



SHIRE OF DUMBLEYUNG

Annual Budget 2019/ 2020

SHIRE OF DUMBLEYUNG
BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE'S VISION

"A vibrant shire which is sustainable, which has a high local Community of Interest, & which supports the pursuit of quality lifestyles of the people of the area."

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

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,697,130	1,621,150	1,626,238
Operating grants, subsidies and contributions	9	1,059,909	1,891,150	910,685
Fees and charges	8	506,663	546,439	479,951
Service charges	1(d)	18,745	0	0
Interest earnings	10(a)	178,565	186,655	183,691
Other revenue	10(b)	90,855	139,328	95,053
		3,551,867	4,384,722	3,295,618
Expenses				
Employee costs		(1,507,899)	(1,460,210)	(1,398,060)
Materials and contracts		(1,414,542)	(865,421)	(1,463,894)
Utility charges		(171,229)	(166,772)	(145,630)
Depreciation on non-current assets	5	(2,399,831)	(2,392,710)	(1,767,827)
Interest expenses	10(d)	(23,545)	(36,938)	(27,866)
Insurance expenses		(182,833)	(151,296)	(167,018)
Other expenditure		(267,535)	(336,019)	(11,621)
		(5,967,414)	(5,409,366)	(4,981,916)
Subtotal				
		(2,415,547)	(1,024,644)	(1,686,298)
Non-operating grants, subsidies and contributions	9	1,347,922	3,924,873	4,076,455
Profit on asset disposals	4(b)	8,146	53,070	15,300
Loss on asset disposals	4(b)	(95,324)	(7,213)	(29,670)
		1,260,744	3,970,730	4,062,085
Net result				
		(1,154,803)	2,946,086	2,375,787
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		(1,154,803)	2,946,086	2,375,787

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

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2018/19 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

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

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

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

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES**EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**
BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		7,727	20,121	8,327
General purpose funding		2,715,574	3,520,638	2,625,481
Law, order, public safety		43,228	49,204	24,542
Health		1,750	1,876	0
Education and welfare		94,866	82,711	92,557
Housing		76,171	80,076	90,954
Community amenities		280,480	240,875	238,625
Recreation and culture		25,543	23,356	21,373
Transport		162,351	145,309	93,419
Economic services		54,028	69,695	37,574
Other property and services		90,149	150,861	62,766
		3,551,867	4,384,722	3,295,618
Expenses excluding finance costs	5,10(c)(e)(f)(g)			
Governance		(585,258)	(547,007)	(479,216)
General purpose funding		(79,360)	(73,505)	(73,549)
Law, order, public safety		(232,935)	(198,931)	(205,609)
Health		(97,492)	(38,255)	(89,945)
Education and welfare		(188,549)	(117,157)	(126,155)
Housing		(141,916)	(132,802)	(159,464)
Community amenities		(748,460)	(568,052)	(691,922)
Recreation and culture		(767,877)	(699,299)	(734,540)
Transport		(2,482,150)	(2,414,160)	(1,874,361)
Economic services		(253,651)	(246,114)	(227,594)
Other property and services		(366,221)	(337,146)	(291,695)
		(5,943,869)	(5,372,428)	(4,954,050)
Finance costs	6, 10(d)			
Education and welfare		(3,127)	(4,199)	(3,252)
Community amenities		(1,625)	(3,255)	(2,567)
Recreation and culture		(478)	(823)	(640)
Transport		(11,291)	(20,001)	(14,072)
Economic services		(7,024)	(8,660)	(7,335)
		(23,545)	(36,938)	(27,866)
Subtotal		(2,415,547)	(1,024,644)	(1,686,298)
Non-operating grants, subsidies and contributions	9	1,347,922	3,924,873	4,076,455
Profit on disposal of assets	4(b)	8,146	53,070	15,300
(Loss) on disposal of assets	4(b)	(95,324)	(7,213)	(29,670)
		1,260,744	3,970,730	4,062,085
Net result		(1,154,803)	2,946,086	2,375,787
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,154,803)	2,946,086	2,375,787

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

FOR THE YEAR ENDED 30TH JUNE 2020

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE**GOVERNANCE**

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

ACTIVITIES

Includes the activities of members of council and the administrative support available to council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws, laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for the environment and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of child minding centre, playgroup centre. Provision and maintenance of elderly residents housing.

HOUSING

To provide and maintain housing for low income earners.

Provision and maintenance of housing for low income earners.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the well-being of the community.

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots and traffic control. Cleaning of streets and maintenance of street trees.

ECONOMIC SERVICES

To help promote the shire and its economic well-being.

Tourism and area promotion including the maintenance and operation of caravan parks. Provision of rural services including weed control, vermin control and standpipes. Building control.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

Private works operation, administration costs, public works costs, plant repair and operation costs.

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

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,712,130	1,606,219	1,623,238
Operating grants, subsidies and contributions		2,140,940	1,351,699	870,680
Fees and charges		515,202	546,439	474,255
Service charges		18,745	0	
Interest earnings		178,565	186,655	183,691
Goods and services tax		576,343	120,618	
Other revenue		90,855	139,328	60,053
		5,232,780	3,950,958	3,211,917
Payments				
Employee costs		(1,484,899)	(1,477,682)	(1,398,060)
Materials and contracts		(1,400,342)	(772,671)	(1,464,921)
Utility charges		(171,229)	(166,772)	(145,630)
Interest expenses		(22,545)	(33,546)	(27,866)
Insurance expenses		(182,833)	(151,296)	(167,018)
Goods and services tax		(558,343)	0	0
Other expenditure		(267,535)	(336,019)	(11,621)
		(4,087,726)	(2,937,986)	(3,215,116)
Net cash provided by (used in) operating activities	3	1,145,054	1,012,972	(3,199)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,044,127)	(726,713)	(682,896)
Payments for construction of infrastructure	4(a)	(1,909,376)	(3,964,030)	(3,281,000)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,347,922	3,924,873	4,076,455
Proceeds from sale of plant & equipment	4(b)	471,822	389,725	338,630
Net cash provided by (used in) investing activities		(1,133,759)	(376,145)	451,189
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(2,233,765)	(1,457,730)	(1,998,145)
Proceeds from new borrowings	6(b)	1,500,000	1,638,177	1,500,000
Net cash provided by (used in) financing activities		(733,765)	180,447	(498,145)
Net increase (decrease) in cash held		(722,470)	817,274	(50,155)
Cash at beginning of year		7,239,757	6,422,486	6,422,484
Cash and cash equivalents at the end of the year	3	6,517,287	7,239,760	6,372,329

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**
BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	1,665,989	618,456	130,726
		1,665,989	618,456	130,726
Revenue from operating activities (excluding rates)				
Governance		7,727	20,121	8,327
General purpose funding		1,018,444	1,899,488	999,243
Law, order, public safety		43,228	49,204	24,542
Health		1,750	1,876	0
Education and welfare		94,866	82,711	92,557
Housing		76,171	80,076	90,954
Community amenities		280,480	240,875	238,625
Recreation and culture		25,543	23,356	21,373
Transport		169,331	193,360	108,719
Economic services		54,028	69,695	37,574
Other property and services		91,315	155,880	62,766
		1,862,883	2,816,642	1,684,680
Expenditure from operating activities				
Governance		(585,258)	(547,007)	(479,216)
General purpose funding		(79,360)	(73,505)	(73,549)
Law, order, public safety		(232,935)	(198,931)	(205,609)
Health		(97,492)	(38,255)	(89,945)
Education and welfare		(191,676)	(121,356)	(129,407)
Housing		(141,916)	(132,802)	(159,464)
Community amenities		(750,085)	(571,307)	(694,489)
Recreation and culture		(768,355)	(700,122)	(735,180)
Transport		(2,588,765)	(2,438,770)	(1,914,893)
Economic services		(260,675)	(254,774)	(234,929)
Other property and services		(366,221)	(339,750)	(294,905)
		(6,062,738)	(5,416,579)	(5,011,586)
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,487,009	2,325,113	1,782,197
Amount attributable to operating activities		(46,857)	343,632	(1,413,983)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,347,922	3,924,873	4,076,455
Purchase property, plant and equipment	4(a)	(1,044,127)	(726,713)	(682,896)
Purchase and construction of infrastructure	4(a)	(1,909,376)	(3,964,030)	(3,281,000)
Proceeds from disposal of assets	4(b)	471,822	389,725	338,630
Amount attributable to investing activities		(1,133,759)	(376,145)	451,189
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(2,233,765)	(1,457,730)	(1,998,145)
Proceeds from new borrowings	6(b)	1,500,000	1,638,177	1,500,000
Transfers to cash backed reserves (restricted assets)	7(a)	(335,101)	(618,873)	(638,211)
Transfers from cash backed reserves (restricted assets)	7(a)	552,352	527,110	472,912
Amount attributable to financing activities		(516,514)	88,684	(663,444)
Budgeted deficiency before general rates		(1,697,130)	56,171	(1,626,238)
Estimated amount to be raised from general rates	1	1,697,130	1,621,150	1,626,238
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	1,677,321	0

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

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
General rate									
Gross rental valuations									
Gross rental valuations - GRV	0.10822	164	1,197,480	129,590			129,590	126,263	123,782
Unimproved valuations									
Unimproved valuations - UV	0.01033	284	152,190,500	1,572,584			1,572,584	1,501,143	1,500,598
Sub-Totals		448	153,387,980	1,702,174	0	0	1,702,174	1,627,406	1,624,380
Minimum									
Minimum payment									
\$									
Gross rental valuations									
Gross rental valuations - GRV	435	74		32,190			32,190	30,295	30,295
Unimproved valuations									
Unimproved valuations - UV	435	34		14,790			14,790	11,205	11,205
Sub-Totals		108	0	46,980	0	0	46,980	41,500	41,500
		556	153,387,980	1,749,154	0	0	1,749,154	1,668,906	1,665,880
Discounts/concessions (Refer note 1(e))							(65,000)	(62,076)	(52,000)
Ex gratia rates							12,976	12,358	12,358
Movement in excess rates							0	1,962	0
Total amount raised from general rates							1,697,130	1,621,150	1,626,238
Specified area rates (Refer note 1(c))							0	0	0
Total rates							1,697,130	1,621,150	1,626,238

All land (other than 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 of Dumbleyung.

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

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

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single discount payment	9/08/2019	0	0.0%	11.0%
Option two				
Payment in full	30/08/2019	0	0.0%	11.0%
Option three				
First instalment	30/08/2019	15	5.5%	11.0%
Second instalment	30/12/2019	15	5.5%	11.0%
Option four				
First instalment	30/08/2019	15	5.5%	11.0%
Second instalment	30/10/2019	15	5.5%	11.0%
Third instalment	30/12/2019	15	5.5%	11.0%
Fourth instalment	6/03/2020	15	5.5%	11.0%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,137	2,700	3,060
Instalment plan interest earned	2,637	2,949	2,270
Unpaid rates and service charge interest earned	7,910	8,847	8,000
	13,684	14,496	13,330

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2020.

