	624					
	10 Materials	84					
	11 Contracts	90					
	<u>0574 Welbungin Fire Shed</u>						
	01 Wages	96					
	79 Wages Overheads	92					
	05 Insurance	79					
	07 Electricity	336					
	10 Materials	84					
	11 Contracts	313					
	<u>0575 WIALKI FIRE SHED</u>						
	01 Wages	96					
	79 Wages Overheads	92					
	05 Insurance	95					
	07 Electricity	538					
	11 Contracts	179					

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

		Budget 2019/20		Actual 2018/19		Budget 2018/19	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
0511081	Protective Burning		2,000		87		1,977
	<u>0501 Protective Burning</u>						
	01 Wages		1,013				
	79 Wages Overheads		967				
	11 Contracts		20				
0511091	Fire Breaks		3,500		1,714		2,971
	<u>0541 Fire Breaks</u>						
	01 Wages		1,034				
	79 Wages Overheads		987				
	18 Plant		714				
	19 Depreciation		335				
	11 Contracts		430				
0512020	Profit / Loss on Sale of Assets		0		0		0
0511400	Alloc Administration Expenses		32,912		31,737		31,258
0511401	Depreciation Fire Prevention Land & Bldgs		3,400		3,274		3,400
0511402	Depreciation Fire Prevention Plant & Equip.		71,600		71,646		71,600
0511404	Depreciation Fire Infra Other		700		707		300
<b>Total</b>			<b>141,199</b>		<b>145,870</b>		<b>133,370</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 05 Law, Order and Public Safety

#### 052 Animal Control

##### Operating Income

0522001 Fines and Penalties - Animal Control  
0522021 Dog Registration Fees

##### Total

0		(600)		0	
(1,500)		(1,483)		(2,900)	
(1,500)		(2,083)		(2,900)	

##### Operating Expenditure

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

##### Total

	500		20		500
	500		0		500
	200		0		200
	7,000		6,991		7,000
	16,456		15,869		15,629
	24,656		22,880		23,829

Budget 2019/20						
Shire of Mt Marshall						
Detail 19/20	Budget 2019/20		Actual 2018/19		Budget 2018/19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
2019/20						
2018/19						
2017/18						
2016/17						
2015/16						
2014/15						
2013/14						
2012/13						
2011/12						
2010/11						
2009/10						
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1945/46						
1944/45						
1943/44						
1942/43						

Budget 2019/20						
Shire of Mt Marshall						
Detail 19/20	Budget 2019/20		Actual 2018/19		Budget 2018/19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
2019/20						
2018/19						
2017/18						
2016/17						
2015/16						
2014/15						
2013/14						
2012/13						
2011/12						
2010/11						
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1947/48						
1946/47						
1945/46						
1944/45						
1943/44						
1942/43						

Budget 2019/20						
Shire of Mt Marshall						
Detail 19/20	Budget 2019/20		Actual 2018/19		Budget 2018/19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure

## 05 Law, Order and Public Safety

## 053 Other Law, Order and Public Safety

[illegible]

Operating Income	0	0	0	0
Total	0	0	0	0

Operating Expenditure	
Operating Expenditure	

Operating Expenditure					
0531001	Emergency Management Expenses		2,500	2,275	1,000
0531400	Alloc Administration Expenses		9,138	8,812	8,679
1481011	Vandalism Repairs		500	0	500
	<u>0148 Vandalism Repairs</u>				
01	Wages	246			
79	Wages Overheads	235			
11	Contracts	19			

Total		12,138		11,087		10,179
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## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 05 Law, Order and Public Safety

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

### 05 Law, Order and Public Safety Totals

Total Operating Income	(28,933)	(28,853)	(28,321)
Total Operating Expenditure	177,993	179,837	167,378
Total Capital Income	0	0	0
Total Capital Expenditure	0	0	0

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 07 Health

### 073 Health Inspection & Admin

#### Operating Income

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

#### Operating Expenditure

0731001	EHO - Regional Health Group Scheme	36,077	36,170		36,360
0731400	Alloc Administration Expenses	20,109	4,634		13,889
<b>Total</b>		<b>56,186</b>	<b>40,804</b>		<b>50,249</b>

Budget 2019/20						
Shire of Mt Marshall						
Detail 19/20	Budget 2019/20		Actual 2018/19		Budget 2018/19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
2019/20						
2018/19						
2017/18						
2016/17						
2015/16						
2014/15						
2013/14						
2012/13						
2011/12						
2010/11						
2009/10						
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1948/49						
1947/48						
1946/47						
1945/46						
1944/45						
1943/44						
1942/43						

## 07 Health

074 Health - Pest Control									
Operating Income									
Total		0		0		0		0	
Operating Expenditure									
0741001	Mosquito Control		1,000		471				979
	<u>0701 Mosquito Control</u>								
	01 Wages	248							
	79 Wages Overheads	237							
	10 Materials	25							
	11 Contracts	490							
0741011	Alloc Administration Expenses		7,317		7,056				6,950
Total			8,317		7,527				7,929

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
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		357		400
	7,317		7,056		6,950
	<b>7,717</b>		<b>7,413</b>		<b>7,350</b>



# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 07 Health

#### 076 Other Health

##### Operating Income

0761601	Beacon Silver Chain House Rent	(8,840)		(2,380)		0	
<b>Total</b>		<b>(8,840)</b>		<b>(2,380)</b>		<b>0</b>	

##### Operating Expenditure

0760151	Bencubbin Silver Chain Garden Maintenance		4,000		2,824		3,084
	<u>0702 Bencubbin Silver Chain Garden Maintenance</u>						
	01 Wages	1,622					
	79 Wages Overheads	1,548					
	10 Materials	44					
	11 Contracts	786					
0761001	Ambulance Services		1,000		906		300
	<u>Beacon Ambulance Shed</u>						
	07 Electricity	700					
	11 Contracts	300					
0761041	Silver Chain House - Beacon - Maintenance		8,500		10,079		6,080
	06 Water	1,200					
	05 Insurance	800					
	10 Materials	2,500					
	11 Contracts	2,500					
	15 Rates	1,500					
0761061	Land & Buildings Depreciation - Other Health		2,700		2,632		2,700
0761400	Alloc Administration Expenses		16,456		15,869		15,629
0761500	Medical Practice Expenses - 30% Share		36,670		28,393		24,016
0761550	Health - Legal Expenses		5,000		4,409		5,000
<b>Total</b>			<b>74,326</b>		<b>65,111</b>		<b>56,809</b>

##### Capital Expenditure

0763001	Transfer to Medical Enhancement Reserve		195		185		(191)
<b>Total</b>			<b>195</b>		<b>185</b>		<b>(191)</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 07 Health

#### 077 NEW Health

##### Operating Income

0772001	NEW Health Reimbursements	(191,900)		(172,778)		(193,400)	
0772002	NEW Health Grants & Contributions	0		0		0	
0772099	NEW Health (Profit)/Loss on Disposal of Asset	0		0		0	
<b>Total</b>		<b>(191,900)</b>		<b>(172,778)</b>		<b>(193,400)</b>	

##### Operating Expenditure

0771001	NEW Health Wages		105,000		91,870		105,000
0771002	NEW Health Annual Leave		0		(1,166)		0
0771003	NEW Health Superannuation		16,500		12,880		16,500
0771004	NEW Health Telephone		1,500		855		3,500
0771005	NEW Health Rent		9,500		9,898		9,500
0771006	NEW Health Staff Training		3,000		2,464		3,000
0771007	NEW Health Administration and Insurance Expenses		7,800		300		7,800
0771008	NEW Health FBT		6,500		8,053		6,500
0771009	NEW Health Vehicle Expenses		12,000		8,411		2,000
0771010	NEW Health Fuel & Oil combined with Vehicle Expenses		0		3,560		6,500
0771011	NEW Health Clothing Allowance		600		0		600
0771012	NEW Health Contract Building Surveyor		12,000		11,860		10,000
0771013	NEW Health Computer Equipment		2,500		0		2,500
0771014	NEW Health LSL Accrual		0		16,514		0
0771098	NEW Health Depreciation of Motor Vehicle		0		3,950		0
0771099	NEW Health Loss on Disposal of Asset		0		4,459		0
<b>Total</b>			<b>176,900</b>		<b>173,908</b>		<b>173,400</b>

##### Capital Income

0774001	NEW Health Proceeds on Disposal of Asset	(30,000)		(27,273)		(60,000)	
0774002	NEW Health Realisation on Disposal of Asset	30,000		27,273		60,000	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

##### Capital Expenditure

0773001	NEW Health Purchase of Motor Vehicle		45,000		42,657		80,000
<b>Total</b>			<b>45,000</b>		<b>42,657</b>		<b>80,000</b>

### 07 Health Totals

Total Operating Income	(200,740)	(175,158)	(193,400)
Total Operating Expenditure	323,446	294,764	295,737
Total Capital Income	0	0	0
Total Transfers to Reserves	195	185	(191)
Total Capital Expenditure	45,000	42,657	80,000

<b>Budget 2019/20</b>						
<b>Shire of Mt Marshall</b>						
<i>Detail 19/20</i>	Budget 2019/20		Actual 2018/19		Budget 2018/19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>Total</b>	<b>1,660,000</b>	<b>1,571,000</b>	<b>1,660,000</b>	<b>1,571,000</b>	<b>1,660,000</b>	<b>1,571,000</b>

## 08 Education and Welfare

<b>081 Other Education</b>	
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<b>Operating Income</b>						
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0812001	Childcare Fees Charged	(40,000)		(21,636)		(30,000)	
<b>Total</b>		<b>(40,000)</b>		<b>(21,636)</b>		<b>(30,000)</b>	

	2019	2020	2021	2022	2023	2024
Operating Expenditure						

0811001	School Grounds		3,500	2,096	2,405
	<u>0801 Bencubbin School</u>				
	01 Wages	694			
	79 Wages Overheads	662			
	18 Plant	366			
	19 Depreciation	175			
	11 Contracts	103			
	<u>0802 Beacon School</u>				
	01 Wages	494			
	79 Wages Overheads	471			
	18 Plant	150			
	19 Depreciation	80			
	11 Contracts	305			
0811002	Little Bees Family Day Care Salaries		99,379	63,832	62,217
	01 Wages	95,662			
	02 Superannuation	3,716			
0811003	Little Bees Family Day Care Expenses		18,000	7,821	5,000
	Bencubbin	6,000			
	Beacon	12,000			
0811051	Depreciation Land & Buildings - Other Education		16,400	16,370	16,400
0811400	Alloc Administration Expenses		10,971	8,812	8,679
<b>Total</b>			<b>148,250</b>	<b>98,931</b>	<b>94,701</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
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)		(24,000)		(25,000)	
0822032	Grant - Aged Friendly Communities	0		0		0	
<b>Total</b>		<b>(25,000)</b>		<b>(24,000)</b>		<b>(25,000)</b>	

#### Operating Expenditure

0821001	Senior Citizen's/Masonic Hall		11,000		10,012		9,736
	<u>0811 Senior Citizens Centre 170 Collins Street</u>						
	01 Wages	1,605					
	79 Wages Overheads	1,532					
	05 Insurance	1,246					
	06 Water	229					
	07 Electricity	855					
	10 Materials	650					
	11 Contracts	4,883					
0821021	Annual Senior's Trip		4,000		3,294		3,000
0821031	Aged Care Units		43,500		27,935		32,333
	<u>0821 Aged Care Unit 1/148 Brown Street</u>						
	05 Insurance	626					
	06 Water	291					
	10 Materials	1,327					
	11 Contracts	756					
	<u>0822 Aged Care Unit 2/148 Brown Street</u>						
	05 Insurance	626					
	06 Water	300					
	10 Materials	1,327					
	11 Contracts	1,247					
	<u>0823 Aged Care Unit 3/148 Brown Street</u>						
	05 Insurance	626					
	06 Water	364					
	10 Materials	1,327					
	11 Contracts	683					
	<u>0824 Aged Care Unit 4/148 Brown Street</u>						
	01 Wages	209					
	79 Wages Overheads	199					
	05 Insurance	626					
	06 Water	293					
	10 Materials	1,327					
	11 Contracts	9,346					
	<u>0829 Aged Care Units Common</u>						
	01 Wages	8,211					
	79 Wages Overheads	7,836					
	18 Plant	23					
	19 Depreciation	9					
	06 Water	4,229					
	07 Electricity	434					
	10 Materials	56					
	11 Contracts	1,202					
0821051	Depreciation - Welfare Aged Land & Bldgs.		11,700		11,703		11,700
0821061	Donation to CEACA		35,000		4,713		48,517
0821400	Alloc Administration Expenses		16,456		7,056		6,950
<b>Total</b>			<b>121,656</b>		<b>64,714</b>		<b>112,236</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 08 Education and Welfare

### 084 Other Welfare

#### Operating Income

0842002	Other Welfare - REIMBURSEMENT	0		(1,382)		0	
0842011	Reimbursement - Paid Parental Leave	0		0		0	
0842021	Family Support Grant	(40,517)		(39,930)		(39,601)	
<b>Total</b>		<b>(40,517)</b>		<b>(41,312)</b>		<b>(39,601)</b>	

