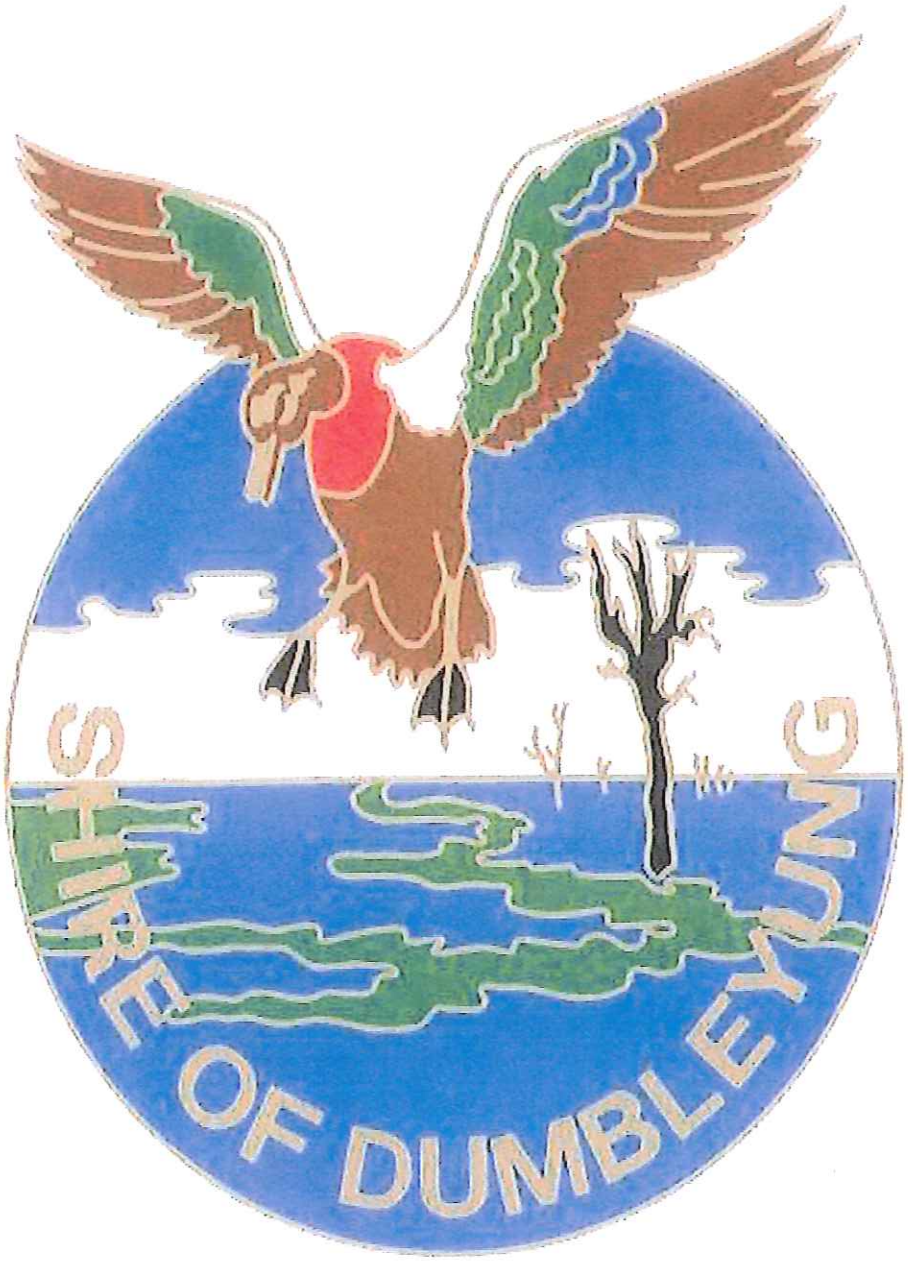

2014-15 Budget

SHIRE OF DUMBLEYUNG

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

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

	NOTE	2014/15 Budget $	2013/14 Actual $	2013/14 Budget $
Revenue				
Rates	8	1,457,349	1,380,203	1,316,610
Operating Grants, Subsidies and Contributions		2,384,922	1,629,389	924,576
Fees and Charges	11	267,578	333,657	407,691
Interest Earnings	2(a)	121,500	30,940	70,000
Other Revenue		388,092	2,538,547	246,962
		4,619,441	5,912,736	2,965,839
Expenses				
Employee Costs		(1,063,354)	(984,206)	(1,200,000)
Materials and Contracts		(1,025,376)	(429,164)	(941,369)
Utility Charges		(126,524)	(128,574)	(120,000)
Depreciation on Non-Current Assets	2(a)	(1,066,774)	(1,082,332)	(1,291,000)
Interest Expenses	2(a)	(13,496)	(6,142)	(6,142)
Insurance Expenses		(174,363)	(155,277)	(127,111)
Other Expenditure		(127,300)	(462,636)	(54,500)
		(3,597,187)	(3,248,331)	(3,740,122)
		1,022,254	2,664,405	(774,283)
Non-Operating Grants, Subsidies and Contributions		788,282	783,462	1,666,774
Profit on Asset Disposals	4	104,178	5,685	75,821
Loss on Asset Disposals	4	(46,337)	(16,696)	(18,680)
NET RESULT		**1,868,377**	**3,436,856**	**949,632**
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		**1,868,377**	**3,436,856**	**949,632**

Notes:
All fair value adjustments relating to remeasurement 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, is impacted upon by external forces and is 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 asessed at the time they occur with compensating budget amendments made as necessary.

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

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

SHIRE OF DUMBLEYUNG
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget $	2013/14 Actual $	2013/14 Budget $
Revenue (Refer Notes 1,2,8 to 13)				
Governance		30,000	2,445,095	6,000
General Purpose Funding		3,051,261	2,166,913	1,866,097
Law, Order, Public Safety		20,780	28,517	21,540
Health		0	0	0
Education and Welfare		32,000	29,452	28,000
Housing		72,095	69,746	70,980
Community Amenities		180,963	217,532	484,401
Recreation and Culture		210,842	243,738	201,550
Transport		986,500	584,114	118,382
Economic Services		0	31,977	40,200
Other Property and Services		35,000	95,655	63,000
		4,619,441	5,912,739	2,900,150
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
Governance		(236,361)	(555,503)	(573,333)
General Purpose Funding		(78,852)	(54,220)	(69,956)
Law, Order, Public Safety		(96,787)	(62,439)	(81,875)
Health		(47,055)	(27,669)	(46,000)
Education and Welfare		(124,673)	(46,768)	(49,120)
Housing		(100,508)	(50,056)	(66,761)
Community Amenities		(451,060)	(258,145)	(629,085)
Recreation & Culture		(630,807)	(430,237)	(505,520)
Transport		(1,609,675)	(1,594,408)	(1,494,141)
Economic Services		(172,815)	(110,228)	(123,400)
Other Property and Services		(35,098)	(51,917)	(29,100)
		(3,583,691)	(3,241,590)	(3,668,291)
Finance Costs (Refer Notes 2 & 5)				
Education and Welfare		0	(88)	(88)
Community Amenities		(3,643)	(4,243)	(4,243)
Recreation & Culture		(1,319)	(2,413)	(1,811)
Economic Services		(8,534)	0	0
		(13,496)	(6,744)	(6,142)
Non-operating Grants, Subsidies and Contributions				
General Purpose Funding		788,282	404,396	1,023,067
Transport		0	379,066	643,707
		788,282	783,462	1,666,774
Profit/(Loss) On Disposal Of Assets (Refer Note 4)				
Governance		(11,593)	(11,938)	(18,680)
Law, Order, Public Safety		89,589	0	0
Community Amenities		(5,179)	(1,818)	0
Transport		(8,640)	2,745	0
Other Property and Services		(6,336)	0	75,821
		57,841	(11,011)	57,141
NET RESULT		**1,868,377**	**3,436,856**	**949,632**
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		**1,868,377**	**3,436,856**	**949,632**

Notes:

All fair value adjustments relating to remeasurement 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, is impacted upon by external forces and is 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 asessed at the time they occur with compensating budget amendments made as necessary.

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

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

SHIRE OF DUMBLEYUNG
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget $	2013/14 Actual $	2013/14 Budget $
Cash Flows From Operating Activities				
Receipts				
Rates		1,566,463	1,485,661	1,382,299
Operating Grants, Subsidies and Contributions		2,384,922	1,629,389	924,576
Fees and Charges		267,578	333,657	370,796
Service Charges		0		
Interest Earnings		121,500	30,940	70,000
Goods and Services Tax		250,000	250,000	90,000
Other Revenue		388,092	2,538,547	246,962
		4,978,555	6,268,194	3,084,633
Payments				
Employee Costs		(1,063,354)	(984,206)	(1,200,000)
Materials and Contracts		(1,051,699)	(632,873)	(851,209)
Utility Charges		(126,524)	(128,574)	(120,000)
Interest Expenses		(13,496)	(6,142)	(6,142)
Insurance Expenses		(174,363)	(155,277)	(127,111)
Goods and Services Tax		(250,000)	(250,000)	(90,000)
Other Expenditure		(127,300)	(462,636)	(54,500)
		(2,806,736)	(2,619,708)	(2,448,962)
Net Cash Provided By Operating Activities	15(b)	2,171,819	3,648,486	635,671
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(1,624,355)	(1,479,518)	(1,731,211)
Payments for Construction of Infrastructure	3	(2,198,004)	(1,647,067)	(1,927,641)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		788,282	783,462	1,666,774
Proceeds from Sale of Plant & Equipment	4	462,831	278,740	287,072
Net Cash Used in Investing Activities		(2,571,246)	(2,064,383)	(1,705,006)
Cash Flows from Financing Activities				
Repayment of Debentures	5	(21,963)	(19,799)	(19,799)
Proceeds from Self Supporting Loans		2,774	5,734	5,734
Community Advance for Bowling Green		0	0	(270,000)
Proceeds from New Debentures	5	400,000	165,000	610,000
Net Cash Provided By (Used In) Financing Activities		380,811	150,935	325,935
Net Increase (Decrease) in Cash Held		(18,616)	1,735,038	(743,400)
Cash at Beginning of Year		3,228,109	1,266,786	1,566,770
Cash and Cash Equivalents at the End of the Year	15(a)	3,209,493	3,001,824	823,370

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

SHIRE OF DUMBLEYUNG
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget $	2013/14 Actual $	2013/14 Budget $
Revenues	1,2			
Governance		18,407	1,113,298	6,000
General Purpose Funding		2,451,633	2,571,309	1,572,554
Law, Order, Public Safety		110,369	28,517	21,540
Health		0	0	0
Education and Welfare		32,000	29,452	28,000
Housing		72,095	69,746	70,980
Community Amenities		175,784	215,714	484,401
Recreation and Culture		210,842	243,738	201,550
Transport		977,860	965,925	762,089
Economic Services		0	31,977	40,200
Other Property and Services		28,664	95,655	138,821
		4,077,654	5,365,331	3,326,135
Expenses	1,2			
Governance		(236,361)	(555,503)	(592,013)
General Purpose Funding		(78,852)	(54,220)	(69,956)
Law, Order, Public Safety		(96,787)	(62,439)	(81,875)
Health		(47,055)	(27,669)	(46,000)
Education and Welfare		(124,673)	(46,856)	(49,208)
Housing		(100,508)	(50,056)	(66,761)
Community Amenities		(454,703)	(262,388)	(633,328)
Recreation & Culture		(632,126)	(432,650)	(507,331)
Transport		(1,609,675)	(1,594,408)	(1,494,141)
Economic Services		(181,349)	(110,228)	(123,400)
Other Property and Services		(35,098)	(51,917)	(29,100)
		(3,597,187)	(3,248,334)	(3,693,113)
Net Operating Result Excluding Rates		480,467	2,116,997	(366,978)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(57,841)	11,011	(57,141)
Depreciation on Assets	2(a)	1,066,774	1,082,332	1,291,000
Movement in Non-Current Staff Leave Provisions		0	1,887	0
Movement in Non-Current Receivables		0	0	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0		
Purchase Land and Buildings	3	(818,444)	(887,906)	(1,153,965)
Purchase Infrastructure Assets - Roads	3	(1,645,004)	(1,420,782)	(1,377,441)
Purchase Infrastructure Assets - Other	3	(553,000)	(226,285)	(550,200)
Purchase Plant and Equipment	3	(805,911)	(591,612)	(577,246)
Purchase Furniture and Equipment	3	0	0	0
Proceeds from Disposal of Assets	4	462,831	278,740	287,072
Repayment of Debentures	5	(21,963)	(19,799)	(19,799)
Proceeds from New Debentures	5	400,000	165,000	610,000
Community Contribution to Bowling Green		0	0	(270,000)
Self-Supporting Loan Principal Income		2,774	5,734	5,734
Transfers to Reserves (Restricted Assets)	6	(108,598)	(2,431,205)	(137,000)
Transfers from Reserves (Restricted Assets)	6	16,680	0	0
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	193,325	789,354	999,354
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	193,325	0
Amount Required to be Raised from General Rate	8	(1,387,910)	(1,319,859)	(1,316,610)

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2013/14 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

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

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

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

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

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

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

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

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

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

Initial Recognition and Measurement between Mandatory Revaluation Dates
All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

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

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

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

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	10 to 50 years
Furniture and Equipment	2 to 10 years
Plant and Equipment	2 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	75 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

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

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

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

(k) Fair Value of Assets and Liabilities

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

(l) Financial Instruments

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

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

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

Amortised cost is calculated as:

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

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

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

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

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

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

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

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

(n) Trade and Other Payables

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

(o) Employee Benefits

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

2. REVENUES AND EXPENSES	2014/15 Budget $	2013/14 Actual $	2013/14 Budget $
(a) **Net Result**			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	18,000	33,313	16,000
Other Services	1,000	24,462	0
Depreciation			
By Program			
Governance	12,181	12,268	40,000
General Purpose Funding	0	0	0
Law, Order, Public Safety	18,704	17,438	15,000
Health	0	0	0
Education and Welfare	20,351	20,744	20,000
Housing	16,043	16,595	24,000
Community Amenities	8,749	8,838	12,000
Recreation and Culture	83,218	84,266	90,000
Transport	664,215	671,735	950,000
Economic Services	8,469	8,555	10,000
Other Property and Services	234,844	241,893	130,000
	1,066,774	1,082,332	1,291,000
By Class			
Land and Buildings	140,864	140,864	155,684
Furniture and Equipment	0	0	32,272
Plant and Equipment	264,378	279,936	382,582
Roads	656,164	656,164	714,547
Sewerage	5,368	5,368	5,915
	1,066,774	1,082,332	1,291,000
Interest Expenses (Finance Costs)			
- Debentures *(refer note 5(a))*	13,496	6,142	6,142
	13,496	6,142	6,142
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	105,000	12,907	30,000
- Other Funds	6,500	7,537	30,000
Other Interest Revenue *(refer note 13)*	10,000	10,496	10,000
	121,500	30,940	70,000

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, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION
A vibrant shire which is sustainable, which has a high local community of interest and which supports the pursuit of quality lifestyles of the people of the area.