(d) Service Charges

Amount of charge	2019/20 Budgeted revenue	Budget Amount to be applied to costs	Budget Amount to be set aside to reserve	Reserve Amount to be applied to costs	2018/19 Actual revenue	2018/19 Budget revenue
Service charge						
Fence Road Drainage Scheme	\$ 18,745	\$ 17,102	\$ 1,643	\$ 0	\$ 0	\$ 0
	18,745	17,102	1,643	0	0	0

Nature of the service charge	Objects of the charge	Reasons for the charge	Area/Properties charge to be imposed on
Fence Road Drainage Scheme	To enable Council to continue providing this service into the future.	For the ongoing maintenance, monitoring, inspections and debt obligations relating to the Fence Road Drainage Scheme.	Land accessing the Fence Road Drainage Scheme, area consisting of the northern part of the Shire of Dumbleyung Local Government Area, South of Boundary Road and North from the Dumbleyung Lake Grace Road.

The Shire of Dumbleyung did not raise service charges for the year ending 30 June 2019.

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
General rates discount	5.0%	\$ 65,000	\$ 61,691	\$ 52,000	When payment of the full amount owing, including arrears and charges, is received on or before 4.30pm on the discount due date.
Rate assessment write-off		0	385	0	Write off small balances of less than \$20.
		65,000	62,076	52,000	

(f) Waivers or concessions

Pool entry	Waiver	100.0%			Infants under one year old and school teachers accompanying students during school events and swimming lessons.
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NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	\$	\$	\$	\$
Composition of estimated net current assets				
Current assets				
Cash - unrestricted	3	435,745	940,964	940,964
Cash - restricted reserves	3	6,081,542	6,298,793	6,298,793
Receivables		140,084	1,262,654	1,262,654
Inventories		18,058	20,258	20,258
		6,675,429	8,522,669	8,522,669
Less: current liabilities				
Trade and other payables		(334,752)	(298,752)	(287,420)
Long term borrowings		(53,069)	(733,765)	(733,765)
Provisions		(259,135)	(259,135)	(259,135)
		(646,956)	(1,291,652)	(1,280,320)
Net current assets		6,028,473	7,231,017	7,242,349

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from budgeted deficiency

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

Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency				
Net current assets	2	6,028,473	7,231,017	7,242,349
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(6,081,542)	(6,298,793)	(6,298,793)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings		53,069	733,765	733,765
Adjusted net current assets - surplus/(deficit)		0	1,665,989	1,677,321
(ii) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	(8,146)	(53,070)	(53,070)
Less: Movement in liabilities associated with restricted cash		0	(21,741)	(21,741)
Add: Loss on disposal of assets	4(b)	95,324	7,213	7,213
Add: Change in accounting policies	15		11,332	0
Add: Depreciation on assets	5	2,399,831	2,392,710	2,392,710
Non cash amounts excluded from operating activities		2,487,009	2,358,185	2,325,112

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

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

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

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

CONTRACT LIABILITIES

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

3. RECONCILIATION OF CASH

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

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	435,745	940,964	0
Cash - restricted	6,081,542	6,298,793	6,372,329
	6,517,287	7,239,757	6,372,329
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant, Vehicle & Equipment Reserve	297,737	402,667	347,528
Dam Cleaning Reserve	17,577	17,148	17,280
Employee Entitlement Reserve	97,272	45,430	121,287
Dumbleyung Sewerage Works Reserve	380,096	349,278	324,038
Landcare Development Reserve	65,659	97,559	96,813
Building Reserve	257,441	275,552	333,675
Gravel Pit Rehabilitation Reserve	0	26,619	26,823
Fence Road Drain Maintenance Reserve	2,590	924	0
Drainage Maintenance Reserve	0	16,712	16,839
Bain Estate Reserve	4,758,353	4,910,413	4,931,122
Emergency Response Reserve	160,403	156,491	156,924
It & Office Equipment Reserve	44,414	0	0
	6,081,542	6,298,793	6,372,329
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,154,803)	2,946,086	2,375,787
Depreciation	2,399,831	2,392,710	1,767,827
(Profit)/loss on sale of asset	87,178	(45,857)	14,370
(Increase)/decrease in receivables	1,122,570	(433,764)	(83,701)
(Increase)/decrease in contract assets	0	0	0
(Increase)/decrease in inventories	2,200	(3,631)	(1,027)
Increase/(decrease) in payables	24,668	104,434	0
Increase/(decrease) in contract liabilities	0	0	0
Increase/(decrease) in employee provisions	0	(22,133)	0
Change in accounting policies transferred to retained surplus (refer to Note 15)	11,332	0	0
Grants/contributions for the development of assets	(1,347,922)	(3,924,873)	(4,076,455)
Net cash from operating activities	1,145,054	1,012,972	(3,199)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	Education and welfare	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Land - freehold land						5,000	5,000			
Buildings - specialised	25,000	25,000	20,000				70,000	83,033	21,956	
Plant and equipment					719,431		249,696	969,127	643,680	660,940
	25,000	25,000	20,000	0	719,431	5,000	249,696	1,044,127	726,713	682,896
<i>Infrastructure</i>										
Infrastructure - Roads					1,837,776			1,837,776	3,900,672	3,281,000
Infrastructure - Parks & Other Improvements				71,600				71,600	63,358	
	0	0	0	71,600	1,837,776	0	0	1,909,376	3,964,030	3,281,000
Total acquisitions	25,000	25,000	20,000	71,600	2,557,207	5,000	249,696	2,953,503	4,690,743	3,963,896

Further details of acquisitions can be found in the supplementary information attached to this budget document.

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

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Transport	337,000	248,656	6,980	(95,324)	125,081	168,523	48,051	(4,609)	131,000	119,840	15,300	(26,460)
Other property and services	222,000	223,166	1,166	0	218,787	221,202	5,019	(2,604)	222,000	218,790	0	(3,210)
	559,000	471,822	8,146	(95,324)	343,868	389,725	53,070	(7,213)	353,000	338,630	15,300	(29,670)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	559,000	471,822	8,146	(95,324)	343,868	389,725	53,070	(7,213)	353,000	338,630	15,300	(29,670)
	559,000	471,822	8,146	(95,324)	343,868	389,725	53,070	(7,213)	353,000	338,630	15,300	(29,670)

Further details on disposals can be found in the supplementary information attached to this budget document.

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

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings
Plant and equipment
Infrastructure - Roads
Infrastructure - Sewerage
Infrastructure - Parks & Other Improvements

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
	16,716	16,701	16,701
	103,788	103,694	98,664
	2,638	2,638	0
	40,059	40,065	39,523
	29,145	29,118	29,118
	196,036	185,928	203,459
	159,720	162,572	191,625
	1,565,129	1,565,980	845,000
	18,177	18,161	18,161
	268,423	267,853	325,576
	2,399,831	2,392,710	1,767,827
	294,226	294,002	303,012
	390,185	390,386	378,206
	1,536,035	1,536,034	870,148
	44,000	43,819	191,461
	135,385	128,469	25,000
	2,399,831	2,392,710	1,767,827

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

Buildings	30 to 50 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement	50 years
seal - bituminous	20 years
seal - asphalt	25 years
Gravel roads formation	not depreciated
pavement	50 to 75 years
gravel sheet	25 years
Footpaths - slab	20 years
Sewerage piping	50 years

DEPRECIATION (CONTINUED)

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

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

RECOGNITION OF ASSETS

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget	2019/20	2019/20	2019/20	Budget	Actual	2018/19	2018/19	2018/19	Actual	Budget	2018/19	2018/19	2018/19	Budget
	Principal 1 July 2019	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2020	Principal 1 July 2018	Actual New loans	Actual Principal repayments	Actual Interest repayments	Principal outstanding 30 June 2019	Principal 1 July 2018	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2019
		\$	\$	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$
Education and welfare															
Aged Care Housing - Loan 93	88,238		3,565	3,127	84,673	91,679		3,441	4,199	88,238			3,441	3,252	(3,441)
Community amenities															
Sewerage - Loan 38	3,690		3,690	120	0	10,737		7,047	557	3,690	10,737		7,047	576	3,690
Sewerage - Loan 40	3,056		1,473	199	1,583	4,426		1,370	286	3,056	4,426		1,370	303	3,056
Sewerage Extensions - Loan 78	0		0	0	0	0		0	6	0	0		0	0	0
Fence Road Drainage Scheme Repairs - Loan 95	57,018		15,796	1,306	41,222	72,433		15,415	2,406	57,018	72,433		15,415	1,688	57,018
Recreation and culture															
Men's Shed Contribution - Loan 89	13,621		4,370	478	9,251	17,829		4,208	824	13,621	17,829		4,208	640	13,621
Transport															
WANDRRA Contribution - Loan 94	61,360		19,990	1,291	41,370	80,900		19,540	2,535	61,360	61,360		19,540	1,741	41,820
WANDRRA Short Term Lending Facility	678,592	1,500,000	2,178,592	10,000	0	441,147	1,638,177	1,400,732	17,465	678,592	441,147	1,500,000	1,941,147	12,331	0
Economic services															
28 Absolon Street - Loan 92	137,935		6,289	7,024	131,646	143,912		5,977	8,660	137,935	143,912		5,977	7,335	137,935
	1,043,510	1,500,000	2,233,765	23,545	309,745	863,063	1,638,177	1,457,730	36,938	1,043,510	751,844	1,500,000	1,998,145	27,866	253,699
	1,043,510	1,500,000	2,233,765	23,545	309,745	863,063	1,638,177	1,457,730	36,938	1,043,510	751,844	1,500,000	1,998,145	27,866	253,699

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

The Shire of Dumbleyung has a Short Term Lending Facility with the Western Australian Treasury Corporation for the purpose of managing cash flow while undertaking repairs to roads under the WANDRRA scheme until the expense is reimbursed.

This facility is for a total of up to \$1.5 million dollars at any one time, for periods of up to one year. It has a final termination date of 31 December 2019.

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

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020 other than the WANDRRA Short Term Lending Facility already declared in Note 6(a).