#### Operating Expenditure

0841001	Family Support/Com. Dev. Officer - Salaries	59,213		61,363		53,987	
0841011	Family Support/Com. Dev. Officer - Superannuation	5,625		6,104		5,129	
0841021	Family Support/Com. Dev. Officer - Other	1,000		5,454		5,000	
0841031	Family Support/Com. Dev. Officer - LSL	0		(5,361)		0	
0841045	Accrued Annual and LSL - Family Support/Com. Dev. Officer	0		(5,626)		0	
0841061	Family Support/Com. Dev. Officer - Conference/Training	2,500		0		2,500	
0841062	Loss on Disposal of Asset	5,000		0		0	
0841063	CDO Vehicle Expenses	5,500		0		0	
0841111	Central Wheatbelt Agcare - Donation	500		500		500	
0841400	Alloc Administration Expenses	10,971		7,056		6,950	
0841999	Depreciation Other Welfare - Plant & Equipment	5,500		0		0	
<b>Total</b>		<b>95,809</b>		<b>69,490</b>		<b>74,065</b>	

#### Transfers from Reserves

0821039	Transfer from Aged Care Units Reserve	0		(48,517)		(48,517)	
<b>Total</b>		<b>0</b>		<b>(48,517)</b>		<b>(48,517)</b>	

#### Capital Expenditure

0821040	Transfer to Aged Care Units Reserve	1,111		1,943		2,275	
0843042	Motor Vehicles Capital Expenditure	43,000		0		0	
<b>Total</b>		<b>44,111</b>		<b>1,943</b>		<b>2,275</b>	

0

0

0

## 08 Education and Welfare Totals

Total Operating Income	(105,517)	(86,948)	(94,601)
Total Operating Expenditure	365,715	233,136	281,003
Transfers from Reserves	0	(48,517)	(48,517)
Total Capital Expenditure	44,111	1,943	2,275

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 09 Housing

#### 091 Staff Housing

##### Operating Income Staff Housing

0422031	Admin Housing Rental Income	(9,600)		(9,600)		(9,200)	
0842001	Community Housing - Rent	(54,100)		(54,100)		(50,500)	
0912001	Engineering Housing Subsidy - Inc	(16,000)		(15,808)		(17,420)	
0912002	Administration Rental Subsidy - Inc	(8,400)		(8,112)		(10,000)	
1432001	Reimbursement Staff Housing	(18,900)		(18,941)		(16,900)	
1432011	Engineering Houses - Rent	(29,700)		(29,730)		(24,700)	
<b>Total</b>		<b>(136,700)</b>		<b>(136,291)</b>		<b>(128,720)</b>	

##### Operating Expenditure: Staff Housing

0421391	Interest on Loan 111		0		0		0
0841151	Depreciation - Staff Housing Land & Buildings		33,900		33,929		37,700
0901400	Allocation of Admin		31,080		29,971		27,788
0921281	Interest on Loan 118		0		2,740		2,801
9111001	Staff Housing Maintenance		92,350		123,088		83,168
<b>9941 Lot 161 Brown St Bencubbin</b>							
01	Wages	223					
79	Wages Overheads	213					
05	Insurance	637					
06	Water	1,872					
10	Materials	1,449					
11	Contracts	606					
<b>9942 Lot 248 Brown St Bencubbin</b>							
01	Wages	108					
79	Wages Overheads	103					
05	Insurance	546					
06	Water	1,884					
10	Materials	1,562					
11	Contracts	5,797					
<b>9943 Lot 229 Murray St Bencubbin</b>							
01	Wages	108					
79	Wages Overheads	103					
05	Insurance	773					
06	Water	817					
07	Electricity	788					
10	Materials	2,818					
11	Contracts	93					
<b>9944 Lot 5 Hammond St Bencubbin</b>							
01	Wages	108					
79	Wages Overheads	103					
05	Insurance	796					
06	Water	1,155					
10	Materials	1,508					
11	Contracts	5,330					
<b>9945 Lot 77 Monger St Bencubbin</b>							
01	Wages	108					
79	Wages Overheads	103					
05	Insurance	455					
06	Water	1,441					
07	Electricity	96					
10	Materials	1,504					
11	Contracts	1,293					
<b>9947 Lot 247 Brown St Bencubbin</b>							
01	Wages	108					
79	Wages Overheads	103					
05	Insurance	546					
06	Water	1,043					
07	Electricity	449					
10	Materials	1,477					
11	Contracts	774					

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

### 09 Housing

		Budget 2019/20		Actual 2018/19		Budget 2018/19	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<u>9948</u>	<u>Lot 28 Rowlands St Beacon</u>						
01	Wages		108				
79	Wages Overheads		103				
05	Insurance		660				
06	Water		644				
10	Materials		1,442				
11	Contracts		6,043				
<u>9949</u>	<u>Lot 1/93 Monger St Bencubbin</u>						
01	Wages		108				
79	Wages Overheads		103				
05	Insurance		523				
06	Water		1,176				
07	Electricity		1,291				
10	Materials		1,728				
11	Contracts		5,071				
<u>9950</u>	<u>Lot 2/93 Monger St Bencubbin</u>						
01	Wages		108				
79	Wages Overheads		103				
05	Insurance		523				
06	Water		1,615				
10	Materials		1,949				
11	Contracts		3,202				
<u>9951</u>	<u>Lot 1/92 Monger St Bencubbin</u>						
01	Wages		108				
79	Wages Overheads		103				
05	Insurance		523				
10	Materials		1,407				
11	Contracts		2,359				
<u>9952</u>	<u>Lot 2/92 Monger St Bencubbin</u>						
01	Wages		108				
79	Wages Overheads		103				
05	Insurance		523				
10	Materials		1,407				
11	Contracts		859				
<u>9967</u>	<u>92/93 Monger St Bencubbin</u>						
01	Wages		108				
79	Wages Overheads		103				
07	Electricity		637				
11	Contracts		2				
<u>9968</u>	<u>LOT 224 ROWLANDS STREET, BENCUBBIN</u>						
01	Wages		108				
79	Wages Overheads		103				
05	Insurance		455				
06	Water		826				
07	Electricity		706				
10	Materials		92				
11	Contracts		2,210				
<u>9969</u>	<u>LOT 1/800 BAXTER STREET, BENCUBBIN</u>						
01	Wages		108				
79	Wages Overheads		103				
05	Insurance		500				
06	Water		1,680				
10	Materials		42				
11	Contracts		5,567				
<u>9970</u>	<u>LOT 2/800 BAXTER STREET, BENCUBBIN</u>						
01	Wages		108				
79	Wages Overheads		103				
05	Insurance		500				
06	Water		1,666				
10	Materials		268				
11	Contracts		3,355				
<b>Total</b>			<b>157,330</b>		<b>189,727</b>		<b>151,457</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 09 Housing

#### 093 Community Housing

##### Operating Income

0932001 Community Housing Reimbursements  
1362001 Rental Income - Housing Other

##### Total

0		(39,876)		0	
(22,000)		(22,044)		(46,200)	
(22,000)		(61,920)		(46,200)	

##### Operating Expenditure: Public Housing

0841123 Community Housing Maintenance

	65,500		101,979		65,128
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##### 9957 Lot 101 Broadbent St. Beacon

01 Wages	482
79 Wages Overheads	460
05 Insurance	591
06 Water	1,161
10 Materials	1,304
11 Contracts	502

##### 9958 Lot 87 Dunne St Beacon

01 Wages	83
79 Wages Overheads	79
05 Insurance	591
06 Water	2,669
10 Materials	1,278
11 Contracts	5,300

##### 9959 Lot 30 Rowlands St Beacon

01 Wages	83
79 Wages Overheads	79
05 Insurance	546
06 Water	840
10 Materials	3,338
11 Contracts	3,614

##### 9960 Lot 86 Dunne St Beacon

01 Wages	83
79 Wages Overheads	79
05 Insurance	546
06 Water	275
10 Materials	1,647
11 Contracts	2,870

##### 9961 Lot 64 Brown St Bencubbin

01 Wages	83
79 Wages Overheads	79
18 Plant	895
19 Depreciation	428
05 Insurance	546
06 Water	1,038
10 Materials	7,522
11 Contracts	9,409

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

01 Wages	83
79 Wages Overheads	79
05 Insurance	546
06 Water	872
10 Materials	1,463
11 Contracts	5,457

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

01 Wages	83
79 Wages Overheads	79
18 Plant	17
19 Depreciation	10
05 Insurance	205
06 Water	190
10 Materials	1,078
11 Contracts	2,338

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

01 Wages	83
79 Wages Overheads	79
05 Insurance	205
06 Water	190
10 Materials	1,234
11 Contracts	2,709



# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

### 09 Housing

		Budget 2019/20		Actual 2018/19		Budget 2018/19	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1361041	Maintenance - Housing - Other		10,000		14,837		12,677
	<u>9927 Lot 37 Rowlands St Beacon</u>						
01	Wages		83				
79	Wages Overheads		79				
11	Contracts		3,838				
	<u>9928 Lot 38 Rowlands St Beacon</u>						
01	Wages		83				
79	Wages Overheads		79				
11	Contracts		1,338				
	<u>9954 Lot 156 Brown St Bencubbin</u>						
01	Wages		83				
79	Wages Overheads		79				
05	Insurance		591				
06	Water		1,180				
10	Materials		1,387				
11	Contracts		1,180				
0931010	Loss on Disposal of Sale of Housing		0		61,988		63,500
1361100	Depreciation Land & Buildings - Community Housing		15,600		15,565		15,600
<b>Total</b>			<b>91,100</b>		<b>194,369</b>		<b>156,905</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 09 Housing

### Transfers from Reserves/Loan Proceeds

Loan 123 Staff Housing	0		0		0
0914050 Transfer from Housing Reserve	(400,000)		0		0
<b>Total</b>	<b>(400,000)</b>		<b>0</b>		<b>0</b>

### Other Capital Income

0931110 Proceeds on Disposal of Housing Properties	0		(37,243)		(37,500)
0931120 Realisation on Disposal of Housing Properties	0		37,243		37,500
<b>Total</b>	<b>0</b>		<b>0</b>		<b>0</b>

### Capital Expenditure

0913041 Land & Buildings - Staff Housing		452,000		58,752		51,000
<u>8509 Lot 161 Brown Street, Bencubbin Capital Works</u>						
11 Contracts	15,000					
<u>8565 Lot 229 Murray St Bencubbin Capital Works</u>						
11 Contracts	9,000					
<u>8570 Lot 247 Brown St, Bencubbin - Capital Expenditure</u>						
11 Contracts	15,000					
<u>8571 Lot 156 Brown St, Bencubbin - Capital Expenditure</u>						
11 Contracts	13,000					
<u>8574 Construction CEO Residence</u>						
11 Contracts	400,000					
<u>Construction Staff House</u>						
11 Contracts	0					
0933041 Land & Buildings		70,000		0		0
<u>8569 Unit 97A Monger Street, Bencubbin - Capital Expenditure</u>						
11 Contracts	20,000					
<u>8572 Lot 101 Broadbent St, Beacon - Capital Expenditure</u>						
11 Contracts	10,000					
<u>8573 Lot 86 Dunne St, Beacon - Capital Expenditure</u>						
11 Contracts	40,000					
0913042 Transfer to Housing Reserve		10,078		111,687		84,786
0841130 Transfer to Community Housing Reserve		0		0		0
0913002 Principal Repayment on Loan 118		0		59,160		59,160
<b>Total</b>		<b>532,078</b>		<b>229,599</b>		<b>194,946</b>

## 09 Housing totals

Total Operating Income	(158,700)	(198,211)	(174,920)
Total Operating Expenditure	248,430	384,096	308,362
Total Transfers from Reserves/Debentures	0	0	0
Total Other Capital Income	(400,000)	0	0
Total Capital Expenditure	532,078	229,599	194,946

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### 101 Sanitation - Household Refuse

##### Operating Income

1012001 Charges - Residential Rubbish Collection  
1022021 Charges - Recycling Collection

(54,210)		(53,515)		(53,900)	
(34,200)		(33,440)		(33,660)	
<b>(88,410)</b>		<b>(86,955)</b>		<b>(87,560)</b>	

##### Total

##### Operating Expenditure

1011001 Domestic Collection		25,500		24,554		25,284
<u>0100 Domestic Refuse Collection</u>						
01 Wages	96					
79 Wages Overheads	92					
11 Contracts	25,312					
1011002 Recycling Kerbside Collection		29,000		26,218		29,068
<u>1002 Recycling Kerbside Collection</u>						
01 Wages	96					
79 Wages Overheads	92					
11 Contracts	28,812					
1011011 Refuse Site Maintenance		32,287		26,442		27,116
<u>0101 Refuse Site Mtc</u>						
01 Wages	7,594					
79 Wages Overheads	7,247					
18 Plant	4,635					
19 Depreciation	2,611					
10 Materials	200					
11 Contracts	10,000					
1011051 Depreciation - Land & Buildings		5,900		5,936		1,700
1011400 Alloc Administration Expenses		16,456		15,869		15,629
<b>Total</b>		<b>109,143</b>		<b>99,020</b>		<b>98,797</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### 102 Sanitation - Other

