



SHIRE OF MENZIES

MINUTES

FOR THE SPECIAL MEETING OF COUNCIL

Saturday 17 August 2013

Shire of Menzies Council Chambers

Commencing at 9.40am

**SHIRE OF MENZIES
NOTICE OF SPECIAL COUNCIL MEETING**

Dear Council Member,

The next Special Meeting of the Shire of Menzies will be held on Thursday 15 August 2013 in the Shire of Menzies Council Chambers commencing at 10.00am.

N P Crawford
Chief Executive Officer

Date

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Menzies for any act or omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decision, which will be provided within fourteen (14) days of this meeting.

**FINANCIAL INTEREST
(EFFECTIVE 1 JULY 1996)**

A financial interest occurs where a Councillor, or person with whom the Councillor is closely associated, has direct or indirect financial interest in the matter. That is, the person stands to make a financial gain or loss from the decision, either now or at some time in the future.

An indirect financial interest includes a reference to a financial relationship between that person and another person who requires a Local Government decision in relation to the matter.

Councillors should declare an interest:

- a) In a written notice given to the CEO before the meeting: or**
- b) At the meeting immediately before the matter is discussed**

A member who has declared an interest must not:

Preside at the part of the meeting relating to the matter: or
Participate in, or be present during any discussion or decision making procedure relating to the matter.

Unless the member is allowed to do so under Section 5.68 or 5.69, Local Government Act 1995

Ref: Local Government Act 1995 Division 6 – Disclosure of Financial Interest.
Specifically Sections 5.60, 5.61, 5.65 and 5.67

TABLE OF CONTENTS

1.	DECLARATION OF OPENING	4
2.	ANNOUNCEMENT OF VISITORS	4
3.	RECORD OF ATTENDANCE	4
4.	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	4
5.	PUBLIC QUESTION TIME	4
6.	DECLARATIONS OF INTEREST	4
7.	CONFIRMATION OF MINUTES	5
	7.1 Special Council Meeting – 29 May 2013	5
8.	PETITIONS/DEPUTATIONS/PRESENTATIONS	5
9.	REPORTS OF COMMITTEES AND OFFICERS	6
	9.1 Management and Policy Business	6
	9.1.1 Adoption of 2013/2014 Financial Budget	6
10.	NEXT MEETING	11
11.	CLOSURE OF MEETING	11
12.	CERTIFICATION BY CHAIRMAN	11

MINUTES FOR SPECIAL MEETING OF COUNCIL

1. DECLARATION OF OPENING

The Shire President (Cr Gregory Dwyer) declared the meeting open at 9.40am, welcomed the attendees, and proceeded with the Agenda as planned.

2. ANNOUNCEMENT OF VISITORS

None

3. RECORD OF ATTENDANCE

3.1 PRESENT:

Councillors:	Cr G Dwyer	President
	Cr P J Twigg	Deputy President (by phone)
	Cr J A Dwyer	Councillor
	Cr C K Purchase	Councillor
	Cr I R Tucker	Councillor
Staff:	Mr N P Crawford	Chief Executive Officer
	Ms R Jones	Deputy CEO

Moved: Cr I Tucker

Seconded: Cr J Dwyer

That Cr P Twigg be permitted to attend the meeting by telephone.

CARRIED: 4/0

3.2 APOLOGIES

Councillors:	Nil	
Staff:	Mrs D Crawford	EA to CEO

3.3 LEAVE OF ABSENCE PREVIOUSLY APPROVED

Nil

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

None

5. PUBLIC QUESTION TIME

None

6. DECLARATIONS OF INTEREST

None

9. REPORTS OF COMMITTEES AND OFFICERS

9.1 MANAGEMENT AND POLICY BUSINESS

9.1.1 ADOPTION OF 2013/2014 FINANCIAL BUDGET

SUBMISSION TO:	Special Meeting of Council, 15 August 2013
LOCATION:	Shire of Menzies
APPLICANT:	N/A
FILE REF:	ADM043
DISCLOSURE OF INTEREST:	None
DATE:	5 August 2013
AUTHOR:	Rose Jones, Deputy Chief Executive Officer
SIGNATURE OF AUTHOR:	
SENIOR OFFICER:	Peter Crawford, Chief Executive Officer
SIGNATURE OF SENIOR OFFICER:	
PREVIOUS MEETING REFERENCE:	None

ATTACHMENTS:

Appendix "9.1.1" – 2013-14 Annual Budget

SUMMARY:

Council is required to consider the Adoption of the 2013-14 Annual Financial Budget and associated fees and charges.

BACKGROUND:

At its Ordinary Meeting in April 2013, Council adopted a level of rating anticipated for 2013-14. This was subsequently advertised to the public and no submissions were received. The Minister for Local Government has approved the proposed Differential UV rate where the higher (Mining) rate in the dollar is more than twice the lowest (Pastoral) rate in the dollar.

The Statutory Budget has been developed following a review of the draft budget at a budget workshop on 1 August 2013.

COMMENT:

RATES:

Rate increases for the 2013-14 financial year have been set with the CPI and WA Local Government Cost index in mind. The latest indications of the WALGCI are that the trend

is that the index is continuing to fall. The twelve month increase to December 2012 was 2.9% and to March 2013 was 2.5%.

Minimum rates have increased by 10% but were unchanged in 2011-12 and 2012-13.

UV Mining rate has increased by 2.7% to reflect the increased VGO valuations for mining tenements. GRV rate has increased by 6.1%

FEES AND CHARGES:

The Fees and Charges have increased marginally and in general consistent with CPI.

- Private works plant hire rates have remained unchanged following a significant review last year
- Caravan Park fees for unpowered sites have been reduced and the discount for longer stays (over 6 weeks) has been eliminated.
- Portable toilets are no longer serviceable and have been deleted
- Gas charges are no longer required as gas has been taken over by the Menzies Hotel.
- Rate refund fee is introduced in an attempt to recover costs associated with the process.
- Charges for commercial advertising in the Menzies Matters have been set.

RESERVE ACCOUNTS:

In view of the significant road and housing construction program planned for 2013-14 funds have been withdrawn from Reserves to fund the construction of dwellings, the Main Street upgrade, the development of a Water Park in Menzies and to road construction.

REPORTING VARIANCE:

It is proposed to again adopt a percentage of plus or minus 10% and \$10,000 to be used for the reporting of variances of actual expenditure and revenue against the Budget in the monthly report on financial statements.

CONSULTATION:

Members of Council
Shire of Menzies senior staff

STATUTORY ENVIRONMENT:

Local Government Act 1995

Section 2.7(2) – Provides that Council is to oversee the allocation of local government finances and resources and to determine local government policies; and

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

Section 6.2 – Requires a local government to prepare an annual budget by 31 August

Section 6.16 – Allows a local government to impose and recover a fee or charge for goods or services it provides

Section 6.32 – States that a local government may impose differential rates to make up a budget deficiency.

Section 6.33(1) – Allows a local government to impose differential rates

Section 6.33(3) – Requires that local government to obtain permission from the Minister prior to imposing differential rates more than twice the lowest differential rate imposed.

Section 6.36 – Requires a local government to give local public notice prior and consider submissions to imposing differential rates.

Sections 6.45 and 6.47 – Allows a local government to levy fees and interest, grant discounts or waive/grant other concessions

Section 6.51 – Allows a local government to charge interest on overdue rates or service charges after the debt become due

Local Government (Financial Management) Regulations 1996

Regulation 7 – States that a reserve account must be clearly titled with its purpose

Regulation 27 – Sets out the details that the budget notes are to contain

Regulation 34(5) – States that the local government must adopt a value or percentage as a material variance to report on

Regulation 64(1) – Requires the local government to set out the dates on which instalments become due

Regulation 67 - Allows a local government to impose a charge for payments by instalments

Regulation 68 – State the maximum interest rates for instalments is 5.5%

Regulation 70 – States the maximum interest rate for overdue rates under Section 6.51(2) is 11%

Waste Avoidance and Resources Recovery Act 2007

Section 66 – Enables a local government to impose an annual charge in respect of premises provided with a waste service by the local government.

POLICY IMPLICATIONS:

Policy 3.5 – Budget Preparation, outline the process and timetable for the setting The Budget and the striking of the rates prior to 31 August in that year.

FINANCIAL IMPLICATIONS:

In Adopting the Budget, Council is advising of the financial situation of the Shire including the revenue sources and expenditure items for the financial year 2013-14.

STRATEGIC IMPLICATIONS:

None

VOTING REQUIREMENTS:

Absolute Majority Decision required for Items 1, 2, 3, and 4

Simple Majority decision required for Item 5

11.49am: Cr Purchase left the meeting

COUNCIL DECISION/OFFICER'S RECOMMENDATION:

No: 0383

MOVED: Cr J Dwyer

SECONDED: Cr I Tucker

1. That Council, in accordance with Section 6.32 of the Local Government Act 1995, impose differential rates for the year ended 30 June 2014 as per the following:

	Rate	Minimum
<u>Unimproved Value</u>		
UV Other	2.25c in \$	\$220
Mining Leases	12.68c in \$	\$220
Exploration Leases	12.68 in \$	\$220
Prospecting Leases	12.68c in \$	\$220
<u>Gross Rental Value</u>		
GRV Improved	6.52c in \$	\$220

CARRIED BY ABSOLUTE MAJORITY

COUNCIL DECISION/OFFICER'S RECOMMENDATION:

No: 0384

MOVED: Cr J Dwyer

SECONDED: Cr I Tucker

2. That Council, in accordance with Section 6.45(1)(b) of the Local Government Act 1995, offer the following options for the payment of rates:

Option 1 – Payment is to be made in full by a single instalment by the due date of 2nd October, 2013.

