

SHIRE OF DUMBLEYUNG
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

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SHIRE OF DUMBLEYUNG
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue				
Rates	8	1,525,271	1,484,117	1,457,349
Operating Grants, Subsidies and Contributions		2,222,135	5,236,471	2,384,922
Fees and Charges	11	318,682	312,938	267,578
Service Charges	10	0	0	0
Interest Earnings	2(a)	214,405	132,165	121,500
Other Revenue	2(a)	257,500	371,780	388,092
		<u>4,537,993</u>	<u>7,537,471</u>	<u>4,619,441</u>
Expenses				
Employee Costs		(1,422,959)	(1,125,684)	(1,063,354)
Materials and Contracts		(1,326,571)	(909,560)	(1,025,376)
Utility Charges		(125,267)	(116,948)	(126,524)
Depreciation on Non-Current Assets	2(a)	(1,308,614)	(1,176,749)	(1,066,774)
Interest Expenses	2(a)	(12,393)	(13,496)	(13,496)
Insurance Expenses		(194,329)	(178,741)	(174,363)
Other Expenditure		(257,500)	(562,441)	(127,300)
		<u>(4,647,633)</u>	<u>(4,083,619)</u>	<u>(3,597,187)</u>
		(109,640)	3,453,852	1,022,254
Non-Operating Grants, Subsidies and Contributions		171,047	848,527	788,282
Profit on Asset Disposals	3	100,827	17,602	104,178
Loss on Asset Disposals	3	(56,309)	(13,405)	(46,337)
NET RESULT		105,925	4,306,576	1,868,377
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>105,925</u>	<u>4,306,576</u>	<u>1,868,377</u>

Notes:

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

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

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

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

SHIRE OF DUMBLEYUNG
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		11,000	2,421,419	30,000
General Purpose Funding		2,614,199	4,399,105	3,051,261
Law, Order, Public Safety		18,123	30,923	20,780
Health		0	0	0
Education and Welfare		44,000	40,321	32,000
Housing		69,698	63,122	72,095
Community Amenities		198,228	373,566	180,963
Recreation and Culture		47,760	168,419	210,842
Transport		1,320,096	1,090,644	986,500
Economic Services		331,936	54,058	0
Other Property and Services		54,000	78,717	35,000
		<u>4,709,040</u>	<u>8,720,294</u>	<u>4,619,441</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
Governance		(235,246)	(251,041)	(236,361)
General Purpose Funding		(89,739)	(71,501)	(78,852)
Law, Order, Public Safety		(118,404)	(95,088)	(96,787)
Health		(49,319)	(43,556)	(47,055)
Education and Welfare		(154,514)	(123,157)	(124,673)
Housing		(151,832)	(104,466)	(100,508)
Community Amenities		(600,501)	(337,321)	(451,060)
Recreation and Culture		(824,819)	(711,063)	(630,807)
Transport		(1,832,644)	(1,725,871)	(1,609,675)
Economic Services		(454,468)	(182,732)	(172,815)
Other Property and Services		(123,754)	(206,339)	(35,098)
		<u>(4,635,240)</u>	<u>(3,852,135)</u>	<u>(3,583,691)</u>
Finance Costs (Refer Notes 2 & 5)				
Governance		0	0	0
General Purpose Funding		0	0	0
Law, Order, Public Safety		0	0	0
Health		0	0	0
Education and Welfare		0	0	0
Housing		0	0	0
Community Amenities		(3,000)	(3,643)	(3,643)
Recreation and Culture		(1,113)	(1,319)	(1,319)
Transport		0	0	0
Economic Services		(8,280)	(8,534)	(8,534)
Other Property and Services		0	0	0
		<u>(12,393)</u>	<u>(13,496)</u>	<u>(13,496)</u>
Non-operating Grants, Subsidies and Contributions				
Governance		0	0	0
General Purpose Funding		0	171,385	1,023,067
Law, Order, Public Safety		0	0	0
Health		0	0	0
Education and Welfare		0	0	0
Housing		0	0	0
Community Amenities		0	0	0
Recreation and Culture		0	50,061	0
Transport		0	610,000	643,707
Economic Services		0	17,080	0
Other Property and Services		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF DUMBLEYUNG
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 3)				
Governance		(9,000)	(2,800)	(11,593)
General Purpose Funding		0	0	0
Law, Order, Public Safety		96,463	0	89,589
Health		0	0	0
Education and Welfare		0	0	0
Housing		0	0	0
Community Amenities		1,000	0	(5,179)
Recreation & Culture		0	0	0
Transport		(29,431)	6,997	(8,640)
Economic Services		0	0	0
Other Property and Services		(14,514)	0	(6,336)
		<u>44,518</u>	<u>4,197</u>	<u>57,841</u>
NET RESULT		105,925	4,858,860	1,080,095
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>105,925</u>	<u>4,858,860</u>	<u>1,080,095</u>

Notes:

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

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

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

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

**SHIRE OF DUMBLEYUNG
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,613,553	1,484,118	1,566,463
Operating Grants, Subsidies and Contributions		2,367,141	5,236,471	2,384,922
Fees and Charges		318,682	312,939	267,578
Service Charges		0	0	0
Interest Earnings		214,405	132,165	121,500
Goods and Services Tax		107,480	0	250,000
Other Revenue		257,500	371,781	388,092
		<u>4,878,761</u>	<u>7,537,474</u>	<u>4,978,555</u>
Payments				
Employee Costs		(1,448,733)	(1,125,684)	(1,063,354)
Materials and Contracts		(1,459,056)	(909,560)	(1,051,699)
Utility Charges		(125,267)	(116,948)	(126,524)
Interest Expenses		(12,393)	(13,850)	(13,496)
Insurance Expenses		(194,329)	(178,741)	(174,363)
Goods and Services Tax		(107,936)	0	(250,000)
Other Expenditure		(257,500)	(562,441)	(127,300)
		<u>(3,605,214)</u>	<u>(2,907,224)</u>	<u>(2,806,736)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,273,547</u>	<u>4,630,250</u>	<u>2,171,819</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	4	0	0	0
Payments for Purchase of Property, Plant & Equipment	4	(1,307,253)	(902,854)	(1,624,355)
Payments for Construction of Infrastructure	4	(2,229,231)	(1,334,943)	(2,198,004)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		171,047	848,527	788,282
Proceeds from Sale of Plant & Equipment	3	525,528	328,757	462,831
Net Cash Used in Investing Activities		<u>(2,839,909)</u>	<u>(1,060,514)</u>	<u>(2,571,246)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(19,231)	(21,963)	(21,963)
Advances to Community Groups				
Proceeds from Self Supporting Loans		0	2,774	2,774
Proceeds from New Debentures	5	400,000	0	400,000
Net Cash Provided By (Used In) Financing Activities		<u>380,769</u>	<u>(19,189)</u>	<u>380,811</u>
Net Increase (Decrease) in Cash Held		(1,185,593)	3,550,547	(18,616)
Cash at Beginning of Year		6,837,548		3,228,109
Cash and Cash Equivalents at the End of the Year	15(a)	<u>5,651,955</u>	<u>3,550,547</u>	<u>3,209,493</u>

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

**SHIRE OF DUMBLEYUNG
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue	1,2			
Governance		11,000	2,424,206	30,000
General Purpose Funding		1,156,972	3,164,991	2,616,979
Law, Order, Public Safety		114,586	30,923	110,369
Health		0	0	0
Education and Welfare		44,000	40,321	32,000
Housing		69,698	63,122	72,095
Community Amenities		199,228	373,566	180,963
Recreation and Culture		47,760	218,480	210,842
Transport		1,320,096	1,715,459	1,630,207
Economic Services		331,936	71,138	0
Other Property and Services		54,000	78,717	35,000
		<u>3,349,276</u>	<u>8,180,923</u>	<u>4,918,455</u>
Expenses	1,2			
Governance		(244,246)	(256,628)	(247,954)
General Purpose Funding		(89,739)	(71,501)	(78,852)
Law, Order, Public Safety		(118,404)	(95,088)	(96,787)
Health		(49,319)	(43,556)	(47,055)
Education and Welfare		(154,514)	(123,157)	(124,673)
Housing		(151,832)	(104,466)	(100,508)
Community Amenities		(603,501)	(340,964)	(459,882)
Recreation and Culture		(825,932)	(712,382)	(632,126)
Transport		(1,862,075)	(1,733,689)	(1,618,315)
Economic Services		(462,748)	(191,266)	(181,349)
Other Property and Services		(138,268)	(206,339)	(41,434)
		<u>(4,700,578)</u>	<u>(3,879,036)</u>	<u>(3,628,935)</u>
Net Result Excluding General Rates		(1,351,302)	4,301,887	1,289,520
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(44,518)	(4,197)	(57,841)
Depreciation on Assets	2(a)	1,308,614	1,176,749	1,066,774
Movement in Non-Current Staff Leave Provisions		0	0	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Property, Plant and Equipment	3	(1,307,253)	(902,854)	(1,624,355)
Purchase Infrastructure	3	(2,229,231)	(1,334,943)	(2,198,004)
Proceeds from Disposal of Assets	4	525,528	328,757	462,831
Repayment of Debentures	5	(19,231)	(21,963)	(21,963)
Proceeds from New Debentures	5	400,000	0	400,000
Self-Supporting Loan Principal Income		0	2,774	2,774
Transfers to Reserves (Restricted Assets)	6	(199,224)	(21,779)	(25,496)
Transfers from Reserves (Restricted Assets)	6	111,997	0	16,680
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,347,393	907,219	193,325
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,347,393	0
Amount Required to be Raised from General Rate	8	<u>(1,457,227)</u>	<u>3,084,256</u>	<u>(495,755)</u>

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2014/15 Actual Balances

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 7 - Net Current Assets.

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

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

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

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

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

Land Under Control

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

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

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

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

Transitional Arrangement

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

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

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

Land Under Roads

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

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

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

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

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

Depreciation

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	30 to 50 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	1 to 10 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	25 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	75 years
gravel sheet	25 years
Formed roads	
formation	not depreciated
pavement	75 years
Footpaths - slab	20 years
Sewerage piping	50 years

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

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

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

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

Capitalisation Threshold

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

(k) Fair Value of Assets and Liabilities

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(s) Interests in Joint Arrangements

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	25,000	22,995	18,000
Other Services	11,000	15,684	1,000
Depreciation			
<u>By Program</u>			
Governance	19,907	17,927	12,181
General Purpose Funding	0	0	0
Law, Order, Public Safety	11,837	10,661	18,704
Health	0	0	0
Education and Welfare	20,241	18,229	20,351
Housing	27,814	25,048	16,043
Community Amenities	16,863	15,186	8,749
Recreation and Culture	175,733	158,254	83,218
Transport	786,316	708,108	664,215
Economic Services	17,212	15,501	8,469
Other Property and Services	232,691	207,836	234,844
	<u>1,308,614</u>	<u>1,176,749</u>	<u>1,066,774</u>
<u>By Class</u>			
Land and Buildings	280,436	252,542	140,864
Furniture and Equipment	0	0	0
Plant and Equipment	231,242	206,531	264,378
Roads	786,316	708,107	656,164
Sewerage	10,620	9,564	5,368
	<u>1,308,614</u>	<u>1,176,744</u>	<u>1,066,774</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	12,393	13,496	13,496
	<u>12,393</u>	<u>13,496</u>	<u>13,496</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	197,905	112,203	105,000
- Other Funds	6,500	8,731	6,500
Other Interest Revenue (<i>refer note 13</i>)	10,000	11,231	10,000
	<u>214,405</u>	<u>132,165</u>	<u>121,500</u>

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

To preserve, promote & enhance the quality of life of the people of the Shire of Dumbleyung by providing quality Local Government Services through Good Governance, Responsible Leadership, Efficient & Effective Operations, regular & receptive Community Consultations, proficient Financial Management, High Accountability & the pursuit of growth & economic opportunities for the people of the Shire.