##### Operating Income

1022001 Charges - Commercial Refuse Removal

(19,335)		(19,030)		(18,425)	
(19,335)		(19,030)		(18,425)	

**Total**

0

##### Operating Expenditure

1021001 Refuse Collection - Industrial & Commercial

1501 Commercial Refuse Collection Bencubbin

01 Wages 4,449

79 Wages Overheads 4,246

10 Materials 109

11 Contracts 3,196

1502 Commercial Refuse Collection Beacon

11 Contracts 500

1021031 Clean-up Days

1021011 Refuse Collection - Street Bins

1011 Refuse Collection Streets

01 Wages 539

79 Wages Overheads 514

11 Contracts 5,447

1021041 Waste & Recycling Education

1021052 Plant & Equipment Dep'n Sanitation

1021400 Alloc Administration Expenses

	12,500		11,580		12,411
	0		0		0
	6,500		5,276		6,208
	0		0		0
	0		0		0
	16,456		15,869		15,629
<b>Total</b>	<b>35,456</b>		<b>32,724</b>		<b>34,248</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 10 Community Amenities

### 103 Sewerage

#### Operating Income

1032001	Septic Tank Pump Outs	0		0		0	
1032011	Other Septic Tank Fees	0		(708)		0	
<b>Total</b>		<b>0</b>		<b>(708)</b>		<b>0</b>	

#### Operating Expenditure

1031001	Septic Tank Pump Outs		700		743		0
1031011	Pressure Line Sewer Maintenance		1,000		0		1,000
1031051	Land & Buildings - Dep'n Sewerage		0		0		0
1031052	Plant & Equipment Dep'n Sewerage		900		867		0
1031053	Sewage - Depreciation		200		182		600
1031400	Alloc Administration Expenses		7,317		8,812		5,210
<b>Total</b>			<b>10,117</b>		<b>10,605</b>		<b>6,810</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

## 10 Community Amenities

### 104 Protection of Environment

#### Operating Income

1042006	Grant - Water Projects	0		0		0	
1042012	Reimbursement - Protection of Environment	(1,500)		(5,907)		(1,500)	
1042114	State NRM Grant Income	0		(24,624)		0	
<b>Total</b>		<b>(1,500)</b>		<b>(30,531)</b>		<b>(1,500)</b>	

#### Operating Expenditure

1041081	Landcare Expenses - Other		15,000		9,262		15,000
1041091	Insurance		50		39		50
1041106	Motor Vehicle Expenses		0		0		0
1041111	Community Greenhouse Operation		3,000		7,464		256
	<u>1063 Community Greenhouse</u>						
	05 Insurance	131					
	06 Water	21					
	11 Contracts	2,848					
1041113	Native Perennial Forage Shrub Trials		0		0		0
1041114	State NRM Grant Expenditure		30,000		0		4,010
1041151	Tree Planting/Gravel Pit Rehabilitation		3,000		733		2,955
	<u>0114 Tree Planting</u>						
	01 Wages	669					
	79 Wages Overheads	638					
	10 Materials	367					
	11 Contracts	1,326					
1041155	Renewable Energy Scheme		0		0		0
1041160	Storm Water reuse		0		0		0
1041161	EEI Drainage		0		0		0
1041400	Alloc Administration Expense		10,971		10,579		10,419
1042061	Depreciation Prot. Environment Land & Bldgs.		1,500		1,465		1,500
1042062	Depreciation Prot. Environment Furn & Equip.		0		0		0
1042063	Depreciation Prot. Environment Plant & Equip.		0		5,265		5,300
<b>Total</b>			<b>63,521</b>		<b>34,807</b>		<b>39,490</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 10 Community Amenities

### 105 Town Planning

#### Operating Income

1052001 Town Planning Fees

(1,500)		(886)		(1,500)	
<b>(1,500)</b>		<b>(886)</b>		<b>(1,500)</b>	

#### Total

#### Operating Expenditure

1051001 Town Planning - External Consulting

1051400 Alloc Administration Expenses

	1,000		990		900
	10,971		8,812		8,679
	<b>11,971</b>		<b>9,802</b>		<b>9,579</b>

#### Total

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### 106 Other Community Amenities

##### Operating Income

1062001	Cemetery Charges	(1,000)		(794)		(1,000)	
1062011	Portable Toilet Charges	(3,000)		(2,809)		(1,000)	
1062021	Community Bus Charges	(6,000)		(6,648)		(6,000)	
1062031	Cemeteries Tree Planting Grant	(1,000)		0		(1,000)	
1062041	War Memorial Grant Income	(8,000)		0		0	
<b>Total</b>		<b>(19,000)</b>		<b>(10,252)</b>		<b>(9,000)</b>	

##### Operating Expenditure

1061001	Cemeteries		13,000		7,125		16,204
	<u>1081 Bencubbin Cemetery</u>						
	01 Wages	3,312					
	79 Wages Overheads	3,161					
	18 Plant	231					
	19 Depreciation	119					
	05 Insurance	14					
	11 Contracts	163					
	<u>1082 Beacon Cemetery</u>						
	01 Wages	2,798					
	79 Wages Overheads	2,670					
	05 Insurance	11					
	06 Water	201					
	11 Contracts	320					
1061011	Portable Toilets		5,000		2,668		5,839
	<u>0109 Portable Toilets</u>						
	01 Wages	929					
	79 Wages Overheads	887					
	18 Plant	2,748					
	11 Contracts	436					
1061021	Public Toilets		16,500		10,707		11,888
	<u>0102 Bencubbin Public Toilets</u>						
	01 Wages	2,715					
	79 Wages Overheads	2,591					
	05 Insurance	335					
	06 Water	811					
	07 Electricity	1,029					
	10 Materials	442					
	11 Contracts	5,077					
	<u>0106 Beacon Public Toilets</u>						
	05 Insurance	87					
	11 Contracts	3,413					
1061031	Community Buses		11,000		3,182		10,591
	<u>0103 Beacon Community Bus</u>						
	18 Plant	3,278					
	11 Contracts	2,722					
	<u>0107 Bencubbin Community Bus</u>						
	18 Plant	3,000					
	11 Contracts	2,000					
1061041	Loss on disposal of asset		0		0		0
1061051	Depreciation Other Comm Amen.Land & Bldg		4,100		4,139		3,500
1061061	Depreciation Other Comm Amen. Plant & Equ.		2,900		2,875		2,000
1061062	Depreciation Other community Amen. Infra Other		1,700		1,740		900
1061400	Alloc Administration Expenses		10,971		10,579		10,419
<b>Total</b>			<b>65,171</b>		<b>43,014</b>		<b>61,341</b>



## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### Transfers from Reserves

1063008 Transfer from Community Bus Reserve

**Total**

0		(100,000)		(100,000)	
<b>0</b>		<b>(100,000)</b>		<b>(100,000)</b>	

#### Capital Income

1044040 Proceeds on Disposal of Assets

1044041 Realisation on Disposal of Assets

(12,000)		0		0	
12,000		0		0	
<b>0</b>		<b>0</b>		<b>0</b>	

#### Capital Expenditure

1043001 Land & Buildings - Community Amenities

8549 Cemetery & Memorial Works

11 Contracts

Beacon Cemetary Shelter & Bencubbin War Memorial

29,500

	29,500		0		5,000
1063009 Transfer to Community Bus Reserve	503		2,291		2,946
1064002 Purchase of Plant	0		106,411		100,000
Community Bus					
<b>Total</b>	<b>30,003</b>		<b>108,702</b>		<b>107,946</b>

### 10 Community Amenities Totals

Total Operating Income

Total Operating Expenditure

Transfers from Reserves

Total Capital Income

Total Capital Expenditure

(129,745)	(148,362)	(117,985)	
295,379	229,972	250,265	
0	(100,000)	(100,000)	
0	0	0	
30,003	108,702	107,946	

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

### 111 Public Halls & Civic Centres

#### Operating Income

1112001	Bencubbin Hall - Shop Rental	(3,900)		(3,198)		(3,355)	
1112003	Public Halls Reimbursements	0		0		0	
1112004	Bencubbin Hall Roof Grant	(16,667)		0		(13,333)	
1112011	Contributions to Sturt Pea House	0		0		0	
1112100	Child Care fees Charged	0		0		0	
<i>Moved to Schedule 8</i>							
<b>Total</b>		<b>(20,567)</b>		<b>(3,198)</b>		<b>(16,688)</b>	

#### Operating Expenditure

1111001	Bencubbin Hall		25,000		13,354		12,541
	<u>1111 Bencubbin Hall</u>						
01	Wages	3,356					
79	Wages Overheads	3,203					
05	Insurance	3,476					
06	Water	406					
10	Materials	576					
11	Contracts	13,983					
1111011	Beacon Hall		10,000		16,856		10,346
	<u>1112 Beacon Hall</u>						
05	Insurance	5,618					
06	Water	1,545					
10	Materials	495					
11	Contracts	2,342					
1111031	Gabbin Hall		3,500		3,627		1,453
	<u>1113 Gabbin Hall</u>						
01	Wages	193					
79	Wages Overheads	184					
18	Plant	120					
19	Depreciation	71					
05	Insurance	1,496					
06	Water	61					
07	Electricity	669					
10	Materials	405					
11	Contracts	301					
1111041	Welbungin Hall		2,000		1,365		1,579
	<u>1114 Welbungin Hall</u>						
01	Wages	193					
79	Wages Overheads	184					
05	Insurance	1,034					
10	Materials	156					
11	Contracts	433					
1111051	Wialki Hall		1,000		523		753
	<u>1115 Wialki Hall</u>						
05	Insurance	366					
10	Materials	84					
11	Contracts	550					
1111061	Sturt Pea House Expenses		15,000		5,608		8,415
	<u>1116 Sturt Pea House</u>						
01	Wages	2,140					
79	Wages Overheads	2,042					
05	Insurance	755					
06	Water	439					
07	Electricity	917					
10	Materials	1,539					
11	Contracts	7,168					
1111062	Sturt Pea House Child Care Worker		0		0		0
<i>Moved to Schedule 8</i>							
1111081	Beacon Central		0		0		0
1111091	Depreciation Halls Land & Buildings	115,900		115,905		115,200	
1111092	Depreciation Halls Furniture & Equipment	2,400		2,367		300	
1111093	Depreciation Halls Infra Other	400		376		50	
1111400	Alloc Administration Expenses	18,288		17,636		17,369	
<b>Total</b>			<b>193,488</b>		<b>177,616</b>		<b>168,006</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 112 Swimming Areas

##### Operating Income

1122001	Government Grant - Operational	(488,642)		0		0	
1122011	Aquatic Centre Fees	0		0		0	
1122051	Hire Fees - Pool Inflatable	0		(1,000)		0	
<b>Total</b>		<b>(488,642)</b>		<b>(1,000)</b>		<b>0</b>	

##### Operating Expenditure

1121001	Aquatic Centre Salaries		0		0		0
1121011	Aquatic Centre - Superannuation		0		0		0
1121012	Accrued LSL - Aquatic Centre		0		0		0
1121021	Aquatic Centre - Water		10,000		0		0
1121031	Aquatic Centre - Electricity		7,000		1,177		800
1121041	Aquatic Centre - Chemicals		3,000		0		0
1121051	Aquatic Centre - Bus Subsidy		8,000		7,878		11,700
1121061	Aquatic Centre - Other		6,000		3,606		2,000
1121081	Aquatic Centre - Long Service Leave		0		0		0
1121101	Aquatic Centre Insurance W/Comp & Building		3,000		2,900		2,000
1121111	Aquatic Centre - Maintenance		11,000		176		144
<u>0116</u>	<u>Aquatic Centre Mtc</u>						
01	Wages	5,456					
79	Wages Overheads	5,207					
10	Materials	84					
11	Contracts	253					
1121121	Aquatic Centre - Protective Clothing		1,000		0		0
1121131	Aquatic Centre Staff Training		3,000		0		0
1121151	Depreciation Swimming Areas Land & Bldgs		5,500		5,471		5,500
1121152	Depreciation Swimming Areas Plant & Equip		0		0		0
1121153	Depreciation Swimming Areas Furn & Equip		1,900		1,898		2,300
1121154	Depreciation Swimming Areas - Infra Other		51,800		51,770		16,500
1121400	Alloc Administration Expenses		16,456		24,681		17,369
<b>Total</b>			<b>127,656</b>		<b>99,556</b>		<b>58,313</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 114 Libraries

##### Operating Income

1142001 Lost & Damaged Books - Charges

**Total**

(200)		77		(200)	
<b>(200)</b>		<b>77</b>		<b>(200)</b>	

##### Operating Expenditure

1141111 Library Maintenance

1211 Library Bencubbin

05 Insurance

10 Materials

11 Contracts

86

1,307

607

1212 Library Beacon

05 Insurance

10 Materials

11 Contracts

63

334

14,603

1141112 Wages & Superannuation Library

1141400 Alloc Administration Expenses

**Total**

	17,000		13,303		16,642
	11,146		8,550		8,154
	29,258		37,027		34,727
	<b>57,404</b>		<b>58,881</b>		<b>59,523</b>