Option 2 – Payment is to be made by four equal instalments at intervals of no less than 2 months.

Determine the four instalment dates for instalment payment options as follows:

- First instalment due by 2 October, 2013.
- Second instalment due by 4 December, 2013.
- Third instalment due by 5 February 2014.
- Fourth instalment due by 9 April 2014.

In accordance with Section 6.45(3), (FM Reg. 68) of the Local Government Act 1995, impose a 5.5% interest rate, to apply to the second, third and fourth instalments.

In accordance with Section 6.45(3), (FM Reg. 67) of the Local Government Act 1995, impose an administration fee of \$7.00 to the second, third and fourth instalments.

In accordance with Section 6.51(2), (FM Reg. 70) of the Local Government Act 1995, impose a late payment penalty interest rate of 11% on rates that have not been paid by the due date and where instalment option 2 has not been taken up.

CARRIED BY ABSOLUTE MAJORITY

COUNCIL DECISION/OFFICER'S RECOMMENDATION:	No: 0385
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MOVED: Cr J Dwyer

SECONDED: Cr P Twigg

3. That Council, in accordance with the Waste Avoidance and Recovery Act 2007 impose the following charge for 2013-14:

- Domestic and commercial rubbish removal – per bin per service \$135**

CARRIED BY ABSOLUTE MAJORITY

COUNCIL DECISION/OFFICER'S RECOMMENDATION:	No: 0386
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MOVED: Cr I Tucker

SECONDED: Cr J Dwyer

4. That Council, in accordance with section 6.2 of the Local Government Act 1995, Adopt the Annual Budget for the year ended 30 June 2014 as appended.

CARRIED BY ABSOLUTE MAJORITY

COUNCIL DECISION/OFFICER'S RECOMMENDATION:	No: 0387
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MOVED: Cr J Dwyer

SECONDED: Cr I Tucker

5. That Council, in accordance with the Local Government (Financial Management) Regulations 1996, regulation 34(5), adopt a percentage of plus or minus 10% and \$10,000 to be used for the reporting of variances of actual expenditure and revenue to budgeted expenditure and revenue in the monthly report of financial activity for 2013/2014.

12.19pm

CARRIED: 4/0

10. NEXT MEETING

The next Special Meeting of Council will be held on a date to be determined.

11. CLOSURE OF MEETING

The Shire President closed the meeting at 12.19pm.

SHIRE OF MENZIES
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	4
Rate Setting Statement	5
Notes to and Forming Part of the Budget	6 to 30
Supplementary Information	31-46

SHIRE OF MENZIES
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2014

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUE				
Rates	8	2,257,689	2,203,767	1,911,580
Operating Grants, Subsidies and Contributions		2,093,005	3,015,052	3,364,484
Fees and Charges	11	176,480	264,765	250,335
Service Charges	10	0	0	0
Interest Earnings	2(a)	170,500	222,843	235,393
Other Revenue		32,150	43,138	5,406
		<u>4,729,824</u>	<u>5,749,565</u>	<u>5,767,198</u>
EXPENSES				
Employee Costs		(1,718,544)	(1,305,433)	(1,284,868)
Materials and Contracts		(1,631,951)	(1,599,235)	(2,889,776)
Utility Charges		(37,889)	(72,993)	(95,740)
Depreciation	2(a)	(1,880,945)	(1,525,105)	(1,470,580)
Interest Expenses	2(a)	(1,750)	(4,740)	(3,994)
Insurance Expenses		(147,000)	(111,233)	(73,099)
Other Expenditure		(208,000)	(118,591)	(131,516)
		<u>(5,626,079)</u>	<u>(4,737,330)</u>	<u>(5,949,573)</u>
		(896,255)	1,012,235	(182,375)
Non-Operating Grants, Subsidies and Contributions		2,264,598	893,775	1,187,532
Profit on Asset Disposals	4	52,306	92,516	162,080
Loss on Asset Disposals	4	(45,000)	(39,288)	(1,000)
		<u>1,375,649</u>	<u>1,959,238</u>	<u>1,166,237</u>
NET RESULT				
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,375,649</u></u>	<u><u>1,959,238</u></u>	<u><u>1,166,237</u></u>

Notes:

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

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

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

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

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

SHIRE OF MENZIES
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2014

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		3,400	10,276	15,107
General Purpose Funding		3,690,675	4,679,709	3,208,054
Law, Order, Public Safety		3,200	27,286	6,016
Health		500	226	635
Education and Welfare		0	0	0
Housing		59,600	58,022	52,232
Community Amenities		95,980	16,843	13,097
Recreation and Culture		17,400	4,851	17,250
Transport		693,269	761,901	2,230,235
Economic Services		137,300	107,254	200,065
Other Property and Services		28,500	83,197	24,507
		<u>4,729,824</u>	<u>5,749,565</u>	<u>5,767,198</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(430,992)	(336,141)	(380,875)
General Purpose Funding		(176,854)	(138,517)	(163,899)
Law, Order, Public Safety		(93,529)	(67,377)	(142,931)
Health		(40,689)	(37,543)	(50,286)
Education and Welfare		(15,000)	0	(15,000)
Housing		(40,000)	(14,708)	(10,289)
Community Amenities		(249,193)	(88,190)	(216,883)
Recreation & Culture		(387,551)	(290,120)	(306,566)
Transport		(2,866,810)	(2,624,396)	(3,112,764)
Economic Services		(1,319,711)	(1,025,319)	(1,543,413)
Other Property and Services		(4,000)	(110,279)	(2,673)
		<u>(5,624,329)</u>	<u>(4,732,590)</u>	<u>(5,945,579)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Housing		(1,750)	(4,740)	(3,994)
		<u>(1,750)</u>	<u>(4,740)</u>	<u>(3,994)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Housing		937,108	0	868,741
Community Amenities		0	40,000	69,108
Recreation and Culture		430,000	0	5,000
Transport		897,490	853,775	38,683
Economic Services		0	0	206,000
		<u>2,264,598</u>	<u>893,775</u>	<u>1,187,532</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Transport		(45,000)	0	162,080
Other Property and Services		52,306	53,228	(1,000)
		<u>7,306</u>	<u>53,228</u>	<u>161,080</u>
NET RESULT		1,375,649	1,959,238	1,166,237
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,375,649</u>	<u>1,959,238</u>	<u>1,166,237</u>

Notes:

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

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

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

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

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

**SHIRE OF MENZIES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,488,445	2,839,735	1,911,580
Operating Grants, Subsidies and Contributions		2,093,005	3,015,052	5,364,734
Fees and Charges		97,540	264,765	250,335
Interest Earnings		170,500	222,843	235,393
Goods and Services Tax		450,000	587,563	298,552
Other		32,150	43,138	5,405
		<u>5,331,640</u>	<u>6,973,096</u>	<u>8,065,999</u>
Payments				
Employee Costs		(1,718,542)	(1,308,214)	(1,284,868)
Materials and Contracts		(1,620,033)	(1,868,329)	(4,055,955)
Utility Charges		(37,889)	(72,993)	(95,740)
Interest Expenses		(1,750)	(4,740)	(3,994)
Insurance Expenses		(147,000)	(111,233)	(73,099)
Goods and Services Tax		(450,000)	(587,563)	(298,552)
Other		(208,000)	(118,591)	(131,515)
		<u>(4,183,214)</u>	<u>(4,071,663)</u>	<u>(5,943,723)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,148,426</u>	<u>2,901,433</u>	<u>2,122,276</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(2,358,500)	(1,091,717)	(2,506,808)
Payments for Construction of Infrastructure	3	(4,422,793)	(3,275,159)	(3,518,586)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,264,598	893,775	1,187,532
Proceeds from Sale of Plant & Equipment	4	184,000	157,872	187,080
Net Cash Used in Investing Activities		<u>(4,332,695)</u>	<u>(3,315,229)</u>	<u>(4,650,782)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(30,000)	(30,299)	(30,299)
Net Cash Provided By (Used In) Financing Activities		<u>(30,000)</u>	<u>(30,299)</u>	<u>(30,299)</u>
Net Increase (Decrease) in Cash Held Cash at Beginning of Year Cash and Cash Equivalents at the End of the Year	15(a)	<u>(3,214,269)</u> 5,024,195 <u>1,809,926</u>	<u>(444,095)</u> 5,468,290 <u>5,024,195</u>	<u>(2,558,805)</u> 5,444,044 <u>2,885,239</u>

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

**SHIRE OF MENZIES
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUES	1,2			
Governance		3,400	10,276	15,107
General Purpose Funding		1,432,986	2,475,942	1,296,474
Law, Order, Public Safety		3,200	27,286	6,016
Health		500	226	635
Housing		996,708	58,022	920,973
Community Amenities		95,980	56,843	82,205
Recreation and Culture		447,400	4,851	22,250
Transport		1,590,759	1,615,676	2,430,998
Economic Services		137,300	107,254	406,065
Other Property and Services		80,806	175,713	24,507
		<u>4,789,039</u>	<u>4,532,089</u>	<u>5,205,230</u>
EXPENSES	1,2			
Governance		(430,992)	(336,141)	(380,875)
General Purpose Funding		(176,854)	(138,517)	(163,899)
Law, Order, Public Safety		(93,529)	(67,377)	(142,931)
Health		(40,689)	(37,543)	(50,286)
Education and Welfare		(15,000)	0	(15,000)
Housing		(41,750)	(19,448)	(14,283)
Community Amenities		(249,193)	(88,190)	(216,883)
Recreation & Culture		(387,551)	(290,120)	(306,566)
Transport		(2,866,810)	(2,624,396)	(3,112,764)
Economic Services		(1,319,711)	(1,025,319)	(1,543,413)
Other Property and Services		(49,000)	(149,567)	(3,673)
		<u>(5,671,079)</u>	<u>(4,776,618)</u>	<u>(5,950,573)</u>
Net Operating Result Excluding Rates		(882,040)	(244,529)	(745,343)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(7,306)	(53,228)	(161,080)
Depreciation on Assets	2(a)	1,880,945	1,525,105	1,470,580
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(1,794,000)	(364,865)	(1,586,031)
Purchase Infrastructure Assets - Roads	3	(3,922,793)	(2,407,020)	(2,737,719)
Purchase Infrastructure Assets - Other	3	(500,000)	(868,139)	(780,867)
Purchase Plant and Equipment	3	(521,500)	(663,848)	(824,100)
Purchase Furniture and Equipment	3	(43,000)	(63,004)	(96,677)
Proceeds from Disposal of Assets	4	184,000	182,117	187,080
Repayment of Debentures	5	(30,000)	(30,299)	(30,299)
Transfers to Reserves (Restricted Assets)	6	(245,001)	(440,013)	(394,279)
Transfers from Reserves (Restricted Assets)	6	1,168,000	400,000	0
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	2,455,006	3,278,962	3,787,155
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	2,455,006	
Total Amount Raised from General Rate	8	<u>(2,257,689)</u>	<u>(2,203,767)</u>	<u>(1,911,580)</u>