GOVERNANCE
Expenses relating to elected members and the administration of the shire.

GENERAL PURPOSE FUNDING
Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY
Supervision of various by-laws, fire prevention, emergency service and animal control.

HEALTH
Employment of an Environmental Health Officer and a contribution to the provision of a doctor.

EDUCATION AND WELFARE
Donations associated with local educational authorities and maintenance of seniors units.

HOUSING
Maintenance of staff and rental housing.

COMMUNITY AMENITIES
Household refuse collection, refuse site maintenance, street bin collection, Dumbleyung sewerage system maintenance, employment of a town planning consultant, landcare and maintenance of the Nippering and Kukerin cemetaries and public toilets.

RECREATION AND CULTURE
Maintenance of Dumbleyung and Kukeron Town Halls, operation of the Dumbleyung swimming pool, maintenance of Stubbs and Nenke Parks, maintenance of community parks and gardens and operation of Dumbleyung and Kukerin libraries.

TRANSPORT
Construction and maintenance of roads, expenses and commissions associated with providing state vehicle licensing, town street lighting, drainage maintenance, rural road verge spraying and maintenance of road signage.

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES
Provision of standpipes, maintenance of Dumbleyung and Kukerin caravan parks, maintenance of tourist areas and rest stops and the employment of a building surveyor.

OTHER PROPERTY & SERVICES
Private works, Public Works Overheads and Plant Operating Costs.

3. ACQUISITION OF ASSETS

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

	2014/15 Budget $
By Program	
Governance	
CEO Vehicle	87,613
Law, Order, Public Safety	
Fire Truck	160,000
Education and Welfare	
Aged Persons Units	399,144
Land Kukerin - Aged Persons Units	24,300
Community Amenities	
Waste Sites	50,000
Sewerage System	400,000
Landcare Vehicle	33,679
Recreation and Culture	
Dumbleyung Hall Disabled Toilets	40,000
Moulyinning Hall Refurbishment	45,000
Dongolocking Hall Upgrade	5,000
Kukerin Hall Ceiling and Doors	115,000
Dumbleyung Golf Club	5,000
Yatch Club Reconstruction	120,000
Bluebird Replica	88,000
Kukerin Tennis Courts Upgrade	15,000
Transport	
129 Gate Road - Cement Stabilise/Reseal	175,982
Dumbleyung-Nayabing Rd - Cement Stabilise/Reseal	160,641
Kukerin North Rd - Reseal	71,902
Tarin Rock Rd - Reseal	143,803
Bath St, Kukerin - Reseal	72,066
Fence Rd - Construct/Seal	172,066
Fence Rd - Gravel Sheet	149,912
114 Gate Rd - Widen/Gravel Sheet	60,066
Gooding Rd - Widen/Gravel Sheet	119,633
Edwards Rd - Widen.Gravel Sheet	59,066
Coomelberrup Rd - Widen/Gravel Sheet	86,049
Dorodine Rd - Widen/Gravel Sheet	122,034
Rifle Range Rd - Widen/Gravel Sheet	113,733
Bibiken Bridge - Reconstruct	138,051
Supervisors Vehicle	29,000
Skid Steer	50,000
Backhoe	150,000
12 Tonne Tip Truck	160,000
Light Vehicles	64,000
Economic Services	
Caravan Park Upgrades	30,000
Absolon Street Shops Refurbishment	15,000
28 Absolon Street Refurbishment	20,000
Other Property and Services	
Works Manager Vehicle	71,619
	3,822,359
By Class	
Land and Buildings	818,444
Infrastructure Assets - Roads	1,645,004
Infrastructure Assets - Other	553,000
Plant and Equipment	805,911
	3,822,359

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:
- Worksheet 1: Budget Requests, One-Off Projects and New Expenditure
- Worksheet 6: Road Construction
- Worksheet 8: 10 Year Plant Replacement Program

4. DISPOSALS OF ASSETS

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

By Program	Net Book Value 2014/15 BUDGET $	Sale Proceeds 2014/15 BUDGET $	Profit(Loss) 2014/15 BUDGET $
Governance			
CEO Vehicle	83,718	72,125	(11,593)
Law, Order and Public Safety			
Fire Truck	70,411	160,000	89,589
Community Amenities			
Landcare Vehicle	23,361	18,182	(5,179)
Transport			
Supervisors Vehicle	17,434	17,000	(434)
Backhoe	40,411	55,000	14,589
12T Tip Truck	92,466	70,000	(22,466)
Ford Ranger Dual Cab	10,329	10,000	(329)
Other Property and Services			
Works Manager Vehicle	66,860	60,524	(6,336)
	404,990	462,831	57,841

By Class	Net Book Value 2014/15 BUDGET $	Sale Proceeds 2014/15 BUDGET $	Profit(Loss) 2014/15 BUDGET $
Plant & Equipment			
CEO Vehicle	83,718	72,125	(11,593)
Fire Truck	70,411	160,000	89,589
Landcare Vehicle	23,361	18,182	(5,179)
Supervisors Vehicle	17,434	17,000	(434)
Backhoe	40,411	55,000	14,589
12T Tip Truck	92,466	70,000	(22,466)
Ford Ranger Dual Cab	10,329	10,000	(329)
Works Manager Vehicle	66,860	60,524	(6,336)
	404,990	462,831	57,841

Summary	2014/15 BUDGET $
Profit on Asset Disposals	104,178
Loss on Asset Disposals	(46,337)
	57,841

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/15 Budget $	2013/14 Actual $	2014/15 Budget $	2013/14 Actual $	2014/15 Budget $	2013/14 Actual $
Education and Welfare								
Aged Persons Units (84)	0		0	1,950	0	0	0	88
Community Amenities								
Sewerage (38)	34,875		5,477	5,143	29,398	34,875	2,146	2,481
Sewerage (40)	9,009		2,014	952	6,995	9,009	648	719
Sewerage Extensions (78)	14,010		3,178	2,983	10,832	14,010	849	1,043
Kukerin Sewerage Scheme (91)		400,000			400,000	0		
Recreation and Culture								
SSL Kukerin Golf Club (85)*	2,774		2,774	5,286	0	2,774	92	448
Mens Shed Contribution (89)	33,160		3,643	3,485	29,517	33,160	1,227	1,363
Economic Services								
28 Absolon Street (92)	165,000		4,877	0	160,123	0	8,534	0
	258,828	400,000	21,963	19,799	636,865	93,828	13,496	6,142

*Loan 85 is a Self Supporting Loan serviced by a third party.
All debenture repayments are to be financed by general purpose revenue.

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent $
Kukerin Sewerage Scheme (91)	400,000	WATC	Debenture	Unknown	Unknown	Unknown	400,000	0

(c) Unspent Debentures

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

(d) Overdraft

Council has no overdraft facility however an overdraft may be utilised in 2014/2015.

SHIRE OF DUMBLEYUNG

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

6. RESERVES

	2014/15 Budget $	2013/14 Actual $	2013/14 Budget $
(a) Leave Reserve			
Opening Balance	102,213	100,326	100,326
Amount Set Aside / Transfer to Reserve	3,442	1,887	16,385
Amount Used / Transfer from Reserve	0	0	0
	105,655	102,213	116,711
(b) Plant Reserve			
Opening Balance	71,861	70,535	70,535
Amount Set Aside / Transfer to Reserve	2,420	1,326	53,083
Amount Used / Transfer from Reserve	0	0	0
	74,281	71,861	123,618
(c) Sewerage Scheme Reserve			
Opening Balance	116,780	114,625	114,625
Amount Set Aside / Transfer to Reserve	7,498	2,155	40,010
Amount Used / Transfer from Reserve	0	0	0
	124,278	116,780	154,635
(d) Gravel Pit Rehabilitation Reserve			
Opening Balance	22,989	22,565	22,565
Amount Set Aside / Transfer to Reserve	774	424	986
Amount Used / Transfer from Reserve	0	0	0
	23,763	22,989	23,551
(e) Staff Housing Reserve			
Opening Balance	53,652	52,662	52,662
Amount Set Aside / Transfer to Reserve	1,807	990	2,302
Amount Used / Transfer from Reserve	0	0	0
	55,459	53,652	54,964
(f) Municipal Building Reserve			
Opening Balance	37,047	36,363	36,363
Amount Set Aside / Transfer to Reserve	1,248	684	1,589
Amount Used / Transfer from Reserve	0	0	0
	38,295	37,047	37,952
(g) Aged Care Facility Reserve			
Opening Balance	48,332	47,440	47,440
Amount Set Aside / Transfer to Reserve	1,628	892	2,074
Amount Used / Transfer from Reserve	0	0	0
	49,960	48,332	49,514
(h) Fence Road Arterial Drain Reserve			
Opening Balance	20,977	20,590	20,590
Amount Set Aside / Transfer to Reserve	706	387	10,900
Amount Used / Transfer from Reserve	0	0	0
	21,683	20,977	31,490
Total Reserves C/Fwd	493,374	473,851	592,435

SHIRE OF DUMBLEYUNG

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget $	2013/14 Actual $	2013/14 Budget $
6. RESERVES (Continued)			
Total Reserves B/Fwd	493,374	473,851	592,435
(i) Drainage Reserve			
Opening Balance	14,432	14,166	14,166
Amount Set Aside / Transfer to Reserve	486	266	619
Amount Used / Transfer from Reserve	0	0	0
	14,918	14,432	14,785
(j) Tourist Reserve			
Opening Balance	9,802	9,621	9,621
Amount Set Aside / Transfer to Reserve	330	181	421
Amount Used / Transfer from Reserve	0	0	0
	10,132	9,802	10,042
(k) Refuse Reserve			
Opening Balance	1,124	1,103	1,103
Amount Set Aside / Transfer to Reserve	38	21	48
Amount Used / Transfer from Reserve	0	0	0
	1,162	1,124	1,151
(l) Landcare Development Reserve			
Opening Balance	83,446	81,906	81,906
Amount Set Aside / Transfer to Reserve	2,811	1,540	3,580
Amount Used / Transfer from Reserve	(16,680)	0	0
	69,577	83,446	85,486
(m) Dam Cleaning Reserve			
Opening Balance	33,713	33,091	33,091
Amount Set Aside / Transfer to Reserve	1,136	622	1,446
Amount Used / Transfer from Reserve	0	0	0
	34,849	33,713	34,537
(n) Rural Town Development Reserve			
Opening Balance	35,901	35,238	35,238
Amount Set Aside / Transfer to Reserve	1,209	663	1,540
Amount Used / Transfer from Reserve	0	0	0
	37,110	35,901	36,778
(o) Asset Plan Reserve			
Opening Balance	47,007	46,139	46,139
Amount Set Aside / Transfer to Reserve	1,583	868	2,017
Amount Used / Transfer from Reserve	0	0	0
	48,590	47,007	48,156
(p) Bain Estate Reserve			
Opening Balance	2,418,299	0	0
Amount Set Aside / Transfer to Reserve	81,482	2,418,299	0
Amount Used / Transfer from Reserve	0		0
	2,499,781	2,418,299	0
Total Reserves	3,209,493	3,117,575	823,370

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

6. RESERVES (Continued)	2014/15 Budget $	2013/14 Actual $	2013/14 Budget $
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Leave Reserve	3,442	1,887	16,385
Plant Reserve	2,420	1,326	53,083
Sewerage Scheme Reserve	7,498	2,155	40,010
Gravel Pit Rehabilitation Reserve	774	424	986
Staff Housing Reserve	1,807	990	2,302
Municipal Building Reserve	1,248	684	1,589
Aged Care Facility Reserve	1,628	892	2,074
Fence Road Arterial Drain Reserve	706	387	10,900
Drainage Reserve	486	266	619
Tourist Reserve	330	181	421
Refuse Reserve	38	21	48
Landcare Development Reserve	2,811	1,540	3,580
Dam Cleaning Reserve	1,136	622	1,446
Rural Town Development Reserve	1,209	663	1,540
Asset Plan Reserve	1,583	868	2,017
Bain Estate Reserve	81,482	2,418,299	0
	108,598	2,431,205	137,000
Transfers from Reserves			
Leave Reserve	0	0	0
Plant Reserve	0	0	0
Sewerage Scheme Reserve	0	0	0
Gravel Pit Rehabilitation Reserve	0	0	0
Staff Housing Reserve	0	0	0
Municipal Building Reserve	0	0	0
Aged Care Facility Reserve	0	0	0
Fence Road Arterial Drain Reserve	0	0	0
Drainage Reserve	0	0	0
Tourist Reserve	0	0	0
Refuse Reserve	0	0	0
Landcare Development Reserve	(16,680)	0	0
Dam Cleaning Reserve	0	0	0
Rural Town Development Reserve	0	0	0
Asset Plan Reserve	0	0	0
Bain Estate Reserve	0	0	0
	(16,680)	0	0
Total Transfer to/(from) Reserves	91,918	2,431,205	137,000

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 provide provisions to meet Council's long service leave and accrued annual leave liabilities so as to minimise the effect on Concil's Budget from year to year.

Plant Reserve
- to provide funds for the ongoing replacement and upgrading of various motor vehicles, heavy machinery, light machinery and other equipment necessary in the performance of Council's core functions.

Sewerage Scheme Reserve
- to provide funds for the future upgrading and extension of the existing townsite sewerage plant and infrastructure.

Gravel Pit Rehabilitation Reserve
- to be used for the rehabilitation of gravel pits.