(c) Unspent borrowings

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

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

Total amount of credit unused

Loan facilities

Loan facilities in use at balance date

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
	0	13,500	0
	0	(1,178)	0
	0	12,322	0
	309,745	1,043,510	253,699

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant, Vehicle & Equipment Reserve	402,667	63,675	(168,605)	297,737	387,347	57,165	(41,845)	402,667	387,347	60,181	(100,000)	347,528
Dam Cleaning Reserve	17,148	429	0	17,577	16,837	311	0	17,148	16,837	443		17,280
Employee Entitlement Reserve	45,430	51,842	0	97,272	118,181	2,186	(74,937)	45,430	118,181	3,106		121,287
Dumbylung Sewerage Works Reserve	349,278	30,818	0	380,096	269,750	79,528	0	349,278	269,750	54,288		324,038
Staff Housing Reserve	0	0	0	0	60,995	1,128	(62,123)	0	60,995	1,603	(62,598)	0
Landcare Development Reserve	97,559	7,612	(39,512)	65,659	115,391	5,246	(23,078)	97,559	115,391	4,500	(23,078)	96,813
Aged Care Facility Reserve	0	0	0	0	55,002	1,017	(56,019)	0	55,001	1,446	(56,447)	0
Building Reserve	275,552	6,889	(25,000)	257,441	55,813	276,524	(56,785)	275,552	55,813	277,862		333,675
Gravel Pit Rehabilitation Reserve	26,619	665	(27,284)	0	26,136	483	0	26,619	26,136	687		26,823
Fence Road Drain Maintenance Reserve	924	1,666	0	2,590	0	924	0	924	0	0		0
Drainage Maintenance Reserve	16,712	418	(17,130)	0	16,408	304	0	16,712	16,408	431		16,839
Bain Estate Reserve	4,910,413	122,761	(274,821)	4,758,353	5,029,706	93,030	(212,323)	4,910,413	5,029,706	132,205	(230,789)	4,931,122
Emergency Response Reserve	156,491	3,912	0	160,403	55,464	101,027	0	156,491	55,465	101,459		156,924
IT & Office Equipment Reserve	0	44,414	0	44,414	0		0	0				0
	6,298,793	335,101	(552,352)	6,081,542	6,207,030	618,873	(527,110)	6,298,793	6,207,030	638,211	(472,912)	6,372,329

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Plant, Vehicle & Equipment Reserve	Ongoing	To support the purchase/replacement of motor vehicles, and heavy plant and equipment.
Dam Cleaning Reserve	Not known	To fund the cleaning of the Kukerin Dam.
Employee Entitlement Reserve	Ongoing	To fund current and past employee leave entitlements.
Dumbylung Sewerage Works Reserve	Not known	To fund maintenance, upgrades and future renewal of the Dumbylung Sewerage Scheme.
Staff Housing Reserve	Not applicable	No longer required - balance transferred to Building Reserve in 2018/19
Landcare Development Reserve	Ongoing	To contribute to Landcare development.
Aged Care Facility Reserve	Not applicable	No longer required - balance transferred to Building Reserve in 2018/19
Building Reserve	Not known	To support the acquisition, upgrade, enhancement or future renewal of buildings within the district.
Gravel Pit Rehabilitation Reserve	2019/20	No longer required - balance to be transferred to IT & Office Equipment Reserve.
Fence Road Drain Maintenance Reserve	Not known	To fund maintenance on the Fence Road Drainage Scheme.
Drainage Maintenance Reserve	2019/20	No longer required - balance to be transferred to IT & Office Equipment Reserve.
Bain Estate Reserve	Ongoing	To hold funds from the Bain Estate prior to distribution to the community through the Bain Estate Future Funds and the annual budget.
Emergency Response Reserve	Not known	To fund expenses arising from unforeseen circumstances, or other urgent expenditure.
IT & Office Equipment Reserve	Not known	To fund the purchase and upgrade of computer equipment, software and office equipment.

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

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	0	2	714
General purpose funding	4,183	4,580	4,080
Law, order, public safety	3,231	2,002	3,162
Health	250	1,876	0
Education and welfare	94,358	82,683	92,057
Housing	75,155	79,977	89,954
Community amenities	226,621	227,246	212,158
Recreation and culture	19,971	18,078	19,839
Transport	0	91	0
Economic services	33,475	69,695	27,387
Other property and services	49,419	60,209	30,600
	506,663	546,439	479,951

9. GRANT REVENUE

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

By Program:

Operating grants, subsidies and contributions

General purpose funding		1,696,997	807,472
Law, order, public safety		45,202	21,380
Community amenities		10,517	1,467
Recreation and culture		5,000	0
Transport		133,434	80,366
	0	1,891,150	910,685

Non-operating grants, subsidies and contributions

Community amenities	0	0	5,000
Recreation and culture	0	60,000	0
Transport	1,347,922	3,864,873	4,071,455
	1,347,922	3,924,873	4,076,455

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

10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	157,471	166,609	163,151
- Other funds	10,547	8,250	10,270
Other interest revenue (refer note 1b)	10,547	11,796	10,270
	178,565	186,655	183,691
(b) Other revenue			
Reimbursements and recoveries	30,783	65,811	20,290
Other	60,072	73,517	74,763
	90,855	139,328	95,053
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	15,000	13,731	11,248
Other services	8,500	0	4,000
	23,500	13,731	15,248
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	23,545	36,938	27,866
Interest expense on lease liabilities			
	23,545	36,938	27,866
(e) Elected members remuneration			
Meeting fees	20,450	15,077	20,450
President's allowance	7,000	7,000	7,000
Deputy President's allowance	1,750	1,750	1,750
Travelling expenses	5,000	3,827	10,225
Telecommunications allowance	9,433	2,659	9,203
	43,633	30,313	48,628
(f) Write offs			
General rate	0	385	0
	0	385	0

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

11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS

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

12. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

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

13. TRUST FUNDS

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

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Dumbleyung Pictorial Book	720	990	(1,710)	0
Low Income Housing	0	500	(500)	0
Aged Persons Units	908	900	(1,808)	0
Community Bonds	3,025	1,500	(3,000)	1,525
Beyond the Fence Book	100	0	0	100
Community Funds Ski Club	3,800	0	0	3,800
Shire Staff Bonds	300	560	(860)	0
Building Fund Levy	64	1,000	(1,064)	0
Kukerin Cemetery	320	0	0	320
BCITF	0	300	(300)	0
Kukerin Centenary	2,541	0	0	2,541
Moulyinning Hall	11,683	0	0	11,683
Fence Road Catement Group	3,478	0	0	3,478
Historical Committee	336	0	0	336
Transport Licencing	2,244	230,000	(232,244)	0
	29,519	235,750	(241,486)	23,783

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

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

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

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Dumbleyung adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Dumbleyung has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0		0
Developer contributions	0		0
Contract liabilities non-current			
Developer contributions	0		0
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		0	

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Dumbleyung is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Dumbleyung has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Dumbleyung has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables	287,420	11,332	298,752
Adjustment to retained surplus from adoption of AASB 1058		(11,332)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Dumbleyung. When the taxable event occurs the financial liability is extinguished and the Shire of Dumbleyung recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Dumbleyung to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

The impact on the Shire of Dumbleyung of the changes as at 1 July 2019 is as follows:

	2019	
	\$	
Retained surplus - 30/06/2019		
Adjustment to retained surplus from adoption of AASB 15	0	
Adjustment to retained surplus from adoption of AASB 1058	(11,332)	(11,332)
Retained surplus - 01/07/2019		(11,332)

SHIRE OF DUMBLYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROGRAMME SUMMARY	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Rate Revenue		79,360		73,549		73,505	
<u>OPERATING REVENUE</u>							
Rate Revenue	1,715,860		1,644,588		1,648,781		
General Purpose Grants	831,696		807,472		1,696,997		
Other General Purpose Income	168,018		173,421		174,859		
SUB-TOTAL	2,715,574	79,360	2,625,481	73,549	3,520,638	73,505	
<u>CAPITAL EXPENDITURE</u>							
Other General Purpose Income		157,471		163,151		114,808	
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	157,471	0	163,151	0	114,808	
TOTAL - PROGRAMME SUMMARY	2,715,574	236,831	2,625,481	236,700	3,520,638	188,313	

SHIRE OF DUMBLYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

RATE REVENUE

OPERATING EXPENDITURE

0052 ADVERTISING	262
0142 TITLE SEARCHES	786
0152 VALUATION EXPENSES	8,385
0112 ADMINISTRATION ALLOCATED	68,878
0113 DEBT RECOVERY COSTS - RATES	1,049

OPERATING REVENUE

0101 DISCOUNT ALLOWED	(65,000)
0111 RATES - WRITE OFFS	0
0121 LEVIES - RATES (ALL AREAS)	1,749,154
0133 ESL COMMISSION	4,000
0151 MOVEMENT IN EXCESS RATES	0
0143 ACCOUNT ENQUIRY	1,046
0153 RATES - ADMIN FEES	3,137
0161 RATES - EX GRATIA	12,976
0171 RATES - INTEREST CHARGES	10,547
0193 REIMBURSEMENT OF LEGAL FEES	0

SUB-TOTAL TO PROGRAMME SUMMARY

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL TO PROGRAMME SUMMARY

TOTAL - RATE REVENUE

	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
		262		256		0	
		786		767		402	
		8,385		8,180		9,422	
		68,878		63,323		62,758	
		1,049		1,023		922	
	(65,000)		(52,000)		(61,691)		budget increased from CBP
	0		0		(385)		
	1,749,154		1,665,880		1,668,905		
	4,000		4,000		4,000		
	0		0		1,962		
	1,046		1,020		1,880		
	3,137		3,060		2,700		
	12,976		12,358		12,358		
	10,547		10,270		11,796		
	0		0		7,257		
	1,715,860	79,360	1,644,588	73,549	1,648,781	73,505	
	0	0	0	0	0	0	
	1,715,860	79,360	1,644,588	73,549	1,648,781	73,505	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

GENERAL PURPOSE GRANTS

OPERATING EXPENDITURE

OPERATING REVENUE

0081 FEDERAL UNTIED - ROADS COMPONENT

0181 GRANTS COMMISSION - GENERAL
PURPOSE

SUB-TOTAL TO PROGRAMME SUMMARY

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL TO PROGRAMME SUMMARY

TOTAL - GENERAL PURPOSE GRANTS

	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
0081 FEDERAL UNTIED - ROADS COMPONENT	289,332		280,905		659,014		from CBP so may vary - assumes no FAGS received in advance
0181 GRANTS COMMISSION - GENERAL PURPOSE	542,364		526,567		1,037,983		from CBP so may vary - assumes no FAGS received in advance
SUB-TOTAL TO PROGRAMME SUMMARY	831,696	0	807,472	0	1,696,997	0	
SUB-TOTAL TO PROGRAMME SUMMARY	0	0	0	0	0	0	
TOTAL - GENERAL PURPOSE GRANTS	831,696	0	807,472	0	1,696,997	0	

SHIRE OF DUMBLYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

OTHER GEN. PURPOSE INCOME

OPERATING EXPENDITURE

OPERATING REVENUE

0163 RESERVE INTEREST EARNED

0173 BANK INTEREST EARNED

SUB-TOTAL TO PROGRAMME SUMMARY

CAPITAL EXPENDITURE

8200 TRANSFER INTEREST TO RESERVES

CAPITAL REVENUE

SUB-TOTAL TO PROGRAMME SUMMARY

TOTAL - OTHER GEN. PURPOSE INCOME

2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
\$	\$	\$	\$	\$	\$	
						Reduced from CBP - interest rates still remain very low at up to 2.5%
157,471		163,151		166,609		
10,547		10,270		8,251		
168,018	0	173,421	0	174,859	0	
	157,471		163,151		114,808	
0	157,471	0	163,151	0	114,808	
168,018	157,471	173,421	163,151	174,859	114,808	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROGRAMME SUMMARY	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
Members of Council		272,543		233,003		193,721	
Other Governance		312,715		246,213		353,285	
<u>OPERATING REVENUE</u>							
Members of Council	0		0		0		
Other Governance	7,727		8,327		20,121		
SUB-TOTAL	7,727	585,258	8,327	479,216	20,121	547,007	
<u>CAPITAL EXPENDITURE</u>							
Other Governance		120,121		125,000		432,277	
<u>CAPITAL REVENUE</u>							
Other Governance	25,000		25,000		131,722		
SUB-TOTAL	25,000	120,121	25,000	125,000	131,722	432,277	
TOTAL - PROGRAMME SUMMARY	32,727	705,379	33,327	604,216	151,843	979,284	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