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

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

(b) The Local Government Reporting Entity

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

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

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

(c) 2012/13 Actual Balances

Balances shown in this budget as 2012/13 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

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

(f) Goods and Services Tax

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.

(g) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) 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 with original maturities of three months or less 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 on the statement of financial position.

(i) 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.

(j) Inventories

General

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

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

Land Held for Resale

Land purchased for development and/or resale 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 and 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 resale is classified as current except where it is held as non-current based on Council's intention to release for sale.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

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

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

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
 - (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or
 - (II) infrastructure;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Land Under Control

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

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with other policies detailed in this Note. Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

Initial Recognition

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

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Revaluation

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

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

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

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value, imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

Transitional Arrangement

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

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

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Early Adoption of AASB 13 - Fair Value Measurement

Whilst the new accounting standard in relation to fair value, *AASB 13 - Fair Value Measurement* does not become applicable until the end of the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in *AASB 13 - Fair Value Measurement* have been applied to this reporting period (year ended 30 June 2013).

Land Under Roads

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

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

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

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

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	5%
Furniture and Equipment	10%
Plant and Equipment - Heavy	15%
Plant and Equipment - Sundry	25%
Electronic Equipment	25%
Tools	20%
Infrastructure - Roads	4%
Infrastructure - Flood ways	6%
Infrastructure - Other	2%
Infrastructure - Grids	4%

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Council do not have a capitalisation threshold policy.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

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

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

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets. They are subsequently measured at fair value with changes to carrying amount being included in profit or loss.

(ii) Loans and receivables

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

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

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

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

Derecognition

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

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment

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

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2014.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

(p) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(q) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result; and
- c) 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.

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	19,500	20,879	5,552
Other Services	10,500	0	0
	30,000	20,879	5,552
Depreciation			
<u>By Program</u>			
Governance	1,516	1,695	1,783
Housing	80,617	80,617	66,108
Recreation and Culture	27,188	32,283	16,416
Transport	1,460,686	1,141,734	1,093,026
Economic Services	72,892	76,848	50,912
Other Property and Services	238,046	191,928	242,335
	1,880,945	1,525,105	1,470,580
<u>By Class</u>			
Land and Buildings	184,478	178,179	147,236
Furniture and Equipment	25,830	18,473	11,022
Plant and Equipment	320,637	257,917	252,442
Roads	1,307,650	1,031,182	1,031,517
Infrastructure - Other	42,350	39,354	28,363
	1,880,945	1,525,105	1,470,580
Borrowing Costs (Interest)			
- Other Charges	0	1,447	0
- Debentures (<i>refer note 5(a)</i>)	1,750	3,293	3,994
	1,750	4,740	3,994
Rental Charges			
- Operating Leases Golden Quest Vehicle	12,000	13,747	14,997
	12,000	13,747	14,997
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	95,000	140,091	99,637
- Other Funds	40,000	53,411	41,369
Other Interest Revenue (<i>refer note 13</i>)	35,500	29,341	94,387
	170,500	222,843	235,393

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

Monitor and control health standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services. Analytical services.

EDUCATION AND WELFARE

Support of educational facilities within the Shire and of any external resources necessary to assist with educational programs for all residents.

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

Provide a library and museum and operation thereof. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.

TRANSPORT

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of settlement airstrip.

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Building control, provision of power and water supplies. Supply and maintenance of television re-broadcast installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.

OTHER PROPERTY & SERVICES

Private works operations, plant repairs and operation costs.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

3. ACQUISITION OF ASSETS	2013/14
	Budget
	\$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Land	LB 20,000
Chambers - Table & Sideboard	FE 15,000
Housing	
Houses x 4	LB 1,350,000
Garage 40 Mercer Street	LB 20,000
Community Amenities	
Public Toilets - Menzies	LB 75,000
Comm Dev Vehicle	PE 24,000
Recreation and Culture	
Public Toilets - Menzies Hall	LB 160,000
Floor Coverings for Hall	LB 4,000
Water Park - Menzies	IO 450,000
War Memorial Park Development	IO 50,000
Upgrade Old Post Office	LB 150,000
Transport	
Menzies Northwest - improve alignments and seal	IR 220,710
Menzies Northwest - instal culverts & drainage	IR 350,000
Menzies Northwest - upgrade seal	IR 1,000,000
Menzies Northwest - improve alignments and seal	IR 129,250
Evanston-Menzies	IR 352,682
Yarri	IR 133,723
Menzies Northwest - improve alignments and seal	IR 495,307
Tjuntjuntjurra Access Road - R2R	IR 340,000
Town Street - kerbing	IR 100,000
Town Streets - Footpaths	IR 92,550
Tjuntjuntjurra Access Road - improvements & sheeting	IR 217,508
Mount Menzies access road	IR 10,000
Main Street Upgrade	IR 350,000
Yakadunia Road	IR 31,063
Oak Valley Road	IR 80,000
Traffic Counter	IR 20,000
Grader	PE 360,000
Workshop Hoist	PE 9,000
Utility 1 - Motor Vehicle	PE 40,000
Utility 2 - Motor Vehicle	PE 48,500
Other Property and Services	
Upgrade Kitchen - Admin Building	LB 15,000
DCEO Vehicle	PE 40,000
Fridge & Dishwasher	FE 3,000
Defribulator	FE 3,000
Computer Equipment CRC	FE 10,000
Upgrade Security Locks	FE 12,000
	<u>6,781,293</u>

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

3. ACQUISITION OF ASSETS (Cont..) **2013/14**
Budget
\$

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

By Class

Land and Buildings	1,794,000
Infrastructure Assets - Roads	3,922,793
Infrastructure Assets - Other	500,000
Plant and Equipment	521,500
Furniture and Equipment	43,000
	6,781,293

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

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2013/14 BUDGET \$	2013/14 BUDGET \$	2013/14 BUDGET \$
Transport			
Caterpillar Grader	165,000	120,000	(45,000)
Other Property & Services			
Ford Territory	7,394	15,000	7,606
Hino Dutro	0	15,000	15,000
3-axle Dolly	0	20,000	20,000
Utility	0	8,000	8,000
Utility	4,300	6,000	1,700
	176,694	184,000	7,306

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2013/14 BUDGET \$	2013/14 BUDGET \$	2013/14 BUDGET \$
Plant & Equipment			
Ford Territory	7,394	15,000	7,606
Hino Dutro	0	15,000	15,000
3-axle Dolly	0	20,000	20,000
Utility	0	8,000	8,000
Utility	4,300	6,000	1,700
Caterpillar Grader	165,000	120,000	(45,000)
	176,694	184,000	7,306

Summary

	2013/14 BUDGET \$
Profit on Asset Disposals	52,306
Loss on Asset Disposals	(45,000)
	7,306

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2013/14 Budget \$	2012/13 Actual \$	2013/14 Budget \$	2012/13 Actual \$	2013/14 Budget \$	2012/13 Actual \$
Housing Loan 17 - Teacher's Units	32,141	0	30,000	30,299	2,141	32,141	1,750	3,293
	32,141	0	30,000	30,299	2,141	32,141	1,750	3,293

All debenture repayments are to be financed by general purpose revenue.

(b) New Debentures - 2013/14

No new debentures will be raised in 2013/14.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2013 nor is it expected to have unspent debenture funds as at 30th June 2014.