Council operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Objective:

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 the 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

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

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

HEALTH

Objective:

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

Activities:

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

EDUCATION AND WELFARE

Objective:

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

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control, Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

3. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
Governance			
CEO Vehicle	129,000	120,000	(9,000)
Law, Order and Public Safety			
Fire Truck	63,537	160,000	96,463
Community Amenities			
Landcare Vehicle	17,727	18,727	1,000
Transport			
Supervisors Vehicle	13,636	17,000	3,364
Bomag Steel Roller	44,820	35,000	(9,820)
Ford Ranger Ute	8,000	6,620	(1,380)
12T Tip Truck	88,924	70,000	(18,924)
Kubota Mower	2,671	0	(2,671)
Other Property and Services			
Works Managers Vehicle	112,695	98,181	(14,514)
	481,010	525,528	44,518

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
Plant and Equipment			
CEO Vehicle	129,000	120,000	(9,000)
Fire truck	63,537	160,000	96,463
Landcare Vehicle	17,727	18,727	1,000
Supervisors Vehicle	13,636	17,000	3,364
Bomag Steel Roller	44,820	35,000	(9,820)
Ford Ranger Ute	8,000	6,620	(1,380)
12T Tip Truck	88,924	70,000	(18,924)
Kubota Mower	2,671	0	(2,671)
Works Managers Vehicle	112,695	98,181	(14,514)
	481,010	525,528	44,518

<u>Summary</u>	2015/16 BUDGET \$
Profit on Asset Disposals	100,827
Loss on Asset Disposals	(56,309)
	44,518

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

4. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	
<i>Property, Plant and Equipment</i>												
Land and Buildings					199,355			166,734		42,975		409,064
Furniture and Equipment												
Plant and Equipment	129,000		160,000				34,689		453,000		121,500	898,189
<i>Infrastructure</i>												
Roads								1,779,231				1,779,231
Footpaths												
Drainage							450,000					450,000
Parks & Ovals												
<i>Land Held for Resale</i>												
	129,000	0	160,000	0	199,355	0	484,689	166,734	2,232,231	42,975	121,500	3,536,484

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

- Worksheet 1 - Budget Requests, One-Off Projects and New Expenditure

-Worksheet 8 - Road Construction

-Worksheet 10 - 10 Year Plant Replacement Programme

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$
Education and Welfare								
Aged Persons Units (84)	0	0	0	0			0	0
Community Amenities								
Sewerage (38)	29,042		5,833	5,477	23,209	29,042	1,789	2,146
Sewerage (40)	6,995		1,101	2,014	5,894	6,995	570	648
Sewerage Extensions (78)	10,832		3,384	3,178	7,448	10,832	641	849
Kukerin Sewerage Scheme (91)		400,000			400,000	0		
Recreation and Culture								
SSL Kukerin Golf Club (85)*	0		0	2,774	0	0	0	92
Mens Shed Contribution	29,517		3,782	3,643	25,735	29,517	1,113	1,227
Economic Services								
28 Absolon Street (92)	159,869		5,131	4,877	154,738	159,869	8,280	8,534
	236,255	400,000	19,231	21,963	617,024	236,255	12,393	13,496

*Loan 85 is a Self Supporting Loan Serviced by a third party. This loan is now complete.
All debenture repayments will be financed by general purpose revenue.

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015/16

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

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2015.

(d) Overdraft

Council has an overdraft facility of \$150,000. It is not expected that this will be required in 2015/2016.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES			
(a) Plant Reserve			
Opening Balance	74,308	71,861	71,822
Amount Set Aside / Transfer to Reserve	2,643	2,447	2,420
Amount Used / Transfer from Reserve	(7,000)		
	<u>69,951</u>	<u>74,308</u>	<u>74,242</u>
(b) Dam Cleaning Reserve			
Opening Balance	34,861	33,713	33,695
Amount Set Aside / Transfer to Reserve	1,240	1,148	1,135
Amount Used / Transfer from Reserve	0		
	<u>36,101</u>	<u>34,861</u>	<u>34,830</u>
(c) Leave Reserve			
Opening Balance	105,695	102,214	102,157
Amount Set Aside / Transfer to Reserve	3,759	3,481	3,443
Amount Used / Transfer from Reserve	0		
	<u>109,454</u>	<u>105,695</u>	<u>105,600</u>
(d) Sewerage Reserve			
Opening Balance	120,757	116,780	115,715
Amount Set Aside / Transfer to Reserve	4,294	3,977	7,498
Amount Used / Transfer from Reserve	0		
	<u>125,051</u>	<u>120,757</u>	<u>123,214</u>
(e) Staff Housing Reserve			
Opening Balance	55,480	53,653	53,623
Amount Set Aside / Transfer to Reserve	1,973	1,827	1,807
Amount Used / Transfer from Reserve	0		
	<u>57,453</u>	<u>55,480</u>	<u>55,430</u>
(f) Aged Care Facility Reserve			
Opening Balance	49,979	48,333	48,306
Amount Set Aside / Transfer to Reserve	1,777	1,646	1,628
Amount Used / Transfer from Reserve			
	<u>51,756</u>	<u>49,979</u>	<u>49,934</u>
(g) Municipal Building Reserve			
Opening Balance	38,308	37,046	37,026
Amount Set Aside / Transfer to Reserve	1,362	1,262	1,248
Amount Used / Transfer from Reserve			
	<u>39,670</u>	<u>38,308</u>	<u>38,274</u>
(h) Tourist Reserve			
Opening Balance	10,136	9,802	9,797
Amount Set Aside / Transfer to Reserve	360	334	330
Amount Used / Transfer from Reserve			
	<u>10,496</u>	<u>10,136</u>	<u>10,127</u>
Total Reserves C/Fwd	<u>499,933</u>	<u>489,525</u>	<u>491,651</u>

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>499,933</u>	<u>489,525</u>	<u>491,651</u>
(i) Landcare Development Reserve			
Opening Balance	69,373	66,757	83,400
Amount Set Aside / Transfer to Reserve	2,467	2,616	2,810
Amount Used / Transfer from Reserve	<u>(14,306)</u>	<u></u>	<u>(16,680)</u>
	<u>57,534</u>	<u>69,373</u>	<u>69,530</u>
(j) Rural Town Reserve			
Opening Balance	37,123	35,900	35,881
Amount Set Aside / Transfer to Reserve	1,320	1,223	1,209
Amount Used / Transfer from Reserve	<u></u>	<u></u>	<u></u>
	<u>38,443</u>	<u>37,123</u>	<u>37,090</u>
(k) Gravel Pit Rehabilitation Reserve			
Opening Balance	23,773	22,990	22,977
Amount Set Aside / Transfer to Reserve	845	783	774
Amount Used / Transfer from Reserve	<u></u>	<u></u>	<u></u>
	<u>24,618</u>	<u>23,773</u>	<u>23,751</u>
(l) Fence Road Drainage Reserve			
Opening Balance	8,842	8,299	20,965
Amount Set Aside / Transfer to Reserve	1,636	543	706
Amount Used / Transfer from Reserve	<u></u>	<u></u>	<u></u>
	<u>10,478</u>	<u>8,842</u>	<u>21,672</u>
(m) Drainage Maintenance Reserve			
Opening Balance	14,925	14,433	14,425
Amount Set Aside / Transfer to Reserve	531	492	486
Amount Used / Transfer from Reserve	<u></u>	<u></u>	<u></u>
	<u>15,456</u>	<u>14,925</u>	<u>14,911</u>
(n) Asset Plan Reserve			
Opening Balance	48,608	47,007	46,981
Amount Set Aside / Transfer to Reserve	1,729	1,601	1,583
Amount Used / Transfer from Reserve	<u></u>	<u></u>	<u></u>
	<u>50,337</u>	<u>48,608</u>	<u>48,564</u>
(o) Refuse Reserve			
Opening Balance	1,162	1,124	1,123
Amount Set Aside / Transfer to Reserve	41	38	38
Amount Used / Transfer from Reserve	<u></u>	<u></u>	<u></u>
	<u>1,203</u>	<u>1,162</u>	<u>1,161</u>
(p) Bain Estate Reserve			
Opening Balance	4,871,398	2,418,299	2,418,000
Amount Set Aside / Transfer to Reserve	173,247	2,453,099	81,482
Amount Used / Transfer from Reserve	<u>(90,691)</u>	<u></u>	<u></u>
	<u>4,953,954</u>	<u>4,871,398</u>	<u>2,499,482</u>
Total Reserves	<u>5,651,955</u>	<u>5,564,728</u>	<u>3,207,812</u>

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Plant Reserve	2,643	2,447	2,420
Dam Cleaning Reserve	1,240	1,148	1,135
Leave Reserve	3,759	3,481	3,443
Sewerage Reserve	4,294	3,977	7,498
Staff Housing Reserve	1,973	1,827	1,807
Aged Care Facility Reserve	1,777	1,646	1,628
Municipal Building Reserve	1,362	1,262	1,248
Tourist Reserve	360	334	330
Landcare Development Reserve	2,467	2,616	2,810
Rural Town Reserve	1,320	1,223	1,209
Gravel Pit Rehabilitation Reserve	845	783	774
Fence Road Drainage Reserve	1,636	543	706
Drainage Maintenance Reserve	531	492	486
Asset Plan Reserve	1,729	1,601	1,583
Refuse Reserve	41	38	38
Bain Estate Reserve	173,247	2,453,099	81,482
	<u>199,224</u>	<u>21,779</u>	<u>25,496</u>
Transfers from Reserves			
Plant Reserve	(7,000)	0	0
Dam Cleaning Reserve	0	0	0
Leave Reserve	0	0	0
Sewerage Reserve	0	0	0
Staff Housing Reserve	0	0	0
Aged Care Facility Reserve	0	0	0
Municipal Building Reserve	0	0	0
Tourist Reserve	0	0	0
Landcare Development Reserve	(14,306)	0	(16,680)
Rural Town Reserve	0	0	0
Gravel Pit Rehabilitation Reserve	0	0	0
Fence Road Drainage Reserve	0	0	0
Drainage Maintenance Reserve	0	0	0
Asset Plan Reserve	0	0	0
Refuse Reserve	0	0	0
Bain Estate Reserve	(90,691)	0	0
	<u>(111,997)</u>	<u>0</u>	<u>(16,680)</u>
Total Transfer to/(from) Reserves	<u>87,227</u>	<u>21,779</u>	<u>8,816</u>

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)

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

- (a) Plant Reserve**
 - to be used for the purchase of major plant.
- (b) Dam Cleaning Reserve**
 - to provide funds to clean the Kukerin Dam.
- (c) Leave Reserve**
 - to meet the organisation's liability for employee's accrued leave.
- (d) Sewerage Reserve**
 - to be used for maintenance and upgrading of the current sewerage system.
- (e) Staff Housing Reserve**
 - to contribute towards the building of new staff housing.
- (f) Aged Care Facility Reserve**
 - to be used for the construction of an aged care facility.
- (g) Municipal Building Reserve**
 - for improvements to shire owned buildings.
- (h) Tourist Reserve**
 - to contribute to the provision of tourism.
- (i) Landcare Development Reserve**
 - to contribute to landcare development.
- (j) Rural Town Reserve**
 - to contribute to the Rural Town Development Program.
- (k) Gravel Pit Rehabilitation Reserve**
 - to be used for the rehabilitation of gravel pits.
- (l) Fence Road Drainage Reserve**
 - to be used for the maintenance of the Fence Road Drain.
- (m) Drainage Maintenance Reserve**
 - to be used for the maintenance of drains within the shire.
- (n) Refuse Reserve**
 - to provide for the increased costs of disposing of refuse via transfer stations.
- (o) Asset Plan Reserve**
 - to contribute to the set up of asset management plan.
- (p) Bain Estate Reserve**
 - To hold funds received from the Bain Estate until sufficient arrangements for the distribution of the funds to the community are in place or an alternative method of holding the funds is established.

The Plant Reserve is expected to be utilised to fund plant purchases in accordance with the Plant Replacement Plan. It is not expected that the funds will be fully utilised as further transfers to the reserve account are expected. It is expected that the Leave Reserve will be utilised to fund upcoming leave entitlements however it is not expected to be fully utilised as further transfers to the reserve account are expected as other employees leave liability grows.

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

	Note	2015/16 Budget \$	2014/15 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	0	1,272,820
Cash - Restricted Reserves	15(a)	5,651,955	5,564,728
Receivables		0	340,768
Inventories		0	14,746
		<u>5,651,955</u>	<u>7,193,062</u>
LESS: CURRENT LIABILITIES			
Trade and Other Payables		0	(255,167)
Short Term Borrowings		0	0
Long Term Borrowings		(617,024)	(236,255)
Provisions		(25,774)	(25,774)
		<u>(642,798)</u>	<u>(517,196)</u>
NET CURRENT ASSET POSITION		5,009,157	6,675,866
Less: Cash - Restricted Reserves	15(a)	(5,651,955)	(5,564,728)
Less: Land Held for Resale		0	0
Less: Current Loans - Clubs / Institutions		0	0
Add: Current Portion of Debentures		617,024	236,255
		25,774	
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u>0</u>	<u>1,347,393</u>

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
General Rate								
GRV	0.120513	161	904,911	109,054	0	0	109,054	99,215
UV	0.010482	301	128,740,043	1,349,453	0	0	1,349,452	1,307,966
Sub-Totals		462	129,644,954	1,458,507	0	0	1,458,506	1,407,181
Minimum Payment	Minimum \$							
GRV	385	76	128,147,027	29,260	0	0	29,260	26,250
UV	385	20	311,895	7,700	0	0	7,700	12,950
Sub-Totals		96	128,458,922	36,960	0	0	36,960	39,200
Ex Gratia							11,761	10,065
Discounts (Note 12)							(50,000)	(40,882)
Total Amount Raised from General Rate							1,457,227	1,405,499
Specified Area Rates (Note 9)							68,044	78,618
Total Rates							1,525,271	1,484,117

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR (CONTINUED)

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

The general rates detailed above for the 2015/16 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

	Rate in \$	Rateable Value	2015/16 Budgeted Revenue \$	Budget Applied to Costs \$	2014/15 Actual \$
Sewerage Rates					
Pedestals			19,922		19,417
Sewerage Rates	11.5450	87,967	68,044		59,201
			87,966	0	78,618

Where the Specified area rate for the Dumbleyung Sewerage Scheme is to apply, at a rate of 11.5450 cents in the dollar, a minimum rate of \$240.08 and a maximum rate of \$996.07 be applied.