MEMBERS OF COUNCIL	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
0202 MEMBERS TRAVELLING		5,000		10,225		3,827	
0212 CONFERENCE & OTHER MEETINGS EXPENSES		10,000		12,117		4,151	
0232 MEMBERS TRAINING		18,000		5,828		2,062	inc from CBP - compulsory EM training coming in.
0242 PRESIDENTS ALLOWANCES		7,000		7,000		7,000	\$1750 per quarter - kept same as 18/19
0252 SITTING FEES		20,450		20,450		15,077	same as 18/19
0262 REFRESHMENTS RECEPTIONS		16,769		16,360		15,502	
0272 DEPUTY PRESIDENT ALLOWANCES		1,750		1,750		1,750	25% Presidents Allowance - same as 18/19
0282 COUNCIL CHAMBERS MAINT		3,885		3,643		147	
0292 INSURANCE		7,462		6,900		6,900	
0302 SUBSCRIPTIONS		25,000		20,450		22,670	
0342 COUNCILLOR TELECOMMUNICATIONS ALLOWANCE		9,433		9,203		2,659	
0352 4 WDL VROC CONTRIBUTIONS		1,184		1,155		281	
0362 DONATIONS		5,927		5,689		2,270	
0363 R & D MCINTYRE SCHOLARSHIP		2,750		2,750		2,750	same as 18/19
0373 GIFTS		3,121		3,060		712	length of service gifts, leaving gifts
0412 BADGES		419		409		17	
0432 PRINTING & STATIONERY		896		874		166	
0442 ELECTION EXPENSES		6,228		0		1,550	No election 2018/19
0404 ADMINISTRATION ALLOCATED		127,269		105,140		104,230	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	272,543	0	233,003	0	193,721	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - MEMBERS OF COUNCIL	0	272,543	0	233,003	0	193,721	

SHIRE OF DUMBLYUNG
SCHEDULE 04 - GOVERNANCE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

OTHER GOVERNANCE	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
0532 SALARIES		0		0		60,760	
0542 CONSULTANT & FINANCIAL REPORTING		64,500		26,450		6,170	Includes \$6k for secondary freight network. \$15k PPE fair valuations to be done 19/20. \$10k Hydrologist for ski lake project. \$8,500 Financial Management Review. \$25k Projects
0562 SUPERANNUATION		0		0		5,648	
0602 ADJUSTMENTS FOR ROUNDING		0		0		1	
0632 ADVERTISING		12,000		15,338		10,561	reduced from CBP
0662 LONG SERV.LEAVE ACCRUAL		0		0		67,696	
0712 REMOVAL EXPENSES		5,000		0		0	new CEO
0722 AUDIT FEES		15,000		11,248		13,731	inc from CBP
0742 LEGAL EXPENSES		10,481		10,225		6,852	
0792 DEBT RECOVERY COSTS		0		0		206	
0803 DOUBTFUL DEBTS EXPENSES (OGOV)		0		0		150	
6530 DEPRECIATION (SCH 4)		16,716		16,701		16,701	
0864 ADMIN ALLOCATION		189,018		166,251		164,810	
OPERATING REVENUE							
0833 SUNDRY CHARGES-REIMBURS.	0		510		1,113		now in Admin O'Heads subprogramme
0873 CHARGES - PHOTOCOPYING	0		204		2		now in Admin O'Heads subprogramme
0932 MISC. REIMBURSEMENTS - NO GST	2,576		2,538		5,681		
0933 MISC. REIMBURSEMENTS - INC GST	5,151		5,075		529		
0993 PREVIOUS EMPLOYERS L.S.L.	0		0		12,796		
SUB-TOTAL	7,727	312,715	8,327	246,213	20,121	353,285	
CAPITAL EXPENDITURE							
0914 ASSET ACQUISITION/RENEWAL - BUILDINGS (OGOV)		25,000		25,000		56,785	Roof work to Admin Building. Work on CEO house.
3250 TRANSFER TO MUNICIPAL BUILDING RESERVE		0		0		275,492	Original budget line showed in sch 11.
8440 TRANSFER TO LEAVE RESERVE		50,707		0		0	
8460 TRANSFER TO EMERGENCY RESPONSE RESERVE		0		100,000		100,000	
TRANSFER TO IT & OFFICE EQUIPMENT RESERVE		44,414		0		0	
CAPITAL REVENUE							
3255 TRANSFER FROM MUNICIPAL BUILDING RESERVE	25,000		25,000		56,785		Trf from reserve for roofs and CEO house as per Council decision.
8370 TRANSFER FROM LEAVE RESERVE FUND	0		0		74,937		
SUB-TOTAL	25,000	120,121	25,000	125,000	131,722	432,277	
TOTAL - OTHER GOVERNANCE	32,727	432,836	33,327	371,213	151,843	785,563	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROGRAMME SUMMARY

	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Fire Prevention		206,267		179,728		171,168	
Animal Control		26,668		25,881		27,763	
<u>OPERATING REVENUE</u>							
Fire Prevention	40,405		21,788		47,292		
Animal Control	2,823		2,754		1,911		
SUB-TOTAL	43,228	232,935	24,542	205,609	49,204	198,931	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - PROGRAMME SUMMARY	43,228	232,935	24,542	205,609	49,204	198,931	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

FIRE PREVENTION		2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE								
4	1002 MAINTENANCE LAND & BUILDINGS		250		250		423	inc annual maint of fire sheds, eg termites, fire extinguishers, gutter cleaning
5	1052 PROTECTIVE CLOTHING		5,000		5,000		2,009	
1	1062 EQUIPMENT PURCHASES LESS THAN \$1,200		1,200		1,200		0	for the purchase of hoses, ladders, telecommunications equipment, rescue equipment etc
8	1072 FIRE INSURANCE		34,646		16,641		29,365	Have had funding increased to cover both Bush Fire policy and insurance on fire trucks not previously being claimed
7	1082 FIRE MAPS		0		250		727	
2	1102 MTCE PLANT & EQUIPMENT		100		100		110	to maintain equipment as per above
3	1112 MAINTENANCE VEHICLES		6,000		6,000		1,396	Firetrucks (deprec in GL1012). Fastfill/fire fighting trailers ineligible.
6	1122 UTILITIES & RATES		1,000		700		1,367	electricity
7	1142 OTHER FIRE EXPENSES/TRAINING		3,000		1,500		3,105	
	1182 INELIGIBLE EXPENDITURE - LGGS		6,135		6,135		1,730	SMSs, bushfire trailer licenses etc.
	1192 FIRE PREVENTION		13,754		12,746		0	fire break clearing, attending fires
	1012 DEPRECIATION - FIRE PREVENTION		103,788		98,664		103,694	
	1092 FIRE BREAK INSPECTION ETC		3,068		3,068		0	
	1152 ADMINISTRATION ALLOCATED		28,326		27,474		27,240	
OPERATING REVENUE								
	1123 FESA OPERATING GRANT	39,997		21,380		45,202		LGGS 19/20 grant \$55557 less payment rec'd in advance
	1143 SALE OF FIRE MAPS	204		204		91		
	1163 FINES & PENALTIES	204		204		2,000		
SUB-TOTAL		40,405	206,267	21,788	179,728	47,292	171,168	
CAPITAL EXPENDITURE								
CAPITAL REVENUE								
SUB-TOTAL		0	0	0	0	0	0	
TOTAL - FIRE PREVENTION		40,405	206,267	21,788	179,728	47,292	171,168	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

ANIMAL CONTROL	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
1252 DOG CONTROL EXPENSES		5,450		5,317		8,116	
1262 CAT CONTROL EXPENSES		891		869		0	
1282 POUND MAINTENANCE		1,103		588		702	
1294 ADMINISTRATION ALLOCATED		19,224		19,107		18,946	
<u>OPERATING REVENUE</u>							
1323 FINES AND PENALTIES	523		510		210		
1343 DOG REGISTRATION	2,091		2,040		1,701		
1344 CAT REGISTRATION	209		204		0		
SUB-TOTAL	2,823	26,668	2,754	25,881	1,911	27,763	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - ANIMAL CONTROL	2,823	26,668	2,754	25,881	1,911	27,763	

SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROGRAMME SUMMARY	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Health		97,492		89,945		38,255	
<u>OPERATING REVENUE</u>							
Health	1,750		0		1,876		
SUB-TOTAL	1,750	97,492	0	89,945	1,876	38,255	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - PROGRAMME SUMMARY	1,750	97,492	0	89,945	1,876	38,255	

SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

HEALTH	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
2212 CONTRIBUTION TO DOCTOR		11,529		11,248		8,182	
2222 HEALTH SURVEYOR - CONTRACT		30,000		38,855		16,992	
2232 AMBULANCE ASSISTANCE		3,755		3,869		785	
2242 COMMUNITY TRANSPORT SERVICE		2,000		0		1,451	CATS vehicle
2622 PUBLIC HEALTH PLAN IMPLEMENTATION		30,000		30,000		0	Consultant cost for plan set up and ongoing implementation -carry over to 19/20
2392 ANALYTICAL EXPENSES		377		368		357	
2393 SUBSCRIPTIONS - HEALTH		735		0		1,025	I'm Alert, food safety subscription
2634 ADMINISTRATION ALLOCATED		16,458		5,605		5,555	
6560 DEPRECIATION (SCH 7)		2,638		0		2,638	depn on CATS vehicle
<u>OPERATING REVENUE</u>							
2233 LICENCES AND FEES	250		0		295		
2243 COMMUNITY TRANSPORT SERVICE FEES	1,500		0		1,580		CATS vehicle income
SUB-TOTAL	1,750	97,492	0	89,945	1,876	38,255	
<u>CAPITAL EXPENDITURE</u>							
2234 ASSET ACQ/RENEWAL - PLANT & EQUIPMENT		0		0		24,109	
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - HEALTH	1,750	97,492	0	89,945	1,876	38,255	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROGRAMME SUMMARY

	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Aged Persons Units		181,909		121,963		113,696	
Education		9,767		7,444		7,660	
<u>OPERATING REVENUE</u>							
Aged Persons Units	94,866		92,557		82,711		
SUB-TOTAL	94,866	191,676	92,557	129,407	82,711	121,356	
<u>CAPITAL EXPENDITURE</u>							
Aged Persons Units		28,565		25,397		29,689	
<u>CAPITAL REVENUE</u>							
Aged Persons Units	0		56,447		56,019		
Education	0		0		0		
SUB-TOTAL	0	28,565	56,447	25,397	56,019	29,689	
TOTAL - PROGRAMME SUMMARY	94,866	220,241	149,004	154,804	138,730	151,045	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

AGED PERSONS UNITS	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
2822 APU MAINTENANCE		96,092		39,883		29,805	based on AMP and includes carryovers from 18/19
2832 INSURANCE		9,221		8,273		6,211	
2842 APU - UTILITIES		14,035		13,367		15,900	
2852 INTEREST PAID ON LOAN 93		3,127		3,252		4,199	
6570 DEPRECIATION (SCH 8)		40,059		39,523		40,065	
2824 ADMINISTRATION ALLOCATED		19,375		17,665		17,516	
<u>OPERATING REVENUE</u>							
2853 UTILITIES REIMBURSEMENT (APU)	508		500		28		
2863 RENTAL OF APU'S	94,358		92,057		82,684		
SUB-TOTAL	94,866	181,909	92,557	121,963	82,711	113,696	
<u>CAPITAL EXPENDITURE</u>							
2854 LOAN 93 PRINCIPAL REPAYMENT		3,565		3,441		3,441	aged care units - gardens, footpath, secure rear access
2874 AGED PERSON UNITS (R4R)		25,000		21,956		26,248	
<u>CAPITAL REVENUE</u>							
8330 TRANSFER FROM AGED CARE FACILITY	0		56,447		56,019		
SUB-TOTAL	0	28,565	56,447	25,397	56,019	29,689	
TOTAL - AGED PERSONS UNITS	94,866	210,474	149,004	147,360	138,730	143,385	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