Staff Housing Reserve
- to provide for provision to meet the future need to upgrade, restore or renovate existing Shire residences or purchase or construct a Shire residence including architectural planning and fencing.

Municipal Building Reserve
- to provide funds which will finance the costs of architectural planning, renovating, restoring existing Shire owned buildings and the construction of new buildings and to purchase buildings owned by others.

Aged Care Facility Reserve
- to be used for the construction of an aged care facility.

Fence Road Arterial Drain Reserve
- to provide funds for any future maintenance work that needs to be done on the Fence Road Drain.

Drainage Reserve
- to be used for the maintenance of drains within the shire.

Tourist Reserve
- to provide funding for future tourism promotions for the benefit of the Shire of Dumbleyung.

Refuse Reserve
- to provide for the increased costs of disposing of refuse via transfer stations.

Land Care Development Reserve
- to provide funding for landcare development issues for the Shire of Dumbleyung.

Dam Cleaning Reserve
- to provide funds to clean the Kukerin Dam.

Rural Town Development Reserve
- to provide funding for Town Development initiatives for the benefit of the Shire of Dumbleyung.

Asset Plan Reserve
- to contribute to the set up of the asset management plan.

The Leave and Plant 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 DUMBLEYUNG

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

	Note	2014/15 Budget $	2013/14 Actual $
CURRENT ASSETS			
Cash - Unrestricted	15(a)	0	110,534
Cash - Restricted Reserves	15(a)	3,209,493	3,117,575
Receivables		0	109,114
Inventories		0	87,997
		3,209,493	3,425,220
LESS: CURRENT LIABILITIES			
Payables and Provisions		0	(114,320)
NET CURRENT ASSET POSITION		3,209,493	3,310,900
Less: Cash - Restricted Reserves	15(a)	(3,209,493)	(3,117,575)
Less: Cash - Restricted Municipal		0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	193,325

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

The estimated surplus/(deficiency) c/fwd in the 2014/15 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

RATE TYPE	Rate in $	Number of Properties	Rateable Value $	2014/15 Budgeted Rate Revenue $	2014/15 Budgeted Interim Rates $	2014/15 Budgeted Back Rates $	2014/15 Budgeted Total Revenue $	2013/14 Actual $
General Rate								
GRV	0.116031	160	900,648	104,503	0	0	104,503	104,503
UV	0.010080	296	128,648,500	1,296,777	0	0	1,296,777	1,217,038
							0	
Sub-Totals		456	129,549,148	1,401,280	0	0	1,401,280	1,321,541
	Minimum $							
Minimum Payment								
GRV	370	77	99,222	28,490	0	0	28,490	26,250
UV	370	22	267,360	8,140	0	0	8,140	12,950
							0	
Sub-Totals		99	366,582	36,630	0	0	36,630	39,200
Discounts (Note 12)							(50,000)	(40,882)
Total Amount Raised from General Rate							1,387,910	1,319,859
Ex-Gratia Rates							11,309	10,980
Specified Area Rates (Note 9)							58,130	49,364
Total Rates							1,457,349	1,380,203

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

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

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

9. SEWERAGE RATES - 2014/15 FINANCIAL YEAR

Dumbleyung Sewerage	Rate in $	Rateable Value	2014/15 Budgeted Revenue $	Budget Applied to Costs $	2013/14 Actual $
General	0.10607	518,208	58,130	58,130	49,364
Pedestal			19,033	15,434	18,366
			77,163	73,564	67,730

10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

There are no service charges for the 2014/2015 financial year.

11. FEES & CHARGES REVENUE

	2014/15 Budget $	2013/14 Actual $
Governance	0	654
General Purpose Funding	2,500	4,224
Law, Order, Public Safety	400	1,585
Health	0	0
Education and Welfare	32,000	29,452
Housing	72,095	69,439
Community Amenities	106,833	86,476
Recreation & Culture	17,750	18,836
Transport	13,000	1,364
Economic Services	0	25,972
Other Property & Services	23,000	95,655
	267,578	333,657

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

A discount of 5% of the current rates levied (excludes charges for refuse and sewerage charges) will be offered to ratepayers whose payment of the full amount owing, including arrears and charges, is received on or before the dicount due date. The discount will not apply to interim rates issued after the billing date. The total of the discount is estimated to be $50,000.

Certain community groups are exempted from photocopy fees as decided by Council. Currently exemptions are provided to the Dumbleyung Events Committee, St John Ambulance, Kukerin Agricultural Society, Dumbleyung Hospital Auxiliary, RSL Sub Branch, Stubbs Park Board, Bush Fire Brigades, Outside Committees of Council, all church groups, Dumbleyung Theatre Club, Dumbleyung Men's Shed and the Dumbleyung Playgroup.

Certain community groups are exempted from hall hire fees as decided by Council. Currently exemptions are provided to the St John Ambulance Sub-Branch, Hospital Auxiliary, RSL Sub Branch, Bush Fire Brigades, Churches, Kukerin Primary School (except presentation night), Kukerin P&C Association, Dumbleyung Primary School (except presentation night), Dumbleyung P&C Association, Dumbleyung Gymnastics Club (when conducted during school hours), Outside Committees of Council, Dumbleyung Theatre Club and the Dumbleyung Mens Shed.

The following are exempt from Swimming Pool Charges:
That no hire charge shall be applied for the use of the Dumbleyung Swimming Pool for the annual triathlon events and entry to the pool on the day for the duration of the event by the officials, competitors and spectators, shall be free.

Infants under one year old and and school teachers accompanying students during school events and swimming lessons.

Council considers the support of these groups is necessary for the overall benefit of the shire.

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

An interest rate of 11% will be charged on all overdue rates. It is estimated that this will generate income of $10,000. Three separate option plans will be available for ratepayers for paymment of their rates:

Option 1 (Discount Payment)
Payment of the total amount of rates and charges, less a 5.0% discount on the current general rate only only, to be paid by 15 August 2014.

Option 2 (Full Payment)
Full payment of rates and charges including arrears to be paid on or before 5th September 2014.

Option 3 (Two Instalments)
First instalment to be received on or before 5th September 2014, including all arrears and half of the current rates and charges. The second instalment to be paid on or before 5th January 2015.

Option 4 (Four Instalments)
First instalment to be received on or before 5th September 2014, including all arrears. The second, third and fourth instalments to be paid at two monthly intervals thereafter.

The cost of the instalment plans will be completed at simple interest 5.5% p.a. calculated from the date of the first instalment, together with an administration fee of $15.00 for each instalment notice.

The total revenue from the imposition of the administration charges under these instalment options is estimated at $2,000.

14. ELECTED MEMBERS REMUNERATION

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

	2014/15 Budget $	2013/14 Actual $
Meeting Fees	20,000	19,630
President's Allowance	18,000	18,000
Deputy President's Allowance	2,000	2,000
Travelling Expenses	10,000	6,890
	50,000	46,520

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:

	2014/15 Budget $	2013/14 Actual $	2013/14 Budget $
Cash - Unrestricted	0	110,534	0
Cash - Restricted	3,209,493	3,117,575	823,370
	3,209,493	3,228,109	823,370

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

Leave Reserve	105,655	102,213	116,711
Plant Reserve	74,281	71,861	123,618
Sewerage Reserve	124,278	116,780	154,635
Gravel Pit Rehabilitation Reserve	23,763	22,989	23,551
Staff Housing Reserve	55,459	53,652	54,964
Municipal Building Reserve	38,295	37,047	37,952
Aged Care Facility Reserve	49,960	48,332	49,514
Fence Road Drain Maintenance Reserve	21,683	20,977	31,490
Drainage Reserve	14,918	14,432	14,785
Tourist Reserve	10,132	9,802	10,042
Refuse Reserve	1,162	1,124	1,151
Land Care Development Reserve	69,577	83,446	85,486
Dam Cleaning Reserve	34,849	33,713	34,537
Rural Town Development Reserve	37,110	35,901	36,778
Asset Plan Reserve	48,590	47,007	48,156
Bain Estate Reserve	2,499,781	2,418,299	0
	3,209,493	3,117,575	823,370

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

Net Result	1,868,377	3,436,856	949,632
Depreciation	1,066,774	1,082,332	1,291,000
(Profit)/Loss on Sale of Asset	(57,841)	11,011	(57,141)
(Increase)/Decrease in Receivables	109,114	105,458	28,794
(Increase)/Decrease in Inventories	87,997	0	189,985
Increase/(Decrease) in Payables	(114,320)	(203,709)	(99,735)
Increase/(Decrease) in Employee Provisions	0	0	0
Grants/Contributions for the Development of Assets	(788,282)	(783,462)	(1,666,774)
Net Cash from Operating Activities	2,171,819	3,648,486	635,761

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	7,500	7,500	7,500
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	7,500	7,500	7,500

Loan Facilities

Loan Facilities in use at Balance Date	636,865	658,828	703,828
Unused Loan Facilities at Balance Date	Nil	Nil	Nil

16. TRUST FUNDS

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

Detail	Balance 1-Jul-14 $	Estimated Amounts Received $	Estimated Amounts Paid ($)	Estimated Balance 30-Jun-15 $
McIntyre Scholarship	2,600			2,600
Dumbleyung Pictorial Book	1,075			1,075
Low Income Housing	842			842
Aged Persons Units	1,638			1,638
Community Bonds/Deposits	500		(500)	0
Community Funds Ski Club	5,050		(5,050)	0
Shire Staff Bonds	2,966			2,966
Building Fund Levy	4,393		(4,393)	0
Kukerin Cemetary	320			320
BCITF	7,731			7,731
Kukerin Centenary	2,541			2,541
	29,656	0	(9,943)	19,713

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2014/2015.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2014/2015 Financial Year Budget

PROGRAMME SUMMARY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
Rate Revenue		24,858.00		24,858.00		24,858.00	
General Purpose Grants		0.00		0.00		0.00	
Other General Purpose Income		19,503.00		45,098.00		17,225.00	
OPERATING REVENUE							
Rate Revenue	1,415,719.00		1,334,110.00		1,335,171.00		
General Purpose Grants	2,312,324.00		1,489,321.00		798,758.00		
Other General Purpose Income	111,500.00		65,733.00		13,109.00		
SUB-TOTAL	3,839,543.00	58,294.00	2,889,164.00	69,956.00	2,147,038.00	42,083.00	
CAPITAL EXPENDITURE							
Rate Revenue		0.00		0.00		0.00	
General Purpose Grants		0.00		0.00		0.00	
Other General Purpose Income		105,000.00		42,000.00		0.00	
CAPITAL REVENUE							
Rate Revenue	0.00		0.00		0.00		
General Purpose Grants	0.00		0.00		0.00		
Other General Purpose Income	0.00		0.00		0.00		
SUB-TOTAL	0.00	105,000.00	0.00	42,000.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	3,839,543.00	163,294.00	2,889,164.00	111,956.00	2,147,038.00	42,083.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2014/2015 Financial Year Budget

RATE REVENUE	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
0012 SUPERANNUATION		0.00		1,343.00		2,089.00	Moved to Other Governance due to introduction of Administration Allocations
0112 SALARIES		0.00		11,515.00		19,830.00	Moved to Other Governance due to introduction of Administration Allocations
0122 COMPUTER OPERATION & MAIN		0.00		5,000.00		4,959.00	Moved to Other Governance due to introduction of Administration Allocations
0142 TITLE SEARCHES		750.00		500.00		726.00	
0152 VALUATION EXPENSES		8,000.00		6,500.00		7,812.00	
ADMIN ALLOC - RATES		49,544.00		0.00		0.00	New Account due to introduction of Administration Allocations
OPERATING REVENUE							
0101 DISCOUNT ALLOWED	(50,000.00)		(50,000.00)		(40,882.00)		
0121 LEVIES - RATES (ALL AREAS	1,437,910.00		1,356,545.00		1,345,392.00		Rate rise of 6% and minimum rates raised to $370
0133 ESL COMMISSION	4,000.00		5,000.00		4,000.00		
0143 ACCOUNT ENQUIRY	500.00		500.00		1,058.00		
0153 RATES - ADMIN FEES	2,000.00		2,000.00		3,420.00		
0161 RATES - EX GRATIA	11,309.00		10,065.00		10,980.00		
0171 RATES - INTEREST CHARGES	10,000.00		10,000.00		11,512.00		
SUB-TOTAL TO PROGRAMME SUMMARY	1,415,719.00	58,294.00	1,334,110.00	24,858.00	1,335,171.00	35,416.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - RATE REVENUE	1,415,719.00	58,294.00	1,334,110.00	24,858.00	1,335,171.00	35,416.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2014/2015 Financial Year Budget

GENERAL PURPOSE GRANTS	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
0182 ADMIN ALLOC - GENERAL PURPOSE GRANTS		1,055					
OPERATING REVENUE							
0081 FEDERAL UNTIED - ROADS COMPONENT	610,143.00		262,457.00		261,041.00		Increase is due to accounting treatment of advanced payment. This includes $564,143 for Local Roads and $46,000 for Bridges
0091 ROYALITIES FOR REGIONS GRANT	788,282.00		760,610.00		83,498.00		RDC $436,114, RfR $352,168
0181 GRANTS COMMISSION - GENERAL PURPOSE	913,899.00		466,254.00		454,219.00		Increase is due to accounting treatment of advanced payment.
SUB-TOTAL TO PROGRAMME SUMMARY	2,312,324.00	0.00	1,489,321.00	0.00	798,758.00	0.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - GENERAL PURPOSE GRANTS	2,312,324.00	0.00	1,489,321.00	0.00	798,758.00	0.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2014/2015 Financial Year Budget