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

There are no service charges for the 2015/2016 financial year.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

11. FEES & CHARGES REVENUE	2015/16 Budget \$	2014/15 Actual \$
Governance	1,000	(201)
General Purpose Funding	6,515	4,475
Law, Order, Public Safety	2,315	1,868
Health	0	0
Education and Welfare	44,000	39,621
Housing	69,698	63,122
Community Amenities	113,654	94,859
Recreation and Culture	17,760	18,246
Transport	12,860	364
Economic Services	27,880	21,195
Other Property and Services	23,000	69,390
	<u>318,682</u>	<u>312,938</u>

12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2015/16 FINANCIAL YEAR

	Type	Disc %	2015/16 Budget \$	2014/15 Actual \$
General Rates	Discount	5.00%	50,000	44,735
Minimum Rate	Discount	0.00%	0	0
			50,000	44,735

A discount of 5% of the current rates levied (excludes charges of refuse and sewerage charges) will be offered to ratepayers whose payment of the full amount owing, including arrears and charges, is received on or before the discount due date of 4:30pm on the 7th August 2015. The discount will not apply to interim rates issued after the billing date.

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

That no hire charge shall be applied for the use of the swimming pool for the annual triathlon events and entry on the day for the duration of this event by the officials, competitors and spectators, shall be free.

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

13. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	2015/16 Budget \$	2014/15 Actual \$
Interest on Unpaid Rates	11.00%		8,000	8,985
Interest on Instalments Plan	5.50%		2,000	2,246
Charges on Instalment Plan		15	6,000	3,255
			16,000	14,486

Four Separate option plans will be available for ratepayers for payment of their rates.

Option 1

Payment of the total amount of rates and charges, less a 5% discount on the current general rate only included on the rate notice by 4:30pm 7th August 2015.

Option 2

To pay the total of the rates and charges including arrears by the 28th August 2015.

Option 3

To pay the total amount of rates and charges by two (2) equal instalments as detailed on the rate notice on or before the following anticipated due dates:

First Instalment 28th August 2015
 Second Instalment 28th December 2015

Option 4

To pay the total amount of rates and charges by four (4) equal instalments as detailed on the rate notice on or before the following anticipated due dates:

First Instalment 28th August 2015
 Second Instalment 28th October 2015
 Third Instalment 28th December 2015
 Fourth Instalment 29th February 2016

14. ELECTED MEMBERS REMUNERATION

	2015/16	2014/15
	Budget	Actual
	\$	\$

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

Meeting Fees	20,000	13,650
President's Allowance	18,000	22,500
Deputy President's Allowance	2,000	2,000
Travelling Expenses	10,000	6,568
Telecommunications Allowance	0	0
	50,000	44,718

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted	0	1,272,820	0
Cash - Restricted	5,651,955	5,564,728	3,209,493
	<u>5,651,955</u>	<u>6,837,548</u>	<u>3,209,493</u>

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

Plant Reserve	69,951	74,308	74,242
Dam Cleaning Reserve	36,101	34,861	34,830
Leave Reserve	109,454	105,695	105,600
Sewerage Reserve	125,051	120,757	123,214
Staff Housing Reserve	57,453	55,480	55,430
Aged Care Facility Reserve	51,756	49,979	49,934
Municipal Building Reserve	39,670	38,308	38,274
Tourist Reserve	10,496	10,136	10,127
Landcare Development Reserve	57,534	69,373	69,530
Rural Town Reserve	38,443	37,123	37,090
Gravel Pit Rehabilitation Reserve	24,618	23,773	23,751
Fence Road Drainage Reserve	10,478	8,842	21,672
Drainage Maintenance Reserve	15,456	14,925	14,911
Asset Plan Reserve	50,337	48,608	48,564
Refuse Reserve	1,203	1,162	1,161
Bain Estate Reserve	4,953,954	4,871,398	2,499,482
	<u>5,651,955</u>	<u>5,564,728</u>	<u>3,207,812</u>

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

Net Result	105,925	4,858,860	1,080,095
Depreciation	1,308,614	1,176,749	1,066,774
(Profit)/Loss on Sale of Asset	(44,518)	(4,197)	(57,841)
(Increase)/Decrease in Receivables	340,768	57,202	109,114
(Increase)/Decrease in Inventories	14,746	0	87,997
Increase/(Decrease) in Payables	(255,167)	(144,646)	(114,320)
Increase/(Decrease) in Employee Provisions	(25,774)	0	0
Grants/Contributions for the Development of Assets	(171,047)	0	0
Net Cash from Operating Activities	<u>1,273,547</u>	<u>5,943,968</u>	<u>2,171,819</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft Limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	7,500	7,500	7,500
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>617,024</u>	<u>236,255</u>	<u>636,865</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

16. 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-Jul-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-16 \$
Councilor Nomination Fees	0	400	(400)	0
McIntyre Scholarship	100			100
Dumbleyung Pictorial Books	1,150		(900)	250
Low Income Housing Bonds	1,222			1,222
Aged Person Units Bond	2,338			2,338
Beyond The Fence Books	100			100
Building Fund Levy (BRB)	4,656			4,656
Shire Staff Bonds	4,056			4,056
BCITF	7,982			7,982
Community Bonds/Deposits	500			500
Community Funds Ski Club	5,050			5,050
Kukerin Cemetary	320			320
Kukerin Centenary	2,541			2,541
	<u>30,015</u>	<u>400</u>	<u>(1,300)</u>	<u>29,115</u>

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2015/2016

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2015/16.

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2015/2016 Financial Year Budget

PROGRAMME SUMMARY	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Rate Revenue		65,988.00		58,294.00		51,398.00	
General Purpose Grants		1,219.00		1,055.00		960.00	
Other General Purpose Income		22,532.00		19,503.00		17,754.00	
<u>OPERATING REVENUE</u>							
Rate Revenue	1,477,742.00		1,424,719.00		1,427,929.00		
General Purpose Grants	932,052.00		2,312,324.00		2,038,341.00		
Other General Purpose Income	204,405.00		111,500.00		113,245.00		
SUB-TOTAL	2,614,199.00	89,739.00	3,848,543.00	78,852.00	3,579,515.00	70,112.00	
<u>CAPITAL EXPENDITURE</u>							
Rate Revenue		0.00		0.00		0.00	
General Purpose Grants		0.00		0.00		0.00	
Other General Purpose Income		197,905.00		105,000.00		103,053.00	
<u>CAPITAL REVENUE</u>							
Rate Revenue	0.00		0.00		0.00		
General Purpose Grants	0.00		0.00		0.00		
Other General Purpose Income	0.00		0.00		0.00		
SUB-TOTAL	0.00	197,905.00	0.00	105,000.00	0.00	103,053.00	
TOTAL - PROGRAMME SUMMARY	2,614,199.00	287,644.00	3,848,543.00	183,852.00	3,579,515.00	173,165.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2015/2016 Financial Year Budget

RATE REVENUE

OPERATING EXPENDITURE

	2015/2016 Budget	2014/2015 Budget	Estimated End Of Year Actual	
	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$
0142 TITLE SEARCHES		750.00		750.00
0152 VALUATION EXPENSES		8,000.00		8,000.00
0112 ADMIN ALLOC - RATES		57,238.00		49,544.00

OPERATING REVENUE

0101 DISCOUNT ALLOWED	(50,000.00)		(45,000.00)	(44,735.00)	
0111 RATES - WRITE OFFS	0.00		0.00	(270.00)	
0121 LEVIES - RATES (ALL AREAS)	1,495,466.00		1,437,910.00	1,439,870.00	This is based on a 4% increase.
0131 LEVIES - BACK RATES	0.00		0.00	0.00	
0133 ESL COMMISSION	4,000.00		4,000.00	4,000.00	
0141 LEVIES - PRESC AREA RATES	0.00		0.00	0.00	
0151 MOVEMENT IN EXCESS RATES	0.00		0.00	0.00	
0143 ACCOUNT ENQUIRY	515.00		500.00	894.00	
0153 RATES - ADMIN FEES	6,000.00		6,000.00	4,400.00	
0161 RATES - EX GRATIA	11,761.00		11,309.00	10,669.00	
0171 RATES - INTEREST CHARGES	10,000.00		10,000.00	13,101.00	

SUB-TOTAL TO PROGRAMME SUMMARY

	1,477,742.00	65,988.00	1,424,719.00	58,294.00	1,427,929.00	51,398.00
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CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL TO PROGRAMME SUMMARY

	0.00	0.00	0.00	0.00	0.00	0.00
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TOTAL - RATE REVENUE

	1,477,742.00	65,988.00	1,424,719.00	58,294.00	1,427,929.00	51,398.00
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SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2015/2016 Financial Year Budget

GENERAL PURPOSE GRANTS

OPERATING EXPENDITURE

0014 ADMIN ALLOC - GENERAL PURPOSE GRANTS

OPERATING REVENUE

0081 FEDERAL UNTIED - ROADS COMPONENT

0091 ROYALTIES FOR REGIONS GRANT

0181 GRANTS COMMISSION - GENERAL PURPOSE

0184 GPF GRANT

SUB-TOTAL TO PROGRAMME SUMMARY

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL TO PROGRAMME SUMMARY

TOTAL - GENERAL PURPOSE GRANTS

2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	1,219		1055		960	
306,580.00		610,143.00		610,143.00		Payment of \$303563 came in on the 30/06/2015. Carried over funds.
171,047.00		788,282.00		473,299.00	0	Carried over funds from 14/15 APU Units should be \$0 at 30 June 15.
454,425.00		913,899.00		913,899.00		Payment of \$459474 came in on the 30/06/2015. Carried over.
0.00		0.00		41,000.00		Aged Friendly Grant. Money paid 29/06/2015
932,052.00	1,219.00	2,312,324.00	1,055.00	2,038,341.00	960.00	
0.00	0.00	0.00	0.00	0.00	0.00	
932,052.00	1,219.00	2,312,324.00	1,055.00	2,038,341.00	960.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2015/2016 Financial Year Budget

OTHER GEN. PURPOSE INCOME

OPERATING EXPENDITURE

0024 ADMIN ALLOC - OTHER GENERAL
PURPOSE INCOME

OPERATING REVENUE

0163 RESERVE INTEREST EARNED
0173 BANK INTEREST EARNED
0183 S.S.LOAN INTEREST REIMBURSEMENT

SUB-TOTAL TO PROGRAMME SUMMARY

CAPITAL EXPENDITURE

8440 TRANSFER TO LEAVE RESERVE
8200 TRANSFER INTEREST TO RESERVES

CAPITAL REVENUE

SUB-TOTAL TO PROGRAMME SUMMARY

TOTAL - OTHER GEN. PURPOSE INCOME

2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
\$	\$	\$	\$	\$	\$	
	22,532.00		19,503.00		17,754.00	This loan was for the Kukerin Golf Club and has now finished.
197,905.00		105,000.00		103,053.00		
6,500.00		6,500.00		10,192.00		
0.00		0.00		0.00		
204,405.00	22,532.00	111,500.00	19,503.00	113,245.00	17,754.00	
	0.00		0.00			This will make the leave provisions fully cash backed.
	197,905.00		105,000.00		103,053.00	
0.00	197,905.00	0.00	105,000.00	0.00	103,053.00	
204,405.00	220,437.00	111,500.00	124,503.00	113,245.00	120,807.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2015/2016 Financial Year Budget

PROGRAMME SUMMARY	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Members of Council		246,746.00		244,807.00		213,328.85	
Other Governance		0.00		16,593.00		16,387.20	
<u>OPERATING REVENUE</u>							
Members of Council	0.00		0.00		0.00		
Other Governance	8,500.00		2,406,937.00		2,418,678.00		
SUB-TOTAL	8,500.00	246,746.00	2,406,937.00	261,400.00	2,418,678.00	229,716.05	
<u>CAPITAL EXPENDITURE</u>							
Members of Council		0.00		0.00		0.00	
Other Governance		129,000.00		87,613.00		86,614.00	
<u>CAPITAL REVENUE</u>							
Members of Council	0.00		0.00		0.00		
Other Governance	120,000.00		72,125.00		112,926.00		
SUB-TOTAL	120,000.00	129,000.00	72,125.00	87,613.00	112,926.00	86,614.00	
TOTAL - PROGRAMME SUMMARY	128,500.00	375,746.00	2,479,062.00	349,013.00	2,531,604.00	316,330.05	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2015/2016 Financial Year Budget

MEMBERS OF COUNCIL

OPERATING EXPENDITURE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
0202 MEMBERS TRAVELLING		10,000.00		10,000.00		6,523.00	This must be reviewed once per year in accordance with Council Policy 1.37. To be reviewed during Draft Budget.
0212 CONFERENCE EXPENSES		10,300.00		10,000.00		10,168.00	
0232 MEMBERS TRAINING		5,500.00		5,000.00		496.00	
0242 PRESIDENTS ALLOWANCES		18,000.00		18,000.00		18,000.00	
0252 SITTING FEES		20,000.00		20,000.00		13,100.00	
0262 REFRESHMENTS RECEPTIONS		14,420.00		14,000.00		13,824.00	
0272 DEPUTY PRESIDENT ALLOWANCES		2,000.00		2,000.00		2,000.00	
0282 COUNCIL CHAMBERS MAINT		4,011.00		3,974.00		1,129.00	
0292 INSURANCE		6,812.00		3,968.00		3,968.00	
0302 SUBSCRIPTIONS		15,435.00		14,500.00		16,813.00	
0352 4 WDL VROC CONTRIBUTIONS		600.00		5,000.00		730.00	Includes WALGA Employee Relations of \$2575 and LGMA Corporate Membership.
0362 DONATIONS		4,333.00		24,211.00		22,906.00	
NEW ACCOUNT R & D MCINTYRE SCHOLORSHIP		2,500.00					Previously this was paid through trust, now paying through Muni.
0412 BADGES		300.00		300.00		44.85	
0442 ELECTION EXPENSES		1,000.00		0.00		0.00	
0404 ADMIN ALLOC - MEMBERS OF COUNCIL		131,535.00		113,854.00		103,627.00	
SUB-TOTAL	0.00	246,746.00	0.00	244,807.00	0.00	213,328.85	
<u>CAPITAL EXPENDITURE</u>							
0434 CNCL CHAMBERS		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - MEMBERS OF COUNCIL	0.00	246,746.00	0.00	244,807.00	0.00	213,328.85	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2015/2016 Financial Year Budget