(d) Overdraft

It is anticipated no overdraft facility will be required during the 2013/14 financial year.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	163,215	154,214	154,213
Amount Set Aside / Transfer to Reserve	6,121	9,001	6,169
Amount Used / Transfer from Reserve	0	0	0
	<u>169,336</u>	<u>163,215</u>	<u>160,382</u>
(b) Plant Reserve			
Opening Balance	503,192	475,445	341,500
Amount Set Aside / Transfer to Reserve	113,554	27,747	13,660
Amount Used / Transfer from Reserve	(368,000)	0	0
	<u>248,746</u>	<u>503,192</u>	<u>355,160</u>
(c) Building Reserve			
Opening Balance	361,428	341,499	475,444
Amount Set Aside / Transfer to Reserve	18,860	19,929	19,018
Amount Used / Transfer from Reserve	0	0	0
	<u>380,288</u>	<u>361,428</u>	<u>494,462</u>
(d) TV Reserve			
Opening Balance	8,688	8,208	8,208
Amount Set Aside / Transfer to Reserve	326	480	328
Amount Used / Transfer from Reserve	0	0	0
	<u>9,014</u>	<u>8,688</u>	<u>8,536</u>
(e) Road Reserve			
Opening Balance	376,948	356,163	356,163
Amount Set Aside / Transfer to Reserve	14,135	20,785	14,246
Amount Used / Transfer from Reserve	(250,000)	0	0
	<u>141,083</u>	<u>376,948</u>	<u>370,409</u>
(f) Main Street Reserve			
Opening Balance	381,980	738,861	738,861
Amount Set Aside / Transfer to Reserve	14,324	43,119	29,554
Amount Used / Transfer from Reserve	(350,000)	(400,000)	0
	<u>46,304</u>	<u>381,980</u>	<u>768,415</u>
(g) Staff Amenities Reserve			
Opening Balance	285,167	174,957	174,957
Amount Set Aside / Transfer to Reserve	10,694	110,210	106,998
Amount Used / Transfer from Reserve	(200,000)	0	0
	<u>95,861</u>	<u>285,167</u>	<u>281,955</u>
(h) Caravan Park Reserve			
Opening Balance	189,568	84,630	84,630
Amount Set Aside / Transfer to Reserve	7,208	104,938	103,385
Amount Used / Transfer from Reserve	0	0	0
	<u>196,776</u>	<u>189,568</u>	<u>188,015</u>
(i) Rates Future Claims Reserve			
Opening Balance	34,619	32,710	32,710
Amount Set Aside / Transfer to Reserve	1,298	1,909	1,308
Amount Used / Transfer from Reserve	0	0	0
	<u>35,917</u>	<u>34,619</u>	<u>34,018</u>

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
6. RESERVES continued			
(j) Bitumen Reseal Reserve			
Opening Balance	131,527	124,274	124,274
Amount Set Aside / Transfer to Reserve	4,932	7,253	4,971
Amount Used / Transfer from Reserve	0	0	0
	<u>136,459</u>	<u>131,527</u>	<u>129,245</u>
(k) Niagara Dam Reserve			
Opening Balance	44,642	0	0
Amount Set Aside / Transfer to Reserve	51,674	44,642	44,642
Amount Used / Transfer from Reserve	0	0	0
	<u>96,316</u>	<u>44,642</u>	<u>44,642</u>
(l) Water Park Reserve			
Opening Balance	50,000	0	0
Amount Set Aside / Transfer to Reserve	1,875	50,000	50,000
Amount Used / Transfer from Reserve	0	0	0
	<u>51,875</u>	<u>50,000</u>	<u>50,000</u>
Total Reserves	<u>1,607,975</u>	<u>2,530,974</u>	<u>2,885,239</u>

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

The amount of any revaluation adjustment at 30 June 2014 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction (treated as Other Comprehensive Income) and as such, has no impact on this budget document.

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	6,121	9,001	6,169
Plant Reserve	113,554	27,747	13,660
Building Reserve	18,860	19,929	19,018
TV Reserve	326	480	328
Road Reserve	14,135	20,785	14,246
Main Street Reserve	14,324	43,119	29,554
Staff Amenities Reserve	10,694	110,210	106,998
Caravan Park Reserve	7,208	104,938	103,385
Rates Future Claims Reserve	1,298	1,909	1,308
Bitumen Reseal Reserve	4,932	7,253	4,971
Niagara Reserve	51,674	44,642	44,642
Water Park Reserve	1,875	50,000	50,000
	<u>245,001</u>	<u>440,013</u>	<u>394,279</u>

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

6. RESERVES (Continued)	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Summary of Transfers To Cash Backed Reserves			
Transfers from Reserves			
Leave Reserve	0	0	0
Plant Reserve	(368,000)	0	0
Building Reserve	0	0	0
TV Reserve	0	0	0
Road Reserve	(250,000)	0	0
Main Street Reserve	(350,000)	(400,000)	0
Staff Amenities Reserve	(200,000)	0	0
Caravan Park Reserve	0	0	0
Rates Future Claims Reserve	0	0	0
Bitumen Reseal Reserve	0	0	0
Niagara Reserve	0	0	0
Water Park Reserve	0	0	0
	<u>(1,168,000)</u>	<u>(400,000)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>(922,999)</u>	<u>40,013</u>	<u>394,279</u>

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

Leave Reserve

- to be used to fund annual and long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Building Reserve

- to be used for the acquisition of future buildings and renovation of existing buildings.

TV Reserve

- to be used to fund upgrades to the rebroadcasting equipment

Road Reserve

- to be used to fund major road works

Main Street Reserve

- established for beautification of the main street.

Staff Amenities Reserve

- established for the purpose of providing staff housing and amenities.

Caravan Park Reserve

- established for the purpose of upgrading the caravan park.

Rates Future Claims

- established for future rates claims

Bitumen Road Reserve

- established for the purpose of resealing established bitumen roads.

Niagara Dam Reserve

- established for the ongoing upgrade of Niagara Dam valve workings and other maintenance.

Waterpark Reserve

- established to provide a waterpark.

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

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

	Note	2013/14 Budget \$	2012/13 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	201,951	2,493,221
Cash - Restricted Reserves	15(a)	1,607,975	2,530,974
Receivables		105,000	256,817
Inventories		13,049	13,049
		<u>1,927,975</u>	<u>5,294,061</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(380,744)</u>	<u>(368,825)</u>
NET CURRENT ASSET POSITION		1,547,231	4,925,236
Less: Cash - Restricted Reserves	15(a)	(1,607,975)	(2,530,974)
Add: Leave Provision Cash Backed		<u>60,744</u>	<u>60,744</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>2,455,006</u></u>

The estimated surplus/(deficiency) c/fwd in the 2012/13 actual column represents the surplus (deficit) brought forward as at 1 July 2013.

The estimated surplus/(deficiency) c/fwd in the 2013/14 budget column represents the surplus (deficit) carried forward as at 30 June 2014.

SHIRE OF MENZIES

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

8. RATING INFORMATION - 2013/14 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Budgeted Rate Revenue \$	2013/14 Budgeted Interim Rates \$	2013/14 Budgeted Back Rates \$	2013/14 Budgeted Total Revenue \$	2012/13 Actual \$
Differential Rate								
GRV	0.0652	282	189,176	12,334	0	0	12,334	11,310
UV Pastoral/Kookynie	0.0225	148	1,066,174	23,989	0	0	23,989	22,716
UV Mining	0.1268	1,406	16,672,918	2,114,126	0	0	2,114,126	2,054,592
Sub-Totals		1,836	17,928,268	2,150,449	0	0	2,150,449	2,088,618
Minimum Rates								
GRV	220	255	52,107	56,100	0	0	56,100	49,988
UV Pastoral/Kookynie	220	130	361,255	28,600	0	0	28,600	59,882
UV Mining	220	557	434,437	122,540	0	0	122,540	103,936
Sub-Totals		942	847,799	207,240	0	0	207,240	213,806
Write offs							2,357,689	2,302,424
Total Amount of General Rates							(100,000)	(98,657)
Total Rates							2,257,689	2,203,767
							2,257,689	2,203,767

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

The general rates detailed above for the 2013/14 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

9. SPECIFIED AREA RATE - 2013/14 FINANCIAL YEAR

No specified area rates will be raised in 2013/14.

10. SERVICE CHARGES - 2013/14 FINANCIAL YEAR

No service charges will be imposed in 2013/14.

11. FEES & CHARGES REVENUE	2013/14 Budget \$	2012/13 Actual \$
Governance	0	3,997
General Purpose Funding	4,750	5,575
Law, Order, Public Safety	200	21,411
Health	500	225
Housing	57,100	58,022
Community Amenities	5,980	16,843
Recreation & Culture	150	4,851
Transport	0	500
Economic Services	84,800	103,528
Other Property & Services	23,000	49,813
	<u>176,480</u>	<u>264,765</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2013/14 FINANCIAL YEAR**

No discounts, incentives or concessions for the year 2013/14.

13. INTEREST CHARGES AND INSTALMENTS - 2013/14 FINANCIAL YEAR

In accordance with Section 6.45(1)(b) of the Local Government Act 1995, offer the following options for

Option 1 – Payment in full by a single instalment by the due date of 8th November, 2013.

Option 2 – Payment in four equal instalments at intervals of nine weeks.

Determine the four instalment dates for instalment payment options as follows:

- First instalment due by 2nd October, 2013.
- Second instalment due by 4th December, 2014.
- Third instalment due by 5th February, 2014.
- Fourth instalment due by 9th April, 2014.

In accordance with Section 6.45(3), (FM Reg. 68) of the Local Government Act 1995, impose a 5.5% interest rate, to apply to the second, third and fourth instalments.

In accordance with Section 6.45(3), (FM Reg. 67) of the Local Government Act 1995, impose an administration fee of \$ 7.00 to the second, third and fourth instalments.

It is anticipated \$4,000 will be raised from Instalment fees in 2013/14.

In accordance with Section 6.51(2), (FM Reg. 70) of the Local Government Act 1995, impose a late payment penalty interest rate of 11% on rates that have not been paid by the due date and where instalment option 2 has not been taken up.

It is anticipated \$30,000 will be raised in interest on outstanding rates, \$ 5,000 on Instalment Interest and \$ 500 on outstanding Emergency Services Levy charges in 2013/14.