OTHER GEN. PURPOSE INCOME	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
0022 SUPERANNUATION		0.00		1,515.00		1,295.00	Moved to Governance due to introduction of Administration Allocations
0032 PRINTING AND STATIONERY		0.00		1,000.00		829.00	Moved to Governance due to introduction of Administration Allocations
0042 COMPUTER OPERATION & MAIN		0.00		5,000.00		4,959.00	Moved to Governance due to introduction of Administration Allocations
0072 MISCELLANEOUS		0.00		100.00		340.00	Miscellaneous accounts should be in Governance
0082 CONT. GROUP RISK MANAGEMENT		0.00		6,000.00		6,129.00	Budget reallocated to Sch 14 Account 7842 Occupational Health & Safety
0722 AUDIT FEES		0.00		16,000.00		0.00	Reallocated to Schedule 4, Governance
0162 SALARIES		0.00		12,983.00		3,673.00	Moved to Governance due to introduction of Administration Allocations
ADMIN ALLOC - OTHER GENERAL PURPOSE INCOME		19,503.00		0.00			
0192 BANK CHARGES		0.00		2,500.00		0.00	Reallocated to Schedule 4, Governance
OPERATING REVENUE							
0163 RESERVE INTEREST EARNED	105,000.00		30,000.00				Increase due to Bain Estate distribution being held in reserves. See Worksheet #2
0173 BANK INTEREST EARNED	6,500.00		30,000.00		6,855.00		Decrease due to lower anticipated bank interest
0183 S.S.LOAN INTEREST REIMBURSEMENT	0.00		5,733.00		6,254.00		Account moved to Schedule 11, Other Recreation for Accounting Reasons
SUB-TOTAL TO PROGRAMME SUMMARY	**111,500.00**	**19,503.00**	**65,733.00**	**45,098.00**	**13,109.00**	**17,225.00**	
CAPITAL EXPENDITURE							
8440 TRANSFER TO LEAVE RESERVE		0.00		12,000.00		0.00	
8200 TRANSFER INTEREST TO RESERVES		105,000.00		30,000.00		0.00	Transfer of Interest on Reserves to Reserve Accounts. See Worksheet #2
CAPITAL REVENUE							
SUB-TOTAL TO PROGRAMME SUMMARY	**0.00**	**105,000.00**	**0.00**	**42,000.00**	**0.00**	**0.00**	
TOTAL - OTHER GEN. PURPOSE INCOME	**111,500.00**	**124,503.00**	**65,733.00**	**87,098.00**	**13,109.00**	**17,225.00**	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2014/2015 Financial Year Budget

PROGRAMME SUMMARY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
Members of Council		236,370.00		112,403.00		98,372.00	
Other Governance		11,593.00		479,610.00		468,166.00	
OPERATING REVENUE							
Members of Council	0.00		0.00		0.00		
Other Governance	30,000.00		6,000.00		2,411,049.00		
SUB-TOTAL	30,000.00	247,963.00	6,000.00	592,013.00	2,411,049.00	566,538.00	
CAPITAL EXPENDITURE							
Members of Council		0.00		0.00		0.00	
Other Governance		87,613.00		232,067.00		196,059.00	
CAPITAL REVENUE							
Members of Council	0.00		0.00		0.00		
Other Governance	72,125.00		194,072.00		165,377.00		
SUB-TOTAL	72,125.00	87,613.00	194,072.00	232,067.00	165,377.00	196,059.00	
TOTAL - PROGRAMME SUMMARY	102,125.00	335,576.00	200,072.00	824,080.00	2,576,426.00	762,597.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2014/2015 Financial Year Budget

MEMBERS OF COUNCIL	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
0202 MEMBERS TRAVELLING		10,000.00		10,000.00		6,850.00	
0212 CONFERENCE EXPENSES		10,000.00		10,000.00		7,660.00	
0232 MEMBERS TRAINING		5,000.00		5,000.00		3,149.00	
0242 PRESIDENTS ALLOWANCES		18,000.00		18,000.00		18,000.00	This must be reviewed once per year in accordance with Council Policy 1.37
0252 SITTING FEES		20,000.00		17,500.00		19,440.00	
0262 REFRESHMENTS RECEPTIONS		14,000.00		14,000.00		11,746.00	
0272 DEPUTY PRESIDENT ALLOWANCES		2,000.00		2,000.00		2,000.00	
0282 COUNCIL CHAMBERS MAINT		3,974.00		6,515.00		3,679.00	
0292 INSURANCE		3,968.00		5,088.00		5,088.00	
0302 SUBSCRIPTIONS		14,500.00		13,000.00		13,501.00	Includes new subscription to Heartlands WA
0352 4 WDL VROC CONTRIBUTIONS		5,000.00		5,000.00		0.00	
0362 DONATIONS		15,774.00		3,000.00		5,801.00	For detail see Donations worksheet Worksheet #3
0412 BADGES		300.00		300.00		584.00	
0432 PRINTING & STATIONERY		0.00		1,000.00		449.00	Moved to Other Governance due to introduction of Administration Allocations
0442 ELECTION EXPENSES		0.00		2,000.00		425.00	Removed as it is not an election year
ADMIN ALLOC - MEMBERS OF COUNCIL		113,854.00		0.00		0.00	
OPERATING REVENUE							
SUB-TOTAL	0.00	236,370.00	0.00	112,403.00	0.00	98,372.00	
CAPITAL EXPENDITURE							
0434 CNCL CHAMBERS		0.00		0.00		0.00	
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - MEMBERS OF COUNCIL	0.00	236,370.00	0.00	112,403.00	0.00	98,372.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2014/2015 Financial Year Budget

OTHER GOVERNANCE

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	Comments
OPERATING EXPENDITURE							
0502 Social Club		2,200.00		2,000.00		2,199.00	
0512 Relieving Ceo		0.00		30,000.00		25,936.00	Permanent CEO is in place for this year (hopefully)
0532 Salaries		418,479.00		171,136.00		194,717.00	This will be subsidised $15,000 by the Workforce Planning Grant
0542 Consultant & Financial Reporting		51,000.00		40,000.00		90,420.00	
0552 Uniform Allocation		2,800.00		2,800.00		2,285.00	
0562 Superannuation		43,363.00		21,960.00		13,153.00	
0572 Insurance		6,176.00		4,669.00		4,669.00	
0592 Office Cleaning/Utilities		9,220.00		8,000.00		8,415.00	
0612 Printing & Stationery		8,200.00		6,000.00		4,995.00	Inlcudes LY budget for Accounts 0032 & 0432
0622 Telephone		18,000.00		17,000.00		17,700.00	
0632 Advertising		15,500.00		12,000.00		15,493.00	
0642 Office Equip Maintenance		10,000.00		4,000.00		10,205.00	
0672 Postage & Freight		4,300.00		4,000.00		4,292.00	
0682 Misc Office Expenses		1,000.00		1,000.00		68.00	
0692 Conference Expenses		5,000.00		5,000.00		2,180.00	
0702 Training		20,000.00		11,065.00		10,850.00	For detail see Training Plan Worksheet #5. This includes accommodation
0712 Removal Expenses		2,500.00		0.00			Required due to Council Policy 3.28
0722 Audit Fees		18,000.00		0.00		15,720.00	Reallocated from Schedule 3, LY Budget $16,000. Additional expenses for audit of Fair Value
0732 Admin Vehicle Expenses		6,000.00		15,000.00		4,508.00	
0742 Legal Expenses		10,000.00		5,000.00			Increased due to Bain Estate
0772 Computer Operation & Mainten.		35,000.00		22,000.00		772.00	Includes LY budget for Accounts 0122,0042 & 7612
0792 Debt Recovery Costs		500.00		2,500.00		473.00	
0802 Web Page Maintenance		1,000.00		5,800.00		6,070.00	Was increased LY for new website
0822 Rfr Capital Planning Grant Exp		10,000.00		0.00		0.00	Consultant component of the Workforce Planning Grant
0832 Fringe Benefits Tax		10,000.00		15,000.00		9,821.00	No DCEO in structure will reduce the FBT liability
0852 Eftpos		0.00		3,000.00			
0192 Bank Charges		5,500.00		0.00		4,108.00	Realocated from Schedule 3, LY budget $2,500 & Includes LY Budget for Account 0852 Eftpos
6530 Depreciation (Sch 4)		12,181.00		40,000.00		12,181.00	
6742 Loss On Disposal Of Asset (Governance)		11,593.00		18,680.00		4,554.00	
7822 Office Building Maintenance		12,000.00		12,000.00		2,382.00	
Administration Allocated		(737,919.00)					
OPERATING REVENUE							
0833 SUNDRY CHARGES-REIMBURS.			500.00		1,856.00		
0873 CHARGES - PHOTOCOPYING			500.00		701.00		

OTHER GOVERNANCE (Continued)

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING REVENUE (Continued)							
0903 INSURANCE REFUNDS	0.00		0.00		4,137.00		
0913 GRANT	25,000.00		0.00				Workforce Planning Grant
0933 MISC. REIMBURSEMENTS	5,000.00		5,000.00		2,402,524.00		
6741 PROFIT ON DISPOAL OF ASSETS (GOVERNANCE)			0.00		1,831.00		
SUB-TOTAL	30,000.00	11,593.00	6,000.00	479,610.00	2,411,049.00	468,166.00	
CAPITAL EXPENDITURE							
0934 WORKS MANAGER VEHICLE		0.00		69,800.00		71,619.00	Reallocated to Schedule 14 PWOH
0944 CEO VEHICLE		87,613.00		88,612.00		87,613.00	
0994 DCEO VEHICLE		0.00		73,655.00		36,827.00	DCEO Vehicle no longer owned
CAPITAL REVENUE							
6944 REALISATION ON DISPOSAL OF ASSET	72,125.00		194,072.00		165,377.00		
SUB-TOTAL	72,125.00	87,613.00	194,072.00	232,067.00	165,377.00	196,059.00	
TOTAL - OTHER GOVERNANCE	6,000.00	711,677.00	6,000.00	711,677.00	26,738.64	522,871.33	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2014/2015 Financial Year Budget

PROGRAMME SUMMARY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
Fire Prevention		75,642.00		42,770.00		54,600.00	
Animal Control		14,821.00		39,105.00		10,789.00	
Local Law Development		6,324.00		0.00		0.00	
OPERATING REVENUE							
Fire Prevention	105,337.00		20,340.00		18,859.00		
Animal Control	0.00		1,200.00		1,676.00		
Local Law Development	0.00		0.00		0.00		
SUB-TOTAL	**105,337.00**	**96,787.00**	**21,540.00**	**81,875.00**	**20,535.00**	**65,389.00**	
CAPITAL EXPENDITURE							
Fire Prevention		160,000.00		0.00		0.00	
Animal Control		0.00		0.00		0.00	
Local Law Development		0.00		0.00		0.00	
CAPITAL REVENUE							
Fire Prevention	160,000.00		0.00		0.00		
Animal Control	0.00		0.00		0.00		
Local Law Development	0.00		0.00		0.00		
SUB-TOTAL	**160,000.00**	**160,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	
TOTAL - PROGRAMME SUMMARY	**265,337.00**	**256,787.00**	**21,540.00**	**81,875.00**	**20,535.00**	**65,389.00**	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2014/2015 Financial Year Budget

FIRE PREVENTION	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
1002 MAINTENANCE LAND & BUILDINGS		500.00		500.00		0.00	
1012 DEPRECIATION - FIRE PREVENTION		17,263.00		20,000.00		17,263.00	
1052 PROTECTIVE CLOTHING		3,000.00		3,000.00		0.00	
1062 EQUIPMENT PURCHASES LESS THAN $1,000		500.00		500.00		0.00	
1072 FIRE INSURANCE		10,070.00		10,070.00		10,985.00	
1082 FIRE MAPS		200.00		200.00		0.00	
1092 FIRE BREAK INSPECTION ETC		3,000.00		2,000.00		2,880.00	
1102 MTCE PLANT & EQUIPMENT		13,720.00		1,500.00		8,780.00	Increase is due to auto recovery of plant
1112 MAINTENANCE VEHICLES		2,000.00		2,000.00		10,318.00	
1122 UTILITIES & RATES		1,251.00		1,000.00		2,721.00	
1142 OTHER FIRE EXPENSES/TRAINING		2,000.00		2,000.00		1,653.00	
ADMIN ALLOC - FIRE PREVENTION		22,138.00					
OPERATING REVENUE							
PROFIT ON DISPOSAL OF ASSET	89,589.00		0.00				
1123 FESA OPERATING GRANT	15,348.00		19,940.00		18,636.00		1st Quarter was paid in June 2013/14
1143 SALE OF FIRE MAPS	200.00		200.00		223.00		
1163 FINES & PENALTIES	200.00		200.00		0.00		
SUB-TOTAL	105,337.00	75,642.00	20,340.00	42,770.00	18,859.00	54,600.00	
CAPITAL EXPENDITURE							
1174 FIRE TRUCK		160,000.00		0.00		0.00	
CAPITAL REVENUE							
1195 SALE OF FIRE TRUCK (PROCEEDS)	160,000.00		0.00		0.00		
SUB-TOTAL	160,000.00	160,000.00	0.00	0.00	0.00	0.00	
TOTAL - FIRE PREVENTION	265,337.00	235,642.00	20,340.00	42,770.00	18,859.00	54,600.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2014/2015 Financial Year Budget

ANIMAL CONTROL	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
1252 DOG CONTROL EXPENSES		677.00		500.00		636.00	
1262 CAT CONTROL EXPENSES		500.00		500.00		218.00	
1272 CAT 4WDL STERILISATION PROJECT		0.00		7,605.00		8,494.00	This program ceases at 30 June 2014
MISC COSTS							
1282 POUND MAINTENANCE		500.00		500.00		0.00	
1292 CAT 4WDL STERILISATION - REBATE		0.00		15,000.00		0.00	This program ceases at 30 June 2014
6540 DEPRECIATION (SCH 5)		1,441.00		15,000.00		1,441.00	
ADMIN ALLOC - ANIMAL CONTROL		11,703.00		0.00		0.00	
OPERATING REVENUE							
1323 FINES AND PENALTIES			200.00		183.00		
1343 DOG REGISTRATION			1,000.00		1,493.00		
SUB-TOTAL	0.00	14,821.00	1,200.00	39,105.00	1,676.00	10,789.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - ANIMAL CONTROL	0.00	14,821.00	1,200.00	39,105.00	1,676.00	10,789.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2014/2015 Financial Year Budget

LOCAL LAW DEVELOPMENT	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
ADMIN ALLOC - LOCAL LAW DEVELOPMENT		6,324.00		0.00			
OPERATING REVENUE							
SUB-TOTAL	0.00	6,324.00	0.00	0.00	0.00	0.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - LOCAL LAW DEVELOPMENT	0.00	6,324.00	0.00	0.00	0.00	0.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
2014/2015 Financial Year Budget