OTHER GOVERNANCE	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
0502 Social Club		2,200.00		2,200.00		849.00	
0532 Salaries		530,261.00		418,479.00		393,883.20	Includes CRC wages which will be recouped.
<small>NEW</small> <small>ACCOUNT</small> CRC Wages Reimbursement		(45,000.00)		0.00		0.00	CRC Wages Recoup.
0542 Consultant & Financial Reporting		40,000.00		51,000.00		46,589.00	This includes an extra \$5000 for accounting, UHY contracted to do the Annual Return.
0552 Uniform Allocation		3,200.00		2,800.00		3,035.00	
0562 Superannuation		51,828.00		43,363.00		37,360.00	
0572 Insurance		2,031.00		6,176.00		6,176.00	
0592 Office Cleaning/Utilities		9,456.00		9,220.00		8,662.00	
0612 Printing & Stationery		8,446.00		8,200.00		5,294.00	
0622 Telephone		13,540.00		18,000.00		9,477.00	
0632 Advertising		15,965.00		15,500.00		10,554.00	
0642 Office Equip Maintenance		18,000.00		10,000.00		14,868.00	See Worksheet #1.
0672 Postage & Freight		4,429.00		4,300.00		2,458.00	
0682 Misc Office Expenses		1,030.00		1,000.00		243.00	
0692 Conference Expenses		5,150.00		5,000.00		4,278.00	
0702 Training		21,000.00		20,000.00		18,267.00	
0712 Removal Expenses		4,000.00		2,500.00		0.00	
0722 Audit Fees		25,000.00		18,000.00		27,373.00	This has increased due to UHY Haines Norton being contracted to do the Audits.
0732 Admin Vehicle Expenses		6,180.00		6,000.00		3,089.00	
0742 Legal Expenses		10,000.00		10,000.00		9,344.00	
0772 Computer Operation & Mainten.		56,000.00		40,000.00		48,080.00	Includes \$8000 for better backup solution and \$10000 for new equipment that will be required. See Worksheet #1
0792 Debt Recovery Costs		515.00		500.00		368.00	
0802 Web Page Maintenance		2,320.00		1,000.00		960.00	This includes \$1320 for updating the website program. Support ran out at end of 2014. See Worksheet #1.
0822 Rfr Capital Planning Grant Exp		0.00		10,000.00		0.00	
0832 Fringe Benefits Tax		18,200.00		10,000.00		18,657.00	
0852 Eftpos		0.00		0.00		0.00	
0192 Bank Charges		5,500.00		5,500.00		8,768.00	
6530 Depreciation (Sch 4)		19,907.00		12,181.00		0.00	
6742 Loss On Disposal Of Asset (Governance)		9,000.00		11,593.00		4,245.00	
7822 Office Building Maintenance		14,363.00		12,000.00		5,149.00	
0854 Administration Allocated		(852,521.00)		(737,919.00)		(671,639.00)	
OPERATING REVENUE							
0833 SUNDRY CHARGES-REIMBURS.	500.00		500.00		473.00		
0873 CHARGES - PHOTOCOPYING	500.00		500.00		298.00		

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2015/2016 Financial Year Budget

OTHER GOVERNANCE (Continued)

OPERATING REVENUE (Continued)

0903 INSURANCE REFUNDS
 0913 GRANT
 0923 ACCOUNT ENQUIRY FEES
 0932 MISC. REIMBURSEMENTS - NOGST
 0933 MISC. REIMBURSEMENTS
 1075 REIMBURSEMENTS
 6741 PROFIT ON DISPOAL OF ASSETS
 (GOVERNANCE)

SUB-TOTAL

CAPITAL EXPENDITURE

0944 CEO VEHICLE

CAPITAL REVENUE

6944 REALISATION ON DISPOSAL OF ASSET

SUB-TOTAL

TOTAL - OTHER GOVERNANCE

2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
0.00		0.00		0.00		
0.00		25,000.00		25,000.00		
0.00		0.00		0.00		
2,500.00		2,367,500.00		2,370,190.00		
5,000.00		13,437.00		20,427.00		
0.00		0.00		0.00		
0.00		0.00		2,290.00		
8,500.00	0.00	2,406,937.00	16,593.00	2,418,678.00	16,387.20	
	129,000.00		87,613.00		86,614.00	Will be changed over three times this year.
120,000.00		72,125.00		112,926.00		Will be changed over three times this year.
120,000.00	129,000.00	72,125.00	87,613.00	112,926.00	86,614.00	
128,500.00	129,000.00	6,000.00	711,677.00	26,738.64	522,871.33	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2015/2016 Financial Year Budget

PROGRAMME SUMMARY	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Fire Prevention		88,909.00		76,642.00		71,416.00	
Animal Control		22,189.00		29,821.00		29,480.00	
Local Law Development		7,306.00		6,324.00		5,756.00	
<u>OPERATING REVENUE</u>							
Fire Prevention	112,671.00		105,337.00		18,803.00		
Animal Control	1,915.00		1,500.00		2,147.00		
Local Law Development	0.00		0.00		0.00		
SUB-TOTAL	114,586.00	118,404.00	106,837.00	112,787.00	20,950.00	106,652.00	
<u>CAPITAL EXPENDITURE</u>							
Fire Prevention		160,000.00		160,000.00		0.00	
Animal Control		0.00		0.00		0.00	
Local Law Development		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Fire Prevention	160,000.00		160,000.00		0.00		
Animal Control	0.00		0.00		0.00		
Local Law Development	0.00		0.00		0.00		
SUB-TOTAL	160,000.00	160,000.00	160,000.00	160,000.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	274,586.00	278,404.00	266,837.00	272,787.00	20,950.00	106,652.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2015/2016 Financial Year Budget

FIRE PREVENTION

OPERATING EXPENDITURE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
1002 MAINTENANCE LAND & BUILDINGS		515.00		500.00		144.00	
1012 DEPRECIATION - FIRE PREVENTION		9,171.00		17,263.00		17,263.00	
1052 PROTECTIVE CLOTHING		3,090.00		3,000.00		4,947.00	
1062 EQUIPMENT PURCHASES LESS THAN \$1,000		515.00		500.00		0.00	
1072 FIRE INSURANCE		9,025.00		10,070.00		10,070.00	
1082 FIRE MAPS		200.00		200.00		885.00	
1092 FIRE BREAK INSPECTION ETC		3,090.00		3,000.00		3,680.00	
1102 MTCE PLANT & EQUIPMENT		14,665.00		13,720.00		196.00	
1112 MAINTENANCE VEHICLES		2,060.00		2,000.00		6,362.00	
1122 UTILITIES & RATES		3,502.00		1,251.00		4,792.00	
1142 OTHER FIRE EXPENSES/TRAINING		2,500.00		2,000.00		2,928.00	This increase is due to the SMS service being used more.
1132 COMMUNITY EMERGENCY SERVICES MANAGER		15,000.00		0.00		0.00	This is our contribution towards the CESM.
1152 ADMIN ALLOC - FIRE PREVENTION		25,576.00		23,138.00		20,149.00	

OPERATING REVENUE

1193 PROFIT ON DISPOSAL OF ASSET	96,463.00		89,589.00		0.00		
1123 FESA OPERATING GRANT	15,808.00		15,348.00		18,753.00		
1143 SALE OF FIRE MAPS	200.00		200.00		50.00		
1163 FINES & PENALTIES	200.00		200.00		0.00		

SUB-TOTAL

112,671.00	88,909.00	105,337.00	76,642.00	18,803.00	71,416.00		
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CAPITAL EXPENDITURE

1174 FIRE TRUCK		160,000.00		160,000.00		0.00	
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CAPITAL REVENUE

1195 SALE OF FIRE TRUCK (PROCEEDS)	160,000.00		160,000.00		0.00		
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SUB-TOTAL

160,000.00	160,000.00	160,000.00	160,000.00	0.00	0.00		
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TOTAL - FIRE PREVENTION

272,671.00	248,909.00	265,337.00	236,642.00	18,803.00	71,416.00		
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SHIRE OF DUMBLYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2015/2016 Financial Year Budget

ANIMAL CONTROL

OPERATING EXPENDITURE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
1252 DOG CONTROL EXPENSES		1,002.00		677.00		2,000.00
1262 CAT CONTROL EXPENSES		500.00		500.00		0.00
1282 POUND MAINTENANCE		500.00		500.00		387.00
1292 CAT 4WDL STERILISATION - REBATE		0.00		15,000.00		15,000.00
<small>NEW ACCOUNT</small> BAAD COP		4,000.00				
6540 DEPRECIATION (SCH 5)		2,666.00		1,441.00		1,441.00
1294 ADMIN ALLOC - ANIMAL CONTROL		13,521.00		11,703.00		10,652.00

This has increased due to being firmer on Dogs / Dog Owners.
This includes \$2000 to upgrade existing Dog Pound. See Worksheet #1.
See Worksheet #1.

OPERATING REVENUE

1323 FINES AND PENALTIES	515.00		500.00		380.00	
1343 DOG REGISTRATION	1,400.00		1,000.00		1,767.00	

SUB-TOTAL

1,915.00	22,189.00	1,500.00	29,821.00	2,147.00	29,480.00
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CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

0.00	0.00	0.00	0.00	0.00	0.00
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TOTAL - ANIMAL CONTROL

1,915.00	22,189.00	1,500.00	29,821.00	2,147.00	29,480.00
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SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2015/2016 Financial Year Budget

LOCAL LAW DEVELOPMENT	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
1234 ADMIN ALLOC - LOCAL LAW DEVELOPMENT		7,306.00		6,324.00		5,756.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	7,306.00	0.00	6,324.00	0.00	5,756.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - LOCAL LAW DEVELOPMENT	0.00	7,306.00	0.00	6,324.00	0.00	5,756.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
2015/2016 Financial Year Budget

PROGRAMME SUMMARY	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Health		49,319.00		47,055.00		46,197.00	
<u>OPERATING REVENUE</u>							
Health	0.00		0.00		0.00		
SUB-TOTAL	0.00	49,319.00	0.00	47,055.00	0.00	46,197.00	
<u>CAPITAL EXPENDITURE</u>							
Health		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Health	0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	0.00	49,319.00	0.00	47,055.00	0.00	46,197.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
2015/2016 Financial Year Budget

HEALTH	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
2212 CONTRIBUTION TO DOCTOR		10,000.00		10,000.00		8,570.00	
2222 HEALTH SURVEYOR - CONTRACT		37,000.00		35,000.00		36,066.00	
2232 AMBULANCE ASSISTANCE		500.00		500.00		0.00	
2392 ANALYTICAL EXPENSES		600.00		500.00		601.00	
2634 ADMIN ALLOC - HEALTH		1,219.00		1,055.00		960.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	49,319.00	0.00	47,055.00	0.00	46,197.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - HEALTH	0.00	49,319.00	0.00	47,055.00	0.00	46,197.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - EDUCATION & WELFARE
2015/2016 Financial Year Budget

PROGRAMME SUMMARY	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Aged Persons Units		130,422.00		64,771.00		99,784.00	
Other Welfare		7,306.00		0.00		5,756.00	
Education		16,786.00		2,241.00		12,905.00	
<u>OPERATING REVENUE</u>							
Aged Persons Units	44,000.00		32,000.00		39,661.00		
Other Welfare	0.00		0.00		0.00		
Education	0.00		700.00		700.00		
SUB-TOTAL	44,000.00	154,514.00	32,700.00	67,012.00	40,361.00	118,445.00	
<u>CAPITAL EXPENDITURE</u>							
Aged Persons Units		199,347.00		399,144.00		236,618.00	
Other Welfare		0.00		0.00		0.00	
Education		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Aged Persons Units	0.00		0.00		0.00		
Other Welfare	0.00		0.00		0.00		
Education	0.00		0.00		0.00		
SUB-TOTAL	0.00	199,347.00	0.00	399,144.00	0.00	236,618.00	
TOTAL - PROGRAMME SUMMARY	44,000.00	353,861.00	28,000.00	742,158.00	20,305.14	130,651.85	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - EDUCATION & WELFARE
2015/2016 Financial Year Budget

AGED PERSONS UNITS

OPERATING EXPENDITURE

2822 APU MAINTENANCE
 2832 INSURANCE
 2842 APU - UTILITIES
 6570 DEPRECIATION (SCH 8)
 2824 ADMIN ALLOC - AGED PERSONS UNITS

OPERATING REVENUE

2863 RENTAL OF APU'S

SUB-TOTAL

CAPITAL EXPENDITURE

2874 AGED PERSON UNITS (R4R)
 2884 LAND FOR AGED PERSON UNITS
 2894 LAND KUKERIN - APU

CAPITAL REVENUE

SUB-TOTAL

TOTAL - AGED PERSONS UNITS

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
		37,422.00		22,420.00		22,685.00	This includes Lino and Carpet for APU's 4, 5, 6 and 8 \$5900 and Painting of APU8 \$3000. See Worksheet #6.
		14,482.00		10,000.00		10,500.00	
		12,360.00		12,000.00		10,073.00	
		20,241.00		20,351.00		20,351.00	
		45,917.00		39,744.00		36,175.00	
	44,000.00		32,000.00		39,661.00		
SUB-TOTAL	44,000.00	130,422.00	32,000.00	104,515.00	39,661.00	99,784.00	
		171,047.00		399,144.00		236,618.00	This is for the payment of a conveyancer for lot 6 & 7 Harvey Street. See Worksheet #1. A provision has been made for the takeover of lot 31 & 32 Manser St. See Worksheet #1.
		4,000.00		0.00		0.00	
		24,300.00		0.00		0.00	
SUB-TOTAL	0.00	199,347.00	0.00	399,144.00	0.00	236,618.00	
TOTAL - AGED PERSONS UNITS	44,000.00	329,769.00	32,000.00	503,659.00	39,661.00	336,402.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - EDUCATION & WELFARE
2015/2016 Financial Year Budget

OTHER WELFARE	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
2804 ADMIN ALLOC - OTHER WELFARE		7,306.00		6,324.00		5,756.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	7,306.00	0.00	6,324.00	0.00	5,756.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER WELFARE	0.00	7,306.00	0.00	6,324.00	0.00	5,756.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - EDUCATION & WELFARE
2015/2016 Financial Year Budget

EDUCATION

OPERATING EXPENDITURE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
1672 KUKERIN PLAYGROUP BUILDING		65.00		65.00		0.00
1842 SCHOOL BUS SERVICE		1,500.00		1,100.00		1,466.00
1872 SCHOOL BOOK AWARDS		120.00		120.00		0.00
1882 DONATION VI BARHAM AWARD		200.00		200.00		0.00
2792 SCHOOL ASSISTANCE		1,508.00		756.00		887.00
2814 ADMIN ALLOC - EDUCATION		13,393.00		11,593.00		10,552.00

This has increased due to the cost of buses for interim swimming lessons.