## Shire of Mt Marshall

**Detail 19/20**

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

### 115 Other Culture

## Operating Income

1152001	Charges - History Books
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**Total**

(50)		(30)		(50)	
(50)		(30)		(50)	

## Operating Expenditure

1151001	Agricultural Society		10,000	8,860	9,343
	<u>1381</u> <u>Agricultural Society</u>				
	01 Wages	439			
	79 Wages Overheads	419			
	05 Insurance	886			
	10 Materials	8,240			
	11 Contracts	16			
1151011	Exhibition Pavillion & Showgrounds		1,500	6,171	5,650
	11 Contracts	1,500			
1151021	Museums		11,000	789	1,459
	<u>1382</u> <u>Museum Bencubbin</u>				
	05 Insurance	452			
	10 Materials	167			
	11 Contracts	10,381			
1151031	Mt Marshall History Working Group		3,000	0	3,000
1151032	Sandalwood Drays		0	49	0
1151061	Beacon Theatre Arts		3,000	3,000	3,000
1151066	Pergandes Sheepyards		3,500	1,910	4,703
	01 Wages	1,722			
	01 Wages Overheads	1,643			
	11 Contracts	135			
1151400	Alloc Administration Expenses		9,138	8,812	8,679
<b>Total</b>			<b>41,138</b>	<b>29,592</b>	<b>35,834</b>

## Shire of Mt Marshall

**Detail 19/20**

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

## 117 Other Recreation Facilities & Projects

## Operating Income

1172021	Australia's Healthy Weight Week Funding	0	0	0
1172022	Donations to Mt Marshall Triathlon	0	0	0
1172023	Grant - Kids Sport	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Operating Expenditure

1171030	Kidsport Expenditure		0		0		0
1171031	Youth/Senior Activities		1,000		701		750
1171082	Car Rally Bencubbin 360		14,000		9,261		13,858
	<u>1171 CAR RALLY PREPARATIONS</u>						
	01 Wages	2,679					
	79 Wages Overheads	2,557					
	18 Plant	154					
	19 Depreciation	92					
	10 Materials	1,566					
	11 Contracts	6,952					
1171083	Australia Day Celebrations		3,000		2,269		3,000
<b>Total</b>			<b>18,000</b>		<b>12,231</b>		<b>17,608</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
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		63,000		50,441		61,591
1181	<u>Parks &amp; Gardens Bencubbin</u>						
01	Wages	26,887					
79	Wages Overheads	25,658					
18	Plant	626					
19	Depreciation	293					
05	Insurance	89					
06	Water	2,555					
07	Electricity	389					
10	Materials	3,869					
11	Contracts	2,634					
1181011	Parks & Gardens - Beacon		45,000		42,121		35,955
1182	<u>Parks &amp; Gardens Beacon</u>						
01	Wages	20,793					
79	Wages Overheads	19,843					
18	Plant	169					
19	Depreciation	77					
07	Electricity	577					
10	Materials	2,269					
11	Contracts	1,272					
1181021	Parks & Gardens - Admin Office		4,000		1,348		3,772
1183	<u>ADMIN OFFICE GARDEN</u>						
01	Wages	0					
79	Wages Overheads	0					
10	Materials	59					
11	Contracts	3,941					
1181041	Reserve - Marshall Rock		2,500		1,907		2,496
1186	<u>Parks &amp; Gardens Marshall Rock</u>						
01	Wages	1,065					
79	Wages Overheads	1,016					
05	Insurance	114					
10	Materials	19					
11	Contracts	286					
1181042	Billiburning Rock Reserve		3,500		3,086		3,965
01	Wages	1,578					
01	Wages Overheads	1,506					
10	Materials	416					
1181061	Depreciation - Land & Buildings		0		0		0
1181063	Depreciation Infrastructure Other		200		242		100
<b>Total</b>			<b>118,200</b>		<b>99,144</b>		<b>107,879</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 119 Sporting Facilities

##### Operating Income

1192001	Reimbursements - Sporting Facilities	(18,934)		(42,193)		(15,024)	
1192035	Grant Funding - Recreation Centres	(10,000)		0		(10,000)	
1192038	Interest received on Self Supporting Loan 122 BCRC	(8,871)		(7,588)		(9,214)	
1192034	Gymnasium Income	(3,500)		(3,389)		(6,900)	
<b>Total</b>		<b>(41,305)</b>		<b>(53,169)</b>		<b>(41,138)</b>	

##### Operating Expenditure

1191001	Recreation Ground - Bencubbin		140,000		141,893		99,253
	<u>1191 Bencubbin Recreation Ground</u>						
	01 Wages	25,587					
	79 Wages Overheads	24,418					
	18 Plant	2,428					
	19 Depreciation	1,165					
	05 Insurance	13,341					
	06 Water	12,920					
	07 Electricity	11,663					
	08 Gas	115					
	10 Materials	10,370					
	11 Contracts	37,993					
1191002	Loan 120 - Interest Bencubbin Recreation Centre Redevelopment		15,350		15,841		15,944
1191003	Loan 121 - Interest Bencubbin Recreation Centre Redevelopment (SAR)		17,433		17,990		18,107
1191004	Loan 122 Interest Repayment Bencubbin Recreation Complex		8,871		9,154		9,214
1191011	Recreation Ground - Beacon		105,000		102,110		94,822
	<u>1192 Beacon Recreation Ground</u>						
	01 Wages	16,695					
	79 Wages Overheads	15,932					
	18 Plant	536					
	19 Depreciation	263					
	05 Insurance	5,119					
	06 Water	36,609					
	07 Electricity	5,656					
	10 Materials	5,672					
	11 Contracts	18,518					
1191021	Welbungin Tennis Courts		1,500		828		810
	<u>1193 Welbungin Tennis Courts</u>						
	01 Wages	246					
	79 Wages Overheads	235					
	06 Water	42					
	07 Electricity	727					
	10 Materials	84					
	11 Contracts	166					
1191031	Wialki Golf Course		3,000		4,500		535
	<u>1195 Wialki Golf Club</u>						
	01 Wages	246					
	79 Wages Overheads	235					
	18 Plant	1,174					
	19 Depreciation	391					
	05 Insurance	376					
	07 Electricity	538					
	11 Contracts	40					
1191034	Gymnasium Expense		10,000		10,896		8,439
	<u>1118 BENCUBBIN GYMNASIUM</u>						
	01 Wages	1,357					
	79 Wages Overheads	1,295					
	07 Electricity	819					
	10 Materials	2,100					
	11 Contracts	429					
	<u>1119 BEACON GYMNASIUM</u>						
	10 Materials	942					
	11 Contracts	3,058					



# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

### 11 Recreation and Culture

		Budget 2019/20		Actual 2018/19		Budget 2018/19	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1191040	Bencubbin Golf Club Mowing		1,000		0		907
	<u>1199 Bencubbin Golf Club - maintenance</u>						
	01 Wages		494				
	79 Wages Overheads		471				
	11 Contracts		35				
1191041	Land & Buildings Depn		174,000		174,032		77,400
1191051	Furniture & Equipment Depn Sporting Fac.		6,700		6,692		7,200
1191052	Plant & Equipment Depreciation Sporting Fac.		4,800		4,834		3,700
1191053	Ovals & Parks - Depreciation		57,400		57,352		33,800
1191054	Infrastructure Other - Depreciation		37,900		37,896		23,000
1191055	Sporting and Recreation Master Plan		0		0		0
1191061	Bencubbin Go Kart Track		1,500		862		579
	<u>1197 Bencubbin Go Kart Track</u>						
	01 Wages		277				
	79 Wages Overheads		264				
	07 Electricity		888				
	11 Contracts		71				
	Labour, Plant costs						
1191099	Contribution to Central Wheatbelt Football League Executive Officer Position		2,500		2,500		2,500
1191100	Club Support Funding		15,000		13,351		12,000
1191400	Alloc Administration Expenses		14,624		33,504		31,258
<b>Total</b>			<b>616,578</b>		<b>634,237</b>		<b>439,468</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

### Transfers from Reserves/Debenture Proceeds

1113042	Transfer from Bencubbin Recreation Complex Reserve	0		0		0	
1113043	Transfer from Public Amenities & Buildings Reserve	(50,000)		(51,667)		(51,667)	
1123056	Transfer from Bencubbin Aquatic Centre Development Reserve	(1,000,000)		0		0	
		<b>(1,050,000)</b>		<b>(51,667)</b>		<b>(51,667)</b>	

### Other Capital Income

1194005	Principal Received on Self Supporting Loan 122 - BCRC	(9,167)		(8,824)		(8,824)	
		<b>(9,167)</b>		<b>(8,824)</b>		<b>(8,824)</b>	

### Capital Expenditure

1063010	Transfer to Public Amenities/Bldg Reserve		5,227		5,932		6,370
1113040	Transfer to Bencubbin Recreation Complex Reserve		105		102		102
1113041	Land & Buildings - Halls & Civic Centres		79,500		24,000		40,000
	<u>8196 Bencubbin Hall Capital Works</u>						
11	Contracts	61,000					
	<u>8197 Masonic Lodge Capital Expenditure</u>						
11	Contracts	0					
	<u>8198 Beacon Hall/Community Centre Capital Expenditure</u>						
	Sleep Room/Render Male Toilet						
11	Contracts	18,500					
1113044	Sturt Pea House Improvements		6,500		0		0
	Sleep Room	6,500					
	Kitchen	0					
1123050	Land & Buildings - Swimming Pool		1,488,642		0		0
	<u>8188 Swimming Pool Redevelopment</u>						
01	Wages	4,336					
79	Wages Overheads	4,138					
11	Contracts	1,480,168					
1123055	Transfer to Mt Marshall Aquatic Centre Reserve		26,861		134,424		63,501
1153002	Old Police Station Museum Capital Expenditure		0		14,837		15,000
1193039	Loan 120 Principal Repayment - Bencubbin Sporting Complex Redevelopment		15,863		15,270		15,270
1193040	Loan 121 - Principal Repayment Bencubbin Complex Redevelopment (SAR)		18,016		17,342		17,342
1193041	Land & Buildings - Sporting Facilities		156,000		18,746		52,000
	<u>Bencubbin Sporting Complex Acoustic Ceiling (Job 8275)</u>						
11	Contracts	20,000					
	<u>Bencubbin Sporting Complex Landscaping &amp; Footpaths (Job 8275)</u>						
11	Contracts	23,000					
	<u>Bencubbin Sporting Complex Concertina Door (Job 8275)</u>						
11	Contracts	0					
	<u>Bencubbin Sporting Complex Disability Access Ramp (Job 8275)</u>						
11	Contracts	30,000					
	<u>Bencubbin Recreation Complex Rangehood Extension (Job 8275)</u>						
10	Materials	8,000					
	<u>Bencubbin Recreation Complex Blinds Interior (Job 8275)</u>						
10	Materials	8,000					
	<u>Bencubbin Recreation Complex Gazebo &amp; BBQ (Job 8275)</u>						
10	Materials	0					
	<u>Bencubbin Sporting Complex Ringlock Fence (Job 8275)</u>						
11	Contracts	5,000					
	<u>Bencubbin Sporting Complex Verandah for Sports Sheds (Job 8275)</u>						
11	Contracts	15,000					
	<u>Bencubbin Sporting Complex Ticket Booth (Job 8275)</u>						
11	Contracts	0					
	<u>Bencubbin Sporting Complex Painting Doors &amp; Trims Old Section (Job 8275)</u>						
11	Contracts	5,000					

## Budget 2019/20

### Shire of Mt Marshall

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#### 11 Recreation and Culture

			Budget 2019/20		Actual 2018/19		Budget 2018/19	
			Income	Expenditure	Income	Expenditure	Income	Expenditure
	<u>Bencubbin Recreation Seal Carpark (Job 8275)</u>							
	10 Materials	12,000						
	<u>Bencubbin Recreation Complex Siren Pole (Job 8275)</u>							
	10 Materials	10,000						
	<u>Beacon Recreation Complex Changerooms</u>							
	11 Contracts	12,000						
	<u>Beacon Recreation Complex Carpets &amp; Painting</u>							
	11 Contracts	8,000						
1193045	Loan 122 Principal Repayment Bencubbin Recreation Complex			9,167		8,824		8,824
1193043	Land & Buildings - Bencubbin Recreation Complex Redevelopment			0		19,303		10,000
<b>Total</b>				<b>1,805,881</b>		<b>258,780</b>		<b>228,409</b>

#### 11 Recreation and Culture Totals

Total Operating Income	(550,763)	(57,320)	(58,076)
Total Operating Expenditure	1,172,464	1,111,257	886,631
Total Transfers from Reserves/Debenture Proceeds	(1,050,000)	(51,667)	(51,667)
Total Capital Income	(9,167)	(8,824)	(8,824)
Total Capital Expenditure	1,805,881	258,780	228,409

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### 122 Roads, Streets & Infrastructure