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

14. ELECTED MEMBERS REMUNERATION	2013/14 Budget \$	2012/13 Actual \$
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	85,000	31,451
President's Allowance	12,000	8,250
Deputy President's Allowance	3,000	1,313
Travelling Expenses	15,000	13,295
Telecommunications Allowance	5,000	3,713
	<u>120,000</u>	<u>58,022</u>

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Cash - Unrestricted	201,951	2,493,221	0
Cash - Restricted	1,607,975	2,530,974	2,885,239
	<u>1,809,926</u>	<u>5,024,195</u>	<u>2,885,239</u>

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

Leave Reserve	169,336	163,215	160,382
Plant Reserve	248,746	503,192	355,160
Building Reserve	380,288	361,428	494,462
TV Reserve	9,014	8,688	8,536
Road Reserve	141,083	376,948	370,409
Main Street Reserve	46,304	381,980	768,415
Staff Amenities Reserve	95,861	285,167	281,955
Caravan Park Reserve	196,776	189,568	188,015
Rates Future Claims Reserve	35,917	34,619	34,018
Bitumen Reseal Reserve	136,459	131,527	129,245
Niagara Dam Reserve	96,316	44,642	44,642
Water Park Reserve	51,875	50,000	50,000
	<u>1,607,975</u>	<u>2,530,974</u>	<u>2,885,239</u>

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

Net Result	1,375,649	1,959,238	1,166,237
Depreciation	1,880,945	1,525,105	1,470,580
(Profit)/Loss on Sale of Asset	(7,306)	(53,228)	(161,080)
(Increase)/Decrease in Receivables	151,818	635,968	1,000,250
(Increase)/Decrease in Inventories	0	(3,021)	22,316
Increase/(Decrease) in Payables	11,918	(266,073)	(188,495)
Increase/(Decrease) in Employee Provisions	0	(2,781)	0
Grants/Contributions for the Development of Assets	(2,264,598)	(893,775)	(1,187,532)
Fair value adjustment in value of Plant and equipment	0	0	0
Net Cash from Operating Activities	<u>1,148,426</u>	<u>2,901,433</u>	<u>2,122,276</u>

(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	25,000	25,000	25,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>2,141</u>	<u>32,141</u>	<u>32,141</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

16. TRUST FUNDS

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

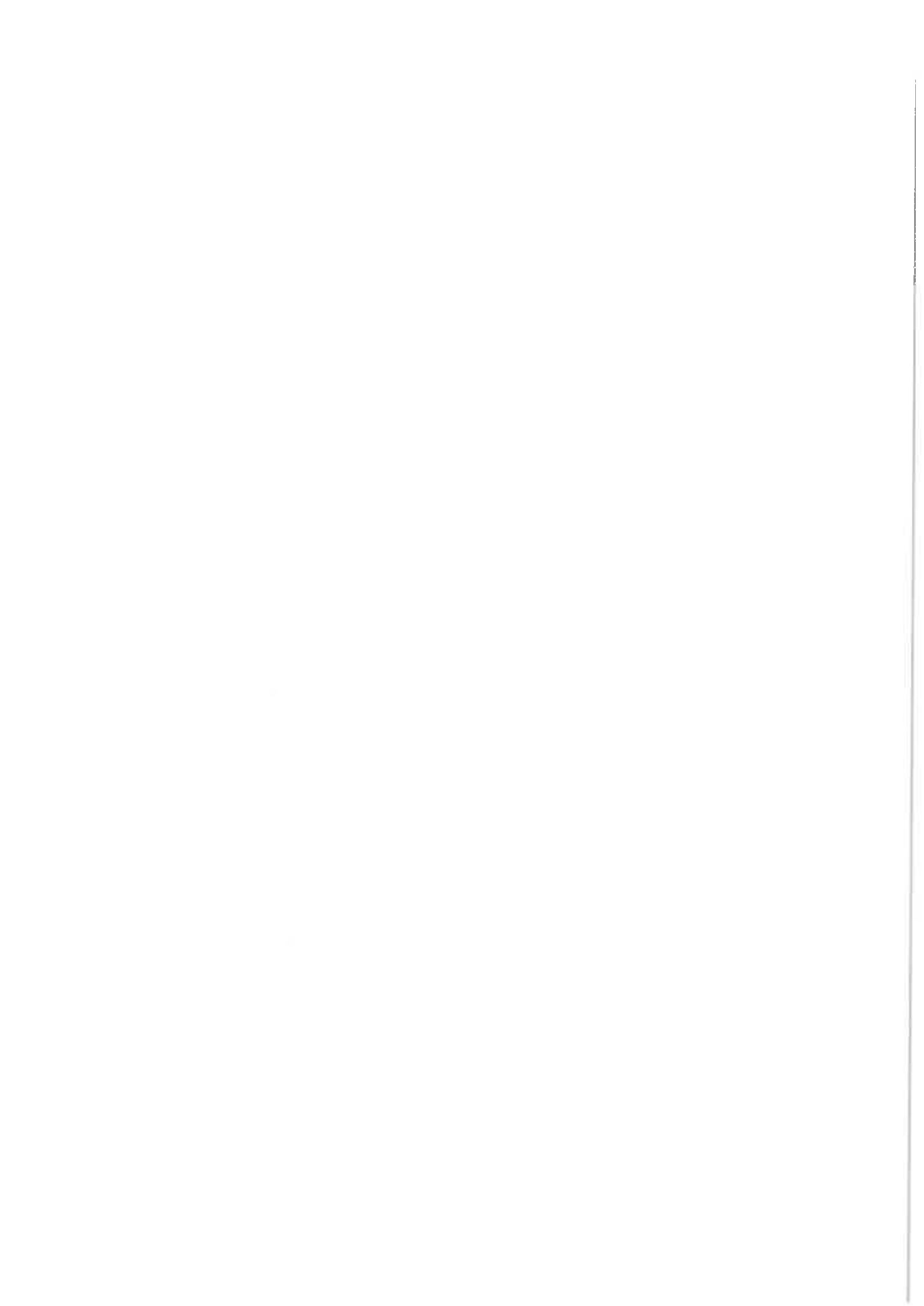
Detail	Balance 1-Jul-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-14 \$
Housing Bonds	2,600	0	0	2,600
	<u>2,600</u>			<u>2,600</u>

17. MAJOR LAND TRANSACTIONS

No Major Land Transactions are anticipated in 2013/14.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2013/14.



Shire of Menzies Annual Budget 2013-14

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
Income			
I03 · General Purpose Funding revenue			
I031000 · Rating revenue			
I031001 · UV Rates Revenue - Mining	2,114,348	1,806,030	1,700,000
I031003 · UV Pastoral	23,988	25,424	25,424
I031010 · GRV Rates Residential	9,197	5,004	5,500
I031011 · GRV Commercial	5,488	4,962	5,000
I031012 · GRV Vacant	53,528	271	27,102
I031040 · Minimum Rates Raised	0	0	
I031041 · UV Mining	122,540	118,000	118,000
I031042 · UV Other	26,840	6,200	6,200
I031043 · UV Pastoral Mins	1,760	1,600	1,600
I031040 · Minimum Rates Raised - Other	0	50,400	23,300
Total I031040 · Minimum Rates Raised	151,140	176,200	149,100
I031300 · Interim Rates			
I031301 · GRV Interim Rates	0	-360	0
I031302 · UV Interim Mining Rates	0	236,320	250,000
I031303 · UV Interim Rates Other	0	48,575	
	0	284,535	250,000
I031310 Rates Written Off	-100,000	-98,657	-120,000
I031311 · Instalment Charges	4,000	4,747	5,000
I031312 · LG Penalty Interest	35,000	79,006	90,000
I031321 · Legal Charges	750	828	5,000
Total I031000 · Rating revenue	2,297,439	2,288,349	2,142,126
I032 · General Purpose Funding Other			
I032010 · WALGGC General Purpose Grant	914,812	1,549,521	764,840
I032020 · WALGGC Local Roads Grant	342,924	698,255	300,934
I032030 · ESL Penalty Interest	500	3,008	1,500
I032040 · Interest on Municipal Investmen	40,000	53,158	50,000
I032042 · Interest on Reserve Investments	95,000	140,091	99,638
Total I032 · General Purpose Funding Other	1,393,236	2,444,033	1,216,912
Total I03 · General Purpose Funding revenue	3,690,675	4,732,382	3,359,038
I04 · Governance Revenue			
I042 · Other Governance Revenue			
I042010 · Governance Reimbursements	400	6,679	5,000
I042020 · Sale of History Books	2,000	3,044	3,378
I042021 · Sale of Souvenirs	1,000	553	1,204
Total I042 · Other Governance Revenue	3,400	10,276	9,582
Total I04 · Governance Revenue	3,400	10,276	9,582

**Shire of Menzies
Annual Budget
2013-14**

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
I05 · Law Order & Public Safety Reven			
I051 · Fire Prevention Revenue			
I051010 · FESA Operating Grant	2,000	5,875	4,000
I051015 · Other Revenue	1,000	21,151	500
Total I051 · Fire Prevention Revenue	3,000	27,026	4,500
I052 · Animal Control Revenue			
I052010 · Dog Registration Fees	200	260	200
Total I052 · Animal Control Revenue	200	260	200
Total I05 · Law Order & Public Safety Reven	3,200	27,286	4,700
I07 · Health Revenue			
I072 · Health Administration Revenue			
I072010 · Septic Tank Application Fees	500	226	635
Total I072 · Health Administration Revenue	500	226	635
Total I07 · Health Revenue	500	226	635
I09 · Housing Revenue			
I091 · Staff Housing Revenue			
I091010 · Staff Housing Rent Fees	9,100	9,485	11,614
I091020 · Staff Housing Grants	937,108	0	499,801
I091030 · Staff Housing Reimbursements	2,000	0	0
I091031 · Staff Housing Other Revenue	500	200	1,386
Total I091 · Staff Housing Revenue	948,708	9,685	512,801
I092 · Other Housing			
I092010 · Other Housing Rental Fees	18,000	19,608	18,000
I092020 · Dept of Housing Lease Teachers	30,000	28,729	20,000
Total I092 · Other Housing	48,000	48,337	38,000
Total I09 · Housing Revenue	996,708	58,022	550,801
I10 · Community Amenities Revenue			
I101 · Sanitation Household			
I101010 · Rubbish Bins Fees	5,980	5,750	5,875
Total I101 · Sanitation Household	5,980	5,750	5,875
I107 · Other Community Amenities			
I107410 · Grant Other Community Amenities	90,000	40,000	45,000
I107420 · Sales Visitor Centre	0	11,093	15,000
Total I107 · Other Community Amenities	90,000	51,093	60,000
Total I10 · Community Amenities Revenue	95,980	56,843	65,875