PROGRAMME SUMMARY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
Health		47,055.00		46,000.00		18,576.00	
OPERATING REVENUE							
Health	0.00		0.00		0.00		
SUB-TOTAL	0.00	47,055.00	0.00	46,000.00	0.00	18,576.00	
CAPITAL EXPENDITURE							
Health		0.00		0.00		0.00	
CAPITAL REVENUE							
Health	0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	0.00	47,055.00	0.00	46,000.00	0.00	18,576.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
2014/2015 Financial Year Budget

HEALTH	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
2212 CONTRIBUTION TO DOCTOR		10,000.00		10,000.00		9,265.00	
2222 HEALTH SURVEYOR - CONTRACT		35,000.00		35,000.00		8,847.00	
2232 AMBULANCE ASSISTANCE		500.00		500.00		0.00	
2392 ANALYTICAL EXPENSES		500.00		500.00		464.00	
ADMIN ALLOC - HEALTH		1,055.00		0.00		0.00	
OPERATING REVENUE							
SUB-TOTAL	0.00	47,055.00	0.00	46,000.00	0.00	18,576.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - HEALTH	0.00	47,055.00	0.00	46,000.00	0.00	18,576.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2014/2015 Financial Year Budget

PROGRAMME SUMMARY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
Aged Persons Units		104,515.00		44,188.00		38,816.00	
Other Welfare		6,324.00		3,500.00		6,256.00	
Education		13,834.00		1,520.00		1,308.00	
OPERATING REVENUE							
Aged Persons Units	32,000.00		28,000.00		27,806.00		
Other Welfare	0.00		0.00		0.00		
Education	0.00		0.00		0.00		
SUB-TOTAL	32,000.00	124,673.00	28,000.00	49,208.00	27,806.00	46,380.00	
CAPITAL EXPENDITURE							
Aged Persons Units		423,444.00		692,950.00		259,058.00	
Other Welfare		0.00		0.00		0.00	
Education		0.00		0.00		0.00	
CAPITAL REVENUE							
Aged Persons Units	0.00		0.00		0.00		
Other Welfare	0.00		0.00		0.00		
Education	0.00		0.00		0.00		
SUB-TOTAL	0.00	423,444.00	0.00	692,950.00	0.00	259,058.00	
TOTAL - PROGRAMME SUMMARY	28,000.00	742,158.00	28,000.00	742,158.00	20,305.14	130,651.85	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2014/2015 Financial Year Budget

AGED PERSONS UNITS	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
2822 APU MAINTENANCE		22,420.00		15,000.00		7,420.00	Includes $15,000 for repairs/refurbishment of 1 Harvey Street see Worksheet #1
2832 INSURANCE		10,000.00		5,100.00		0.00	
2842 APU - UTILITIES		12,000.00		4,000.00		10,957.00	There has been an increase in the amount of APU's
2852 INTEREST PAID ON LOAN 84		0.00		88.00		88.00	This loan was paid off in the 2013/14 financial year
6570 DEPRECIATION (SCH 8)		20,351.00		20,000.00		20,351.00	
ADMIN ALLOC - AGED PERSONS UNITS		39,744.00		0.00		0.00	
OPERATING REVENUE							
2863 RENTAL OF APU'S	32,000.00		28,000.00		27,806.00		An increase has been made to allow for an additional two units being rented
SUB-TOTAL	32,000.00	104,515.00	28,000.00	44,188.00	27,806.00	38,816.00	
CAPITAL EXPENDITURE							
2854 LOAN 84 PRINCIPAL REPAYMENT		0.00		1,950.00		1,950.00	
2874 AGED PERSON UNITS (R4R)		399,144.00		679,000.00		242,856.00	A reduction has been made as the project has already commenced
2894 LAND KUKERIN - APU		24,300.00		12,000.00		14,252.00	A provision is made for the takeover of Lot 31&32 Manser St, 186 Bath St
CAPITAL REVENUE							
SUB-TOTAL	0.00	423,444.00	0.00	692,950.00	0.00	259,058.00	
TOTAL - AGED PERSONS UNITS	32,000.00	527,959.00	28,000.00	737,138.00	27,806.00	297,874.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2014/2015 Financial Year Budget

OTHER WELFARE	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
3012 DYG CWA ASSISTANCE		0.00		3,500.00		6,256.00	Reallocated to Schedule 11, Public Halls & Civic Centres
ADMIN ALLOC - OTHER WELFARE		6,324.00		0.00		0.00	
OPERATING REVENUE							
SUB-TOTAL	0.00	6,324.00	0.00	3,500.00	0.00	6,256.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER WELFARE	0.00	6,324.00	0.00	3,500.00	0.00	6,256.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2014/2015 Financial Year Budget

EDUCATION	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
1672 KUKERIN PLAYGROUP BUILDING		65.00		0.00		60.00	Increase for payment of DFES Levy
1842 SCHOOL BUS SERVICE		1,100.00		1,000.00		1,039.00	
1872 SCHOOL BOOK AWARDS		120.00		120.00		60.00	
1882 DONATION VI BARHAM AWARD		200.00		200.00		0.00	
2792 SCHOOL ASSISTANCE		756.00		200.00		149.00	
ADMIN ALLOC - EDUCATION		11,593.00		0.00		0.00	
OPERATING REVENUE							
SUB-TOTAL	0.00	13,834.00	0.00	1,520.00	0.00	1,308.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - EDUCATION	0.00	13,834.00	0.00	1,520.00	0.00	1,308.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2014/2015 Financial Year Budget

PROGRAMME SUMMARY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
Staff Housing		37,854.00		32,361.00		23,268.00	
Other Housing		62,654.00		34,400.00		42,508.00	
OPERATING REVENUE							
Staff Housing	54,095.00		52,980.00		54,430.00		
Other Housing	18,000.00		0.00		0.00		
SUB-TOTAL	72,095.00	100,508.00	52,980.00	66,761.00	54,430.00	65,776.00	
CAPITAL EXPENDITURE							
Staff Housing		0.00		0.00		17,471.00	
Other Housing		0.00		0.00		0.00	
CAPITAL REVENUE							
Staff Housing	0.00		0.00		0.00		
Other Housing	0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	8,261.54	
TOTAL - PROGRAMME SUMMARY	72,095.00	100,508.00	52,980.00	66,761.00	54,430.00	74,037.54	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2014/2015 Financial Year Budget

STAFF HOUSING	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
3152 INSURANCE		5,500.00		5,661.00		0.00	
3172 BUILDING MAINTENANCE		15,085.00		14,700.00		14,270.00	
3182 STAFF HOUSING - UTILITIES		12,000.00		12,000.00		8,998.00	
ADMIN ALLOC - STAFF HOUSING		5,269.00		0.00		0.00	
OPERATING REVENUE							
3213 RENT	22,115.00		21,000.00		22,115.00		
3223 UTILITIES REIMBURSEMENT	0.00		0.00		335.00		
3253 RENTAL - MCS HOUSE	31,980.00		31,980.00		31,980.00		
SUB-TOTAL	54,095.00	37,854.00	52,980.00	32,361.00	54,430.00	23,268.00	
CAPITAL EXPENDITURE							
3334 CEO HOUSE		0.00		0.00		17,471.00	
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	17,471.00	
TOTAL - STAFF HOUSING	54,095.00	37,854.00	52,980.00	32,361.00	54,430.00	40,739.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2014/2015 Financial Year Budget

OTHER HOUSING	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
3312 LOW INCOME UNIT MAINT		8,070.00		4,000.00		7,711.00	Increased due to higher than budgeted costs last year
3322 INSURANCE - LOW INCOME		5,500.00		3,400.00			
3332 LOW INCOME UNITS - UTILITIES		3,000.00		3,000.00		2,702.00	
6580 DEPRECIATION (SCH 9)		16,043.00		24,000.00		16,043.00	
ADMIN ALLOC - OTHER HOUSING		30,041.00		0.00			
OPERATING REVENUE							
3403 RENTAL - LOW INCOME UNITS	18,000.00		18,000.00			16,052.00	
SUB-TOTAL	18,000.00	62,654.00	18,000.00	34,400.00	0.00	42,508.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER HOUSING	18,000.00	62,654.00	18,000.00	34,400.00	0.00	42,508.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2014/2015 Financial Year Budget

PROGRAMME SUMMARY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
Domestic Refuse		152,666.00		96,680.00		74,340.00	
Commercial Refuse		16,503.00		11,000.00		12,850.00	
Sewerage		62,895.00		23,704.00		12,715.00	
Protection of the Environment		18,279.00		7,220.00		5,485.00	
Town Planning & Regional Development		46,055.00		45,500.00		20,128.00	
Other Community Amenities		55,659.00		40,000.00		33,039.00	
Land Care Development		107,825.00		413,224.00		80,173.00	
OPERATING REVENUE							
Domestic Refuse	74,800.00		63,012.00		70,887.00		
Commercial Refuse	0.00		0.00		0.00		
Sewerage	77,163.00		65,688.00		67,728.00		
Protection of the Environment	2,000.00		1,300.00		1,200.00		
Town Planning & Regional Development	1,000.00		1,000.00		4,343.00		
Other Community Amenities	5,000.00		1,400.00		3,622.00		
Land Care Development	21,000.00		352,000.00		61,589.00		
SUB-TOTAL	**180,963.00**	**459,882.00**	**484,400.00**	**637,328.00**	**209,369.00**	**238,730.00**	
CAPITAL EXPENDITURE							
Domestic Refuse		50,000.00		150,200.00		0.00	
Commercial Refuse		0.00		0.00		0.00	
Sewerage		414,268.00		429,078.00		55,013.00	
Protection of the Environment		0.00		0.00		0.00	
Town Planning & Regional Development		0.00		0.00		0.00	
Other Community Amenities		0.00		0.00		0.00	
Land Care Development		33,679.00		33,679.00		33,679.00	
CAPITAL REVENUE							
Domestic Refuse	0.00		60,000.00		0.00		
Commercial Refuse	0.00		0.00		0.00		
Sewerage	400,000.00		400,000.00		0.00		
Protection of the Environment	0.00		0.00		0.00		
Town Planning & Regional Development	0.00		0.00		0.00		
Other Community Amenities	0.00		0.00		0.00		
Land Care Development	34,862.00		0.00		0.00		
SUB-TOTAL	**434,862.00**	**497,947.00**	**460,000.00**	**612,957.00**	**0.00**	**88,692.00**	
TOTAL - PROGRAMME SUMMARY	**615,825.00**	**957,829.00**	**944,400.00**	**1,250,285.00**	**209,369.00**	**327,422.00**	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2014/2015 Financial Year Budget

DOMESTIC REFUSE	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
3532 DOM. REFUSE COLLECTION		29,016.00		35,000.00		27,762.00	
3542 REFUSE SITE MAINT		78,297.00		15,000.00		15,330.00	This does not include manning of the waste sites
3552 RECYCLING MAINTENANCE		25,011.00		29,680.00		22,499.00	
3572 WAGIN WASTE COMMITTEE		0.00		5,000.00		0.00	
6590 DEPRECIATION (SCH 10)		8,749.00		12,000.00		8,749.00	
ADMIN ALLOC - DOMESTIC REFUSE		11,593.00					
OPERATING REVENUE							
3583 LEVIES - RUBBISH CHARGES	74,800.00		63,012.00		67,838.00		This is based on a 10% increase to the rubbish bin charge. A 5% increase would result in income of $71,060, a decrease of $3,740. Last year's bin charge was $356. A 10% increase is based on a $400 bin charge and 5% increase a $380 bin charge.
3593 MISCELLANEOUS INCOME RUBBISH TIP	0.00		0.00		3,049.00		
SUB-TOTAL	74,800.00	152,666.00	63,012.00	96,680.00	70,887.00	74,340.00	
CAPITAL EXPENDITURE							
3584 REGIONAL REFUSE SITE CONTRIBUTION		0.00		60,000.00		0.00	
3594 TRANSFER STATIONS DYG & KUK		50,000.00		90,200.00		0.00	
CAPITAL REVENUE							
3585 LOAN- REGIONAL TIP	0.00		60,000.00		0.00		
SUB-TOTAL	0.00	50,000.00	60,000.00	150,200.00	0.00	0.00	
TOTAL - DOMESTIC REFUSE	74,800.00	202,666.00	123,012.00	246,880.00	70,887.00	74,340.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2014/2015 Financial Year Budget

COMMERCIAL REFUSE	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
3722 ST BINS REFUSE COLL.		14,393.00		11,000.00		12,850.00	
ADMIN ALLOC - COMMERCIAL REFUSE		2,110.00		0.00		0.00	
OPERATING REVENUE							
SUB-TOTAL	0.00	16,503.00	0.00	11,000.00	0.00	12,850.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - COMMERCIAL REFUSE	0.00	16,503.00	0.00	11,000.00	0.00	12,850.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2014/2015 Financial Year Budget

SEWERAGE

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
3822 SEWERAGE LICENCE AUDIT		30,000.00		0.00		0.00	This year a sewerage audit must be conducted
3912 SEWERAGE MAINTENANCE		19,538.00		15,000.00		8,472.00	Includes $10,000 for sewage pond fence
3931 INTEREST PAID ON LOAN 38		2,146.00		2,481.00		2,481.00	
3932 INTEREST PAID ON LOAN 40		648.00		719.00		719.00	
3933 INTEREST PAID ON LOAN 78		849.00		1,043.00		1,043.00	
3952 INSURANCE		5,500.00		4,461.00		0.00	
ADMIN ALLOC - SEWERAGE		4,214.00		0.00		0.00	
OPERATING REVENUE							
3991 LEVIES - SEWERAGE RATES	58,130.00		52,473.00		49,363.00		This is based on a 12.6% increase which is in line with state government increases. Larger increases have been recommended but not yet put in place.
4011 LEVIES - PEDESTALS RATES	19,033.00		13,215.00		18,365.00		
SUB-TOTAL	77,163.00	62,895.00	65,688.00	23,704.00	67,728.00	12,715.00	
CAPITAL EXPENDITURE							
4014 SEWERAGE SYSTEM		400,000.00		400,000.00		0.00	
4016 LOAN 38 PRINCIPAL REPAYMENT		5,477.00		5,143.00		5,143.00	
4017 LOAN 40 PRINCIPAL REPAYMENT		2,014.00		952.00		952.00	
4018 LOAN 78 PRINCIPAL REPAYMENT		3,178.00		2,983.00		2,983.00	
8280 TRANSFER TO SEWERAGE RESERVE		3,599.00		20,000.00		45,935.00	
CAPITAL REVENUE							
4015 LOAN - KUKERIN SEWERAGE SCHEME	400,000.00		400,000.00		0.00		
SUB-TOTAL	400,000.00	414,268.00	400,000.00	429,078.00	0.00	55,013.00	
TOTAL - SEWERAGE	477,163.00	477,163.00	465,688.00	452,782.00	67,728.00	67,728.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2014/2015 Financial Year Budget