OPERATING REVENUE

1733 PRESCHOOL CONTRIBUTION	0.00		0.00		0.00	
1753 GRANT	0.00		700.00		700.00	
6661 PROFIT ON DISPOSAL OF ASSET (EDUC.	0.00		0.00		0.00	

SUB-TOTAL

	0.00	16,786.00	700.00	13,834.00	700.00	12,905.00
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CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

	0.00	0.00	0.00	0.00	0.00	0.00
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TOTAL - EDUCATION

	0.00	16,786.00	700.00	13,834.00	700.00	12,905.00
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SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2015/2016 Financial Year Budget

PROGRAMME SUMMARY	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Staff Housing		69,032.00		37,854.00		35,742.00	
Other Housing		82,800.00		62,654.00		69,383.00	
<u>OPERATING REVENUE</u>							
Staff Housing	51,158.00		54,095.00		48,273.00		
Other Housing	18,540.00		0.00		0.00		
SUB-TOTAL	69,698.00	151,832.00	54,095.00	100,508.00	48,273.00	105,125.00	
<u>CAPITAL EXPENDITURE</u>							
Staff Housing		0.00		0.00		0.00	
Other Housing		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Staff Housing	0.00		0.00		0.00		
Other Housing	0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	8,261.54	
TOTAL - PROGRAMME SUMMARY	69,698.00	151,832.00	54,095.00	100,508.00	48,273.00	113,386.54	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2015/2016 Financial Year Budget

STAFF HOUSING

OPERATING EXPENDITURE

3152 INSURANCE

3172 BUILDING MAINTENANCE

3182 STAFF HOUSING - UTILITIES

3184 ADMIN ALLOC - STAFF HOUSING

OPERATING REVENUE

3213 RENT

3223 UTILITIES REIMBURSEMENT

3253 RENTAL - MCS HOUSE

SUB-TOTAL

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

TOTAL - STAFF HOUSING

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
		7,964.00		5,500.00		5,775.00	This includes Tiles HOU1 \$500, Floorcoverings HOU4 \$3550 , HO10 Painting Facias \$1500. See Worksheet #6.
		42,621.00		15,085.00		17,239.00	
		12,360.00		12,000.00		7,932.00	
		6,087.00		5,269.00		4,796.00	
	22,778.00		22,115.00		19,893.00		
	0.00		0.00		0.00		
	28,380.00		31,980.00		28,380.00		
SUB-TOTAL	51,158.00	69,032.00	54,095.00	37,854.00	48,273.00	35,742.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - STAFF HOUSING	51,158.00	69,032.00	54,095.00	37,854.00	48,273.00	35,742.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2015/2016 Financial Year Budget

OTHER HOUSING

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
3312 LOW INCOME UNIT MAINT		9,316.00		8,070.00		8,633.00	This includes a Telephone line for LIU1 \$1000. See Worksheet #6.
3322 INSURANCE - LOW INCOME		7,964.00		5,500.00		5,775.00	
3332 LOW INCOME UNITS - UTILITIES		3,000.00		3,000.00		1,587.00	
6580 DEPRECIATION (SCH 9)		27,814.00		16,043.00		16,043.00	
3384 ADMIN ALLOC - OTHER HOUSING		34,706.00		30,041.00		37,345.00	
<u>OPERATING REVENUE</u>							
3403 RENTAL - LOW INCOME UNITS	18,540.00		18,000.00		16,789.00		
SUB-TOTAL	18,540.00	82,800.00	18,000.00	62,654.00	16,789.00	69,383.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER HOUSING	18,540.00	82,800.00	18,000.00	62,654.00	16,789.00	69,383.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2015/2016 Financial Year Budget

PROGRAMME SUMMARY	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Domestic Refuse		170,325.00		133,523.00		76,446.00	
Commercial Refuse		17,393.00		16,503.00		15,689.00	
Sewerage		33,439.00		42,895.00		31,786.00	
Protection of the Environment		19,405.00		18,279.00		9,890.00	
Town Planning & Regional Development		46,819.00		46,055.00		27,893.00	
Other Community Amenities		59,242.00		55,659.00		49,001.00	
Land Care Development		256,878.00		119,052.00		106,732.00	
<u>OPERATING REVENUE</u>							
Domestic Refuse	79,380.00		74,800.00		78,579.00		
Commercial Refuse	0.00		0.00		0.00		
Sewerage	87,966.00		77,163.00		78,618.00		
Protection of the Environment	2,030.00		2,000.00		3,579.00		
Town Planning & Regional Development	1,030.00		1,000.00		4,798.00		
Other Community Amenities	5,000.00		5,000.00		4,105.00		
Land Care Development	23,822.00		21,000.00		22,928.00		
SUB-TOTAL	199,228.00	603,501.00	180,963.00	431,966.00	192,607.00	317,437.00	
<u>CAPITAL EXPENDITURE</u>							
Domestic Refuse		50,000.00		50,000.00		0.00	
Commercial Refuse		0.00		0.00		0.00	
Sewerage		410,318.00		414,268.00		11,576.00	
Protection of the Environment		0.00		0.00		0.00	
Town Planning & Regional Development		0.00		0.00		0.00	
Other Community Amenities		0.00		0.00		0.00	
Land Care Development		36,011.00		33,679.00		0.00	
<u>CAPITAL REVENUE</u>							
Domestic Refuse	0.00		0.00		0.00		
Commercial Refuse	0.00		0.00		0.00		
Sewerage	400,000.00		400,000.00		0.00		
Protection of the Environment	0.00		0.00		0.00		
Town Planning & Regional Development	0.00		0.00		0.00		
Other Community Amenities	0.00		0.00		0.00		
Land Care Development	33,033.00		34,862.00		16,680.00		
SUB-TOTAL	433,033.00	496,329.00	434,862.00	497,947.00	16,680.00	11,576.00	
TOTAL - PROGRAMME SUMMARY	632,261.00	1,099,830.00	615,825.00	929,913.00	209,287.00	329,013.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2015/2016 Financial Year Budget

DOMESTIC REFUSE

OPERATING EXPENDITURE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
3532 DOM. REFUSE COLLECTION		35,274.00		29,016.00		27,087.00
3542 REFUSE SITE MAINT		73,576.00		59,154.00		10,143.00
3552 RECYCLING MAINTENANCE		31,219.00		25,011.00		28,664.00
6590 DEPRECIATION (SCH 10)		16,863.00		8,749.00		0.00
3524 ADMIN ALLOC - DOMESTIC REFUSE		13,393.00		11,593.00		10,552.00

OPERATING REVENUE

3583 LEVIES - RUBBISH CHARGES	79,380.00		74,800.00		74,000.00	
3593 MISCELLANEOUS INCOME RUBBISH TIP	0.00		0.00		4,579.00	

SUB-TOTAL

	79,380.00	170,325.00	74,800.00	133,523.00	78,579.00	76,446.00
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CAPITAL EXPENDITURE

3584 REGIONAL REFUSE SITE CONTRIBUTION		0.00		0.00		0.00
3594 TRANSFER STATIONS DYG & KUK		50,000.00		50,000.00		0.00

CAPITAL REVENUE

3585 LOAN- REGIONAL TIP			0.00		0.00	
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SUB-TOTAL

	0.00	50,000.00	0.00	50,000.00	0.00	0.00
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TOTAL - DOMESTIC REFUSE

	79,380.00	220,325.00	74,800.00	183,523.00	78,579.00	76,446.00
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Comments

This is based on 192 bins on a \$420 per bin charge which is an increase of 5% on last year. Last year bin charges were increased from \$350 to \$400.

Planned upgrade of Waste sites funded under RFR

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2015/2016 Financial Year Budget

COMMERCIAL REFUSE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
3722 ST BINS REFUSE COLL.		14,955.00		14,393.00		13,767.00	
3734 ADMIN ALLOC - COMMERCIAL REFUSE		2,438.00		2,110.00		1,922.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	17,393.00	0.00	16,503.00	0.00	15,689.00	
<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	17,393.00	0.00	16,503.00	0.00	15,689.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2015/2016 Financial Year Budget

SEWERAGE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
3822 SEWERAGE LICENCE AUDIT		0.00		10,000.00		8,470.00	This includes a New fence \$10000. See Worksheet #1.
3912 SEWERAGE MAINTENANCE		17,607.00		19,538.00		10,338.00	
3931 INTEREST PAID ON LOAN 38		1,789.00		2,146.00		2,146.00	
3932 INTEREST PAID ON LOAN 40		570.00		648.00		648.00	
3933 INTEREST PAID ON LOAN 78		641.00		849.00		849.00	
3952 INSURANCE		7,964.00		5,500.00		5,500.00	
3914 ADMIN ALLOC - SEWERAGE		4,868.00		4,214.00		3,835.00	
OPERATING REVENUE							
3991 LEVIES - SEWERAGE RATES	68,044.00		58,130.00		59,201.00		This is based on a 14% increase.
4011 LEVIES - PEDESTALS RATES	19,922.00		19,033.00		19,417.00		
SUB-TOTAL	87,966.00	33,439.00	77,163.00	42,895.00	78,618.00	31,786.00	
CAPITAL EXPENDITURE							
4014 SEWERAGE SYSTEM		400,000.00		400,000.00		0.00	
4016 LOAN 38 PRINCIPAL REPAYMENT		5,833.00		5,477.00		5,390.00	
4017 LOAN 40 PRINCIPAL REPAYMENT		1,101.00		2,014.00		1,024.00	
4018 LOAN 78 PRINCIPAL REPAYMENT		3,384.00		3,178.00		1,563.00	
8280 TRANSFER TO SEWERAGE RESERVE		0.00		3,599.00		3,599.00	
CAPITAL REVENUE							
4015 LOAN - KUKERIN SEWERAGE SCHEME	400,000.00		400,000.00		0.00		
4025 TRANSFER FROM SEWERAGE RESERVE	0.00		0.00				
SUB-TOTAL	400,000.00	410,318.00	400,000.00	414,268.00	0.00	11,576.00	
TOTAL - SEWERAGE	487,966.00	443,757.00	477,163.00	457,163.00	78,618.00	43,362.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2015/2016 Financial Year Budget

PROTECTION OF THE ENVIRONMENT	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
3892 DRUM MUSTER		3,342.00		3,297.00		1,974.00	
3942 BRIDAL CREEPER CONTROL		3,090.00		3,000.00		3,243.00	
3982 TARIN ROCK DECLARED SPECIES EXP		515.00		500.00		0.00	
3992 DECLARED WEEDS CONTROL		11,000.00		10,220.00		3,525.00	
3994 ADMIN ALLOC - PROTECTION OF THE ENVIRONMENT		1,458.00		1,262.00		1,148.00	
OPERATING REVENUE							
3963 HIRE CHARGES-TREE PLANTER	1,000.00		1,000.00		273.00		
4023 DRUM MUSTER REIMBURSEMENT	1,030.00		1,000.00		3,306.00		
SUB-TOTAL	2,030.00	19,405.00	2,000.00	18,279.00	3,579.00	9,890.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PROTECTION OF THE ENVIRONMENT	2,030.00	19,405.00	2,000.00	18,279.00	3,579.00	9,890.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2015/2016 Financial Year Budget

TOWN PLANNING & REG. DEVELOP.