EDUCATION	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
1672 KUKERIN PLAYGROUP BUILDING		1,500		500		2,276	
1842 SCHOOL BUS SERVICE		1,589		1,550		872	
1872 SCHOOL BOOK AWARDS		0		122		0	Has been put in donations GL0362 last few years - moved budget across
2792 SCHOOL ASSISTANCE		827		814		88	
2814 ADMIN ALLOC - EDUCATION		5,851		4,458		4,424	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	9,767	0	7,444	0	7,660	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - EDUCATION	0	9,767	0	7,444	0	7,660	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROGRAMME SUMMARY	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Staff Housing		57,158.00		72,400.00		55,256.88	
Other Housing		84,758.00		87,064.00		77,544.97	
<u>OPERATING REVENUE</u>							
Staff Housing	57,158.00		72,400.00		55,018.09		
Other Housing	19,013.00		18,554.00		25,058.38		
SUB-TOTAL	76,171.00	141,916.00	90,954.00	159,464.00	80,076.47	132,801.85	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
Staff Housing	0.00		62,598.00		62,123.19		
SUB-TOTAL	0.00	0.00	62,598.00	0.00	62,123.19	0.00	
TOTAL - PROGRAMME SUMMARY	76,171.00	141,916.00	153,552.00	159,464.00	142,199.66	132,801.85	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

STAFF HOUSING	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
3152 INSURANCE		6,363		5,994		4,500	
3172 BUILDING MAINTENANCE		52,224		18,978		25,114	based on AMP
3182 STAFF HOUSING - UTILITIES		13,367		13,367		9,217	
3184 ADMINISTRATION ALLOCATED		9,384		8,849		8,771	
3194 STAFF HOUSING REALLOCATION		(24,180)		25,212		7,655	Reallocated to Administration Overheads, and Public Works Overheads.
<u>OPERATING REVENUE</u>							
3213 RENT	30,000		45,900		28,935		
3223 UTILITIES REIMBURSEMENT (STAFF)	508		500		11		
3253 RENTAL - MCS HOUSE	26,650		26,000		26,071		
SUB-TOTAL	57,158	57,158	72,400	72,400	55,018	55,257	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
8290 TRANSFER FROM STAFF HOUSING RESE	0		62,598		62,123		
SUB-TOTAL	0	0	62,598	0	62,123	0	
TOTAL - STAFF HOUSING	57,158	57,158	134,998	72,400	117,141	55,257	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

OTHER HOUSING	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
3312 LOW INCOME UNIT MAINT		31,729		22,167		15,825	based on AMP and includes carryovers from 18/19
3322 INSURANCE - LOW INCOME		3,481		3,279		2,462	
3332 LOW INCOME UNITS - UTILITIES		3,150		3,150		2,090	
3392 MAINTENANCE - OTHER HOUSING		6,444		19,243		15,847	
6580 DEPRECIATION (SCH 9)		29,145		29,118		29,118	
3384 ADMINISTRATION ALLOCATED		10,809		10,107		10,021	
<u>OPERATING REVENUE</u>							
2565 UTILITIES REIMBURSEMENT (LIU)	508		500		89		Income higher 18/19 due to Red Dust.
3403 RENTAL - LOW INCOME UNITS	18,505		18,054		24,970		
SUB-TOTAL	19,013	84,758	18,554	87,064	25,058	77,545	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - OTHER HOUSING	19,013	84,758	18,554	87,064	25,058	77,545	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROGRAMME SUMMARY	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
Domestic Refuse		354,594		323,280		301,576	
Commercial Refuse		20,444		19,587		21,593	
Sewerage		61,908		61,967		34,145	
Protection of the Environment		52,175		59,840		17,431	
Town Planning & Regional Development		41,967		38,941		28,625	
Other Community Amenities		67,995		69,219		46,450	
Land Care Development		151,002		121,655		121,487	
<u>OPERATING REVENUE</u>							
Domestic Refuse	87,298		84,825		82,923		
Sewerage	129,341		117,582		117,098		
Protection of the Environment	19,255		30,510		23,745		
Town Planning & Regional Development	1,108		1,081		1,459		
Other Community Amenities	8,364		8,160		7,021		
Land Care Development	35,114		1,467		8,629		
SUB-TOTAL	280,480	750,085	243,625	694,489	240,875	571,307	
<u>CAPITAL EXPENDITURE</u>							
Sewerage		67,433		55,615		82,954	
Protection of the Environment		17,439		17,058		16,339	
Land Care Development		25,173		25,173		4,036	
<u>CAPITAL REVENUE</u>							
Land Care Development	39,512		23,078		23,078		
SUB-TOTAL	39,512	110,045	23,078	97,846	23,078	103,328	
TOTAL - PROGRAMME SUMMARY	319,992	860,130	266,703	792,335	263,953	674,635	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

DOMESTIC REFUSE	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
3532 DOM. REFUSE COLLECTION		32,915		32,049		29,510	
3542 REFUSE SITE MAINT		89,733		61,177		50,444	
3552 RECYCLING MAINTENANCE		28,000		21,789		28,591	Inc from CBP
6590 DEPRECIATION (SCH 10)		190,441		195,459		180,338	
3524 ADMINISTRATION ALLOCATED		13,505		12,806		12,693	
<u>OPERATING REVENUE</u>							
3583 LEVIES - RUBBISH CHARGES	86,775		84,825		82,650		Approx 2.5% inc - bins being \$445 19/20 (\$435 18/19)
3593 MISCELLANEOUS INCOME RUBBISH TIP	523		0		0		
SUB-TOTAL	87,298	354,594	84,825	323,280	82,923	301,576	
CAPITAL EXPENDITURE							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - DOMESTIC REFUSE	87,298	354,594	84,825	323,280	82,923	301,576	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

COMMERCIAL REFUSE	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
3722 ST BINS REFUSE COLL.		15,673		15,511		17,551.71	
3734 ADMINISTRATION ALLOCATED		4,771		4,076		4,040.96	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	20,444.00	0.00	19,587.00	0.00	21,592.67	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - COMMERCIAL REFUSE	0.00	20,444.00	0.00	19,587.00	0.00	21,592.67	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

SEWERAGE	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
3912 SEWERAGE MAINTENANCE		48,974		48,881		22,186	
3931 INTEREST PAID ON LOAN 38		120		576		557	
3932 INTEREST PAID ON LOAN 40		199		303		286	
3933 INTEREST PAID ON LOAN 78		0		0		6	
3952 INSURANCE		4,845		4,564		3,530	
3914 ADMINISTRATION ALLOCATED		7,770		7,643		7,580	
<u>OPERATING REVENUE</u>							
3991 LEVIES - SEWERAGE CHARGES	105,999		94,825		94,341		10% inc
4011 LEVIES - PEDESTAL CHARGES	23,342		22,757		22,757		
SUB-TOTAL	129,341	61,908	117,582	61,967	117,098	34,145	
<u>CAPITAL EXPENDITURE</u>							
4014 SEWERAGE SYSTEM		40,184		0		0	New control cabinet and pumps
4016 LOAN 38 PRINCIPAL REPAYMENT		3,690		7,047		7,046	
4017 LOAN 40 PRINCIPAL REPAYMENT		1,473		1,370		1,370	
8280 TRANSFER TO SEWERAGE RESERVE		22,086		47,198		74,538	Revenue less expenses
SUB-TOTAL	0	67,433	0	55,615	0	82,954	
TOTAL - SEWERAGE	129,341	129,341	117,582	117,582	117,098	117,098	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROTECTION OF THE ENVIRONMENT	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
3882 APB SUNDRY EXPENSES		0		0		0	
3892 DRUM MUSTER		0		0		3,237	Costs to be reimbursed from Drummuster programme
3922 AFGAN THISTLE CONTROL		0		0		0	
3942 BRIDAL CREEPER CONTROL		16,277		15,338		0	
3962 RURAL TOWN DEVELOPMENT		0		0		0	
3972 FENCING UNMADE ROADS		0		0		0	
3982 TARIN ROCK DECLARED SPECIES EXP		0		542		0	moved into bridal creeper control a/c above
3992 DECLARED WEEDS CONTROL		11,875		11,585		580	
4002 APB WAGES		0		0		0	
4012 WILD PIG CONTROL- CONTRIBUTION		0		0		0	
3872 WATER HARVESTING SCHEME		18,500		18,500		6,954	
3994 ADMINISTRATION ALLOCATED		4,217		4,290		4,254	
7142 FENCE ROAD DRAIN PROJECT		0		7,897		0	
7174 LOAN 95 FENCE RD DRAINAGE - INTEREST PAYMENT		1,306		1,688		2,406	
OPERATING REVENUE							
3963 HIRE CHARGES-TREE PLANTER	510		510		0		
4023 DRUM MUSTER REIMBURSEMENT	0		0		0		
3953 GRANT - WATER SUPPLY	0		5,000		5,000		
7313 FENCE ROAD DRAIN MAINT. FARMERS LEVY	18,745		25,000		18,745		Reduced from CBP
SUB-TOTAL	19,255	52,175	30,510	59,840	23,745	17,431	
CAPITAL EXPENDITURE							
7374 LOAN 95 FENCE ROAD DRAINAGE - PRINCIPAL REP		15,796		15,415		15,415	
8340 TRANSFER TO FENCE ROAD DRAIN RESERVE		1,643		1,643		924	Levy less loan payments and maintenance - any surplus go to reserve.
CAPITAL REVENUE							
SUB-TOTAL	0	17,439	0	17,058	0	16,339	
TOTAL - PROTECTION OF THE ENVIRONMENT	19,255	69,614	30,510	76,898	23,745	33,770	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

TOWN PLANNING & REG. DEVELOP.	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
4022 PLANNING CONSULTANT		22,271		21,728		23,954.94	actuals includes work on the town planning scheme provision for Town Planning Omnibus Amendment as advised by Joe Douglas
4122 TOWN PLANNING SCHEME		15,000		12,500		0.00	
4024 ADMINISTRATION ALLOCATED		4,696		4,713		4,670.54	
<u>OPERATING REVENUE</u>							
4133 TOWN PLANNING FEES	1,108		1,081		1,459.33		
SUB-TOTAL	1,108.00	41,967.00	1,081.00	38,941.00	1,459.33	28,625.48	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TOWN PLANNING & REG. DEVELOP.	1,108.00	41,967.00	1,081.00	38,941.00	1,459.33	28,625.48	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

OTHER COMMUNITY AMENITIES	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
4162 CEMETERIES		17,024		16,875		9,252.28	
4182 PUBLIC CONVENIENCES		35,776		38,292		24,037.30	
4212 NICHE WALL PLAQUES		796		777		0.00	
4244 ADMINISTRATION ALLOCATED		14,399		13,275		13,160.61	
<u>OPERATING REVENUE</u>							
4253 CEMETERIES	8,364		8,160		7,020.89		
SUB-TOTAL	8,364.00	67,995.00	8,160.00	69,219.00	7,020.89	46,450.19	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER COMMUNITY AMENITIES	8,364.00	67,995.00	8,160.00	69,219.00	7,020.89	46,450.19	