PROTECTION OF THE ENVIRONMENT	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
3892 DRUM MUSTER		3,297.00		1,000.00		2,765.00	
3942 BRIDAL CREEPER CONTROL		3,000.00		2,720.00		2,720.00	Increased to control additional areas reported during the year see Ref #6 Draft Weed Management Plan
3962 RURAL TOWN DEVELOPMENT		0.00		0.00		0.00	
3982 TARIN ROCK DECLARED SPECIES EXP		500.00		500.00		0.00	
3992 DECLARED WEEDS CONTROL		10,220.00		3,000.00		0.00	Increase to control weeds see Ref #6 Draft Weed Management Plan
ADMIN ALLOC - PROTECTION OF THE ENVIRONMENT		1,262.00		0.00		0.00	
OPERATING REVENUE							
3963 HIRE CHARGES-TREE PLANTER	1,000.00		300.00		1,200.00		
4023 DRUM MUSTER REIMBURSEMENT	1,000.00		1,000.00		0.00		
SUB-TOTAL	2,000.00	18,279.00	1,300.00	7,220.00	1,200.00	5,485.00	
CAPITAL EXPENDITURE							
8340 TRANSFER TO FENCE ROAD DRAIN RESERVE		0.00		0.00		0.00	
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PROTECTION OF THE ENVIRONMENT	2,000.00	18,279.00	1,300.00	7,220.00	1,200.00	5,485.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2014/2015 Financial Year Budget

TOWN PLANNING & REG. DEVELOP.	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
4022 PLANNING CONSULTANT		20,000.00		45,000.00		20,128.00	
4122 TOWN PLANNING SCHEME		25,000.00		0.00			
4152 SHIRE LOTS DEVELOPMENT		0.00		500.00			
ADMIN ALLOC - TOWN PLANNING & REGIONAL DEVELOPMENT		1,055.00					
OPERATING REVENUE							
4133 TOWN PLANNING FEES	1,000.00		1,000.00		4,343.00		
SUB-TOTAL	1,000.00	46,055.00	1,000.00	45,500.00	4,343.00	20,128.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TOWN PLANNING & REG. DEVELOP.	1,000.00	46,055.00	1,000.00	45,500.00	4,343.00	20,128.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2014/2015 Financial Year Budget

OTHER COMMUNITY AMENITIES	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
4162 CEMETERIES		11,219.00		14,000.00		8,943.00	
4182 PUBLIC CONVENIENCES		24,753.00		25,000.00		23,382.00	
4212 NICHE WALL PLAQUES		715.00		1,000.00		714.00	
ADMIN ALLOC - OTHER COMMUNITY AMENITIES		18,972.00		0.00		0.00	
OPERATING REVENUE							
4253 CEMETERIES	5,000.00		1,400.00		3,622.00		
SUB-TOTAL	5,000.00	55,659.00	1,400.00	40,000.00	3,622.00	33,039.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER COMMUNITY AMENITIES	5,000.00	55,659.00	1,400.00	40,000.00	3,622.00	33,039.00	

LAND CARE DEVELOPMENT

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
7142 FENCE ROAD DRAIN PROJECT		6,000.00		10,000.00		0.00	
7152 DRAIN PROJECT OFFICER		0.00		5,000.00		7,077.00	This support is being provided through administration
7202 LANDCARE SUPERANNUATION		6,704.00		5,711.00		5,212.00	
7212 LANDCARE SALARY		53,286.00		46,013.00		50,415.00	
7232 LANDCARE VEHICLE EXP		10,684.00		4,000.00		10,684.00	
7242 LANDCARE SUNDRY EXP		4,000.00		4,000.00		3,118.00	
7252 LANDCARE OFFICE EXP		3,000.00		3,000.00		1,849.00	
7262 NOXIOUS WEEDS		0.00		4,000.00		0.00	
7282 GROUND WORKS PROJECT SWCC		0.00		331,000.00		0.00	
7352 DECLARED SPECIES CONTROL		0.00		500.00		0.00	
7372 LOSS ON DISPOSAL OF ASSETS		5,179.00		0.00		1,818.00	
ADMIN ALLOC - LANDCARE		18,972.00		0.00		0.00	
OPERATING REVENUE							
6701 PROFIT ON DISPOSAL OF ASSET (LAND CARE)	0.00		0.00		0.00		
7313 FENCE ROAD DRAIN MAINT. FARMERS LEVY	6,000.00		6,000.00		7,322.00		
7333 GRANT / ADMIN INCOME	15,000.00		15,000.00		15,840.00		
7343 ZONE SUNDRY INCOME	0.00		0.00		25,205.00		
7353 ONGROUND WORKS	0.00		331,000.00		13,222.00		
SUB-TOTAL	21,000.00	107,825.00	352,000.00	413,224.00	61,589.00	80,173.00	
CAPITAL EXPENDITURE							
7354 LCDC VEHICLE		33,679.00		33,679.00		33,679.00	
CAPITAL REVENUE							
7425 TRADE-IN OF LCDC VEHICLE (PROCEED	18,182.00		20,000.00		19,835.00		
7426 REALISATION ON DISPOSAL OF ASSET	0.00		(20,000.00)		(19,835.00)		
TRANSFER FROM LANDCARE RESERVE	16,680.00		0.00				
SUB-TOTAL	34,862.00	33,679.00	0.00	33,679.00	0.00	33,679.00	
TOTAL - LAND CARE DEVELOPMENT	55,862.00	141,504.00	352,000.00	446,903.00	61,589.00	113,852.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2014/2015 Financial Year Budget

PROGRAMME SUMMARY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
Public Halls and Civic Centres		47,120.00		29,500.00		28,069.00	
Swimming Pool		111,048.00		89,368.00		96,525.00	
Other Recreation		385,031.00		356,853.00		291,374.00	
Libraries		66,589.00		31,410.00		12,843.00	
Other Culture		22,338.00		200.00		200.00	
OPERATING REVENUE							
Public Halls and Civic Centres	350.00		500.00		346.00		
Swimming Pool	39,300.00		12,000.00		9,367.00		
Other Recreation	171,192.00		189,050.00		233,670.00		
Libraries	0.00		0.00		380.00		
Other Culture	0.00		0.00		0.00		
SUB-TOTAL	210,842.00	632,126.00	201,550.00	507,331.00	243,763.00	429,011.00	
CAPITAL EXPENDITURE							
Public Halls and Civic Centres		205,000.00		237,965.00		0.00	
Swimming Pool		0.00		0.00		0.00	
Other Recreation		234,417.00		473,771.00		488,725.00	
Libraries		0.00		0.00		0.00	
Other Culture		0.00		0.00		0.00	
CAPITAL REVENUE							
Public Halls and Civic Centres	0.00		0.00		0.00		
Swimming Pool	0.00		0.00		0.00		
Other Recreation	2,774.00		155,734.00		165,000.00		
Libraries	0.00		0.00		0.00		
Other Culture	0.00		0.00		0.00		
SUB-TOTAL	2,774.00	439,417.00	155,734.00	711,736.00	165,000.00	488,725.00	
TOTAL - PROGRAMME SUMMARY	213,616.00	1,071,543.00	357,284.00	1,219,067.00	408,763.00	917,736.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2014/2015 Financial Year Budget

PUBLIC HALLS AND CIVIC CENTRES	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
4372 PUBLIC HALLS - UTILITIES		2,500.00		2,500.00		2,483.00	
4382 PUBLIC HALLS- MAINTENANCE		21,536.00		20,000.00		17,878.00	Includes $1,500 for upgrade of cutlery and utensils
3012 CWA HALL		4,289.00		0.00		708.00	This account was moved from Schedule 8, Education & Welfare. Last year's budget was $3,500
4412 INSURANCE		8,250.00		7,000.00		7,000.00	
ADMIN ALLOC - PUBLIC HALLS AND CIVIC CENTRES		10,545.00		0.00		0.00	
OPERATING REVENUE							
4433 CHARGES - HALL HIRE	350.00		500.00		346.00		
SUB-TOTAL	350.00	47,120.00	500.00	29,500.00	346.00	28,069.00	
CAPITAL EXPENDITURE							
4454 DYG HALL DISABLED TOILETS (R4R)		40,000.00		0.00		0.00	Dumbleyung Hall Disabled Toilets Upgrade see Worksheet #1
4464 MOULY & DONGO HALL REFURBISHMEN		50,000.00		0.00		0.00	Includes $45,000 for Moulyinning Hall Upgrade and $5,000 for Dongolocking Hall Lean-to see Worksheet #1
4474 HALL UPGRADE/RENEWAL (R4R)		115,000.00		237,965.00		0.00	Includes $100,000 for Kukerin Hall Ceilings and $15,000 for Kukerin Hall Door replacement see Worksheet #1
CAPITAL REVENUE							
SUB-TOTAL	0.00	205,000.00	0.00	237,965.00	0.00	0.00	
TOTAL - PUBLIC HALLS AND CIVIC CENTRES	350.00	252,120.00	500.00	267,465.00	346.00	28,069.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2014/2015 Financial Year Budget

SWIMMING POOL	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
4542 UTILITY CHARGES		19,500.00		18,000.00		18,947.00	
4552 SUPERANNUATION		5,691.00		3,575.00		5,525.00	
4562 SWIMMIMG POOL SALARY		54,035.00		41,793.00		52,461.00	
4582 S/POOL CHEMICALS		4,000.00		4,000.00		0.00	
4592 S/POOL MTCE/OTHER		18,126.00		22,000.00		19,592.00	
ADMIN ALLOC - SWIMMING POOL		9,696.00		0.00		0.00	
OPERATING REVENUE							
4613 GOVERNMENT SUBSIDY	30,000.00		3,000.00		0.00		
4643 POOL ADMISSION	9,300.00		9,000.00		9,367.00		
SUB-TOTAL	39,300.00	111,048.00	12,000.00	89,368.00	9,367.00	96,525.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - SWIMMING POOL	39,300.00	111,048.00	12,000.00	89,368.00	9,367.00	96,525.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2014/2015 Financial Year Budget

OTHER RECREATION

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
4682 INSURANCE		35,193.00		15,042.00		15,042.00	
4692 TARIN ROCK TENNIS COURTS		1,500.00		1,500.00		603.00	
4742 DUMBLEYUNG BOWLING CLUB MAINTEI		0.00		3,000.00		0.00	Greenkeeping assistance should no longer be required
4762 DUMBLEYUNG TENNIS COURTS		10,017.00		10,000.00		7,989.00	
4772 NENKE PARK		37,995.00		45,000.00		30,330.00	Includes $2,000 for cricket pitch upgrade see Worksheet #1, Ref #2
4782 STUBBS PARK		41,426.00		45,000.00		46,533.00	Includes $7,000 for pump for dam see Worksheet #1
4792 COMMUNITY PARKS AND GARDENS		97,344.00		84,000.00		84,888.00	This includes $10,000 for Garden Refurbishment
4802 SQUASH COURTS		4,799.00		4,500.00		4,618.00	
4812 STUBBS/ NENKE PARK - VERTIDRAIN		9,000.00		9,000.00		0.00	
4832 UTILITIES - STUBBS & NENKE PARKS		20,000.00		30,000.00		15,740.00	This expense is somewhat weather dependent
4842 MENS SHED LOAN 89 INTEREST		1,227.00		1,363.00		1,965.00	
4852 COUNTRY ARTS TOUR EXPENDITURE		0.00		3,000.00		0.00	This was only expended in 2011/2012
4872 GRANTS/ BIKE PLAN		0.00		15,000.00		0.00	This project has ceased. Additional funding should be placed in footpaths maintenance
4902 INTEREST PAID ON LOAN 85		92.00		448.00		448.00	
6600 DEPRECIATION (SCH 11)		83,218.00		90,000.00		83,218.00	
ADMIN ALLOC - OTHER RECREATION		43,220.00		0.00		0.00	
OPERATING REVENUE							
0183 S.S.LOAN INTEREST REIMBURSEMENT	92.00		0.00		0.00		Account Transferred from Schedule 3 for Accounting Reasons
4813 CLUBS REIMBURSEMENTS-KIDS SPORT	0.00		1,000.00		6,387.00		
4913 GREENKEEPING FEE-TENNIS COURTS	8,000.00		8,000.00		8,000.00		
4923 SQUASH COURTS HIRE	100.00		50.00		237.00		
4993 DUMBLEYUNG DISTRICT CLUB CONTRIE	0.00		90,000.00		83,198.00		
4963 RECREATION GRANT FUNDS	0.00		90,000.00		90,548.00		
4975 DUMBLEYUNG EVENTS COMMITTEE CO	43,000.00		0.00		45,300.00		This will be the remainder of the contribution towards the Bluebird Replica
4943 INSURANCE CLAIM	120,000.00		0.00		0.00		This is for the reimbursement of the Yatch Club construction
5085 LAKE GRACE & KENT CONTRIBUTION			0.00				
6711 PROFIT ON DISPOSAL OF ASSET (OTHEI			0.00				
SUB-TOTAL	**171,192.00**	**385,031.00**	**189,050.00**	**356,853.00**	**233,670.00**	**291,374.00**	