Shire of Menzies Annual Budget 2013-14

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
I11 · Recreation & Culture Revenue			
I111 · Halls & Civic Centres			
I111010 · Hall Hire Fees	100	0	75
I111015 CLGF Grant - Toilets Hall	160,000	0	0
I111020 · Hire Fees Chairs & Tables	50	38	82
I111030 · Sale of Water (Hall Standpipe)	250	253	62
Total I111 · Halls & Civic Centres	160,400	291	219
I113 Recreation and Sport			
Grant -Water park	120,000	0	
	120,000	0	0
I115 · Community Resource Centre			
I115025 · Lady Shenton Sales Other	15,000	2,881	6,000
I115026 · Lady Shenton Sales Refreshments	2,000	1,679	1,954
Total I115 · Community Resource Centre	17,000	4,560	7,954
I116 Heritage Revenue			
I116010 CLGF Grant - Old Post Office	150,000	0	0
	150,000	0	0
I117 · Museums			
I117100 · War Memorial Grant	0	0	0
I117101 · War Memorial Other Revenue	0	0	89
Total I117 · Heritage Revenue	0	0	89
Total I11 · Recreation & Culture Revenue	447,400.00	4,851	8,263
I12 · Transport Revenue			
I122 · Roads, Streets & Depot Revenue			
I122052 · Other Grants Capital - Footpaths	22,183	152,089	0
I122053 · Other Grants Operating	0	500	0
I122054 · Other Grants Menzies North	0	0	0
I122100 · Grant Menzies North R2R	495,307	853,775	640,000
I122101 · TJun Access Indigenous Access	340,000	0	0
I122102 · MRWA Direct Grant	136,935	127,554	127,551
I122103 · MRWA - Subsidies	0	2,055	2,055
I122110 · MRWA Comm. Route Grant Pinjin R	0	100,000	100,000
I122111 · MRWA Comm. Route Lake Barlee	0	19,703	0
I122112 · MRWA Comm. Route Riverina Snake	0	100,000	80,000
I122113 · MRWA Comm. Route Trainers Rock	0	80,000	80,000
I122114 · MRWA Comm. Route Mt Ida Road	0	80,000	80,000
I122115 · MRWA Comm. Route Pennivale Rd	0	100,000	25,000

Shire of Menzies Annual Budget 2013-14

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
I122116 · MRWA Comm. Rte Evanston/menzies	233,667	0	
I122120 · Illkurikra Tjuntjun R2R	0	0	0
I122121 · Oak Valley Road R2R	40,000	0	
I122130 · Pinjin Kindalpu Other Contribut	0	0	0
I122140 · Evanston Menzies RRG	149,333	0	152,089
	86,667		
	86,667		
I122300 · Profit on Sale of Assets	0	0	0
Total I122 · Roads, Streets & Depot Revenue	<u>1,590,759</u>	<u>1,615,676</u>	<u>1,286,695</u>
Total I12 · Transport Revenue	1,590,759	1,615,676	1,286,695
I13 · Economic Services Revenue			
I132 · Tourism & Area Promotion Revenue			
I132010 · Grants Caravan Park	0	189	0
I132020 · Grants Tourism	50,000	0	0
I132030 · Tourism Reimbursements	500	12,822	497
I132031 · Tourism Lease Income	12,800	13,747	12,872
I132032 · Tourism Communication Income	10,000	7,595	2,500
I132033 · Tourism Other Income	2,000	1,803	1,000
I132034 · Caravan Park Charges	50,000	53,131	45,200
Total I132 · Tourism & Area Promotion Revenue	<u>125,300</u>	<u>89,288</u>	<u>62,069</u>
I133 · Building Control			
I133010 · Building Licence Fees	12,000	13,964	6,000
Total I133 · Building Control	<u>12,000</u>	<u>13,964</u>	<u>6,000</u>
I138 · Gas Depot Revenue			
I138010 · Gas Bottle Sales	0	4,002	4,000
Total I138 · Gas Depot Revenue	<u>0</u>	<u>4,002</u>	<u>4,000</u>
I139 · Tjuntjun Deveop. Revenue			
I139020 · Tjuntjuntjarra Reimbursements	0	0	2,210
Total I139 · Tjuntjun Deveop. Revenue	<u>0</u>	<u>0</u>	<u>2,210</u>
Total I13 · Economic Services Revenue	137,300	107,254	74,279
I14 · Other Property & Services Revenue			
I141 · Private Works Revenue			
I141010 · Private Works Fees	5,000	46,572	4,003
Total I141 · Private Works Revenue	<u>5,000</u>	<u>46,572</u>	<u>4,003</u>

**Shire of Menzies
Annual Budget
2013-14**

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
I142 · Administration Revenue			
I142010 · Admin Reimbursements Staff	0	-17	0
I142011 · Admin Interest Earn DO NOT USE	0	0	0
I142020 · Admin Insurance Reimbursements	3,500	124	0
I142030 · Admin Hire Charges DO NOT USE	0	0	0
I142040 · Admin Reimbursements General	2,000	18,749	2,000
I142050 · Profit on disposal of assets	7,606	0	
I142998 · Suspense Account Overpayments	0	0	
I142999 · Suspense Revenue	0	0	
Total I142 · Administration Revenue	13,106	18,857	2,000
I143 · Public Works Overheads Revenue			
I143010 · PWOH Staff Reimbursements	0	-153	0
Total I143 · Public Works Overheads Revenue	0	-153	0
I144 · Plant Operation Revenue			
I144010 · Plant Operations Reimbursements	18,000	17,922	12,000
I144020 · Plant Hire DO NOT USE	0	0	0
I144600 · Profit on Sale of Assets	44,700	92,516	162,080
Total I144 · Plant Operation Revenue	62,700	110,437	174,080
I147 · Unclassified Revenue			
I147010 · Lease of Land Revenue	0	0	0
I147020 · Profit on Sale of Land	0	0	2,800
Total I147 · Unclassified Revenue	0	0	2,800
Total I14 · Other Property & Services Reve	80,806	175,713	182,883
Total Income	7,046,728	6,788,528	5,542,751

Shire of Menzies Annual Budget 2013-14

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
Expense			
E03 · General Purpose Funding Expense			
E031 · GPF Rates Expenditure			
E031010 · Rates Written Off	0	0	0
E031020 · Account enquiry	2,500	2,585	
E031040 · Printing Expenses Rates	1,000	2,424	2,424
E031050 · Debt Collection Expenses	7,500	2,241	10,000
E031090 · Rates Wages Allocation	0	0	0
E031091 · Superannuation	0	0	0
E031100 · Valuation expenses	5,000	7,381	5,000
E031101 · Title Searches	5,000	4,219	5,000
E031700 · Rates Leave Accrual	0	0	0
E031800 · Rates Admin Allocated	155,854	119,667	124,685
Total E031 · GPF Rates Expenditure	176,854	138,517	147,109
Total E03 · General Purpose Funding Expense	176,854	138,517	147,109
E04 · Governance			
E041 · Governance Expenses Members			
E041010 · Members Subscriptions	3,000	0	6,000
E041020 · Members Printing	0	0	304
E041030 · Members Donations	20,000	11,407	57,570
E041031 · Members Advertising	0	355	326
E041032 · Members Meeting Expenses	85,000	31,451	55,400
E041033 · Members Communication Allowance	5,000	3,713	4,999
E041034 · President's Allowance	12,000	8,250	9,000
E041035 · Deputy President's Allowance	3,000	1,313	2,250
E041037 · Refreshments & Functions	6,000	5,878	4,552
E041038 · Members Conference Expenses	8,000	4,065	4,000
E041039 · Sitting Fees	0	0	0
E041040 · Travel Expenses	15,000	13,295	10,000
E041045 · Election Expenses	15,000	0	
E041298 · Deprecialton on Fixed Assets	1,516	1,695	456
E041800 · Admin Allocated	132,476	149,742	138,027
Total E041 · Governance Expenses Members	305,992	231,164	292,884
E042 · Other Governance Expenses			
E042010 · Admin Salaries	0	0	126
E042020 · Admin Travel Expenses	3,000	2,316	302
E042021 · Vehicle Expenses	0	25	974
E042022 · Printing & Stationery	2,000	1,281	926
E042023 · Office Maintenance	0	6,884	353
E042024 · Legal Expenses	12,000	16,621	2,341
E042025 · Subscriptions	40,000	16,121	21,895