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
4022 PLANNING CONSULTANT		20,600.00		20,000.00		26,933.00	
4122 TOWN PLANNING SCHEME		25,000.00		25,000.00		0.00	
4152 SHIRE LOTS DEVELOPMENT				0.00		0.00	
4024 ADMIN ALLOC - TOWN PLANNING & REGIONAL DEVELOPMENT		1,219.00		1,055.00		960.00	
<u>OPERATING REVENUE</u>							
4133 TOWN PLANNING FEES	1,030.00		1,000.00		4,798.00		
SUB-TOTAL	1,030.00	46,819.00	1,000.00	46,055.00	4,798.00	27,893.00	
<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.	1,030.00	46,819.00	1,000.00	46,055.00	4,798.00	27,893.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2015/2016 Financial Year Budget

OTHER COMMUNITY AMENITIES

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
4162 CEMETERIES		11,299.00		11,219.00		6,640.00	This includes a Baby Change Table for both Dumbleyung and Kukerin \$1400. See Worksheet #7.
4182 PUBLIC CONVENIENCES		25,289.00		24,753.00		25,093.00	
4212 NICHE WALL PLAQUES		736.00		715.00		0.00	
4244 ADMIN ALLOC - OTHER COMMUNITY AMENITIES		21,918.00		18,972.00		17,268.00	
<u>OPERATING REVENUE</u>							
4253 CEMETERIES	5,000.00		5,000.00		4,105.00		
SUB-TOTAL	5,000.00	59,242.00	5,000.00	55,659.00	4,105.00	49,001.00	
<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	5,000.00	59,242.00	5,000.00	55,659.00	4,105.00	49,001.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2015/2016 Financial Year Budget

LAND CARE DEVELOPMENT

OPERATING EXPENDITURE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
7142 FENCE ROAD DRAIN PROJECT		6,000.00		6,000.00		6,000.00	
7202 LANDCARE SUPERANNUATION		7,979.00		6,704.00		6,774.00	
7212 LANDCARE SALARY		63,427.00		53,286.00		60,755.00	
7232 LANDCARE VEHICLE EXP		11,004.00		10,684.00		885.00	
7242 LANDCARE SUNDRY EXP		4,000.00		4,000.00		2,342.00	
7252 LANDCARE OFFICE EXP		3,000.00		3,000.00		2,098.00	
7322 SF2.1.006 BAIRSTOW		8,454.00		11,227.00		16,269.00	Monies came in 13/14 and 14/15 year.
7332 SF2.1.021 DARE		18,402.00		0.00		98.00	Monies came in during 13/14 year and not spent.
^{NEW} ACCOUNT WATER GRANT EXPENSE		120,000.00		0.00		0.00	Monies came in during the 14/15 year
7372 LOSS ON DISPOSAL OF ASSETS		0.00		5,179.00		0.00	
7154 ADMIN ALLOC - LANDCARE		14,612.00		18,972.00		11,511.00	

OPERATING REVENUE

6701 PROFIT ON DISPOSAL OF ASSET (LAND CARE)	1,000.00		0.00		0.00		
7313 FENCE ROAD DRAIN MAINT. FARMERS	7,322.00		6,000.00		7,322.00		
7333 GRANT / ADMIN INCOME	15,500.00		15,000.00		15,510.00		
7343 ZONE SUNDRY INCOME	0.00		0.00		96.00		
7353 ONGROUND WORKS	0.00		0.00				

SUB-TOTAL

23,822.00	256,878.00	21,000.00	119,052.00	22,928.00	106,732.00	
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CAPITAL EXPENDITURE

7354 LCDC VEHICLE		34,689.00		33,679.00		0.00	
8340 TRANSFER TO FENCE ROAD DRAIN RESERVE		1,322.00		0.00		0.00	

CAPITAL REVENUE

7425 TRADE-IN OF LCDC VEHICLE (PROCEED)	18,727.00		18,182.00		0.00		
7426 REALISATION ON DISPOSAL OF ASSET	0.00		0.00		0.00		
7436 TRANSFER FROM LANDCARE RESERVE	14,306.00		16,680.00		16,680.00		

SUB-TOTAL

33,033.00	36,011.00	34,862.00	33,679.00	16,680.00	0.00	
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TOTAL - LAND CARE DEVELOPMENT

56,855.00	292,889.00	55,862.00	152,731.00	39,608.00	106,732.00	
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SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2015/2016 Financial Year Budget

PROGRAMME SUMMARY	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Public Halls and Civic Centres		61,617.00		47,120.00		38,172.00	
Swimming Pool		122,109.00		111,048.00		100,439.00	
Other Recreation		537,887.00		385,031.00		350,885.00	
Libraries		75,543.00		66,589.00		61,266.00	
Other Culture		28,776.00		22,338.00		20,349.00	
<u>OPERATING REVENUE</u>							
Public Halls and Civic Centres	360.00		350.00		1,213.00		
Swimming Pool	39,300.00		39,300.00		39,111.00		
Other Recreation	8,100.00		99,847.00		52,005.00		
Libraries	0.00		0.00		0.00		
Other Culture	0.00		0.00		0.00		
SUB-TOTAL	47,760.00	825,932.00	139,497.00	632,126.00	92,329.00	571,111.00	
<u>CAPITAL EXPENDITURE</u>							
Public Halls and Civic Centres		166,734.00		205,000.00		205,000.00	
Swimming Pool		0.00		0.00		0.00	
Other Recreation		3,782.00		158,072.00		159,806.00	
Libraries		0.00		0.00		0.00	
Other Culture		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Public Halls and Civic Centres	0.00		0.00		0.00		
Swimming Pool	0.00		0.00		0.00		
Other Recreation	0.00		2,774.00		0.00		
Libraries	0.00		0.00		0.00		
Other Culture	0.00		0.00		0.00		
SUB-TOTAL	0.00	170,516.00	2,774.00	363,072.00	0.00	364,806.00	
TOTAL - PROGRAMME SUMMARY	47,760.00	996,448.00	142,271.00	995,198.00	92,329.00	935,917.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2015/2016 Financial Year Budget

PUBLIC HALLS AND CIVIC CENTRES

OPERATING EXPENDITURE

4372 PUBLIC HALLS - UTILITIES

4382 PUBLIC HALLS- MAINTENANCE

5302 THEATRE CLUB

3012 CWA HALL

4412 INSURANCE

4414 ADMIN ALLOC - PUBLIC HALLS AND
CIVIC CENTRES

OPERATING REVENUE

4433 CHARGES - HALL HIRE

SUB-TOTAL

CAPITAL EXPENDITURE

4454 DYG HALL DISABLED TOILETS (R4R)

4464 MOULY & DONGO HALL REFURBISHMEN

4474 HALL UPGRADE/RENEWAL (R4R)

CAPITAL REVENUE

SUB-TOTAL

TOTAL - PUBLIC HALLS AND CIVIC CENTRES

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
		2,575.00		2,500.00		1,269.00	Includes Bar Upgrade for Dumbleyung Hall \$1000 and Non-slip Flooring in Foyer \$500. See Worksheet #7 This is for lining of the shed to protect the costumes. See worksheet #1.
		28,557.00		21,536.00		16,307.00	
		2,000.00		0.00			
		4,355.00		4,289.00		2,749.00	
		11,947.00		8,250.00		8,250.00	
		12,183.00		10,545.00		9,597.00	
	360.00		350.00		1,213.00		
SUB-TOTAL	360.00	61,617.00	350.00	47,120.00	1,213.00	38,172.00	
							\$40000 RFR \$31000 Aged Friendly Grant. See Worksheet #1. See Worksheet #1 See Worksheet #1
		71,000.00		40,000.00		40,000.00	
		23,381.00		50,000.00		50,000.00	
		72,353.00		115,000.00		115,000.00	
SUB-TOTAL	0.00	166,734.00	0.00	205,000.00	0.00	205,000.00	
TOTAL - PUBLIC HALLS AND CIVIC CENTRES	360.00	228,351.00	350.00	252,120.00	1,213.00	243,172.00	

SHIRE OF DUMBLYUNG
SCHEDULE 11 - RECREATION & CULTURE
2015/2016 Financial Year Budget

SWIMMING POOL

OPERATING EXPENDITURE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
4542 UTILITY CHARGES		20,085.00		19,500.00		15,002.00
4552 SUPERANNUATION		5,861.00		5,691.00		4,979.00
4562 SWIMMING POOL SALARY		55,656.00		54,035.00		54,890.00
4582 S/POOL CHEMICALS		4,120.00		4,000.00		408.00
4592 S/POOL MTCE/OTHER		25,185.00		18,126.00		16,334.00
4544 ADMIN ALLOC - SWIMMING POOL		11,202.00		9,696.00		8,826.00

Includes Steps funded under Aged Friendly Grant.

OPERATING REVENUE

4613 GOVERNMENT SUBSIDY	30,000.00		30,000.00		30,000.00	
4643 POOL ADMISSION	9,300.00		9,300.00		9,111.00	

SUB-TOTAL

	39,300.00	122,109.00	39,300.00	111,048.00	39,111.00	100,439.00
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CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

	0.00	0.00	0.00	0.00	0.00	0.00
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TOTAL - SWIMMING POOL

	39,300.00	122,109.00	39,300.00	111,048.00	39,111.00	100,439.00
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SHIRE OF DUMBLYUNG
SCHEDULE 11 - RECREATION & CULTURE
2015/2016 Financial Year Budget

OTHER RECREATION

OPERATING EXPENDITURE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
4682 INSURANCE		41,905.00		35,193.00		35,193.00	
4692 TARIN ROCK TENNIS COURTS		46,500.00		1,500.00		576.00	Includes Resurfacing of courts total price \$135000. This is to paid 1/3 Tarin Rock, 1/3 Dept Sport & Rec, 1/3 Shire \$45,000.
4762 DUMBLYUNG TENNIS COURTS		10,369.00		10,017.00		13,079.00	
4772 NENKE PARK		41,269.00		37,995.00		42,370.00	This has reduced due to the Cricket Pitch being finished.
4782 STUBBS PARK		44,521.00		41,426.00		23,415.00	This has reduced due to the Dam Pump being installed.
4792 COMMUNITY PARKS AND GARDENS		100,684.00		97,344.00		91,611.00	This includes \$40000 as per Council decision 2015/078. See Worksheet #1
4802 SQUASH COURTS		4,911.00		4,799.00		3,406.00	
4812 STUBBS/ NENKE PARK - VERTIDRAIN		0.00		9,000.00		5,000.00	This has been added to Nenke & Stubbs Park expense Accounts.
4832 UTILITIES - STUBBS & NENKE PARKS		20,600.00		20,000.00		12,361.00	
4842 MENS SHED LOAN 89 INTEREST		1,113.00		1,227.00		1,195.00	
4852 COUNTRY ARTS TOUR EXPENDITURE		0.00		0.00		0.00	
4864 VFRS PLAYGROUND		0.00		0.00		0.00	
4872 GRANTS/ BIKE PLAN		0.00		0.00		0.00	
4902 INTEREST PAID ON LOAN 85		0.00		92.00		123.00	This Loan is complete.
4912 MENS SHED MAINTENANCE		350.00		0.00			
6600 DEPRECIATION (SCH 11)		175,733.00		83,218.00		83,218.00	
4714 ADMIN ALLOC - OTHER RECREATION		49,932.00		43,220.00		39,338.00	
OPERATING REVENUE							
0183 S.S.LOAN INTEREST REIMBURSEMENT CLUBS REIMBURSEMENTS-KIDS	0.00		92.00		3,821.00		This Loan is complete.
4813 SPORT	0.00		0.00		0.00		
4913 GREENKEEPING FEE-TENNIS COURTS	8,000.00		8,000.00		8,000.00		
4923 SQUASH COURTS HIRE	100.00		100.00		184.00		
4963 RECREATION GRANT FUNDS DUMBLYUNG EVENTS COMMITTEE	0.00		0.00		0.00		
4975 CONTRIBUTION	0.00		43,000.00		40,000.00		
4943 INSURANCE CLAIM	0.00		48,655.00		0.00		
6711 PROFIT ON DISPOSAL OF ASSET (OTHEI	0.00		0.00		0.00		
SUB-TOTAL	8,100.00	537,887.00	99,847.00	385,031.00	52,005.00	350,885.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2015/2016 Financial Year Budget

OTHER RECREATION

CAPITAL EXPENDITURE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
5096 REBUILD YATCH CLUB		0.00		48,655.00		48,654.00
4824 LOAN 85 PRINCIPAL REPAYMENT		0.00		2,774.00		2,774.00
4834 LOAN 89 PRINCIPAL REPAYMENT		3,782.00		3,643.00		1,792.00
4944 BLUEBIRD INTERPRETIVE CENTRE		0.00		88,000.00		88,000.00
4974 KUKERIN TENNIS COURTS UPGRADE		0.00		15,000.00		18,586.00

This Loan is complete.

CAPITAL REVENUE

5025 PRINCIPAL RECEIVED ON SELF SUPPOR		0	2,774.00		0.00	
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This Loan has been finalised.