OTHER RECREATION

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	Comments
CAPITAL EXPENDITURE							
4804 DUMBLEYUNG GOLF CLUB		5,000.00		0.00		0.00	Contribution for CSRFF Funding see Worksheet #1
REBUILD YATCH CLUB		120,000.00		0.00		0.00	This is for the construction of the Yatch Club building
4824 LOAN 85 PRINCIPAL REPAYMENT		2,774.00		5,286.00		5,286.00	
4834 LOAN 89 PRINCIPAL REPAYMENT		3,643.00		3,485.00		3,485.00	
4844 DUMBLEYUNG BOWLING GREEN		0.00		270,000.00		265,711.00	This project was completed in the 2013/2014 year
4864 PARK INFRASTRUCTURE		0.00		0.00		0.00	
4904 OLD POST OFFICE BUILDING - DYG		0.00		150,000.00		170,548.00	
4944 BLUEBIRD INTERPRETIVE CENTRE		88,000.00		45,000.00		43,695.00	This will be the remainder of the Bluebird Replica Costs. There is a partial reimbursement
4974 KUKERIN TENNIS COURTS UPGRADE		15,000.00		0.00			Upgrade to Kukerin Tennis Club lights see Worksheet #1
CAPITAL REVENUE							
4855 OLD POST OFFICE BUILDING - DYG	0.00		150,000.00		165,000.00		This project was completed in the 2013/2014 year
5025 PRINCIPAL RECEIVED ON SELF SUPPOR	2,774.00		5,734.00		0.00		
SUB-TOTAL	2,774.00	234,417.00	155,734.00	473,771.00	165,000.00	488,725.00	
TOTAL - OTHER RECREATION	173,966.00	619,448.00	344,784.00	830,624.00	398,670.00	780,099.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2014/2015 Financial Year Budget

LIBRARIES

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
5052 UTILITY CHARGES		800.00		800.00		520.00	
5062 SALARIES - DUMBLEYUNG		0.00		15,931.00		2,888.00	Moved to Governance due to introduction of Administration Allocations
5072 SALARIES - KUKERIN		5,033.00		5,660.00		5,293.00	
5082 SUPERANNUATION		633.00		2,519.00		974.00	
5092 LIBRARY EXPENSES		3,200.00		3,000.00		3,168.00	Includes purchase of a wireless scanner and/or trolley
5102 COMPUTER MAINTENANCE		0.00		1,500.00		0.00	Moved to Governance due to introduction of Administration Allocations
5122 RYHYME TIME DYG/KUKERIN		0.00		2,000.00		0.00	This has not been expended in the recent past
ADMIN ALLOC - LIBRARIES		56,923.00		0.00		0.00	
OPERATING REVENUE							
5133 CHARGES - LOST BOOKS	0.00		0.00		380.00		
SUB-TOTAL	0.00	66,589.00	0.00	31,410.00	380.00	12,843.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - LIBRARIES	0.00	66,589.00	0.00	31,410.00	380.00	12,843.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2014/2015 Financial Year Budget

OTHER CULTURE	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
5272 KUKERIN CREEK BED SPONSORSHIP		200.00		200.00		200.00	
ADMIN ALLOC - OTHER CULTURE		22,138.00		0.00		0.00	
OPERATING REVENUE							
SUB-TOTAL	0.00	22,338.00	0.00	200.00	0.00	200.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER CULTURE	0.00	22,338.00	0.00	200.00	0.00	200.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2014/2015 Financial Year Budget

PROGRAMME SUMMARY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
Construction of Road Network		0.00		0.00		0.00	
Maintenenace of Road Network		1,291,739.00		1,461,101.00		1,230,442.00	
Road Plant Purchases		25,339.00		0.00		1,108.00	
State Vehicle Licensing		314,302.00		23,040.00		295,224.00	
Aerodromes		1,524.00		10,000.00		655.00	
OPERATING REVENUE							
Construction of Road Network	723,500.00		748,089.00		748,089.00		
Maintenenace of Road Network	0.00		0.00		0.00		
Road Plant Purchases	14,589.00		0.00		3,853.00		
State Vehicle Licensing	263,000.00		14,000.00		308,905.00		
Aerodromes	0.00		0.00		0.00		
SUB-TOTAL	1,001,089.00	1,632,904.00	762,089.00	1,494,141.00	1,060,847.00	1,527,429.00	
CAPITAL EXPENDITURE							
Construction of Road Network		1,645,004.00		1,377,441.00		1,398,329.00	
Maintenenace of Road Network		0.00		0.00		0.00	
Road Plant Purchases		453,000.00		361,500.00		357,772.00	
State Vehicle Licensing		0.00		0.00		0.00	
Aerodromes		0.00		0.00		0.00	
CAPITAL REVENUE							
Construction of Road Network	0.00		0.00		0.00		
Maintenenace of Road Network	0.00		0.00		0.00		
Road Plant Purchases	152,000.00		73,000.00		141,272.00		
State Vehicle Licensing	0.00		14,000.00		308,905.00		
Aerodromes	0.00		0.00		0.00		
SUB-TOTAL	152,000.00	2,098,004.00	87,000.00	1,738,941.00	450,177.00	1,756,101.00	
TOTAL - PROGRAMME SUMMARY	1,153,089.00	3,730,908.00	849,089.00	3,233,082.00	1,511,024.00	3,283,530.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2014/2015 Financial Year Budget

CONSTRUCTION OF ROADS	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
OPERATING REVENUE							
5921 DIRECT ROAD GRANTS	113,500.00		104,382.00		104,382.00		
5931 MRD RRG ROAD PROJECT FUNDS	335,000.00		379,066.00		379,066.00		
5981 ROADS TO RECOVERY	275,000.00		264,641.00		264,641.00		
SUB-TOTAL	723,500.00	0.00	748,089.00	0.00	748,089.00	0.00	
CAPITAL EXPENDITURE							
5710 ROAD CONSTRUCTION		651,065.00		1,112,800.00		417,245.00	
5730 ROAD PROJECT		480,426.00		0.00		600,544.00	
5920 ROADS TO RECOVERY		513,513.00		264,641.00		380,540.00	
CAPITAL REVENUE							
SUB-TOTAL	0.00	1,645,004.00	0.00	1,377,441.00	0.00	1,398,329.00	
TOTAL - CONSTRUCTION OF ROADS	723,500.00	0.00	748,089.00	0.00	748,089.00	0.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2014/2015 Financial Year Budget

MAINTENANCE OF ROADS

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
5390 DEPOT INSURANCE		5,500.00		3,000.00		270.00	
5460 MAINTENANCE OF ROADS		491,430.00		380,000.00		478,006.00	
5480 FOOTPATHS MAINTENANCE		15,539.00		15,000.00		14,332.00	
5540 DEPOT MAINTENANCE		16,802.00		17,815.00		15,322.00	
5560 DUMBLEYUNG TOWNSCAPE		18,548.00		7,342.00		7,342.00	As per Council Policy 9.32 - Townscape Budget Allocation
5570 STREET LIGHTING		16,000.00		16,000.00		14,042.00	
5580 DRAINAGE/BRIDGES		1,234.00		1,500.00		1,125.00	
5590 STREET MTCE - TOWNS		26,618.00		23,522.00		18,190.00	
5600 ROAD SIGNS		4,159.00		7,500.00		3,691.00	
5610 KUKERIN TOWNSCAPE		20,375.00		17,730.00		3,772.00	As per Council Policy 9.32 - Townscape Budget Allocation
5550 ROMANS ROAD SYSTEMS		0.00		11,444.00		0.00	This was moved to Schedule 14, Public Works Overheads
5630 RURAL VERGES		11,319.00		10,248.00		10,135.00	
5640 GRAVEL PIT REHABILITATION		0.00		0.00		0.00	As per Council Policy 9.14 - Gravel Pit Restoration
6610 DEPRECIATION (SCH 12)		664,215.00		950,000.00		664,215.00	
OPERATING REVENUE							
SUB-TOTAL	0.00	1,291,739.00	0.00	1,461,101.00	0.00	1,230,442.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - MAINTENANCE OF ROADS	0.00	1,291,739.00	0.00	1,461,101.00	0.00	1,230,442.00	

ROAD PLANT PURCHASES

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
6722 LOSS ON DISPOSAL OF ASSET (ROAD PLANT)		23,229.00		0.00		1,108.00	
ADMIN ALLOC - ROAD PLANT PURCHASES		2,110.00		0.00		0.00	
OPERATING REVENUE							
6721 PROFIT ON DISPOSAL OF ASSET (ROAD	14,589.00		0.00		3,853.00		
SUB-TOTAL	**14,589.00**	**25,339.00**	**0.00**	**0.00**	**3,853.00**	**1,108.00**	
CAPITAL EXPENDITURE							
6384 SUPERVISORS VEHICLE		29,000.00		0.00		0.00	Refer to Worksheet #8
6414 GRADER		0.00		273,000.00		317,000.00	
6455 TRANSFER TO PLANT RESERVE		0.00		50,000.00		0.00	Refer to Worksheet #2
6474 PLANT		50,000.00		10,500.00		15,772.00	New Skid Steer. Refer to Worksheet #8
6494 BACKHOE		150,000.00		0.00		0.00	Refer to Worksheet #8
6504 12T TIP TRUCK		160,000.00		0.00		0.00	Refer to Worksheet #8
6524 LIGHT VEHICLES		64,000.00		28,000.00		25,000.00	Refer to Worksheet #8
CAPITAL REVENUE							
6523 TRADE-IN 12 TONNE TRUCK (PROCEEDS	70,000.00		0.00		0.00		Refer to Worksheet #8
6615 TRADE-IN GRADER (PROCEEDS)	0.00		55,000.00		57,000.00		
6665 TRADE-IN LIGHT VEHICLES (PROCEEDS)	27,000.00		18,000.00		13,636.00		Refer to Worksheet #8. This amount also includes retaining one ute to be stationed at Kukerin.
6666 REALISATION ON DISPOSAL OF ASSET	0.00		0.00		70,636.00		
6675 OTHER PLANT SALES (PROCEEDS)	55,000.00		0.00		0.00		Refer to Worksheet #8
SUB-TOTAL	**152,000.00**	**453,000.00**	**73,000.00**	**361,500.00**	**141,272.00**	**357,772.00**	
TOTAL - ROAD PLANT PURCHASES	**166,589.00**	**478,339.00**	**73,000.00**	**361,500.00**	**145,125.00**	**358,880.00**	

STATE VEHICLE LICENSING

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
5992 SALARIES		0.00		20,632.00		25,023.00	Moved to Governance due to introduction of Administration Allocations
6002 SUPERANNUATION		0.00		2,408.00		3,140.00	Moved to Governance due to introduction of Administration Allocations
6072 TRANSPORT LICENSING PAYMENTS		250,000.00		0.00		267,061.00	Introduced due to a change in accounting methods, budget nuetral
ADMIN ALLOC - STATE VEHICLE LICENSING		64,302.00		0.00		0.00	
OPERATING REVENUE							
5163 COMMISSION - DEPT OF PLANNING AND	12,000.00		13,000.00		12,043.00		
5173 LG SERIES NUMBER PLATES	1,000.00		1,000.00		1,487.00		
6023 TRANSPORT LICENSING RECEIPTS	250,000.00		0.00		295,375.00		Introduced due to a change in accounting methods, budget nuetral
SUB-TOTAL	263,000.00	314,302.00	14,000.00	23,040.00	308,905.00	295,224.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - STATE VEHICLE LICENSING	263,000.00	314,302.00	14,000.00	23,040.00	308,905.00	295,224.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2014/2015 Financial Year Budget

AERODROMES	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
6212 AIRSTRIP MAINTENANCE		1,524.00		10,000.00		655.00	The budgeted amount is closer to historical costs.
OPERATING REVENUE							
SUB-TOTAL	0.00	1,524.00	0.00	10,000.00	0.00	655.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - AERODROMES	0.00	1,524.00	0.00	10,000.00	0.00	655.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2014/2015 Financial Year Budget

PROGRAMME SUMMARY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
Rural Services		26,327.00		35,000.00		41,452.00	
Tourism and Area Promotion		113,330.00		63,400.00		58,276.00	
Building Control		25,841.00		25,000.00		16,678.00	
Other Economic Services		15,851.00		0.00		1,749.00	
OPERATING REVENUE							
Rural Services	9,000.00		9,000.00		9,078.00		
Tourism and Area Promotion	15,040.00		23,200.00		21,159.00		
Building Control	3,000.00		8,000.00		2,547.00		
Other Economic Services	1,000.00		0.00		1,666.00		
SUB-TOTAL	28,040.00	181,349.00	40,200.00	123,400.00	34,450.00	118,155.00	
CAPITAL EXPENDITURE							
Rural Services		0.00		0.00		0.00	
Tourism and Area Promotion		30,000.00		30,000.00		0.00	
Building Control		0.00		0.00		0.00	
Other Economic Services		39,877.00		0.00		0.00	
CAPITAL REVENUE							
Rural Services	0.00		0.00		0.00		
Tourism and Area Promotion	0.00		0.00		0.00		
Building Control	0.00		0.00		0.00		
Other Economic Services	0.00		0.00		0.00		
SUB-TOTAL	0.00	69,877.00	0.00	30,000.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	28,040.00	181,349.00	40,200.00	123,400.00	34,450.00	118,155.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2014/2015 Financial Year Budget

RURAL SERVICES	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
6502 STANDPIPE MAINTENANCE		21,529.00		15,000.00		20,803.00	
6572 KUKERIN STOCK DAM		3,743.00		20,000.00		20,649.00	Decreased as the Kukerin Stock Dam Project has been completed.
ADMIN ALLOC - RURAL SERVICES		1,055.00		0.00			
OPERATING REVENUE							
6673 REIMBURSEMENTS	9,000.00		9,000.00		9,078.00		
SUB-TOTAL	9,000.00	26,327.00	9,000.00	35,000.00	9,078.00	41,452.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - RURAL SERVICES	9,000.00	26,327.00	9,000.00	35,000.00	9,078.00	41,452.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2014/2015 Financial Year Budget