#### Operating Income

1222001	MRWA State Road Projects - Regional Road Group	(621,600)		(601,290)		(423,520)	
1222011	MRWA Direct Grant	(211,659)		(198,284)		(122,000)	
1222021	MRWA Black Spot Grant	0		0		0	
1222031	Federal - Roads to Recovery Funding	(556,185)		(436,679)		(436,679)	
1222091	REIMBURSEMENT - ROADS, STREETS & INFRASTRUCTURE	0		(8,393)		0	
		<b>(1,389,444)</b>		<b>(1,244,646)</b>		<b>(982,199)</b>	

#### Operating Expenditure

1221001	Council Road Maintenance		781,000		863,357		758,466
Note: Road Maintenance Job Numbers at end of this Schedule							
01	Wages	231,158					
79	Wages Overheads	220,594					
18	Plant	199,811					
19	Depreciation	87,512					
10	Materials	40,000					
11	Sub Contractors	1,925					
1221021	Depot Maintenance		35,000		35,206		20,384
1221	DEPOT MAINTENANCE						
01	Wages	6,224					
79	Wages Overheads	5,940					
18	Plant	2,902					
19	Depreciation	1,468					
05	Insurance	2,601					
06	Water	351					
07	Electricity	3,129					
10	Materials	4,026					
11	Contracts	8,359					
1221045	Bencubbin Main Street Beautification		15,000		245		7,415
01	Wages	3,455					
79	Wages Overheads	3,297					
18	Plant	0					
19	Depreciation	0					
10	Materials	0					
11	Contracts	8,248					
1221055	Beacon Main Street Beautification		27,000		294		8,009
01	Wages	3,224					
79	Wages Overheads	3,077					
18	Plant	0					
19	Depreciation	0					
10	Materials	0					
11	Contracts	20,699					
1221061	Street Cleaning		40,000		39,549		31,766
1223	Street Cleaning						
01	Wages	19,771					
79	Wages Overheads	18,867					
18	Plant	361					
19	Depreciation	178					
11	Contracts	823					
1221071	Street Trees		7,000		8,540		6,635
1224	Street Trees						
01	Wages	677					
79	Wages Overheads	646					
11	Contracts	5,677					
1221091	Traffic Signs & Control Equipment		6,000		1,884		11,407
1225	Traffic Signs & Control Equipment						
01	Wages	2,131					
79	Wages Overheads	2,034					
10	Materials	1,649					
11	Contracts	186					
1221101	Street Lighting		20,334		19,706		26,940
1221161	Land & Buildings Depn		12,600		12,566		9,300
1221171	Plant & Equipment Depn		6,200		6,155		6,200
1221191	Infrastructure Depn		1,693,100		1,693,131		1,742,800
1221201	Drainage Depn		0		0		0
1221211	Footpaths & Kerbing Depn		21,600		21,585		14,800
1221400	Alloc Administration Expense		58,506		56,418		55,566
<b>Total</b>			<b>2,723,340</b>		<b>2,758,638</b>		<b>2,699,688</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### Capital Expenditure

#### Roads

1223055	Footpath Construction		20,000		50,600		20,000
1223001	MRWA Direct Grant		0		0		0
1223011	Federal Funded Road Construction		0		0		0
1223021	Roads to Recovery Road Works		559,500		436,679		456,000
R2R039	Bencubbin Gabbin Rd SLK 0.12 - 16.59	88,000					
	01 Wages	11,372					
	79 Wages Overheads	10,852					
	18 Plant	13,429					
	19 Depreciation	7,258					
	10 Materials	3,900					
	11 Contracts	41,189					
R2R040	Welbungin Wialki Rd SLK 0.00 - 1.70	148,000					
	01 Wages	14,613					
	79 Wages Overheads	13,945					
	18 Plant	17,057					
	19 Depreciation	8,735					
	10 Materials	3,500					
	11 Contracts	90,150					
R2R041	Bencubbin Beaon Rd SLK 39.52 - 40.79	57,000					
	01 Wages	3,616					
	79 Wages Overheads	3,451					
	18 Plant	1,518					
	19 Depreciation	832					
	10 Materials	380					
	11 Contracts	47,203					
R2R042	Cleary Gabbin Rd SLK 19.12 - 21.12	75,500					
	01 Wages	16,158					
	79 Wages Overheads	15,420					
	18 Plant	24,986					
	19 Depreciation	12,862					
	10 Materials	5,100					
	11 Contracts	974					
R2R043	Bencubbin Beacon Rd SLK 11.40 - 12.95	46,000					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	46,000					
R2R044	Barney Bore Rd SLK 10.10 - 10.70	42,000					
	01 Wages	9,016					
	79 Wages Overheads	8,604					
	18 Plant	14,529					
	19 Depreciation	7,580					
	10 Materials	1,480					
	11 Contracts	791					
R2R045	Mandiga Marindo Rd SLK 0.00 - 4.09	70,000					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	70,000					
R2R046	Mandiga Marindo Rd SLK 30.45 - 31.45	33,000					
	01 Wages	7,081					
	79 Wages Overheads	6,757					
	18 Plant	10,881					
	19 Depreciation	5,907					
	10 Materials	2,265					
	11 Contracts	109					
1223031	State Road Projects Grant		948,565		927,020		923,400
RRG010	Ingleton Rd SLK 4.40 - 14.60	864,803					
	01 Wages	84,928					
	79 Wages Overheads	81,065					
	18 Plant	110,428					
	19 Depreciation	57,793					
	10 Materials	29,420					
	11 Contracts	501,169					

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 12 Transport

RRG011	<u>Bencubbin Beacon Rd SLK 11.40 - 12.95</u>	67,270				
	01 Wages	0				
	79 Wages Overheads	0				
	18 Plant	0				
	19 Depreciation	0				
	10 Materials	0				
	11 Contracts	67,270				
RRG012	<u>Bencubbin Beacon Rd SLK 20.43 - 20.81</u>	16,492				
	01 Wages	0				
	79 Wages Overheads	0				
	18 Plant	0				
	19 Depreciation	0				
	10 Materials	0				
	11 Contracts	16,492				
1223051	Municipal Road Construction		316,000	301,160		294,000
RCC023	<u>Burakin Wialki Rd SLK 4.90 - 6.03</u>	34,000				
	01 Wages	0				
	79 Wages Overheads	0				
	18 Plant	0				
	19 Depreciation	0				
	10 Materials	0				
	11 Contracts	34,000				
RCC024	<u>Bimbijy Rd SLK 0.20 - 0.94</u>	39,000				
	01 Wages	0				
	79 Wages Overheads	0				
	18 Plant	0				
	19 Depreciation	0				
	10 Materials	0				
	11 Contracts	39,000				
RCC025	<u>Burakin Wialki Rd SLK 6.12 - 8.49</u>	62,000				
	01 Wages	0				
	79 Wages Overheads	0				
	18 Plant	0				
	19 Depreciation	0				
	10 Materials	0				
	11 Contracts	62,000				
RCC026	<u>Beagley Rd SLK 0.00 - 1.60</u>	56,000				
	01 Wages	12,656				
	79 Wages Overheads	12,078				
	18 Plant	18,420				
	19 Depreciation	9,764				
	10 Materials	2,860				
	11 Contracts	222				
RCC027	<u>Mandiga Marindo Rd SLK 0.00 - 4.09</u>	0				
	01 Wages	0				
	79 Wages Overheads	0				
	18 Plant	0				
	19 Depreciation	0				
	10 Materials	0				
	11 Contracts	0				
RCC028	<u>Brown St SLK 0.38 - 0.72</u>	9,000				
	01 Wages	548				
	79 Wages Overheads	523				
	18 Plant	228				
	19 Depreciation	73				
	10 Materials	0				
	11 Contracts	7,628				
RCC029	<u>Mandiga Marindo Rd SLK 36.00 - 38.00</u>	66,000				
	01 Wages	15,104				
	79 Wages Overheads	14,414				
	18 Plant	20,504				
	19 Depreciation	10,757				
	10 Materials	3,700				
	11 Contracts	1,521				
RCC030	<u>Bencubbin Kununoppin Rd SLK 8.20 - 9.36</u>	12,000				
	01 Wages	2,656				
	79 Wages Overheads	2,535				
	18 Plant	3,907				
	19 Depreciation	1,985				
	10 Materials	764				
	11 Contracts	153				

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

RCC031	<u>Grylls Rd SLK 7.05 - 8.05</u>	38,000					
	01 Wages	8,157					
	79 Wages Overheads	7,784					
	18 Plant	13,394					
	19 Depreciation	6,700					
	10 Materials	1,800					
	11 Contracts	165					
			1,844,065		1,715,460		1,693,400

## 12 Transport

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 123 Road Plant Purchases

## Operating Income

1232001 Profit on Disposal of Assets	0	0	0
	0	0	0

### Operating Expenditure

1231001	Loss on Disposal of Assets				
	Mitsubishi Triton MM279		0	105,811	72,000
	Proceeds MM279	(10,000)			
	Proceeds MM254	(10,000)			
	Proceeds MM5185	(10,000)			
	Written Down Value	<u>30,000</u>			
	Stainless Steel Water Tanker MM3336		0		
	Proceeds	(8,000)			
	Written Down Value	<u>8,000</u>			
	John Deere Tractor MM241		0		
	Proceeds	(8,000)			
	Written Down Value	<u>8,000</u>			
	John Deere Tractor MM026		0		
	Proceeds	(9,000)			
	Written Down Value	<u>9,000</u>			
	Hino Prime Mover		0		
	Proceeds	(29,000)			
	Written Down Value	<u>29,000</u>			
<b>Total</b>			<b>0</b>	<b>105,811</b>	<b>72,000</b>

## Capital Income

1234001	Proceeds From Disposal of Asset	(84,000)		(129,991)		(190,000)	
1234002	Realisation On Disposal of Asset	84,000		129,991		190,000	
		<b>0</b>		<b>0</b>		<b>0</b>	

**Transfers from Reserve**

1234003	Transfer from Plant Replacement Reserve	(73,284)	(295,550)	(295,550)
		(73,284)	(295,550)	(295,550)

## Capital Expenditure

1223041	Plant Purchases		442,200		667,000		730,000
	600mm Bucket for Backhoe	2,200					
	Stainless Steel Water Tanker - MM3336	100,000					
	John Deere Tractor - MM241	45,000					
	John Deere Tractor - MM026	45,000					
	Hino Prime Mover - MM3900	250,000					
1223042	Motor Vehicle Purchases		35,000		44,140		119,000
	Utility - MM279	35,000					
1233043	Transfer to Plant Replacement Reserve		10,512		70,867		16,129
<b>Total</b>			<b>487,712</b>		<b>782,007</b>		<b>865,129</b>



## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### 124 DPI Licensing

#### Operating Income

1242021 Agent's Commission - Licensing  
1242031 Reimbursement - Licencing

(6,100)		(6,119)		(7,900)	
0		(364)		0	
<b>(6,100)</b>		<b>(6,483)</b>		<b>(7,900)</b>	

#### Total

#### Operating Expenditure

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

	0		0		0
	1,200		1,163		800
	0		0		0
	67,655		63,475		62,515
<b>Total</b>	<b>68,855</b>		<b>64,637</b>		<b>63,315</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### 125 Aerodromes

#### Operating Income

1252001 Beacon Airstrip Grant

0		(182,497)		(228,300)	
<b>0</b>		<b>(182,497)</b>		<b>(228,300)</b>	

#### Total

#### Operating Expenditure

1251001 Airstrip Maintenance

*0130 Aerodromes*

01 Wages

1,822

79 Wages Overheads

1,739

18 Plant

248

19 Depreciation

177

11 Contracts

1,014

1251300 Depreciation Airstrips

1251400 Alloc Administration Expenses

	5,000		3,210		10,794
	34		34		15,810
	9,138		8,812		8,679
	<b>14,172</b>		<b>12,057</b>		<b>35,283</b>

#### Capital Expenditure

1253001 Beacon Airstrip Upgrade - Toilet

#### Total

	30,000		401,980		489,000
	<b>30,000</b>		<b>401,980</b>		<b>489,000</b>

## 12 Transport Totals

Total Operating Income	(1,395,544)	(1,433,626)	(1,218,399)	0
Total Operating Expenditure	2,806,367	2,941,144	2,870,287	
Transfers From Reserves	(73,284)	(295,550)	(295,550)	
Total Capital Income	0	0	0	
Total Capital Expenditure	2,361,777	2,899,448	3,047,529	

**Budget 2019/20**  
**Shire of Mt Marshall**

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

**13 Economic Services**

**131 Rural Services**

**Operating Expenditure**

1311001	Noxious Weed Control		15,000		13,278		7,977
	<u>0132 Noxious Weeds/Plants</u>						
	01 Wages	2,138					
	79 Wages Overheads	2,040					
	10 Materials	2,559					
	11 Contracts	8,263					
1311011	Vermin Control expenses		0		0		0
1311400	Alloc Administration Expenses		9,138		7,056		6,950
<b>Total</b>			<b>24,138</b>		<b>20,335</b>		<b>14,927</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### 132 Tourism