SHIRE OF DUMBLYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

LAND CARE DEVELOPMENT	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
7162 LANDCARE OFFICE BUILDING MAINT		9,510		9,448		4,632	
7202 LANDCARE SUPERANNUATION		8,029		7,872		7,895	
7212 LANDCARE SALARY		65,235		63,976		66,420	
7222 STATE NRM PROJ A16084 (TAYLOR 67 HA VEGETAT		0		3,750		3,750	Project completed
7232 LANDCARE VEHICLE EXP		12,643		12,530		10,519	Includes deprec exp
7242 LANDCARE SUNDRY EXP		4,192		4,090		853	
7252 LANDCARE OFFICE EXP		3,145		3,068		787	
7282 SWCC - FENCING & FOX BAITING FOR MALLEEFOW		25,859		0		1,807	Mallee Fowl in Merilup Area Project expenditure
7292 20 MILLION TREES PROGRAM		1,549		0		3,460	
7312 FOX BAITING PROJECT		4,082		0		0	
7336 STATE NRM CRIDLAND CATCHMENT A15024		0		5,802		5,802	Project completed
7154 ADMINISTRATION ALLOCATED		20,288		14,649		14,522	
7164 STAFF HOUSING ALLOCATION - LANDCARE		(3,530)		(3,530)		(1,072)	
OPERATING REVENUE							
0945 GRANT FUNDED ADMINISTRATIVE REIMBURSEMEN	5,173		1,467		3,111		20m Tree Project contribution for administrative assistance (project run by Kent Shire) and admin portion of Mallee Fowl project
7273 LANDCARE GRANTS	4,082		0		3,710		Fox Baiting Project
7333 GRANT / ADMIN INCOME	25,859		0		1,807		Mallee Fowl in Merilup Area Project
SUB-TOTAL	35,114	151,002	1,467	121,655	8,629	121,487	
CAPITAL EXPENDITURE							
LANDCARE OFFICE RELOCATION		20,000		20,000		0	
8250 TRANSFER TO LANDCARE DEVELOPMENT RESERV		5,173		5,173		3,111	Trf of administrative contribution to reserve
8340 TRANSFER TO FENCE ROAD DRAIN RESERVE		0		0		924	
CAPITAL REVENUE							
7436 TRANSFER FROM LANDCARE RESERVE	39,512		23,078		23,078		
SUB-TOTAL	39,512	25,173	23,078	25,173	23,078	4,036	
TOTAL - LAND CARE DEVELOPMENT	74,626	176,175	24,545	146,828	31,707	125,523	

SHIRE OF DUMBLYUNG
SCHEDULE 11 - RECREATION & CULTURE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROGRAMME SUMMARY	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
Public Halls and Civic Centres		58,549		54,998		57,780	
Swimming Pool		131,270		104,303		95,279	
Other Recreation		517,412		497,991		466,319	
Libraries		22,287		10,612		11,784	
Other Culture		38,837		67,276		68,960	
OPERATING REVENUE							
Public Halls and Civic Centres	6,091		2,040		1,111		
Swimming Pool	9,723		9,486		63,967		
Other Recreation	8,157		8,313		18,000		
Other Culture	1,572		1,534		278		
SUB-TOTAL	25,543	768,355	21,373	735,180	83,356	700,122	
CAPITAL EXPENDITURE							
Public Halls and Civic Centres		0		276,395		0	
Swimming Pool		30,000		0		63,358	
Other Recreation		45,970		4,208		4,208	
CAPITAL REVENUE							
SUB-TOTAL	0	75,970	0	280,603	0	67,566	
TOTAL - PROGRAMME SUMMARY	25,543	844,325	21,373	1,015,783	83,356	767,688	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PUBLIC HALLS AND CIVIC CENTRES	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE								
4372 PUBLIC HALLS - UTILITIES		2,704		2,704		2,953		
4382 PUBLIC HALLS- MAINTENANCE		29,263		27,324		33,966	Includes \$6200 for tables and chairs, Kokerin Town Hall & \$6k oven Dumbleyung Town Hall	
3012 CWA HALL		2,210		2,063		1,475		
4412 INSURANCE		16,204		15,264		11,806		
4414 ADMINISTRATION ALLOCATED		8,168		7,643		7,580		
OPERATING REVENUE								
4433 CHARGES - HALL HIRE	2,091		2,040		1,111			
4463 COMMUNITY FACILITY GRANT	4,000.00		0		0.00		DYG netball club contribution to oven	
SUB-TOTAL	6,091.00	58,549.00	2,040.00	54,998.00	1,111.27	57,779.62		
CAPITAL EXPENDITURE								
8300 TRANSFER TO MUNICIPAL BUILDING RESERVE		0		276,395		0.00	change a/c to GL 3250 in Other Governance subprogramme from Healthway Grant	
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	276,395.00	0.00	0.00		
TOTAL - PUBLIC HALLS AND CIVIC CENTRES	6,091.00	58,549.00	2,040.00	331,393.00	1,111.27	57,779.62		

SHIRE OF DUMBLYUNG
SCHEDULE 11 - RECREATION & CULTURE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

SWIMMING POOL	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
4542 UTILITY CHARGES		25,000		21,089		22,921	
4552 SUPERANNUATION		6,451		4,637		4,391	
4562 SWIMMING POOL SALARY		71,924		52,854		47,126	
4582 S/POOL CHEMICALS		6,184		6,033		3,231	
4592 S/POOL MTCE/OTHER		14,416		13,958		11,927	
4544 ADMINISTRATION ALLOCATED		7,295		5,732		5,683	
OPERATING REVENUE							
4643 POOL ADMISSION	9,723		9,486		8,967		
4675 GRANT FUNDS	0		0		55,000		Grant for pool heating 18/19
SUB-TOTAL	9,723	131,270	9,486	104,303	63,967	95,279	
CAPITAL EXPENDITURE							
ASSET ACQ/RENEW - OTHER INFRASTRUCTURE		30,000		0		63,358	19/20 budget for solar panels \$24k (\$48k less 50% rebate) and \$6k for upgrades to electrics. Remaining pool heating project from 18/19 was accrued.
4985							
CAPITAL REVENUE							
SUB-TOTAL	0	30,000	0	0	0	63,358	
TOTAL - SWIMMING POOL	9,723	161,270	9,486	104,303	63,967	158,637	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

OTHER RECREATION	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
4682 INSURANCE		50,695		46,183		39,769	
4692 TARIN ROCK TENNIS COURTS		1,600		1,125		1,687	utilites
4762 DUMBLEYUNG TENNIS COURTS		11,174		2,070		12,427	
4772 NENKE PARK		34,307		23,184		38,470	
4782 STUBBS PARK		37,640		35,386		37,790	
4792 COMMUNITY PARKS AND GARDENS		158,590		138,222		121,155	
4802 SQUASH COURTS		4,130		3,876		3,577	
4832 UTILITIES - STUBBS & NENKE PARKS		22,050		21,000		15,157	
4842 MENS SHED LOAN 89 INTEREST		478		640		824	
4912 MENS SHED MAINTENANCE		1,904		1,890		295	
4922 MENS SHED OPERATIONS EXPENSES		400		307		398	utilites
6600 DEPRECIATION (SCH 11)		159,720		191,625		162,572	
4714 ADMINISTRATION ALLOCATED		34,724		32,483		32,200	
OPERATING REVENUE							
4913 GREENKEEPING FEE-TENNIS COURTS	8,000		8,160		8,000		No current agreement in place.
4923 SQUASH COURTS HIRE	157		153		0		
4963 RECREATION GRANT FUNDS	0		0		10,000		grant for jumping pillow shade structure - CBH
SUB-TOTAL	8,157	517,412	8,313	497,991	18,000	466,319	
CAPITAL EXPENDITURE							
4834 LOAN 89 PRINCIPAL REPAYMENT		4,370		4,208		4,208	
4954 OTHER INFRASTRUCTURE EXPENDITURE (ORE)		41,600		0		0	Check 30 June for any carryovers - expenditure for jumping pillow shade structure (\$27,600 for building, \$14k for erecting). Funded 2018/19 and 2019/20 Townscape \$21,358, CBH grant \$10k, Shire \$10,242.
CAPITAL REVENUE							
SUB-TOTAL	0	45,970	0	4,208	0	4,208	
TOTAL - OTHER RECREATION	8,157	563,382	8,313	502,199	18,000	470,527	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

LIBRARIES	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
5012 INSURANCE		492		464		359	
5052 UTILITY CHARGES		938		893		327	
5072 SALARIES - KUKERIN		2,729		5,437		5,685	
5082 SUPERANNUATION		335		673		633	
5092 LIBRARY EXPENSES		15,551		597		2,253	Addition \$10k provision to replace AMLIB software that is no longer supported (actual options and costs to be investigated further). Painting as per AMP
5044 ADMINISTRATION ALLOCATED		2,242		2,548		2,527	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	22,287	0	10,612	0	11,784	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - LIBRARIES	0	22,287	0	10,612	0	11,784	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

OTHER CULTURE	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
5274 COMMUNITY DEVELOPMENT FUND		1,572		1,534		2,771	
5282 HISTORICAL COMMITTEE		3,000		3,000		2,778	Historical signs - additional \$3k 19/20
5244 ADMINISTRATION ALLOCATED		33,280		61,781		61,244	
5302 THEATRE CLUB		985		961		2,168	
OPERATING REVENUE							
5276 COMMUNITY DEVELOPMENT FUND INCOME	1,572		1,534		278		
SUB-TOTAL	1,572	38,837	1,534	67,276	278	68,960	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - OTHER CULTURE	1,572	38,837	1,534	67,276	278	68,960	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROGRAMME SUMMARY	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Maintenance of Road Network		2,426,983		1,823,208		2,371,736	
Road Plant Purchases		95,324		26,460		4,608	
State Vehicle Licensing		60,671		58,311		57,807	
Aerodromes		5,787		6,914		4,619	
<u>OPERATING REVENUE</u>							
Construction of Road Network	807,046		461,510		486,683		
Maintenance of Road Network	689,978		3,690,311		3,511,624		
Road Plant Purchases	6,980		15,300		48,050		
State Vehicle Licensing	13,249		13,053		11,876		
SUB-TOTAL	1,517,253	2,588,765	4,180,174	1,914,893	4,058,233	2,438,770	
<u>CAPITAL EXPENDITURE</u>							
Construction of Road Network		1,837,776		3,281,000		3,900,672	
Maintenance of Road Network		2,198,582		1,960,687		1,420,271	
Road Plant Purchases		773,039		466,139		443,687	
Aerodromes		5,000		0		0	
<u>CAPITAL REVENUE</u>							
Maintenance of Road Network	1,544,414		1,500,000		1,638,176		
Road Plant Purchases	168,605		100,000		41,845		
SUB-TOTAL	1,713,019	4,814,397	1,600,000	5,707,826	1,680,021	5,764,630	
TOTAL - PROGRAMME SUMMARY	3,230,272	7,403,162	5,780,174	7,622,719	5,738,254	8,203,400	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