**Shire of Menzies
Annual Budget
2013-14**

	Proposed Budget 2013-14	ActualJul '12 - Jun 13	Annual Budget 2012-13
E042026 · Advertising	5,000	3,903	5,000
E042027 · Meeting Expenses	2,000	2,674	4,000
E042028 · Refreshments	10,000	1,160	2,326
E042029 · Communication	8,000	-109	4,000
E042030 · Records Management	22,000	32,663	43,500
E042040 · Bad and Doubtful Debts	1,000	0	
E042070 · Other Expenses	20,000	21,442	0
E042298 · Depreciation FA	0	0	1,327
Total E042 · Other Governance Expenses	<u>125,000</u>	<u>104,982</u>	<u>87,069</u>
Total E04 · Governance	430,992	336,146	379,952
E05 · Law Order & Public Safety Expen			
E051 · Fire Prevention Expenses			
E051010 · Fire Advertising	3,000	163	6,000
E051011 · Utilities	3,000	167	151
E051020 · Fire Fighting Expenses	18,755	15,117	21,150
E051030 · ESL Levy Council Property	500	57	57
E051298 · Depreciation FA	0	0	
E051800 · Admin Allocated	15,585	14,920	22,368
Total E051 · Fire Prevention Expenses	<u>40,840</u>	<u>30,423</u>	<u>49,726</u>
E052 · Animal Control Expenses			
E052010 · Ranger Consultant	5,000	0	5,000
E052011 · Donations & Contributions	0	0	9,364
E052020 · Wild Dog control	20,000	0	
E052030 · Ranger Expenses	15,000	344	5,000
E052800 · Admin Allocated	11,689	14,920	22,368
Total E052 · Animal Control Expenses	<u>51,689</u>	<u>15,264</u>	<u>41,731</u>
E053 · Emergency Services Expenses			
E053010 · Emergency Services Utilities	0	0	3,729
E053020 · Emergency Services - Programs	1,000	21,691	15,000
Total E053 · Emergency Services Expenses	<u>1,000</u>	<u>21,691</u>	<u>18,729</u>
Total E05 · Law Order & Public Safety Expen	93,529	67,377	110,186

Shire of Menzies Annual Budget 2013-14

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
E07 · Health Expenses			
E072 · Health Admin Expenses			
E072010 · EHO Contract	26,000	17,110	25,108
E072800 · Admin Allocated	11,689	14,920	22,368
Total E072 · Health Admin Expenses	37,689	32,030	47,475
E077 · Police Station Expenses			
E077010 · Police Station Costs	3,000	5,513	2,811
Total E077 · Police Station Expenses	3,000	5,513	2,811
Total E07 · Health Expenses	40,689	37,543	50,286
E08 · Welfare & Education Expenses			
E087 · Welfare Expenses			
E087010 · Menzies School Donation	5,000	0	5,000
E087020 · Collections Goldfields Care Don	10,000	0	10,000
Total E087 · Welfare Expenses	15,000	0	15,000
Total E08 · Welfare & Education Expenses	15,000	0	15,000
E09 · Housing Expenses			
E091 · Staff Housing Expenses			
E091010 · Staff Housing Maintenance	95,655	79,232	150,796
E091050 · Furniture Non-Capital	10,000	0	10,000
E091298 · Depreciation FA	80,617	80,617	66,108
E091800 · Admin Allocated	38,963	14,920	21,368
E091900 · Less Housing Allocation	-225,235	-183,283	-248,272
Total E091 · Staff Housing Expenses	0	-8,515	0
E092 · Other Housing Expenses			
E092010 · Other Housing Maintenance	10,000	-462	10,290
E092020 · Housing Lease Payments	30,000	25,131	8,000
E092400 · Interest Paid on Loan 17	1,750	3,293	3,994
Total E092 · Other Housing Expenses	41,750	27,963	22,283
Total E09 · Housing Expenses	41,750	19,448	22,283
E10 · Community Amenities Expenses			
E101 · Sanitation Household Expenses			
E101010 · Domestic Refuse Expenses	47,371	15,063	2,000
E101298 · Depreciation FA	0	2	
Total E101 · Sanitation Household Expenses	47,371	15,064	2,000

Shire of Menzies Annual Budget 2013-14

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
E102 · Other Sanitation Expenses			
E102010 · Maintenance Tip Sites	57,044	39,435	40,000
E102020 - Litter control	44,240	0	
Total E102 · Other Sanitation Expenses	101,284	39,435	40,000
E106 · Town Planning Expenses			
E106010 · Town Planning Costs	40,000	2,134	20,000
Total E106 · Town Planning Expenses	40,000	2,134	20,000
E107 · Community Amenity Expenses			
E107020 · Public Toilets Menzies	15,000	16,673	20,000
E107030 · Other Community Amenities	31,788	12,225	3,014
E107031 · Public Toilets Kookynie	13,750	1,538	1,455
E107040 · Post Office Goods for resale	0	1,121	
E107298 - Depreciation	0	2	1,000
Total E107 · Community Amenity Expenses	60,538	31,559	25,469
Total E10 · Community Amenities Expenses	249,193	88,192	87,469
E11 · Recreation & Culture Expenses			
E111 · Halls Expenses			
E111010 · Hall Maintenance	56,161	3,098	0
Total E111 · Halls Expenses	56,161	3,098	0
E113 · Recreation & Sport Expenses			
E113020 · Sports Courts Utilities	2,000	352	2,256
E113030 · Other recreation Expenses	500	471	1,000
E113040 · Parks & Gardens	134,351	146,079	185,300
E113050 · BBQ Shelters	0	1,341	84
E113060 · Golf Club Expenses	8,399	0	5,000
E113070 · Water Park	27,200	0	
E113298 · Depreciation FA	27,188	32,283	11,527
E113800 · Admin Allocated	62,341	14,920	22,368
Total E113 · Recreation & Sport Expenses	261,979	195,445	227,535
E114 · Rebroadcasting Expenses			
E114010 · TV Radio Expenses	2,500	25,083	25,000
E114015 · SBS TV Digital Services	0	15,569	
Total E114 · Rebroadcasting Expenses	2,500	40,652	25,000

Shire of Menzies Annual Budget 2013-14

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
E115 · Library Expenses			
E115010 · Library Training	2,000	0	143
E115011 · Library Postage Freight	0	193	141
E115012 · Library Printing	1,000	0	87
E115013 · Library Membership Fees	0	0	76
E115014 · Library Telephone	0	206	
E115015 · Library Books and Programs	0	25	
E115020 · Lady Shenton Wages	0	8,359	2,414
E115021 · Lady Shenton Employee Travel	0	0	258
E115022 · Lady Shenton Goods for Resale	0	1,446	7,432
E115023 · Lady Shenton Telephone Cards	0	3,237	2,412
E115024 · Lady Shenton Tours	0	0	3,261
E115025 · Lady Shenton Telephone	0	81	
E115800 · Admin Allocated	7,793	30,239	24,208
Total E115 · Library Expenses	10,793	43,785	40,432
E116 · Heritage Expenses			
E116010 · Heritage Consultants	20,000	0	30,000
E116030 Niagara Dam wall - review	25,000	0	
E116025 Cemetery Maintenance	5,000	0	
E116020 · Heritage Utilities	1,250	0	1,131
Total E116 · Heritage Expenses	51,250	0	31,131
E117 · Museum Expenses			
E117030 · ANZAC War Memorial Mtce	4,868	7,139	1,000
E117031 · ANZAC War Memorial Utilities	0	0	0
Total E117 · Museum Expenses	4,868	7,139	1,000
Total E11 · Recreation & Culture Expenses	387,551	290,120	325,098

**Shire of Menzies
Annual Budget
2013-14**

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
E12 · Transport Expenses			
E121 · Roads, Streets and Depot Expens			
E121010 · Road Maintenance	778,348	921,972	707,801
E121015 · Street Lighting	7,000	3,495	4,000
E121020 · Ablution Block Truck Bay Mtce	500	19,735	0
E121030 · Footpaths & Kerbing Mtce	103,273	205	21,344
E121035 Street Trees & watering	48,550	0	
E121040 · Main Street Development Non-Cap	12,500	0	0
E121050 · Contract Grading	0	27,515	757,082
E1211 - Loss on disposal of asset	45,000		
E121060 · Expense unclaimable GST	0	22,928	
E121298 · Depreciation FA	1,460,686	1,141,732	1,470,000
E121800 · Admin Allocated	428,597	477,439	518,032
Total E121 · Roads, Streets and Depot Expens	2,884,454	2,615,022	3,478,258
E125 · Aerodromes			
E125010 · Menzies Airstrip Maintenance	25,356	9,167	6,236
E125011 · Kookynie Airstrip Maintenance	2,000	208	2,550
Total E125 · Aerodromes	27,356	9,375	8,786
Total E12 · Transport Expenses	2,911,810	2,624,396	3,487,045
E13 · Economic Services Expenses			
E131 · Rural Services Expenses			
E131010 · Pest Control	10,000	0	10,000
Total E131 · Rural Services Expenses	10,000	0	10,000

Shire of Menzies Annual Budget 2013-14

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
E132 · Tourism & Area Promotion Expens			
E132012 · Biomax Maintenance Caravan Park	2,500	3,280	1,376
E132014 Community Dev Manager - salaries	80,000	0	0
E132015 CRC Salaries	89,350	0	0
E132016 Superannuation	35,657	0	0
E132020 · CRC Maintenance	19,597	83,603	57,380
E132021 · CRC Travel Expenses	1,000	73	113
E132022 · CRC Postage & Freight	500	245	275
E132023 · CRC Print & Stationery	4,200	5,419	1,738
E132024 · CRC Other Admin Expenses	500	310	1,392
E132025 · CRC Membership Fees	500	0	542
E132026 · CRC Computing Costs	5,000	903	4,416
E132027 · CRC Furniture Non-Capital	5,000	0	7,137
E132028 · CRC Purchase Goods for Resale	10,000	8,593	6,088
E132029 · CRC Marketing and Promotion	70,000	2,500	3,118
E132030 · CRC Staff Reimbursements	0	0	0
E132031 · CRC Utilities	5,000	4,434	3,687
E132032 · CRC Refreshments	500	302	0
E132033 · CRC Cleaning	13,517	8,995	10,000
E132040 · Caravan Park Upgrade NON CAPITA	5,000	4,838	5,000
E132041 · Tourism & Area Promotion	35,000	35,282	0
E132043 · Enterprise development expense	20,000	10,000	
E132045 · Holiday Programs	20,000	664	0
E132046 · Tourism Advertising	5,000	4,932	4,000
E132047 · Golden Quest Vehicle Lease	12,800	13,747	12,872
E132048 · Tourism Utilities	0	0	2,909
E132050 · Community Events	55,524	6,027	22,869
E132055 · Railway Station Mtce	500	2,022	1,000
E132060 · Caravan Park Maintenance	130,907	157,807	139,999
E132070 · Other Tourism Expenses	13,178	12,135	22,000
E132071 · Old Butcher Shop	2,500	412	359
E132072 · Kookynie Info Bay	0	0	65
E132075 · Ularring Tourist Facility	1,000	0	393
E132076 · Kookynie Walk Trail Mtce	2,000	0	281
E132080 · Goongarrle Cottages Mtce	5,000	11,776	6,082
E132082 · Lake Ballard Mtce	31,093	8,683	7,622
E132085 · Niagara Dam Mtce	21,630	14,465	15,471
E132090 · Menzies Awareness Day	4,000	0	0
E132095 · Cyclassic & Snake Hill Expenses	110,000	65,375	100,000
E132099 · Tourism Goldfields Network Expe	35,000	0	36,500
E132298 · Depreciation FA	72,892	76,847	50,912
E132800 · Admin Allocated	132,476	59,680	61,505
Total E132 · Tourism & Area Promotion Expens	1,058,321	603,348	587,103