##### Operating Income

1322001	Tourism Reimbursement & Minor Income	0		0		0	
1322021	Fees received - Bencubbin Cabins	(25,300)		(25,333)		(19,200)	
1322031	Fees received - Beacon Cabins	(32,900)		(32,949)		(22,300)	
1322035	Short Term Accommodation Units Income	(5,000)		(2,500)		(5,000)	
1322041	Fees received - Bencubbin Caravan Park	(4,400)		(4,377)		(3,900)	
1322051	Fees received - Beacon Caravan Park	(15,500)		(15,467)		(10,300)	
1322081	Grant - Lake McDermott Feasibility Study	0		0		0	
<b>Total</b>		<b>(83,100)</b>		<b>(80,626)</b>		<b>(60,700)</b>	

##### Operating Expenditure

1321001	Caravan Park - Bencubbin expenses		30,000		22,441		36,368
	<u>1341 CARAVAN PARK BENCUBBIN</u>						
01	Wages	6,720					
79	Wages Overheads	6,413					
05	Insurance	206					
06	Water	6,358					
07	Electricity	6,745					
10	Materials	2,440					
11	Contracts	1,118					
1321011	Caravan Park - Beacon		14,000		13,924		14,086
	<u>1342 CARAVAN PARK BEACON</u>						
01	Wages	246					
79	Wages Overheads	235					
18	Plant	503					
19	Depreciation	257					
05	Insurance	595					
06	Water	2,128					
07	Electricity	4,264					
10	Materials	1,725					
11	Contracts	4,047					
1321012	Caravan Park Vouchers		7,300		7,339		4,800
1321021	Caravan Park - Bencubbin Cabins expenses		16,000		15,546		10,140
	<u>1344 Cabins Bencubbin Caravan Park</u>						
01	Wages	3,915					
79	Wages Overheads	3,736					
05	Insurance	321					
10	Materials	595					
11	Contracts	7,433					
1321031	Caravan Park - Beacon Cabins expenses		17,000		17,221		16,015
	<u>1343 Cabins Beacon Caravan Park</u>						
01	Wages	1,357					
79	Wages Overheads	1,295					
05	Insurance	329					
10	Materials	394					
11	Contracts	13,625					
1321035	Short Term Accommodation Units Expenditure		17,500		42,063		12,296
	<u>9963 Lot 166 Collins St, Bencubbin</u>						
01	Wages	679					
79	Wages Overheads	648					
18	Plant	107					
19	Depreciation	59					
05	Insurance	186					
06	Water	166					
07	Electricity	952					
10	Materials	1,668					
11	Contracts	2,035					
	<u>9964 Lot 167 Collins St, Bencubbin</u>						
01	Wages	679					
79	Wages Overheads	648					
18	Plant	86					
19	Depreciation	51					
05	Insurance	186					
06	Water	166					
07	Electricity	899					
10	Materials	1,683					
11	Contracts	6,602					

**Budget 2019/20**  
**Shire of Mt Marshall**

Detail 19/20

		Budget 2019/20		Actual 2018/19		Budget 2018/19	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>13 Economic Services</b>							
1321051	Area Promotion		15,000		6,232		7,500
1321061	NEW Travel		8,000		6,500		8,000
1321071	Tourism Signs		7,000		0		1,184
	<u>1321 Tourism Signs</u>						
01	Wages		439				
79	Wages Overheads		419				
10	Materials		6,000				
11	Contracts		142				
1321081	Information Bays		1,000		12		3,223
	<u>0135 Information Bays</u>						
01	Wages		446				
79	Wages Overheads		426				
06	Water		13				
11	Contracts		115				
1321101	Land & Buildings Depn		3,400		3,397		3,400
1321122	Infrastructure Depn		2,700		2,740		0
1321400	Alloc Administration Expenses		18,288		26,448		24,308
<b>Total</b>			<b>157,188</b>		<b>163,863</b>		<b>141,320</b>

**Budget 2019/20**  
**Shire of Mt Marshall**

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

**13 Economic Services**

**133 Building Control**

**Operating Income**

1332001	Charges - Building Permits	(1,600)		(1,601)		(3,100)	
1332011	Charges - BCITF - Received	0		0		(600)	
1332031	Charges - BRB	(1,600)		(1,580)		(4,000)	
		<b>(3,200)</b>		<b>(3,181)</b>		<b>(7,700)</b>	

**Operating Expenditure**

1331001	Control Expenses - Building		0		0		0
1331011	BCITF - Remittance		0		0		600
1331012	BRB Remittance		1,500		1,540		3,900
1331400	Alloc Administration Expenses		21,031		18,514		18,234
<b>Total</b>			<b>22,531</b>		<b>20,054</b>		<b>22,734</b>

**Budget 2019/20**  
**Shire of Mt Marshall**

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

**13 Economic Services**

**135 Other Economic Services**

**Operating Income**

1352001	Rent - Sandalwood Shops	(5,100)		(5,100)		(5,100)	
1352011	Reimbursements - Sandalwood Shops	(890)		(901)		(527)	
1352021	Beacon Barracks - Income	0		(6,385)		(4,650)	
1352033	STANDPIPE WATER REIMBURSEMENT	0		(45)		(200)	
1352041	Economic Services - Contributions & Reimbursements	0		(4,982)		0	
1352034	AA Dams Grant	0		0		(25,000)	
1352051	Lease - Lot 39 Monger St	(7,800)		(5,564)		(5,673)	
1352052	Rent - Bencubbin CRC	(1,560)		(1,560)		(1,560)	
1352053	Grant - Solar Instalation Bencubbin CRC	0		0		(10,000)	
1372051	Lease - Geraldton Fuels	(3,602)		(3,497)		(3,497)	
1352054	Women in Business Grant Income	0		(4,940)		0	
<b>Total</b>		<b>(18,952)</b>		<b>(32,974)</b>		<b>(56,207)</b>	

**Operating Expenditure**

1341501	Economic Development Officer - Salaries		23,654		18,785		22,630
1341511	Economic Development Officer - Superannuation		2,247		1,909		2,150
1341541	Economic Development Officer - Conferences & Training		500		0		500
1341561	Economic Development - Other Expenses		5,000		997		1,000
1341562	Economic Development Fund		40,000		14,406		65,000
1351001	Water Supply - Standpipes		25,000		22,421		12,726
	<u>1351 Water Supply - Standpipes</u>						
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	05 Insurance	88					
	06 Water	21,424					
	07 Electricity	0					
	08 Gas	0					
	09 Phone	0					
	10 Materials	0					
	11 Contracts	3,488					
1351003	Vacant Land Expenditure		500		420		0
1351011	Sandalwood Shops		12,000		5,828		5,109
	<u>0140 Monger Street Shops</u>						
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	05 Insurance	821					
	06 Water	1,232					
	07 Electricity	890					
	08 Gas	0					
	09 Phone	0					
	10 Materials	1,325					
	11 Contracts	7,732					
1351021	Land & Buildings Depn		25,100		25,086		16,400
1351022	Plant & Equipment - Depreciation		600		556		300
1351024	Depreciation Infrastructure Other		2,100		2,118		1,800
1351031	Beacon Barracks - Expense		0		12,111		6,766
1351054	Women in Business Expenditure		0		5,292		0
1351061	Bencubbin Community Resource Centre		4,000		3,878		1,553
	<u>1383 BENCUBBIN COMMUNITY RESOURCE CENTRE</u>						
	05 Insurance	2,732					
	11 Contracts	1,268					
1351071	Industrial Shed - Lot 39 Monger St		3,100		3,098		2,700
	05 Insurance	700					
	15 Rates	2,400					
1351081	Ongoing ATM Fees		1,500		1,058		1,500
1351400	Alloc Administration Expenses		21,941		26,448		20,838
1371001	Caltex Fuel Depot - Lot 3000		1,500		1,450		1,300
<b>Total</b>			<b>168,742</b>		<b>145,860</b>		<b>162,272</b>

**Budget 2019/20**  
**Shire of Mt Marshall**

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

**13 Economic Services**

**137 Workers Camp Bencubbin**

**Operating Income**

1372001 Bencubbin Workers Camp - Rental Income

(30,000)		(28,235)		(60,000)	
<b>(30,000)</b>		<b>(28,235)</b>		<b>(60,000)</b>	

**Total**

**Operating Expenditure**

1371002 Bencubbin Workers Camp - Cleaning Expenses

*8539 Bencubbin Workers Camp - Cleaning Expenses*

01 Wages

7,831

79 Wages Overheads

7,473

10 Materials

486

11 Contracts

210

	16,000		13,667		25,957
	6,000		5,709		2,500
	6,800		6,800		6,800
	40,229		42,317		38,207
	<b>69,029</b>		<b>68,493</b>		<b>73,464</b>

1371005 Bencubbin Workers Camp - Repairs & Maintenance

1371101 Bencubbin Workers Camp - Depreciation

1371102 Bencubbin Workers Camp - Admin Allocation

**Total**

**Other Capital Income**

1342001 Proceeds of Sale of Assets - Economic Services

1342002 Realisation on Disposal of Assets - Economic Services

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



**Budget 2019/20**  
**Shire of Mt Marshall**

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

**13 Economic Services**

**138 Workers Camp Beacon**

**Operating Income**

1382001 Beacon Workers Camp - Rental Income

(10,000)		0		(4,650)	
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**Total**

(10,000)		0		(4,650)	
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**Operating Expenditure**

1381002 Beacon Workers Camp - Cleaning Expenses

8568 Beacon Workers Camp - Cleaning Expenses

11 Contracts

7,500

	7,500		0		7,486
--	-------	--	---	--	-------

1381005 Beacon Workers Camp - Repairs & Maintenance

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

1381101 Beacon Workers Camp - Depreciation

	4,500		360		3,000
--	-------	--	-----	--	-------

1381102 Beacon Workers Camp - Admin Allocation

	31,080		0		29,518
--	--------	--	---	--	--------

**Total**

	43,080		360		40,004
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**Budget 2019/20**  
**Shire of Mt Marshall**

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

**13 Economic Services**

**Transfers from Reserves/Debenture Proceeds**

1353051	Transfer from Beacon Accommodation Reserve	0	(120,000)	(120,000)	
1384001	Proceeds of Loan 123 - Beacon Workers Camp	0	0	(135,000)	
1354052	Transfers from Bencubbin Community Resource Centre Reserve	0	(8,000)	(8,000)	
		<b>0</b>	<b>(128,000)</b>	<b>(263,000)</b>	

**Capital Expenditure**

1323001	Purchase Land and Buildings	0	0	0	0
1353040	Land	0	0	0	0
1353042	Infrastructure Other - Other Economic Services	0	0	0	0
1353041	Buildings	19,000	22,450		35,000
	<u>8351 Bencubbin Community Resource Centre Capital Expenditure</u>				
11	Contracts	7,000			
	<u>8193 Sandahwood Shops Capital Expenditure</u>				
11	Contracts	12,000			
	Paving Back Verandah				
1389000	Beacon Workers Camp - Capital Expenditure	0	218,736		255,000
	<b>Transfers to Reserves</b>				
1343050	Transfer to Economic Development Reserve	1,936	1,849		1,890
1353050	Transfer to Beacon Accommodation Reserve	91	2,261		3,035
1353052	Transfer to Bencubbin Community Resource Centre Reserve	7	150		204
<b>Total</b>		<b>21,035</b>	<b>245,446</b>		<b>295,128</b>

**13 Economic Services Totals**

Total Operating Income	(145,252)	(145,016)	(189,257)
Total Operating Expenditure	484,708	418,963	454,721
Total Transfers from Reserves/Debenture Proceeds	0	(128,000)	(263,000)
Total Transfers to Reserves	2,034.67	4,260.00	5,128.17
Total Capital Income	0	0	0
Total Capital Expenditure	19,000	241,186	290,000

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 14 Other Property and Services

#### 141 Private Works

##### Operating Income

1412001	Plant Hire	(4,500)		(4,791)		(3,000)	
1412041	Sale of Blue Metal, Sand & Gravel	0		0		(1,000)	
1412051	Private Works - Income	(4,500)		(4,259)		(10,000)	
<b>Total</b>		<b>(9,000)</b>		<b>(9,050)</b>		<b>(14,000)</b>	

##### Operating Expenditure

1411001	Private Works Expenses		6,500		6,286		5,908
	<u>0143 PRIVATE WORKS-PLANT HIRE</u>						
	01 Wages	1,110					
	79 Wages Overheads	1,059					
	18 Plant	383					
	19 Depreciation	170					
	10 Materials	3,646					
	11 Contracts	132					
1411400	Alloc Administration Expenses		9,138		15,869		6,950
<b>Total</b>			<b>15,638</b>		<b>22,154</b>		<b>12,858</b>

# Budget 2019/20

## Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 14 Other Property and Services