CONSTRUCTION OF ROADS	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
<u>OPERATING REVENUE</u>							
5921 DIRECT ROAD GRANTS	149,102		80,366		133,434		to be confirmed
5931 MRD RRG ROAD PROJECT FUNDS	344,500		381,144		353,249		
5981 ROADS TO RECOVERY	313,444		0		0		
SUB-TOTAL	807,046	0	461,510	0	486,683	0	
<u>CAPITAL EXPENDITURE</u>							
5710 ROAD CONSTRUCTION		440,000		638,000		695,923	
5730 ROAD PROJECT		561,776		533,000		539,646	
5770 WANDRRA FLOOD DAMAGE WORKS		500,000		2,000,000		2,523,668	
5920 ROADS TO RECOVERY		336,000		110,000		141,435	
SUB-TOTAL	0	1,837,776	0	3,281,000	0	3,900,672	
TOTAL - CONSTRUCTION OF ROADS	807,046	1,837,776	461,510	3,281,000	486,683	3,900,672	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

MAINTENANCE OF ROADS	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
5390 DEPOT INSURANCE		3,087		2,908		2,249	
5460 MAINTENANCE OF ROADS		697,429		818,752		509,533	
5480 FOOTPATHS MAINTENANCE		20,931		19,676		61,312	
5540 DEPOT MAINTENANCE		15,068		13,955		11,034	
5560 DUMBLEYUNG TOWNSCAPE		38,080		30,000		6,920	Council Policy 3.18. \$15k/yr for 17/18, 18/19 & 19/20 less expenditure 18/19.
5570 STREET LIGHTING		18,715		17,824		13,722	
5580 DRAINAGE/BRIDGES		4,328		1,636		49,772	actual includes accrual of \$46,000 bridge design for Dumbleyung-Nyabing Rd from 2014/15
5590 STREET MTCE - TOWNS		36,341		32,584		11,247	
5600 ROAD SIGNS		4,524		4,098		477	
5610 KUKERIN TOWNSCAPE		0		11,357.89		593	Council Policy 3.18. 19/20 brought forward for jumping pillow shade structure during 18/19 budget review.
5630 RURAL VERGES		12,060		11,345		23,055	
5680 INTEREST PAID ON LOAN 94		1,291		1,741		2,535	
5681 INTEREST ON SHORT-TERM WANDRRA LENDING		10,000		12,331		17,465	
5960 KATANNING RD BRIDGE - MRD PROJECT		0		0		0	
6610 DEPRECIATION (SCH 12)		1,565,129		845,000		1,565,980	
5682 PROVISION FOR DOUBTFUL DEBTS		0		0		95,840	WANDRRA
OPERATING REVENUE							
5663 FLOOD DAMAGE RECOUP	689,978		3,690,311		3,511,624		WANDRRA
SUB-TOTAL	689,978	2,426,983	3,690,311	1,823,208	3,511,624	2,371,736	
CAPITAL EXPENDITURE							
5690 PRINCIPAL REPAYMENTS ON LOAN 94		19,990		19,540		19,540	
5691 PRINCIPAL REPAYMENTS ON SHORT-TERM WANDRRA LOAN		2,178,592		1,941,147		1,400,732	Principle outstanding 30/6/2019 plus repayment of any 2019/20 draw downs
CAPITAL REVENUE							
5696 SHORT-TERM WANDRRA LOAN	1,500,000		1,500,000		1,638,176		Budget to use short term lending facility if required - facility to be extended to 31 Dec 2019
TRF FROM DRAINAGE MAINTENANCE RESERVE	17,130		0		0		
TRF FROM GRAVEL PIT REHABILITATION RESEF	27,284		0		0		
SUB-TOTAL	1,544,414	2,198,582	1,500,000	1,960,687	1,638,176	1,420,271	
TOTAL - MAINTENANCE OF ROADS	2,234,392	4,625,565	5,190,311	3,783,895	5,149,800	3,792,007	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

ROAD PLANT PURCHASES	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
6722 LOSS ON DISPOSAL OF ASSET (ROAD PLANT)		95,324		26,460		4,608	
OPERATING REVENUE							
6721 PROFIT ON DISPOSAL OF ASSET (ROAD PLANT)	6,980		15,300		48,050		
SUB-TOTAL	6,980	95,324	15,300	26,460	48,050	4,608	
CAPITAL EXPENDITURE							
6384 SUPERVISORS VEHICLE		38,495		37,740		34,933	
6434 TRACTORS / IMPLEMENTS / MISC		28,605		113,200		68,795	
6455 TRANSFER TO PLANT RESERVE		53,608		50,000		50,000	
6474 SMALL PLANT		0		10,199		0	moved to a new operating account in PWOHs due to change in Finance Regs
6504 12T TIP TRUCK		332,928		163,200		195,460	
6524 LIGHT VEHICLES		38,495		91,800		94,498	
CAPITAL REVENUE							
6523 TRADE-IN 12 TONNE TRUCK (PROCEEDS)	124,848		51,000		109,091		
6635 TRADE-IN TRACTOR (PROCEEDS)	0		500		0		
6665 TRADE-IN LIGHT VEHICLES (PROCEEDS)	50,980		53,040		59,432		
6666 REALISATION ON DISPOSAL OF ASSET	(248,656)		(119,840)		(168,523)		
6675 OTHER PLANT SALES (PROCEEDS)	0		15,300		0		
8270 TRANSFER FROM PLANT RESERVE	168,605		100,000		41,845		
SUB-TOTAL	168,605	773,039	100,000	466,139	41,845	443,687	
TOTAL - ROAD PLANT PURCHASES	175,585	868,363	115,300	492,599	89,895	448,295	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

STATE VEHICLE LICENSING	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
6004 ADMINISTRATION ALLOCATED		60,671		58,311		57,807	
<u>OPERATING REVENUE</u>							
5163 COMMISSION - DEPT OF PLANNING AND INFRAS	12,733		12,545		11,785		
5173 LG SERIES NUMBER PLATES	516		508		91		
SUB-TOTAL	13,249	60,671	13,053	58,311	11,876	57,807	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - STATE VEHICLE LICENSING	13,249	60,671	13,053	58,311	11,876	57,807	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

AERODROMES	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
6212 AIRSTRIP MAINTENANCE		2,823		3,729		1,463	
6234 ADMIN ALLOCATION - AERODROMES		2,964		3,185		3,156	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	5,787	0	6,914	0	4,619	
<u>CAPITAL EXPENDITURE</u>							
6215 LAND ACQUISITION		5,000		0		0	Dumbleyung Airstrip Excision and Land Purchase
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	5,000	0	0	0	0	
TOTAL - AERODROMES	0	10,787	0	6,914	0	4,619	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROGRAMME SUMMARY

	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Rural Services		30,407		29,013		57,872	
Tourism and Area Promotion		169,287		153,683		142,931	
Building Control		10,851		16,264		10,824	
Other Economic Services		50,130		35,969		43,147	
<u>OPERATING REVENUE</u>							
Rural Services	20,000		9,643		32,871		
Tourism and Area Promotion	27,643		23,580		32,052		
Building Control	2,285		2,229		2,728		
Other Economic Services	4,100		2,122		2,044		
SUB-TOTAL	54,028	260,675	37,574	234,929	69,695	254,774	
<u>CAPITAL EXPENDITURE</u>							
Other Economic Services		6,289		5,977		5,977	
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	6,289	0	5,977	0	5,977	
TOTAL - PROGRAMME SUMMARY	54,028	266,964	37,574	240,906	69,695	260,751	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

RURAL SERVICES	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
6502 STANDPIPE MAINTENANCE		23,994		22,478		40,509	Increased to cover cost of water
6572 KUKERIN STOCK DAM		4,171		3,987		2,130	
6584 ADMINISTRATION ALLOCATED		2,242		2,548		2,527	
6594 DOUBTFUL DEBT EXPENSE		0		0		12,706	
<u>OPERATING REVENUE</u>							
6643 STANDPIPE TANK - GRANT							
6653 SALE OF WAYBILL BOOKS							
6673 REIMBURSEMENTS	20,000		9,643		32,871		
SUB-TOTAL	20,000	30,407	9,643	29,013	32,871	57,872	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - RURAL SERVICES	20,000	30,407	9,643	29,013	32,871	57,872	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

TOURISM & AREA PROMOTION	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
6620 DEPRECIATION (SCH 13)		18,177		18,161		18,161	
6922 DISPLAY ROYAL SHOW		210		205		0	
6932 AREA PROMOTION		5,937		5,792		1,791	
6942 DYG CARA/PARK & BLUEBIRD LODGE		65,440		61,841		51,008	Includes \$10k carryover from 18/19
6952 KUKERIN CARAVAN PARK		15,003		4,802		16,712	
7012 LAKE DUMBLEYUNG		4,356		7,206		2,790	
7022 OTHER MAINTENANCE - TOURISM		1,048		1,023		0	
7032 COMMUNITY ASSISTANCE		9,055		8,175		4,337	
7102 DYG SHORT TERM ACCOM UNITS		3,066		620		2,669	
7104 ADMINISTRATION ALLOCATED		46,995		45,858		45,463	
<u>OPERATING REVENUE</u>							
7023 DYG CARA/PARK & BLUEBIRD LODGE	20,241		19,747		20,040		
7033 KUKERIN CARAVAN PARK	2,154		2,101		6,986		
7063 DYG C/PARK WASH MACHINE	209		204		944		
7093 DUMBLEYUNG SHORT STORIES BOOK S.	516		508		0		
7123 DYG ACCOM UNITS INCOME	4,000		510		4,082		
7126 KUK ACCOM UNITS INCOME	523		510		0		
SUB-TOTAL	27,643	169,287	23,580	153,683	32,052	142,931	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - TOURISM & AREA PROMOTION	27,643	169,287	23,580	153,683	32,052	142,931	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

BUILDING CONTROL	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
6882 BUILDING SURVEYOR		5,000		10,532		5,141	reduced from CBP
6894 ADMINISTRATION ALLOCATED		5,851		5,732		5,683	
<u>OPERATING REVENUE</u>							
3913 SEPTIC TANK FEES	157		153		472		
6813 BUILDING PERMITS	2,091		2,040		649		
6823 COMMISSION ON BUILDING LICENCES	37		36		65		
7003 BUILDING PERMIT COMPLIANCE CERTIF	0		0		1,543		
SUB-TOTAL	2,285	10,851	2,229	16,264	2,728	10,824	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - BUILDING CONTROL	2,285	10,851	2,229	16,264	2,728	10,824	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