E133 · Building Control Expenses

**Shire of Menzies
Annual Budget
2013-14**

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
E133010 · Building Surveyor Costs	12,500	16,698	14,230
E133015 · Other Building Control Costs	1,000	628	498
E133800 · Admin Allocated	38,963	29,840	28,147
Total E133 · Building Control Expenses	52,463	47,166	42,875
E134 · Tjuntjuntjarra Expenditure			
E134010 · Tjuntjuntjarra Sculpture Course	21,000	14,000	21,000
E134020 · Tjuntjuntjarra Maintenance	0	1,740	20,000
E134021 · Tjuntjuntjarra Signage	0	0	711
E134022 · Tjuntjuntjarra Contractors	0	0	19,467
E134023 · Tjuntjuntjarra Consultants	5,000	0	796
E134024 · Tjuntjuntjarra Holiday Programs	50,000	40,728	30,000
E134025 · Tjuntjuntjarra Road Const. Trai	0	0	20,000
E134026 · Research Names Cemeteries Etc	30,000	0	30,000
E134027 · Juntjuntjarra Football Carnival	15,000	0	0
E134060 · Tjuntjuntjarra Roadworks	0	183	
E134800 · Admin Allocated	77,927	313,319	337,155
Total E134 · Tjuntjuntjarra Expenditure	198,927	369,970	479,129
E135 · Gas Depot Expenses			
E135010 · Gas Depot Mtce	0	4,225	1,154
E135012 · Gas Purchase for Resale	0	130	4,000
E135021 · Gas depot signage	0	480	
Total E135 · Gas Depot Expenses	0	4,835	5,154
Total E13 · Economic Services Expenses	1,319,711	1,025,319	1,124,261
E14 · Other Property & Services Expen			
E141 · Private Works Expenditure			
E141010 · Private Works Expense	4,000	11,492	3,669
Total E141 · Private Works Expenditure	4,000	11,492	3,669

Shire of Menzies Annual Budget 2013-14

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
E142 · Administration Expenses			
E142100 · CEO's Office Wages	0	196,963	19,776
E142101 · CEO's Office Super Other	0	831	6,423
E142102 · CEO's Office Super Occupational	0	0	9,634
E142103 · CEO's Office Allowances	0	561	249
E142104 · CEO's Office FBT	7,500	10,036	6,721
E142105 · CEO's Office Consultants	0	14,647	25,000
E142200 · Bank Charges	4,000	3,562	2,047
E142201 · Office Maintenance	82,700	88,049	90,000
E142202 · Postage and Freight	3,000	2,541	2,793
E142203 · Printing & Stationery	27,500	33,220	20,453
E142204 · Other Admin Expenses	8,500	7,254	10,404
E142298 · Depreciation FA	40,186	48,223	49,204
E142300 · Admin Salaries	513,000	282,619	341,157
E142301 · Admin Superannuation Other	40,915	30,428	28,940
E142302 · Admin Superannuation Occupation	47,514	41,140	85,505
E142303 · Admin Annual Leave	12,000	32,114	46,359
E142304 · Admin Allowances	12,000	10,981	29,081
E142305 · Admin Sick Leave	5,000	7,382	796
E142307 · Admin Uniforms	4,200	2,726	486
E142308 · Admin Other Employment Costs	1,000	0	1,133
E142309 · Admin Travel Costs	2,000	2,472	-2,511
E142310 · Admin FBT	15,000	5,018	17,188
E142311 · Admin Toil Accrual	0	9,578	0
E142400 · Insurance	62,000	115,214	79,502
E142401 · Professional Development Study	2,000	0	1,051
E142402 · Professional Development Subs	1,000	1,358	1,200
E142403 · Professional Development Traini	7,000	12,434	7,000
E142404 · Recruitment Advertising	4,000	6,435	5,094
E142405 · Recruitment Relocation	6,000	4,922	8,000
E142406 · Recruitment Medicals	500	1,795	1,500
E142500 · Loss on Disposals	0	0	1,000
E142505 · Vehicle Expenses	29,571	13,126	30,000
E142600 · Audit Fees	30,000	20,879	20,000
E142601 · Legal Expenses	12,000	17,219	20,000
E142602 · Membership fees	6,000	5,173	1,000
E142603 · Contractors	0	1,751	11,979
E142604 · Consultants	134,626	158,255	150,000
E142605 · Accounting Services	90,000	244,402	250,000
E142606 · Computing Costs	18,000	18,123	10,000
E142607 · Newspapers & Periodicals	1,500	795	724
E142608 · Advertising General	4,000	2,124	1,626
E142609 · Meeting Expenses	250	124	144
E142610 · Phone/Mobile	26,000	23,831	6,000
E142611 · Internet	15,000	4,359	16,188

**Shire of Menzies
Annual Budget
2013-14**

	Proposed Budget 2013-14	Actual/Jul '12 - Jun 13	Annual Budget 2012-13
E142612 · Utilities	20,139	18,718	16,583
E142613 · Procurement Consult. Serv. WALG	2,200	0	1,840
E142614 · Occ. Health & Safety Membership	500	0	403
E142615 · Occ. Health & Safety Insurance	35,000	0	35,182
E142616 · Occ Health & Safety Consultants	0	0	2,163
E142617 · Staff Housing Allocated	150,235	0	0
E142620 - Upgrade Shire website	15,000	0	0
E144625 Asset valuation	40,000	0	0
E142700 · Plant & Equip. Non-Capital	10,000	0	50
E142701 · Furniture & Equip. Non-Capital	10,000	448	795
E142800 · Less Admin Allocated to Other P	-1,558,536	-1,491,916	-1,595,265
Total E142 · Administration Expenses	0	9,910	-125,405
E143 · Public Works Overheads Expenses			
E143010 · Supervision Wages	233,814	111,955	101,323
E143011 · Superannuation Other	110,000	927	1,330
E143012 · Superannuation Occ.	60,000	65,690	53,620
E143013 · Annual Leave	42,600	13,637	42,882
E143014 · Allowances	58,842	29,839	9,293
E143015 · Personal Leave & Pub Hols	29,256	11,054	4,970
E143020 · Protective Clothing	7,500	1,739	378
E143021 · Meeting Expenses	12,000	3,248	24,121
E143022 · Telephone	4,000	903	3,492
E143023 · Utilities	4,000	4,303	6,500
E143024 Vehicle expenses	7,000	3,728	
E143025 · Other PWOH Expenses	8,000	15,621	-6,350
e143026 - Recruitment exp	2,000		
E143298 · Depreciation FA	9,498	10,758	13,122
E143400 · Depot Mtce	68,638	149,927	138,555
E143500 · Staff Housing Allocated	75,000	183,283	248,272
E143800 · Admin Allocated	350,671	223,719	238,844
E143900 · Less PWOH Allocated	-1,082,819	-761,385	-880,350
Total E143 · Public Works Overheads Expenses	0	68,946	0
E144 · Plant Operating Costs			
E144200 · Consumables & Small Tools	30,000	6,913	301,851
E144201 · Fuels & Oils	250,000	163,379	140,920
E144202 · Tyres and Tubes	144,000	32,943	123,659
E144203 · Vehicle Registrations & Ins	40,000	3,475	35,994
E144204 · Parts & Repairs	252,000	181,168	248,185
E144298 · Depreciation FA	188,362	132,946	180,008
E144600 · Loss on disposal of assets	0	39,288	
E144800 · Admin Allocated	93,512	14,920	12,419
E144900 · Less Plant Costs Allocated	-997,874	-515,168	-1,043,036
Total E144 · Plant Operating Costs	0	59,863	0

**Shire of Menzies
Annual Budget
2013-14**

	Proposed Budget 2013-14	Actual Jul '12 - Jun 13	Annual Budget 2012-13
E146 · Gross Salaries and Wages			
E146010 · Gross Salaries and Wages Expens	1887500	1,357,957	
E146200 · Less Gross Salaries & Wages All	-1887500	-1,357,957	
Total E146 · Gross Salaries and Wages	<u>0.00</u>	<u>0</u>	<u>0</u>
Total E14 · Other Property & Services Expen	<u>4,000.00</u>	<u>150,211</u>	<u>-121,736</u>
Total Expense	<u>5,671,079.00</u>	<u>4,777,269</u>	<u>5,626,954</u>
Net Income	<u>1,375,649</u>	<u>2,011,259</u>	<u>-84,203</u>