#### 143 Public Works Overheads

##### Operating Income

1432021 Reimbursements - Engineering Staff

##### Total

0		(960)		0	
0		(960)		0	

##### Operating Expenditure

1431001	Works Supervision - Salaries		86,128		92,804		82,809
1431005	Engineering - Wages Accrual End of Year		0		0		0
1431011	Outside Staff - Superannuation		96,265		104,440		83,277
1431021	Engineering - Office & Other		11,000		10,703		14,600
	<i>Includes ROMAN II subscription</i>	6,300					
1431027	Engineering Housing Subsidy - Exp		16,000		15,808		17,420
1431031	Engineering - Minor Plant & Equipment		5,000		0		0
1431041	Engineering - Insurance		1,000		1,000		750
1431051	Protective Clothing - Outside Staff		7,100		6,870		4,500
1431061	Engineering - Travel & Conference Exp		1,000		0		1,000
1431071	Engineering - FBT		10,000		9,730		29,100
1431081	Engineering - Long Service Leave		5,000		10,007		5,000
1431091	Occ Safety & Health		23,000		22,748		19,491
	<u>0144 Occupational Health &amp; Safety</u>						
	01 Wages	6,485					
	79 Wages Overheads	6,189					
	18 Plant	76					
	19 Depreciation	43					
	10 Materials	7,994					
	11 Contracts	2,213					
1431101	Workers Compensation Insurance		23,300		22,638		14,100
1431111	Public Holidays		36,883		36,378		33,293
1431121	Engineering - Sick Pay		15,403		22,567		13,904
1431131	Engineering - Staff Training		35,000		32,128		27,113
	<u>0145 Staff Training</u>						
	01 Wages	15,403					
	79 Wages Overheads	14,699					
	18 Plant	34					
	19 Depreciation	20					
	10 Materials	1,905					
	11 Contracts	2,939					
1431151	Engineering - Annual Leave		79,633		58,217		71,881
1431155	Accrued Annual & LSL - Engineering Staff		0		9,424		0
1431161	Annual Bonus Incentive Scheme		8,250		11,442		7,700
1431171	Industry Allowance		27,456		20,996		22,941
1431181	Removal Expenses		3,000		312		3,000
1431191	Engineering Consultants		15,000		11,752		15,000
1431200	Depreciation Land & Bldgs PWO		6,300		6,151		6,300
1431231	Staff Housing Incentive		15,600		12,253		12,480
1431400	Alloc Administration Expenses		133,479		132,239		126,771
1431201	Less Overheads Alloc to Works		(660,797)		(650,608)		(612,429)
<b>Total</b>			<b>0</b>		<b>0</b>		<b>0</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 14 Other Property and Services

### 144 Plant Operation Costs

#### Operating Income

1442001	Sale of Grader Blades/Scrap	(500)		(11,851)		(500)	
1442011	Reimbursement - Plant Operation Costs	(2,000)		(4,132)		(2,000)	
1442021	Diesel Fuel Rebate	(32,900)		(32,884)		(44,400)	
<b>Total</b>		<b>(35,400)</b>		<b>(48,867)</b>		<b>(46,900)</b>	

#### Operating Expenditure

1441001	Fuel & Oils		212,100		205,918		210,400
1441011	Tyres		10,000		10,560		10,000
1441021	Parts & Repairs		137,200		133,245		157,250
10	Materials	42,200					
11	Contracts	92,500					
18	Plant	2,500					
1441031	Repairs - Wages & Overheads		46,407		39,024		8,661
01	Wages	23,746					
79	Wages Overheads	22,661					
1441041	Licences		10,200		9,913		9,600
1441051	Freight Parts		4,800		4,657		5,500
1441061	Expendable Tools		1,200		1,166		1,900
1441071	Insurance		25,600		24,841		19,700
1441091	Alloc Administration Expenses		61,249		57,307		58,170
1441111	Less Plant Op Alloc to Works		(508,756)		(486,630)		(481,181)
<b>Total</b>			<b>0</b>		<b>0</b>		<b>0</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 14 Other Property and Services

### 145 Plant Depreciation

#### Operating Expenditure

1441120	Depreciation Plant & Equip. POC		226,300		226,341		123,400
1441121	Depreciation Allocated To Jobs		(226,300)		(226,341)		(123,400)
<b>Total</b>			<b>0</b>		<b>0</b>		<b>0</b>

### 146 Fuel Stock

1463001	Fuel & Materials Stock Purchases		150,000		163,911		150,000
1463002	Fuel & Materials Stock Issues		(150,000)		(163,911)		(150,000)
<b>Total</b>			<b>0</b>		<b>(0)</b>		<b>0</b>

## Budget 2019/20

### Shire of Mt Marshall

Detail 19/20

Budget 2019/20		Actual 2018/19		Budget 2018/19	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 14 Other Property and Services

### 147 Salaries & Wages - Works

#### Operating Income

1472001 Reimbursement - Workers Comp

#### Total

(5,000)		(1,391)		(5,000)	
(5,000)		(1,391)		(5,000)	

#### Operating Expenditure

1471001 Gross Salaries & Wages

1471011 Workers Compensation Paid to Employees

1471400 Less Sal & Wages Alloc to Works

#### Total

	1,698,630		1,647,406		1,562,549
	5,000		1,391		5,000
	(1,698,630)		(1,647,406)		(1,562,549)
	5,000		1,391		5,000

#### Capital Income

#### Total

0		0		0	
0		0		0	

#### Capital Expenditure

1433001 Purchase Land and Buildings - Eng

Toilet/Shower Beacon Depot

8,000

Self Bunding Tank Beacon Depot

12,000

Shed Gates Bencubbin Depot

15,000

	35,000		21,800		22,000
	35,000		21,800		22,000

## Totals 14 Other Property and Services

Total Operating Income

Total Operating Expenditure

Total Capital Income

Total Capital Expenditure

(49,400)	(60,268)	(65,900)
20,638	23,545	17,858
0	0	0
35,000	21,800	22,000

## Budget Movements in Reserves 2018/19

### Shire of Mt Marshall

#### 2.5% Assumed Interest Rate

Reserve	Balance 30-Jun-19	Transfer Out	Interest Contrib to Income Reserves Credited	Balance 30-Jun-19
<b>Plant Replacement Reserve</b>	420,497			
Accrued Interest	0			
Transfers from Reserve		(73,284)		
Interest Credited to Reserves			10,512	
Reserve Top Up				0 357,725
<b>Aged Care Units Reserve</b>	44,443			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			1,111	
Reserve Top Up				0 45,554
<b>Housing Reserve</b>	403,137			
Accrued Interest	0			
Transfers from Reserve		(400,000)		
Interest Credited to Reserves			10,078	
Reserve Top Up				0 13,216
<b>Employee Entitlements Reserve</b>	98,011			
Accrued Interest	0			
Transfers from Reserve	0	0		
Interest Credited to Reserves			2,450	
Reserve Top Up				0 100,461
<b>Public Amenities &amp; Bldgs Reserve</b>	209,073			
Accrued Interest	0			
Transfers from Reserve		(50,000)		
Interest Credited to Reserves			5,227	
Reserve Top Up				0 164,300
<b>Mt Marshall Aquatic Centre Development Reserve</b>	1,074,449			
Accrued Interest	0			
Transfers from Reserve		(1,000,000)		
Interest Credited to Reserves			26,861	
Reserve Top Up				0 101,310
<b>Community Bus Reserve</b>	20,138			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			503	
Reserve Top Up				0 20,642



## Budget Movements in Reserves 2018/19

### Shire of Mt Marshall

#### 2.5% Assumed Interest Rate

Reserve	Balance 30-Jun-19	Transfer Out	Interest Contrib to Income Reserves	Balance 30-Jun-19
<b>Bencubbin Recreation Complex Reserve</b>	4,183			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			105	
Reserve Top Up				0
				4,287
<b>Office Equipment Reserve</b>	0			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			0	
Reserve Top Up				0
				0
<b>Economic Development Reserve</b>	77,451			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			1,936	
Reserve Top Up				0
				79,387
<b>Beacon Accommodation Reserve</b>	3,644			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			91	
Reserve Top Up				0
				3,736
<b>Medical Enhancement Reserve</b>	7,818			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			195	
Reserve Top Up				0
				8,014
<b>Bencubbin Community Resource Centre Reserve</b>	292			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			7	
Reserve Top Up				0
				299
<i>Total</i>	<b>2,363,135</b>	<b>(1,523,284)</b>	<b>59,078</b>	<b>0</b>
				<b>898,930</b>

**Budget 2019/20****Current Loan Liability****Shire of Mt Marshall**

		<b>Balance 30-Jun-19</b>	<b>Principal</b>		<b>Balance 30-Jun-20</b>	<b>Interest</b>
<b>General Purpose Funding</b>						
<b>Housing</b>						
<b>Recreation</b>						
Loan 120 Bencubbin Multipurpose Complex Redevelopment						
	28-Oct-19	402,631.61	(7,856.09)			7,750.66
	28-Apr-20		(8,007.32)			7,599.43
			<u>(15,863.41)</u>	386,768.20		<u>15,350.09</u>
			<b>1193039</b>			<b>1191002</b>
Loan 121 Bencubbin Multipurpose Complex Redevelopment - *Funded by SAR						
	28-Oct-19	457,265.17	(8,922.10)			8,802.35
	28-Apr-20		(9,093.85)			8,630.60
			<u>(18,015.95)</u>	439,249.22		<u>17,432.95</u>
			<b>1193040</b>			<b>1191003</b>
Loan 122 Bencubbin Multipurpose Complex Redevelopment - * Self Supporting (BCRC)						
	28-Oct-19	232,681.22	(4,540.05)			4,479.11
	28-Apr-20		(4,627.44)			4,391.72
			<u>(9,167.49)</u>	223,513.73		<u>8,870.83</u>
			<b>1193041</b>			<b>1191004</b>
<b>Totals</b>						
		<b>1,092,578.00</b>	<b>(43,046.85)</b>	<b>1,049,531.15</b>		<b>41,653.87</b>