OTHER ECONOMIC SERVICES	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
1312 28 ABSOLON ST MTCE		14,999		14,551		10,522	
8132 SHOPS-ABSOLON ST		15,560		5,508		15,149	Higher 18/19 - set up of mini mall, concrete floor and painting. 19/20 includes air con for Mini Mall & \$10k to renovate empty shop.
8165 DUMBLEYUNG MINI MALL EXPENSES		0		0		527	
1342 16A ABSOLON STREET - CLEANING		921		932		710	
1316 INTEREST PAID ON LOAN 92		7,024		7,335		8,660	
1314 ADMINISTRATION ALLOCATED		11,626		7,643		7,580	
<u>OPERATING REVENUE</u>							
8163 RENTAL - SHOPS ABSOLON ST	2,600		2,122		542		
8164 DUMBLEYUNG MINI MALL INCOME	1,500		0		1,502		
SUB-TOTAL	4,100	50,130	2,122	35,969	2,044	43,147	
<u>CAPITAL EXPENDITURE</u>							
1324 LOAN 92 PRINCIPAL REPAYMENT		6,289		5,977		5,977	
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	6,289	0	5,977	0	5,977	
TOTAL - BUILDING CONTROL	4,100	56,419	2,122	41,946	2,044	49,124	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PROGRAMME SUMMARY	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
Administration Overheads		10,278		0		(0)	
Private Works		47,345		24,723		60,080	
Public Works Overheads		(1,000)		0		3,695	
Plant Operation Costs		32,166		32,166		39,650	
Plant Depreciation		0		0		0	
Salaries and Wages		0		0		0	
Other Property		277,432		238,016		236,325	
<u>OPERATING REVENUE</u>							
Administration Overheads	10,278		0		17,660		
Private Works	49,419		30,600		59,540		
Public Works Overheads	1,000		0		3,695		
Plant Operation Costs	30,618		32,166		35,920		
Plant Depreciation	0		0		0		
Salaries and Wages	0		0		0		
Other Property	0		0		39,066		
SUB-TOTAL	91,315	366,221	62,766	294,905	155,881	339,751	
<u>CAPITAL EXPENDITURE</u>							
Administration Overheads		132,651		130,050		71,634	
Public Works Overheads		117,045		114,750		154,250	
<u>CAPITAL REVENUE</u>							
Other Property	274,821		230,789		212,323		
SUB-TOTAL	274,821	249,696	230,789	244,800	212,323	225,884	
TOTAL - PROGRAMME SUMMARY	366,136	615,917	293,555	539,705	368,204	565,635	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

ADMINISTRATION OVERHEADS	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE							
1402 SALARIES		625,145		601,142		609,385	
1412 SUPERANNUATION		107,238		67,288		70,919	Includes Super Guarantee charge liability
1422 CRC WAGES REIMBURSEMENT		(91,641)		(80,536)		(87,011)	reimbursement of salary and super from CRC
1432 UNIFORM ALLOWANCE		4,223		4,140		4,124	
1442 STAFF TRAINING		29,560		28,980		26,693	
1452 STAFF CONFERENCE EXPENSES		5,596		5,486		2,854	
1472 FRINGE BENEFITS TAX		33,500		31,050		33,415	
1482 INSURANCE		13,833		13,021		11,019	
1492 OFFICE CLEANING/UTILITIES		20,414		18,946		19,774	
1502 PRINTING & STATIONERY		10,324		10,072		13,443	
1512 TELEPHONE		22,000		17,383		22,605	
1522 OFFICE EQUIP MAINT		11,529		11,248		11,941	
1532 POSTAGE & FREIGHT		4,716		4,601		3,488	
1542 MISC OFFICE EXPENSES		1,572		1,534		692	
1552 COMPUTER OPERATION & MAINT		105,000		78,000		83,317	includes \$12k for updating of computers
1562 ADMIN VEHICLE EXPENSES		6,671		6,508		4,809	
1572 LOSS ON DISPOSAL OF ASSET		0		2,190		2,062	
1582 SOCIAL CLUB		2,620		2,556		890	
1592 WEB PAGE MAINTENANCE		2,431		2,372		814	
1602 BANK CHARGES		5,765		5,624		4,724	
1612 DEPRECIATION - ADMIN		4,500		20,000		5,393	
1622 OFFICE BUILDING MAINTENANCE		21,971		10,837		6,675	
1642 STAFF HOUSING ALLOCATION - ADMIN		(7,816)		(4,286)		(1,301)	
1652 ADMINISTRATION ALLOCATION		(928,873)		(858,156)		(850,722)	
OPERATING REVENUE							
1533 MISC REIMBURSEMENTS - INC GST	523		0		6,500		from CBP - previously GL0833
1543 INSURANCE GOOD CLAIM REBATES (AD	9,380		0		9,826		
1553 MISCELLANEOUS FEES & CHARGES	209		0		10		from CBP - previously GL0873
1563 PROFIT ON DISPOSAL OF ASSET (ADMIN	166		0		1,324		
SUB-TOTAL	10,278	10,278	0	0	17,660	(0)	
CAPITAL EXPENDITURE							
1632 VEHICLE PURCHASE		132,651		130,050		71,634	CEO vehicle
CAPITAL REVENUE							
1513 PROCEEDS ON DISPOSAL OF ASSET (AC	120,166		117,810		72,862		CEO vehicle
1523 REALISATION OF ASSET - ADMIN	(120,166)		(117,810)		(72,862)		CEO vehicle
SUB-TOTAL	0	132,651	0	130,050	0	71,634	
TOTAL - PRIVATE WORKS	10,278	142,929	0	130,050	17,660	71,634	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PRIVATE WORKS	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
7392 PRIVATE WORKS		44,381		21,027		56,924	unusual amount of private works occurred 18/19
7393 PRIVATE WORKS STOCK		0		511		0	A/c not req'd
7394 ADMINISTRATION ALLOCATED		2,964		3,185		3,156	
OPERATING REVENUE							
7433 P/WKS - PLANT HIRE	600		600		135		
7443 CHARGES - PRIVATE WORKS	48,819		30,000		58,804		Charge out rates increased
7453 SALE OF MATERIALS	0		0		601		
SUB-TOTAL	49,419	47,345	30,600	24,723	59,540	60,080	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - PRIVATE WORKS	49,419	47,345	30,600	24,723	59,540	60,080	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PUBLIC WORKS OVERHEADS	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
5550 ROMANS ROAD SYSTEM		7,100		7,669		7,439	
6640 DEPRECIATION - PUBLIC WORKS OVERH		37,477		53,740		37,028	
7532 HEARING TESTS		544		533		0	
7612 COMPUTER OPERATION & MAIN		0		0		74	Journal req'd
7622 ALLOWANCES		54,656		56,528		38,935	
7632 COUNCIL ADDITIONAL SUPERANNUATIC		15,053		13,700		13,733	
7652 FREIGHT & POSTAGE		10,481		10,225		6,882	
7662 UTILITY CHARGES		1,136		1,082		778	
7672 MEETINGS		10,557		10,350		4,826	
7682 STAFF BONUS POLICY		12,668		12,420		10,582	
7692 MISCELLANEOUS		792		776		524	
7712 SICK PAY		29,541		27,038		23,852	
7722 INSURANCE EMPLOYERS INDEMNITY		36,262		33,988		40,605	
7742 PROTECTIVE CLOTHING		6,334		6,210		7,916	
7752 STAFF TRAINING		20,058		19,665		14,973	
7762 PUBLIC HOLIDAYS		29,541		27,038		29,510	
7772 SUBSIDISED RATES (POW)		2,111		2,070		2,169	
7782 SUPERANNUATION		82,136		64,237		68,128	
7792 SALARIES ALLOCATED		158,109		172,349		119,171	This is the management and supervision component of the works program.
7802 LONG SERVICE LEAVE PAID		4,223		4,140		(55,217)	
7832 ANNUAL LEAVE		54,140		47,066		51,431	
7842 OCCUP. HEALTH/SAFETY		11,613		11,385		6,647	
7962 UNALLOCATED WAGES		0		0		2,216	
7814 SMALL PLANT AND EQUIPMENT PURCHASES (PWOH)		10,000		0		0	0 moved from Plant Purchases - items under \$5k to be expensed and not capitalised.
7864 ADMINISTRATION ALLOCATED		133,537		119,337		118,301	
7874 LOSS ON DISPOSAL OF ASSET (PWO)		0		1,020		543	
7884 VEHICLE & PLANT COSTS (PWOH)		85,000		40,900		84,191	For MOWS vehicle, works utililites and small plant costs not recovered through POC.
7894 STAFF HOUSING ALLOCATION - PWOH		(13,867)		(17,396)		(5,282)	
Recovered amounts							
7812 ALLOC TO WORKS & SERVICES		(800,202)		(726,070)		(626,260)	
OPERATING REVENUE							
7873 PROFIT ON DISPOSAL OF ASSET (PWO)	1,000		0		3,695		
SUB-TOTAL	1,000	(1,000)	0	0	3,695	3,695	
CAPITAL EXPENDITURE							
0934 WORKS MANAGER VEHICLE		117,045		114,750		154,250	MOWS vehicle
CAPITAL REVENUE							
7913 WORKS MANAGER VEHICLE PROCEEDS	103,000		100,980		148,341		MOWS vehicle
7915 REALISATION ON DISPOSAL OF ASSET (PWO)	(103,000)		(100,980)		(148,341)		MOWS vehicle
SUB-TOTAL	0	117,045	0	114,750	0	154,250	
TOTAL - PUBLIC WORKS OVERHEADS	1,000	116,045	0	114,750	3,695	157,945	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PLANT OPERATION COSTS	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							This sub-programme should only include expenses incurred on plant items that are recovered through timesheets in order for plant module and reports to work correctly. All other expenses should go through PWOH Job WSA1 needs to move to PWOH should be PWOH Should be PWOH Should be PWOH
7872 FUEL & OIL		178,171		173,825		170,326	
7882 TYRES		16,769		16,360		12,572	
7892 PARTS & REPAIRS		113,191		110,430		122,486	
7902 REPAIR WAGES OVERHEADS		69,353		56,044		50,283	
7912 INSURANCES		32,504		43,527		25,634	
7922 EXP. STORES/TOOL REPLACEMENT		35,634		34,765		31,370	
7932 LICENCES - POC		9,433		9,203		8,490	
<i>Recovered amounts</i>							
7942 ALLOC TO WORKS & SERVICES		(422,889)		(411,988)		(381,512)	
<u>OPERATING REVENUE</u>							
7963 INSURANCE REBATE	5,151		7,075		4,934		
7993 DIESEL FUEL REBATE	25,467		25,091		30,326		
SUB-TOTAL	30,618	32,166	32,166	32,166	35,920	39,650	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - PLANT OPERATION COSTS	30,618	32,166	32,166	32,166	35,920	39,650	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

PLANT DEPRECIATION	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
7952 PLANT DEPRECIATION		216,831		242,230		215,826	
<i>Recovered amounts</i>							
6890 DEPRECIATION ALLOCATED TO WORKS		(216,831)		(242,230)		(215,826)	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - PLANT DEPRECIATION	0	0	0	0	0	0	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

SALARIES & WAGES	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
7642 PAID PARENTAL LEAVE		0		0		0	
8020 SALARIES AND WAGES		1,684,278		1,591,273		1,719,077	Includes CRC which is reimbursed in Admin Overheads GL1422
8030 WAGES ALLOCATED		(609,713)		(601,321)		(622,311)	
8050 SALARIES AND WAGES ALLOCATED		(1,074,565)		(989,952)		(1,096,766)	
8060 WORKERS COMPENSATION		0		0		0	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - SALARIES & WAGES	0	0	0	0	0	0	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
DRAFT BUDGET FOR THE YEAR ENDED 30/06/2020

OTHER PROPERTY	2019/20 Draft Budget		2018/19 Budget		2018/19 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
8135 BAIN ESTATE GRANTS		255,737		215,672		214,094	
6630 DEPRECIATION (SCH 14)		9,615		9,606		9,606	
8004 ADMINISTRATION ALLOCATED		12,080		12,738		12,624	
<u>OPERATING REVENUE</u>							
8143 BAIN ESTATE GRANT CONTRIBUTIONS	0		0		39,066		
SUB-TOTAL	0	277,432	0	238,016	39,066	236,325	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
8136 TRANSFER FROM BAIN ESTATE RESERVE	274,821		230,789		212,323		
SUB-TOTAL	274,821	0	230,789	0	212,323	0	
TOTAL - OTHER PROPERTY	274,821	277,432	230,789	238,016	251,389	236,325	