SUB-TOTAL

	0.00	3,782.00	2,774.00	158,072.00	0.00	159,806.00
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TOTAL - OTHER RECREATION

	8,100.00	541,669.00	102,621.00	543,103.00	52,005.00	510,691.00
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SHIRE OF DUMBLYUNG
SCHEDULE 11 - RECREATION & CULTURE
2015/2016 Financial Year Budget

LIBRARIES	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
5052 UTILITY CHARGES		824.00		800.00		514.00	
5072 SALARIES - KUKERIN		5,009.00		5,033.00		4,913.00	
5082 SUPERANNUATION		651.00		633.00		396.00	
5092 LIBRARY EXPENSES		3,296.00		3,200.00		3,633.00	
5044 ADMIN ALLOC - LIBRARIES		65,763.00		56,923.00		51,810.00	
<u>OPERATING REVENUE</u>							
5133 CHARGES - LOST BOOKS	0.00		0.00		0.00		
SUB-TOTAL	0.00	75,543.00	0.00	66,589.00	0.00	61,266.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - LIBRARIES	0.00	75,543.00	0.00	66,589.00	0.00	61,266.00	

SHIRE OF DUMBLYUNG
SCHEDULE 11 - RECREATION & CULTURE
2015/2016 Financial Year Budget

OTHER CULTURE

OPERATING EXPENDITURE

5272 KUKERIN CREEK BED SPONSORSHIP
 NEW ACCOUNT COMMUNITY DEVELOPMENT FUND
 NEW ACCOUNT HISTORICAL COMMITTEE
 5244 ADMIN ALLOC - OTHER CULTURE

OPERATING REVENUE

SUB-TOTAL

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

TOTAL - OTHER CULTURE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
		200.00		200.00		200.00	Includes \$500 for a project Emily is running with Playgroup. See Worksheet #1. This is for Locality History Signs. See Worksheet #1.
		1,000.00					
		2,000.00					
		25,576.00		22,138.00		20,149.00	
SUB-TOTAL	0.00	28,776.00	0.00	22,338.00	0.00	20,349.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER CULTURE	0.00	28,776.00	0.00	22,338.00	0.00	20,349.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2015/2016 Financial Year Budget

PROGRAMME SUMMARY	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Construction of Road Network		0.00		0.00		0.00	
Maintenace of Road Network		1,496,867.00		1,291,739.00		1,259,895.00	
Road Plant Purchases		31,869.00		24,905.00		9,741.00	
State Vehicle Licensing		331,789.00		314,302.00		376,745.00	
Aerodromes		1,550.00		1,524.00		1,628.00	
<u>OPERATING REVENUE</u>							
Construction of Road Network	1,049,736.00		723,500.00		723,500.00		
Maintenace of Road Network	0.00		0.00		0.00		
Road Plant Purchases	0.00		14,589.00		25,296.00		
State Vehicle Licensing	270,360.00		263,000.00		332,402.00		
Aerodromes	0.00		0.00		0.00		
SUB-TOTAL	1,320,096.00	1,862,075.00	1,001,089.00	1,632,470.00	1,081,198.00	1,648,009.00	
<u>CAPITAL EXPENDITURE</u>							
Construction of Road Network		1,779,231.00		1,645,004.00		1,604,340.00	
Maintenace of Road Network		0.00		0.00		0.00	
Road Plant Purchases		453,000.00		274,000.00		289,127.00	
State Vehicle Licensing		0.00		0.00		0.00	
Aerodromes		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Construction of Road Network	0.00		0.00		0.00		
Maintenace of Road Network	0.00		0.00		0.00		
Road Plant Purchases	137,000.00		135,000.00		307,534.00		
State Vehicle Licensing	0.00		263,000.00		332,402.00		
Aerodromes	0.00		0.00		0.00		
SUB-TOTAL	137,000.00	2,232,231.00	398,000.00	1,919,004.00	639,936.00	1,893,467.00	
TOTAL - PROGRAMME SUMMARY	1,457,096.00	4,094,306.00	1,399,089.00	3,551,474.00	1,721,134.00	3,541,476.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2015/2016 Financial Year Budget

CONSTRUCTION OF ROADS	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
OPERATING REVENUE							
5921 DIRECT ROAD GRANTS	123,400.00		113,500.00		113,500.00		
5931 MRD RRG ROAD PROJECT FUNDS	329,999.00		335,000.00		335,000.00		
5941 BLACKSPOT FUNDING	66,733.00		0.00				
5981 ROADS TO RECOVERY	529,604.00		275,000.00		275,000.00		
SUB-TOTAL	1,049,736.00	0.00	723,500.00	0.00	723,500.00	0.00	
CAPITAL EXPENDITURE							
5710 ROAD CONSTRUCTION		575,797.00		651,065.00		238,292.00	
5730 REGIONAL ROAD GROUP		495,266.00		480,426.00		672,124.00	
5750 BLACKSPOT PROJECTS		101,786.00		0.00			
5920 ROADS TO RECOVERY		606,382.00		513,513.00		693,924.00	
SUB-TOTAL	0.00	1,779,231.00	0.00	1,645,004.00	0.00	1,604,340.00	
TOTAL - CONSTRUCTION OF ROADS	1,049,736.00	1,779,231.00	723,500.00	0.00	723,500.00	0.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2015/2016 Financial Year Budget

MAINTENANCE OF ROADS

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
5390 DEPOT INSURANCE		7,964.00		5,500.00		5,500.00	
5460 MAINTENANCE OF ROADS		560,710.00		491,430.00		493,848.00	
5480 FOOTPATHS MAINTENANCE		15,912.00		15,539.00		9,374.00	
5540 DEPOT MAINTENANCE		16,939.00		16,802.00		10,608.00	
5560 DUMBLEYUNG TOWNSCAPE		24,632.00		18,548.00		11,968.00	
5570 STREET LIGHTING		16,480.00		16,000.00		12,303.00	
5580 DRAINAGE/BRIDGES		1,596.00		1,234.00		817.00	
5590 STREET MTCE - TOWNS		27,347.00		26,618.00		31,438.00	
5600 ROAD SIGNS		4,304.00		4,159.00		359.00	
5610 KUKERIN TOWNSCAPE		23,120.00		20,375.00		5,793.00	
5630 RURAL VERGES		11,547.00		11,319.00		4,872.00	
5640 GRAVEL PIT REHABILITATION		0.00		0.00		8,800.00	
6610 DEPRECIATION (SCH 12)		786,316.00		664,215.00		664,215.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	1,496,867.00	0.00	1,291,739.00	0.00	1,259,895.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - MAINTENANCE OF ROADS	0.00	1,496,867.00	0.00	1,291,739.00	0.00	1,259,895.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2015/2016 Financial Year Budget

ROAD PLANT PURCHASES

OPERATING EXPENDITURE

6722 LOSS ON DISPOSAL OF ASSET (ROAD PLANT)
6724 ADMIN ALLOC - ROAD PLANT PURCHASES

OPERATING REVENUE

6721 PROFIT ON DISPOSAL OF ASSET (ROAD

SUB-TOTAL

CAPITAL EXPENDITURE

6384 SUPERVISORS VEHICLE
6424 FRONT END LOADER
6444 VIBRATING ROLLER
6454 MOWERS
6474 PLANT
6504 12T TIP TRUCK
6524 LIGHT VEHICLES

6544 GRADER
6554 SPEED TRAILER

CAPITAL REVENUE

6523 TRADE-IN 12 TONNE TRUCK (PROCEEDS)
6655 TRADE IN VIBRATING ROLLER (PROCEEDS)
6665 TRADE-IN LIGHT VEHICLES (PROCEEDS)
6666 REALISATION ON DISPOSAL OF ASSET
6675 OTHER PLANT SALES (PROCEEDS)
6751 PROCEEDS ON DISPOSAL OF ASSET (SC
8270 TRANSFER FROM PLANT RESERVE

SUB-TOTAL

TOTAL - ROAD PLANT PURCHASES

2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	29,431.00		22,795.00		7,818.00	
	2,438.00		2,110.00		1,923.00	
0.00		14,589.00		25,296.00		
0.00	31,869.00	14,589.00	24,905.00	25,296.00	9,741.00	
	29,000.00		0.00		0.00	
	60,000.00		0.00			Purchase of a secondhand Loader no trade.
	145,000.00		0.00			
	20,000.00		0.00			
	9,000.00		50,000.00		48,000.00	
	160,000.00		160,000.00		179,360.00	
	30,000.00		64,000.00		61,767.00	
			0.00			
			0.00			
70,000.00		70,000.00		104,814.00		
35,000.00		0.00				
25,000.00		10,000.00		12,242.00		Trade in of Works Supervisors Vehicle and Grader Ute.
0.00		0.00		157,478.00		
0.00		55,000.00		33,000.00		
0.00		0.00				
7,000.00		0.00				
137,000.00	453,000.00	135,000.00	274,000.00	307,534.00	289,127.00	
137,000.00	484,869.00	149,589.00	298,905.00	332,830.00	298,868.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2015/2016 Financial Year Budget

STATE VEHICLE LICENSING	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
6072 TRANSPORT LICENSING PAYMENTS		257,500.00		250,000.00		318,215.00	
6004 ADMIN ALLOC - STATE VEHICLE LICENSING		74,289.00		64,302.00		58,530.00	
<u>OPERATING REVENUE</u>							
5163 COMMISSION - DEPT OF PLANNING AND	12,360.00		12,000.00		10,778.00		This has reduced due to the Kukerin Plate sales slowing down.
5173 LG SERIES NUMBER PLATES	500.00		1,000.00		424.00		
6023 TRANSPORT LICENSING RECEIPTS	257,500.00		250,000.00		321,200.00		
SUB-TOTAL	270,360.00	331,789.00	263,000.00	314,302.00	332,402.00	376,745.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - STATE VEHICLE LICENSING	270,360.00	331,789.00	263,000.00	314,302.00	332,402.00	376,745.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2015/2016 Financial Year Budget

AERODROMES	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
6212 AIRSTRIP MAINTENANCE		1,550.00		1,524.00		1,628.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	1,550.00	0.00	1,524.00	0.00	1,628.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - AERODROMES	0.00	1,550.00	0.00	1,524.00	0.00	1,628.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2015/2016 Financial Year Budget

PROGRAMME SUMMARY	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Rural Services		26,630.00		26,327.00		27,887.00	
Tourism and Area Promotion		129,587.00		115,841.00		111,444.59	
Building Control		10,972.00		25,841.00		6,246.00	
Other Economic Services		295,559.00		50,429.00		51,271.00	
<u>OPERATING REVENUE</u>							
Rural Services	9,270.00		9,000.00		5,709.07		
Tourism and Area Promotion	15,460.00		15,040.00		10,922.00		
Building Control	2,150.00		3,000.00		1,278.00		
Other Economic Services	305,056.00		35,578.00		19,210.00		
SUB-TOTAL	331,936.00	462,748.00	62,618.00	218,438.00	37,119.07	196,848.59	
<u>CAPITAL EXPENDITURE</u>							
Rural Services		0.00		0.00		0.00	
Tourism and Area Promotion		27,975.00		30,000.00		0.00	
Building Control		0.00		0.00		0.00	
Other Economic Services		20,131.00		39,877.00		0.00	
<u>CAPITAL REVENUE</u>							
Rural Services	0.00		0.00		0.00		
Tourism and Area Promotion	0.00		0.00		0.00		
Building Control	0.00		0.00		0.00		
Other Economic Services	0.00		0.00		0.00		
SUB-TOTAL	0.00	48,106.00	0.00	69,877.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	331,936.00	510,854.00	62,618.00	218,438.00	37,119.07	196,848.59	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2015/2016 Financial Year Budget

RURAL SERVICES

OPERATING EXPENDITURE

	2015/2016 Budget	2014/2015 Budget	Estimated End Of Year Actual	
	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$
6502 STANDPIPE MAINTENANCE		21,600.00	21,529.00	25,740.00
6572 KUKERIN STOCK DAM		3,811.00	3,743.00	1,187.00
6584 ADMIN ALLOC - RURAL SERVICES		1,219.00	1,055.00	960.00

OPERATING REVENUE

6673 REIMBURSEMENTS	9,270.00		9,000.00	5,709.07	
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SUB-TOTAL

	9,270.00	26,630.00	9,000.00	26,327.00	5,709.07	27,887.00
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CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

	0.00	0.00	0.00	0.00	0.00	0.00
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TOTAL - RURAL SERVICES

	9,270.00	26,630.00	9,000.00	26,327.00	5,709.07	27,887.00
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Comments

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2015/2016 Financial Year Budget

TOURISM & AREA PROMOTION

OPERATING EXPENDITURE

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
6620 DEPRECIATION (SCH 13)		17,212.00		8,469.00		8,469.00	
6922 DISPLAY ROYAL SHOW		210.00		210.00		0.00	
6932 AREA PROMOTION		5,500.00		2,500.00		2,816.00	This has been increased to allow for new signs and Pamphlets.
6942 DYG CARA/PARK & BLUEBIRD LODGE		30,475.00		23,149.00		28,826.00	Includes \$800 for Digital locks for ablutions. See worksheet #7
6952 KUKERIN CARAVAN PARK		10,332.00		9,857.00		14,178.00	
6992 TRAIL DRIVE BROCHURE		0.00		1,000.00		0.00	
7012 LAKE DUMBLEYUNG		2,492.00		5,268.00		8,811.00	This has been reduced due to the 50th Anniversary Celebration and Yacht Club rebuild being completed.
7022 OTHER/BLUEBIRD FESTIVAL		200.00		2,711.00		3,616.00	
7032 COMMUNITY ASSISTANCE		13,794.00		13,373.00		4,374.00	
7082 CENTENARY		0.00		10,000.00		4,800.00	
7102 DYG SHORT TERM ACCOM UNITS		308.00		298.00		51.59	
<small>NEW ACCOUNT</small> KUK SHORT TERM ACCOM UNITS		4,000.00		0.00			This amount is to set up Units in Kukerin as Short Term Accomodation. See Worksheet #1
7104 ADMIN ALLOC - TOURISM AND AREA PR		45,064.00		39,006.00		35,503.00	