TOURISM & AREA PROMOTION

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
6620 DEPRECIATION (SCH 13)		8,469.00		10,000.00		8,469.00	
6922 DISPLAY ROYAL SHOW		210.00		200.00		210.00	
6932 AREA PROMOTION		2,500.00		2,500.00		0.00	Inlcudes $2,000 for Australia's Golden Outback Membership & Holiday Planner
6942 DYG CARA/PARK & BLUEBIRD LODGE		23,149.00		30,000.00		21,598.00	
6952 KUKERIN CARAVAN PARK		9,857.00		7,500.00		7,661.00	
6962 INFORMATION BAYS		0.00		500.00		0.00	
6972 ADVERTISING/PROMOTIONS		0.00		1,000.00		0.00	
6992 TRAIL DRIVE BROUCHURE		1,000.00		1,000.00		548.00	
7012 LAKE DUMBLEYUNG		5,268.00		500.00		2,650.00	This has been increased in anticipation of additional time spent maintaining the lake due to the 50th Anniversary of the World Water Speed Record
7022 OTHER/BLUEBIRD FESTIVAL		200.00		200.00		5,140.00	
7032 COMMUNITY ASSISTANCE		13,373.00		10,000.00		11,756.00	
7082 CENTENARY		10,000.00		0.00			Contribution to Moulyinning Centenary see Worksheet #1
7102 DYG SHORT TERM ACCOM UNITS		298.00		0.00		244.00	
ADMIN ALLOC - TOURISM AND AREA PR(		39,006.00		0.00			
OPERATING REVENUE							
7013 SUNDRY REIMBURSEMENT / BLUEBIRD I	0.00		6,000.00		5,467.00		
7023 DYG CARA/PARK & BLUEBIRD LODGE	12,000.00		16,000.00		12,755.00		
7033 KUKERIN CARAVAN PARK	2,000.00		200.00		2,395.00		
7063 DYG C/PARK WASH MACHINE	40.00		0.00		42.00		
7093 DUMBLEYUNG SHORT STORIES BOOK S	500.00		500.00		500.00		
7123 DYG ACCOM UNITS INCOME	500.00		500.00		0.00		
SUB-TOTAL	15,040.00	113,330.00	23,200.00	63,400.00	21,159.00	58,276.00	
CAPITAL EXPENDITURE							
BLUEBIRD REPLICA SITE		0.00		0.00		0.00	
7144 CARAVAN PARK UPGRADES		30,000.00		30,000.00		0.00	Includes gazebos & BBQ/Campers Kitchen, Dyg toilet block refurb, Dyg fence, Bluebird Lodege Ensuite, Kuk resurfacing see Worksheet #1
CAPITAL REVENUE							
SUB-TOTAL	0.00	30,000.00	0.00	30,000.00	0.00	0.00	
TOTAL - TOURISM & AREA PROMOTION	15,040.00	143,330.00	23,200.00	93,400.00	21,159.00	58,276.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2014/2015 Financial Year Budget

BUILDING CONTROL	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
6882 BUILDING SURVEYOR - WAGES		25,000.00		25,000.00		16,678.00	
ADMIN ALLOC - BUILDING CONTROL		841.00		0.00		0.00	
OPERATING REVENUE							
3913 SEPTIC TANK FEES	1,000.00		1,000.00		0.00		
6813 BUILDING PERMITS	2,000.00		7,000.00		2,547.00		Reduced due to low income in previous year
SUB-TOTAL	3,000.00	25,841.00	8,000.00	25,000.00	2,547.00	16,678.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - BUILDING CONTROL	3,000.00	25,841.00	8,000.00	25,000.00	2,547.00	16,678.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2014/2015 Financial Year Budget

OTHER ECONOMIC SERVICES

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
1312 28 ABSOLON ST MTCE		3,207.00		0.00		0.00	
8132 SHOPS - ABSOLON ST		2,000.00		0.00		1,749.00	This was reallocated from Schedule 14, Other Property and Services. LY budget was $500
LOAN 92 INTEREST PAID		8,534.00					
ADMIN ALLOC - OTHER ECONOMIC SERVICES		2,110.00		0.00		0.00	
OPERATING REVENUE							
8163 RENTAL - SHOPS ABSOLON ST	1,000.00		0.00		1,666.00		This was reallocated from Schedule 14, Other Property and Services. LY budget was $1,000
SUB-TOTAL	1,000.00	15,851.00	0.00	0.00	1,666.00	1,749.00	
CAPITAL EXPENDITURE							
8144 SHOPS - ABSOLON STREET		15,000.00	0		0		Improving appearance of Absolon St Shops see Worksheet #1
28 ABSOLON ST		20,000.00	0		0		Refurbishment of 28 Absolon St see Worksheet #1
LOAN 92 PRINCIPAL REPAYMENT		4,877.00					
CAPITAL REVENUE							
SUB-TOTAL	0.00	39,877.00	0.00	0.00	0.00	0.00	
TOTAL - BUILDING CONTROL	1,000.00	55,728.00	0.00	0.00	1,666.00	1,749.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2014/2015 Financial Year Budget

PROGRAMME SUMMARY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
Private Works		27,981.00		20,000.00		92,630.00	
Public Works Overheads		6,336.00		0.00		(22,013.00)	
Plant Operation Costs		0.00		0.00		(43,685.00)	
Plant Depreciation		0.00		0.00		202,782.00	
Salaries and Wages		0.00		0.00		(8,106.00)	
Other Property		7,117.00		9,100.00		7,811.00	
OPERATING REVENUE							
Private Works	23,000.00		44,000.00		102,581.00		
Public Works Overheads	0.00		0.00		0.00		
Plant Operation Costs	12,000.00		90,821.00		0.00		
Plant Depreciation	0.00		0.00		0.00		
Salaries and Wages	0.00		3,000.00		0.00		
Other Property	0.00		0.00		0.00		
SUB-TOTAL	35,000.00	41,434.00	137,821.00	29,100.00	102,581.00	229,419.00	
CAPITAL EXPENDITURE							
Private Works		0.00		0.00		0.00	
Public Works Overheads		71,619.00		0.00		0.00	
Plant Operation Costs		0.00		0.00		0.00	
Plant Depreciation		0.00		0.00		0.00	
Salaries and Wages		0.00		0.00		0.00	
Other Property		0.00		0.00		0.00	
CAPITAL REVENUE							
Private Works	0.00		0.00		0.00		
Public Works Overheads	60,524.00		0.00		0.00		
Plant Operation Costs	0.00		0.00		0.00		
Plant Depreciation	0.00		0.00		0.00		
Salaries and Wages	0.00		0.00		0.00		
Other Property	0.00		1,000.00		0.00		
SUB-TOTAL	60,524.00	71,619.00	1,000.00	0.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	95,524.00	113,053.00	138,821.00	29,100.00	102,581.00	229,419.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2014/2015 Financial Year Budget

PRIVATE WORKS	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
7392 PRIVATE WORKS		16,388.00		20,000.00		92,630.00	
ADMIN ALLOC - PRIVATE WORKS		11,593.00					
OPERATING REVENUE							
7433 P/WKS - PLANT HIRE	8,000.00		20,000.00		8,458.00		
7443 CHARGES - PRIVATE WORKS	15,000.00		24,000.00		94,123.00		
SUB-TOTAL	23,000.00	27,981.00	44,000.00	20,000.00	102,581.00	92,630.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PRIVATE WORKS	23,000.00	27,981.00	44,000.00	20,000.00	102,581.00	92,630.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2014/2015 Financial Year Budget

PUBLIC WORKS OVERHEADS	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
5550 ROMANS ROAD SYSTEM		6,000.00		0.00		5,982.00	Trasferred from Schedule 12 Transport, Maintenance Of Roads. LY Budget was $11,444
7532 HEARING TESTS		500.00		0.00		0.00	Allowance to conduct hearing tests for outside staff
7612 COMPUTER OPERATION & MAIN		3,000.00		3,000.00		2,975.00	
7632 COUNCIL ADDITIONAL SUPERANNUATIC		14,000.00		14,000.00		10,594.00	
7652 FREIGHT & POSTAGE		10,000.00		10,000.00		3,776.00	
7662 UTILITY CHARGES		3,000.00		3,000.00		772.00	
7672 MEETINGS		10,000.00		6,000.00		7,292.00	Allowance for more regular toolbox meetings to meet OHS requirements
7682 STAFF BONUS POLICY		7,800.00		7,800.00		7,790.00	
7692 MISCELLANEOUS		750.00		750.00		1,153.00	
7712 SICK PAY		25,000.00		25,000.00		14,000.00	
7722 INSURANCE EMPLOYERS INDEMNITY		41,748.00		39,200.00		42,764.00	
7732 TWO WAY RADIO		500.00		500.00		0.00	
7742 PROTECTIVE CLOTHING		9,000.00		9,000.00		2,936.00	
7752 STAFF TRAINING		15,000.00		10,000.00		12,806.00	Allowance for more than minimum requirement of staff training
7762 PUBLIC HOLIDAYS		28,583.00		27,000.00		27,751.00	
7772 SUBSIDISED RATES (POW)		1,472.00		1,300.00		1,402.00	
7782 SUPERANNUATION		62,943.00		73,460.00		68,760.00	Introduction of Admin Allocations has removed CEO Super from this account
7792 SALARIES ALLOCATED		128,000.00		154,147.00		120,585.00	WS salary moved from Road Maintenance, CEO salary moved to Governance
7802 LONG SERVICE LEAVE PAID		10,000.00		10,000.00		21,561.00	
7832 ANNUAL LEAVE		55,000.00		55,000.00		52,894.00	
7842 OCCUP. HEALTH/SAFETY		9,500.00		3,500.00		203.00	$6,000 increase from Account 0082 Group Risk Management Cont'n
7862 PRINTING & STATIONERY		0.00		100.00		0.00	These expenses are allocated to governance
7962 UNALLOCATED WAGES		2,000.00		2,000.00		1,696.00	
ADMIN ALLOC - PUBLIC WORKS OVERHEADS		103,309.00					
LOSS ON DISPOSAL OF ASET		6,336.00					
Recovered amounts							
7812 ALLOC TO WORKS & SERVICES		(547,105.00)		(454,757.00)		(429,705.00)	
OPERATING REVENUE							
SUB-TOTAL	**0.00**	**6,336.00**	**0.00**	**0.00**	**0.00**	**(22,013.00)**	
CAPITAL EXPENDITURE							
0934 WORKS MANAGER VEHICLE		71,619.00		0.00		0.00	This was reallocated from Schedule 4, Other Governance
CAPITAL REVENUE							
WORKS MANAGER VEHICLE	60,524.00		0.00		0.00		This was reallocated from Schedule 4, Other Governance
SUB-TOTAL	**60,524.00**	**71,619.00**	**0.00**	**0.00**	**0.00**	**0.00**	
TOTAL - PUBLIC WORKS OVERHEADS	**60,524.00**	**77,955.00**	**0.00**	**0.00**	**0.00**	**(22,013.00)**	

PLANT OPERATION COSTS

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
6642 LOSS ON DISPOSAL OF ASSET (POC'S)				0.00			
7872 FUEL & OIL		175,000.00		100,000.00		174,533.00	This was underbudgeted in the previous year
7882 TYRES		15,000.00		15,000.00		12,214.00	
7892 PARTS & REPAIRS		100,000.00		100,000.00		96,895.00	
7902 REPAIR WAGES OVERHEADS		59,393.00		60,000.00		35,309.00	
7912 INSURANCES		36,958.00		27,420.00		27,420.00	
7922 EXP. STORES/TOOL REPLACEMENT		20,000.00		20,000.00		14,304.00	
7932 LICENCES - POC		12,000.00		12,000.00		8,362.00	
Recovered amounts							
7942 ALLOC TO WORKS & SERVICES		(418,351.00)		(334,420.00)		(412,722.00)	
OPERATING REVENUE							
6641 PROFIT ON DISPOSAL OF ASSET (POC'S	0.00		75,821.00		0.00		
7963 INSURANCE REBATE	0.00		3,000.00		0.00		
7993 DIESEL FUEL REBATE	12,000.00		12,000.00		0.00		
SUB-TOTAL	12,000.00	0.00	90,821.00	0.00	0.00	(43,685.00)	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PLANT OPERATION COSTS	12,000.00	0.00	90,821.00	0.00	0.00	(43,685.00)	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2014/2015 Financial Year Budget

PLANT DEPRECIATION	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
7952 PLANT DEPRECIATION		228,782.00		130,000.00		228,782.00	
Recovered amounts							
6890 DEPRECIATION ALLOCATED TO WORKS		(228,782.00)		(130,000.00)		(26,000.00)	
OPERATING REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	202,782.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PLANT DEPRECIATION	0.00	0.00	0.00	0.00	0.00	202,782.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2014/2015 Financial Year Budget

SALARIES & WAGES

	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
8020 SALARIES				479,810.00		414,471.00	
8030 WAGES ALLOCATED				(841,900.00)		(814,590.00)	
8040 WAGES				841,900.00		820,479.00	
8041 WAGES ACCRUALS (DO NOT USE)				0.00		(4.00)	
8050 SALARIES ALLOCATED				(479,810.00)		(428,462.00)	
OPERATING REVENUE							
8070 WORKERS COMP REIMBURSED	0.00		0.00		0.00		
8091 WORKERS COMPENSATION REBATE	0.00		3,000.00		0.00		
SUB-TOTAL	0.00	0.00	3,000.00	0.00	0.00	(8,106.00)	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - SALARIES & WAGES	0.00	0.00	3,000.00	0.00	0.00	(8,106.00)	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2014/2015 Financial Year Budget

OTHER PROPERTY	2014/2015 Budget		2013/2014 Budget		Estimated End Of Year Actual		Comments
	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	
OPERATING EXPENDITURE							
6630 DEPRECIATION (SCH 14)		6,062.00		5,000.00		6,062.00	This was reallocated to Schedule 13, Other Economic Services
8132 SHOPS - ABSOLON STREET		0.00		500.00		1,749.00	This was reallocated to Schedule 13, Other Economic Services
8142 CWA BUILDING MAINTENANCE		0.00		3,600.00		0.00	This account was reallocated to Schedule 11, Public Halls & Civic Centres
ADMIN ALLOC - OTHER PROPERTY		1,055.00		0.00		0.00	
OPERATING REVENUE							
SUB-TOTAL	0.00	7,117.00	0.00	9,100.00	0.00	7,811.00	
CAPITAL EXPENDITURE							
8163 RENTAL - SHOPS ABSOLON ST	0.00		1,000.00		0		This was reallocated to Schedule 13, Other Economic Services
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	1,000.00	0.00	0.00	0.00	
TOTAL - OTHER PROPERTY	0.00	7,117.00	1,000.00	9,100.00	0.00	7,811.00	