## 9/07/2019

PLANT ITEM	Plate	Plant	Purch	Hrs/kms 30/06/2019	2018/19 Actual	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Total	Cycle	
Toyota Landcruiser	MM00	35	2018		21,632	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	1,271,632	2 yrs	
Toyota Prado	2000MM	36	2016		54,681	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	534,681	2 yrs	
Ford Ranger XLS D/Cab	MM73	60	2018		40,000																	304,077	3 yrs	
Mitsubishi Triton Tipping Tray	P&G MM286	29	2014		38,089																	105,000	4 yrs	
Mitsubishi D/Cab 4 x 4	CDO MM332	33	2013			43,000				35,000								35,000				172,000	4 yrs	
Mitsubishi Triton Utility	Ralph MM5205	63	2016		42,238																	120,000	4 yrs	
Mitsubishi Triton Utility	PMO MM133	28	2018		21,154			30,000														120,000	4 yrs	
Mitsubishi Triton Tipping Tray	P&G MM279	32	2013		99,950	35,000			35,000												35,000	175,000	4 yrs	
Mitsubishi Triton Utility	Bill R MM254	27	2013		74,825																	0	0	
Mitsubishi Triton Utility	Stretch MM277	25	2013		92,400																	0	0	
Mitsubishi Triton Utility	P&G MM105	30	2018		3,927			32,000				32,000				32,000				32,000		128,000	4 yrs	
Mitsubishi Triton Utility	P&G MM170	26	2018		24,200			35,000				35,000				35,000				35,000		140,000	4 yrs	
Mitsubishi Triton Tipping Tray	P&G MM5185	31	2013		69,778																	0	0	
Suzuki Panel Van	MM5183	59	2015		18,346		20,000				20,000				20,000				22,000			82,000	3 yrs	
Caterpillar Backhoe	MM205	58	2015		2,069						180,000										180,000	360,000	10yrs	
Komatsu Grader	MM349	2	2018		700	333,500																713,500	8-10yrs	
Volvo 930G Grader	MM275	1	2012		7,560			380,000														380,000	760,000	8-10yrs
Komatsu Grader	MM5081	3	2018		620	333,500									380,000							713,500	8-10yrs	
John Deere 670GP Grader	MM5189	4	2016		2,291								380,000									380,000	760,000	8-10yrs
Volvo L90F FEL	MM5150	5	2010				260,000										260,000					520,000	8-10yrs	
Bomag BW 25RH Roller	MM5132	8	2010		4,543				160,000												160,000	320,000	12-14yrs	
Free Roll Roller - No 1								50,000														50,000	8-10yrs	
Free Roll Roller - No 2													50,000									50,000	8-10yrs	
Free Roll Roller - No 3																						50,000	8-10yrs	
Bomag Vibrating Roller	MM5184	7	2016										160,000			50,000						160,000	8-10yrs	
Water Tank - Perry Road																						0	15yrs+	
Water Tank - Koordia T/O																						0	15yrs+	
Stainless Steel Water Tanker	MM3336	15				100,000																100,000	10yrs	
John Deere 2250 Tractor	MM241	11	2001			45,000															45,000	90,000	15yrs+	
John Deere Tractor 5420	MM026	10	1999			45,000															45,000	90,000	15yrs+	
Chatfield Tree Planter																						0	LCDC	
Chatfield Tree Planter																						0	LCDC	
T/A Trailer	MM15006																					0	15yrs+	
HP Side Tipping Trailer	MM3330	13	2003				100,000									100,000						200,000	10yrs	
HP T/A Trailer	MM3417	17										30,000										30,000	15yrs+	
Klucck T/A Box Trailer	MM3445	46																				0	15yrs+	
Portable Skate Rink	MM3355	47																				0	15yrs+	
Side Tipping Trailer (2nd hand)	MM15075	62	2016									60,000										60,000	10yrs	
Portable Toilet - Trailer	MM3284	43	2018																			0	15yrs+	
Portable Toilet - Trailer	MM3287	44	2018																			0	15yrs+	
SAM Trailer (SRRG)	MM15008	53																				0	SRRG	
SAM Trailer (SRRG)	MM15008	54																				0	SRRG	
Fuso Canter Truck	MM5182	57	2015		82,092					50,000								50,000				100,000	8-10yrs	
Hino T/A Tip Truck	MM5035	16	2008		148,452		180,000													190,000		370,000	10yrs	
Isuzu Tip Truck S/A	MM262	19			107,061					80,000												80,000	15yrs+	
Hino Primemover	MM3900	15	2004		318,232	250,000										250,000						500,000	10yrs	
UD Nissan Primemover	MM268	12	2013		156,436			230,000											230,000			460,000	10yrs	
Isuzu FRR	MM58	18	2018		21,420										85,000							85,000	10yrs	
John Deere Ride on Mower		41					60,000					60,000									60,000	180,000	5yrs	
Toro Flat Top Trailer	MM3455	51																				0	15yrs+	
Toyota Coaster	MM909	41	2003																			120,000	226,410	
Minor Plant						5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	85,000	10-15yrs	
TOTAL						948,800	653,000	785,000	714,000	560,000	343,000	417,000	382,000	760,000	730,000	615,000	582,000	542,000	643,000	607,000	284,000	720,000	10,285,800	
Value of trade-in on plant					65,455	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	1,105,455		
Value of trade-in on plant					40,909	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	680,909		
Value of trade-in on plant					24,570	12,000	10,000	30,000	10,000	10,000	30,000	10,000	10,000	30,000	10,000	10,000	30,000	10,000	10,000	30,000	10,000	286,570		
Value of trade-in on plant					0	10,000	0	0	0	10,000	0	0	0	10,000	0	0	10,000	0	0	0	0	40,000		
Value of Sale (Don't replace)					0	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000		
Value of Sale (Don't replace)					0	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000		
Value of trade-in on plant					52,710	8,000	6,000	10,000	10,000	0	10,000	10,000	10,000	0	10,000	10,000	10,000	0	10,000	10,000	10,000	176,710		
Value of trade-in on plant					57,982	8,000	80,000	10,000	50,000	4,000	10,000	10,000	70,000	10,000	70,000	10,000	10,000	10,000	15,000	10,000	50,000	484,982		
Value of trade-in on plant					0	9,000	40,000	10,000	50,000	10,000	50,000	10,000	10,000	10,000	10,000	20,000	80,000	70,000	50,000	10,000	50,000	489,000		
Value of trade-in on plant					0	29,000	25,000	70,000	20,000	20,000	20,000	50,000	70,000	70,000	25,000	80,000	25,000	10,000			15,000	414,000		
Value of trade-in on plant								10,000				20,000		20,000								50,000		
Transfer from Community Bus Res					100,000																	100,000		
TOTAL					341,626	201,000	266,000	245,000	225,000	159,000	205,000	185,000	255,000	255,000	205,000	235,000	260,000	215,000	190,000	165,000	240,000	3,847,626		
Estimated Cost of Changeover					607,174	452,000	519,000	469,000	335,000	184,000	212,000	197,000	505,000	475,000	410,000	347,000	282,000	428,000	417,000	119,000	480,000	6,438,174		
Annual Average - net cost					This should be the minimum annual average total cost of plant acquisition plus transfers to Plant Reserve																	378,716		

**Plant Reserve Activity - Estimated**

Budget Interest earning rate		2.05%																
Average Expenditure required		\$ 378,716																
Transfer In / Out - Net Requirement less Average		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32/	2032/33	2033/34	2034/35
		Actual																
Balance - 1 July ADD - Transfer from Muni Interest earnings		644,738	420,007	355,333	222,334	136,608	183,124	381,594	556,133	749,250	638,326	555,128	535,224	577,912	686,475	651,264	626,331	898,887
		56,826	0	0	0	43,716	194,716	166,716	181,716	0	0	0	31,716	96,716	0	0	259,716	0
		13,993	8,610	7,284	4,558	2,800	3,754	7,823	11,401	15,360	13,086	11,380	10,972	11,847	14,073	13,351	12,840	18,427
Sub-Total		715,557	428,617	362,618	226,892	183,124	381,594	556,133	749,250	764,610	651,411	566,508	577,912	686,475	700,548	664,615	898,887	917,314
LESS - Transfer to Muni		295,550	73,284	140,284	90,284	0	0	0	0	126,284	96,284	31,284	0	0	49,284	38,284	0	101,284
PLANT RESERVE - ESTIMATED BALANCE		420,007	355,333	222,334	136,608	183,124	381,594	556,133	749,250	638,326	555,128	535,224	577,912	686,475	651,264	626,331	898,887	816,030

**Budget 2019/20**  
**Shire of Mt Marshall**

	CAPITAL EXPENDITURE						SOURCES OF FUNDING											
	Property Plant & Equipment	Plant & Equipment	Furniture & Equipment	Roads	Other	Total Capital Expenditure	Restricted Cash/Grants Prior Years	Regional Road Group	Roads to Recovery	Direct Grant	FAGS Road Grant	Black Spot Funding	Other Cash/Grant Funding	Loan Funds	Reserves	Disposal of Assets	General Purpose Funds	Comments
Administration																		
Admin Vehicles		130,000				130,000										105,000	25,000	FAM Prado, CEO Landor
Total - Amistration	0	130,000	0	0	0	130,000	0	0	0			0	0	0	0	105,000	25,000	
Health																		
NEW Health Purchase of Motor Vehicle		45,000			0	45,000										30,000	15,000	Funds recouped through
Total - Education and Welfare	0	45,000	0	0	0	45,000	0	0	0			0	0	0	0	30,000	15,000	
Education and Welfare																		
Motor Vehicle		43,000				43,000										12,000	31,000	CDO Tritan
Total - Education and Welfare	0	43,000	0	0	0	43,000	0	0	0			0	0	0	0	12,000	31,000	
Housing																		
Lot 161 Brown Street, Bencubbin Capital Works	15,000					15,000											15,000	
Lot 229 Murray St Bencubbin Capital Works	9,000					9,000											9,000	
Lot 247 Brown St, Bencubbin - Capital Expenditure	15,000					15,000											15,000	
Lot 156 Brown St, Bencubbin - Capital Expenditure	13,000					13,000											13,000	
Construction CEO Residence	400,000					400,000											0	
Construction Staff House	0					0							0		400,000		0	
Unit 97A Monger Street, Bencubbin - Capital Expenditure	20,000					20,000											20,000	
Lot 101 Broadbent St, Beacon - Capital Expenditure	10,000					10,000											10,000	
Lot 86 Dunne St, Beacon - Capital Expenditure	40,000					40,000											40,000	
Total - Housing	522,000	0	0	0	0	522,000	0	0	0			0	0	0	400,000	0	122,000	
Community Amenities																		
Cemetery & Memorial Works	29,500					29,500							8,000				21,500	Beacon Cemetery Shade
Total - Community Amenities	29,500	0	0	0	0	29,500	0	0	0			0	8,000	0	0	0	21,500	
Recreation & Culture																		
Bencubbin Hall Capital Works	61,000					61,000							16,667				44,333	Lottery West Grant
Masonic Lodge Capital Expenditure	0					0											0	
Beacon Hall/Community Centre Capital Expenditure	18,500					18,500											18,500	
Sturt Pea House Improvements	6,500					6,500											6,500	
Swimming Pool Redevelopment	1,488,642					1,488,642							488,642		1,000,000		0	
Bencubbin Sporting Complex Acoustic Ceiling (Job 8275)	20,000					20,000											20,000	
Bencubbin Sporting Complex Landscaping & Footpaths (Job 8275)	23,000					23,000											23,000	
Bencubbin Sporting Complex Concertina Door (Job 8275)	0					0											0	
Bencubbin Sporting Complex Disability Access Ramp (Job 8275)	30,000					30,000							10,000		20,000		0	Disability Access & Inclus
Bencubbin Recreation Complex Rangoon Extension (Job 8275)	8,000					8,000											8,000	
Bencubbin Recreation Complex Blinds Interior (Job 8275)	8,000					8,000											8,000	
Bencubbin Recreation Complex Gazebo & BBQ (Job 8275)	0					0											0	
Bencubbin Sporting Complex Ringlock Fence (Job 8275)	5,000					5,000											5,000	
Bencubbin Sporting Complex Verandah for Sports Sheds (Job 8275)	15,000					15,000											15,000	
Bencubbin Sporting Complex Ticket Booth (Job 8275)	0					0											0	
Bencubbin Sporting Complex Painting Doors & Trims Old Section (Job 8275)	5,000					5,000											5,000	
Bencubbin Recreation Seal Carpark (Job 8275)	12,000					12,000											12,000	
Bencubbin Recreation Complex Siren Pole (Job 8275)	10,000					10,000									10,000		0	
Beacon Recreation Complex Changerooms	12,000					12,000									12,000		0	
Beacon Recreation Complex Carpets & Painting	8,000					8,000									8,000		0	
Total - Recreation & Culture	1,730,642	0	0	0	0	1,730,642	0	0	0			0	515,309	0	1,050,000	0	165,333	
Transport																		
Footpath Construction					20,000	20,000											20,000	
Footpath Construction																		
Regional Road Group																		
Ingleton Rd SLK 4.40 - 14.60				864,803		864,803		566,700			298,103						0	
Bencubbin Beacon Rd SLK 11.40 - 12.95				67,270		67,270		44,100			23,170						0	
Bencubbin Beacon Rd SLK 20.43 - 20.81				16,492		16,492		10,800			5,692						0	
Roads to Recovery																		
Bencubbin Gabbin Rd SLK 0.12 - 16.59				88,000		88,000											0	
Welbungin Wialki Rd SLK 0.00 - 1.70				148,000		148,000											0	
Bencubbin Beacon Rd SLK 39.52 - 40.79				57,000		57,000											0	

**Budget 2019/20**  
**Shire of Mt Marshall**  
**Capital Expenditure**

	CAPITAL EXPENDITURE					
	Property Plant & Equipment			Infrastructure		Total Capital Expenditure
	Land & Buildings	Plant & Equipment	Furniture & Equipment	Roads	Other	
Cleary Gabbin Rd SLK 19.12 - 21.12				75,500		75,500
Bencubbin Beacon Rd SLK 11.40 - 12.95				46,000		46,000
Barney Bore Rd SLK 10.10 - 10.70				42,000		42,000
Mandiga Marindo Rd SLK 0.00 - 4.09				70,000		70,000
Mandiga Marindo Rd SLK 30.45 - 31.45				33,000		33,000
<u>Road Construction - Council</u>						
Burakin Wialki Rd SLK 4.90 - 6.03				34,000		34,000
Bimbilij Rd SLK 0.20 - 0.94				39,000		39,000
Burakin Wialki Rd SLK 6.12 - 8.49				62,000		62,000
Beagley Rd SLK 0.00 - 1.60				56,000		56,000
Mandiga Marindo Rd SLK 0.00 - 4.09				0		0
Brown St SLK 0.38 - 0.72				9,000		9,000
Mandiga Marindo Rd SLK 36.00 - 38.00				66,000		66,000
Bencubbin Kununoppin Rd SLK 8.20 - 9.36				12,000		12,000
Grylls Rd SLK 7.05 - 8.05				38,000		38,000
<u>Plant</u>						
Mitsubishi Triton MM279		35,000				35,000
Stainless Steel Water Tanker MM3336		100,000				100,000
John Deere Tractor MM241		45,000				45,000
John Deere Tractor MM026		45,000				45,000
Hino Prime Mover MM3900		250,000				250,000
Total - Transport	0	475,000	0	1,824,065	20,000	2,319,065
<u>Economic Services</u>						
Bencubbin Community Resource Centre Capital Expenditure	7,000					7,000
Sandalwood Shops Capital Expenditure	12,000					12,000
Total - Economic Services	19,000	0	0	0	0	19,000
<b>OVERALL TOTALS</b>	<b>1,779,142</b>	<b>693,000</b>	<b>0</b>	<b>1,824,065</b>	<b>20,000</b>	<b>4,838,207</b>

SOURCES OF FUNDING											Comments
Restricted Cash/Grants Prior Years	Regional Road Group	Roads to Recovery	Direct Grant	FAGS Road Grant	Black Spot Funding	Other Cash/Grant Funding	Loan Funds	Reserves	Disposal of Assets	General Purpose Funds	
		75,500		3,315						0	
		46,000								0	
		42,000								0	
		70,000								0	
		29,685								0	
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RESTRICTED  
CASH  
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CAPITAL  
ROAD GRANTS  
1,824,065

GRANT  
FUNDING  
523,309

CAPITAL  
COUNCIL  
2,490,833