OPERATING REVENUE

7013 SUNDRY REIMBURSEMENT / BLUEBIRD I	0.00		0.00		0.00	
7023 DYG CARA/PARK & BLUEBIRD LODGE	12,360.00		12,000.00		8,269.00	
7033 KUKERIN CARAVAN PARK	2,060.00		2,000.00		1,808.00	
7063 DYG C/PARK WASH MACHINE	40.00		40.00		0.00	
7093 DUMBLEYUNG SHORT STORIES BOOK S	500.00		500.00		845.00	
7123 DYG ACCOM UNITS INCOME	500.00		500.00		0.00	
SUB-TOTAL	15,460.00	129,587.00	15,040.00	115,841.00	10,922.00	111,444.59

CAPITAL EXPENDITURE

7144 CARAVAN PARK UPGRADES		27,975.00		30,000.00		0.00	Includes gazebos & BBQ /Campers Kitchen \$25475, sign \$1000. see Worksheet #1. Digital Locks for Ablution Blocks \$800, Electric BBQ, Sink, Stainless Steel bench, Tables and Chairs \$11500. \$1500 Council \$10000 Townscape. See Worksheet #7.
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CAPITAL REVENUE

SUB-TOTAL	0.00	27,975.00	0.00	30,000.00	0.00	0.00
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TOTAL - TOURISM & AREA PROMOTION

15,460.00	157,562.00	15,040.00	145,841.00	10,922.00	111,444.59
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SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2015/2016 Financial Year Budget

BUILDING CONTROL

OPERATING EXPENDITURE

6882 BUILDING SURVEYOR - WAGES
6894 ADMIN ALLOC - BUILDING CONTROL

OPERATING REVENUE

3913 SEPTIC TANK FEES
6813 BUILDING PERMITS

SUB-TOTAL

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

TOTAL - BUILDING CONTROL

2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	10,000.00		25,000.00		5,479.00	
	972.00		841.00		767.00	
150.00		1,000.00		157.00		
2,000.00		2,000.00		1,121.00		
2,150.00	10,972.00	3,000.00	25,841.00	1,278.00	6,246.00	
0.00	0.00	0.00	0.00	0.00	0.00	
2,150.00	10,972.00	3,000.00	25,841.00	1,278.00	6,246.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2015/2016 Financial Year Budget

OTHER ECONOMIC SERVICES

OPERATING EXPENDITURE

1312 28 ABSOLON ST MTCE

8132 SHOPS - ABSOLON ST

1384 BLUEBIRD INTERPRETIVE CENTRE

NEW ACCOUNT TOWN CENTRE REJUVENATION

1316 LOAN 92 INTEREST PAID

1314 ADMIN ALLOC - OTHER ECONOMIC SERVICES

OPERATING REVENUE

8273 GRANT

8163 RENTAL - SHOPS ABSOLON ST

SUB-TOTAL

CAPITAL EXPENDITURE

8144 SHOPS - ABSOLON STREET

1394 28 ABSOLON ST

1324 LOAN 92 PRINCIPAL REPAYMENT

CAPITAL REVENUE

SUB-TOTAL

TOTAL - BUILDING CONTROL

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
		8,286.00		3,207.00		5,623.00	This includes \$2000 for the removal of the Asbestos Building. See Worksheet #1. This includes Painting of the exterior \$3750. See Worksheet #7. See Worksheet #1.
		5,800.00		2,000.00		614.00	
		270,755.00		34,578.00		34,578.00	
		0.00					
		8,280.00		8,534.00		8,533.00	
		2,438.00		2,110.00		1,923.00	
	304056.00		34578		17080		
	1,000.00		1,000.00		2,130.00		
	305,056.00	295,559.00	35,578.00	50,429.00	19,210.00	51,271.00	
		15,000.00		15,000.00		0.00	See Worksheet #1.
		0.00		20,000.00		0.00	
		5,131.00		4,877.00		0.00	
	0.00	20,131.00	0.00	39,877.00	0.00	0.00	
	305,056.00	315,690.00	35,578.00	90,306.00	19,210.00	51,271.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2015/2016 Financial Year Budget

PROGRAMME SUMMARY	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Private Works		30,202.00		47,981.00		56,141.00	
Public Works Overheads		0.00		(11,664.00)		(278.83)	
Plant Operation Costs		0.00		0.00		140,344.00	
Plant Depreciation		0.00		0.00		149,006.00	
Salaries and Wages		0.00		0.00		19,841.00	
Other Property		102,530.00		7,117.00		7,022.00	
<u>OPERATING REVENUE</u>							
Private Works	23,000.00		53,000.00		68,997.00		
Public Works Overheads	0.00		0.00		0.00		
Plant Operation Costs	31,000.00		30,945.00		32,908.00		
Plant Depreciation	0.00		0.00		0.00		
Salaries and Wages	0.00		3,000.00		0.00		
Other Property	0.00		0.00		0.00		
SUB-TOTAL	54,000.00	132,732.00	86,945.00	43,434.00	101,905.00	372,075.17	
<u>CAPITAL EXPENDITURE</u>							
Private Works		0.00		0.00		0.00	
Public Works Overheads		121,500.00		71,619.00		75,897.00	
Plant Operation Costs		0.00		0.00		0.00	
Plant Depreciation		0.00		0.00		0.00	
Salaries and Wages		0.00		0.00		0.00	
Other Property		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Private Works	0.00		0.00		0.00		
Public Works Overheads	98,181.00		60,524.00		32,727.00		
Plant Operation Costs	0.00		0.00		0.00		
Plant Depreciation	0.00		0.00		0.00		
Salaries and Wages	0.00		0.00		0.00		
Other Property	90,691.00		0.00		0.00		
SUB-TOTAL	188,872.00	121,500.00	60,524.00	71,619.00	32,727.00	75,897.00	
TOTAL - PROGRAMME SUMMARY	242,872.00	254,232.00	147,469.00	115,053.00	134,632.00	447,972.17	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2015/2016 Financial Year Budget

PRIVATE WORKS	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
7392 PRIVATE WORKS		16,809.00		36,388.00		45,589.00	
7394 ADMIN ALLOC - PRIVATE WORKS		13,393.00		11,593.00		10,552.00	
<u>OPERATING REVENUE</u>							
7433 PWKS - PLANT HIRE	8,000.00		8,000.00		150.00		
7443 CHARGES - PRIVATE WORKS	15,000.00		45,000.00		68,847.00		
SUB-TOTAL	23,000.00	30,202.00	53,000.00	47,981.00	68,997.00	56,141.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PRIVATE WORKS	23,000.00	30,202.00	53,000.00	47,981.00	68,997.00	56,141.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2015/2016 Financial Year Budget

PUBLIC WORKS OVERHEADS

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
5550 ROMANS ROAD SYSTEM		8,200.00		6,000.00		7,750.00	Includes pocket RAMM.
7532 HEARING TESTS		500.00		500.00		0.00	
7612 COMPUTER OPERATION & MAIN		0.00		3,000.00		3,000.00	This Account has been moved to 0772.
7632 COUNCIL ADDITIONAL SUPERANNUATIC		14,000.00		14,000.00		12,780.00	
7652 FREIGHT & POSTAGE		10,300.00		10,000.00		9,995.00	
7662 UTILITY CHARGES		1,000.00		3,000.00		813.00	
7672 MEETINGS		10,000.00		10,000.00		5,098.00	
7682 STAFF BONUS POLICY		11,500.00		7,800.00		10,418.00	
7692 MISCELLANEOUS		750.00		750.00		1,088.00	
7712 SICK PAY		17,000.00		17,000.00		5,209.00	
7722 INSURANCE EMPLOYERS INDEMNITY		37,466.00		41,748.00		42,858.00	
7732 TWO WAY RADIO		0.00		500.00		0.00	
7742 PROTECTIVE CLOTHING		6,000.00		5,000.00		2,667.00	
7752 STAFF TRAINING		18,000.00		15,000.00		12,948.00	
7762 PUBLIC HOLIDAYS		28,583.00		28,583.00		26,546.00	
7772 SUBSIDISED RATES (POW)		2,000.00		1,472.00		1,561.17	
7782 SUPERANNUATION		67,716.00		62,943.00		65,395.00	
7792 SALARIES ALLOCATED		141,840.00		128,000.00		134,246.00	This is the management and supervision component of the works program.
7802 LONG SERVICE LEAVE PAID		4,000.00		4,000.00		2,519.00	
7832 ANNUAL LEAVE		55,000.00		55,000.00		55,000.00	
7842 OCCUP. HEALTH/SAFETY		9,500.00		9,500.00		3,858.00	
7962 UNALLOCATED WAGES		0.00		2,000.00		0.00	
7864 ADMIN ALLOC - PUBLIC WORKS OVERHEADS		119,353.00		103,309.00		94,031.00	
7874 LOSS ON DISPOSAL OF ASSET		14,514.00		6,336.00			
Recovered amounts							
7812 ALLOC TO WORKS & SERVICES		(577,222.00)		(547,105.00)		(498,059.00)	
OPERATING REVENUE							
SUB-TOTAL	0.00	0.00	0.00	(11,664.00)	0.00	(278.83)	
CAPITAL EXPENDITURE							
0934 WORKS MANAGER VEHICLE		121,500.00		71,619.00		75,897.00	Vehicle will be changed over three times this year
CAPITAL REVENUE							
7913 WORKS MANAGER VEHICLE	98,181.00		60,524.00		32,727.00		Vehicle will be changed over three times this year
SUB-TOTAL	98,181.00	121,500.00	60,524.00	71,619.00	32,727.00	75,897.00	
TOTAL - PUBLIC WORKS OVERHEADS	98,181.00	121,500.00	60,524.00	59,955.00	32,727.00	75,618.17	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2015/2016 Financial Year Budget

PLANT OPERATION COSTS

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
6642 LOSS ON DISPOSAL OF ASSET (POC'S)				0.00			
7872 FUEL & OIL		200,000.00		175,000.00		215,036.00	
7882 TYRES		15,450.00		15,000.00		8,485.00	
7892 PARTS & REPAIRS		105,000.00		100,000.00		112,384.00	
7902 REPAIR WAGES OVERHEADS		60,956.00		59,393.00		45,203.00	
7912 INSURANCES		38,805.00		36,958.00		39,176.00	
7922 EXP. STORES/TOOL REPLACEMENT		33,000.00		20,000.00		33,614.00	
7932 LICENCES - POC		10,000.00		12,000.00		7,944.00	
<i>Recovered amounts</i>							
7942 ALLOC TO WORKS & SERVICES		(463,211.00)		(418,351.00)		(321,498.00)	
<u>OPERATING REVENUE</u>							
6641 PROFIT ON DISPOSAL OF ASSET (POC'S)	0.00		0.00		0.00		
7963 INSURANCE REBATE	7,000.00		7,000.00		8,963.00		
7993 DIESEL FUEL REBATE	24,000.00		23,945.00		23,945.00		
SUB-TOTAL	31,000.00	0.00	30,945.00	0.00	32,908.00	140,344.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PLANT OPERATION COSTS	31,000.00	0.00	30,945.00	0.00	32,908.00	140,344.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2015/2016 Financial Year Budget

PLANT DEPRECIATION

OPERATING EXPENDITURE

7952 PLANT DEPRECIATION

Recovered amounts

6890 DEPRECIATION ALLOCATED TO WORKS

OPERATING REVENUE

SUB-TOTAL

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

TOTAL - PLANT DEPRECIATION

2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	222,071.00		228,782.00		228,782.00	
	(222,071.00)		(228,782.00)		(79,776.00)	
0.00	0.00	0.00	0.00	0.00	149,006.00	
0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	149,006.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2015/2016 Financial Year Budget

SALARIES & WAGES

	2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
8020 SALARIES		494,204.00		479,810.00		1,145,729.00	
8030 WAGES ALLOCATED		(867,157.00)		(841,900.00)		(188,224.00)	
8040 WAGES		867,157.00		841,900.00		212,691.00	
8050 SALARIES ALLOCATED		(494,204.00)		(479,810.00)		(1,150,355.00)	
<u>OPERATING REVENUE</u>							
8070 WORKERS COMP REIMBURSED	0.00		3,000.00		0.00		
8091 WORKERS COMPENSATION REBATE							
SUB-TOTAL	0.00	0.00	3,000.00	0.00	0.00	19,841.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - SALARIES & WAGES	0.00	0.00	3,000.00	0.00	0.00	19,841.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2015/2016 Financial Year Budget

UNCLASSIFIED

OPERATING EXPENDITURE

NEW ACCOUNT BAIN ESTATE GRANTS
 6630 DEPRECIATION (SCH 14)
 8004 ADMIN ALLOC - OTHER PROPERTY

OPERATING REVENUE

SUB-TOTAL

CAPITAL EXPENDITURE

CAPITAL REVENUE

NEW ACCOUNT TRANSFER FROM BAIN ESTATE RESERVE

SUB-TOTAL

TOTAL - OTHER PROPERTY

2015/2016 Budget		2014/2015 Budget		Estimated End Of Year Actual		Comments
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
\$	\$	\$	\$	\$	\$	
	90,691.00		0			
	10,620.00		6,062.00		6,062.00	
	1,219.00		1,055.00		960.00	
0.00	102,530.00	0.00	7,117.00	0.00	7,022.00	
90,691.00	0.00	0.00	0.00	0.00	0.00	
90,691.00	102,530.00	0.00	7,117.00	0.00	7,022.00	