



SHIRE OF DUMBLEYUNG

Annual Budget 2017 / 2018

SHIRE OF DUMBLEYUNG
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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SHIRE OF DUMBLEYUNG
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	1,655,165	1,597,750	1,577,922
Operating grants, subsidies and contributions		4,413,985	3,853,165	3,109,046
Fees and charges	14	324,231	305,934	367,778
Interest earnings	2(a)	179,016	194,652	193,223
Other revenue	2(a)	72,937	292,910	278,725
		<u>6,645,334</u>	<u>6,244,411</u>	<u>5,526,694</u>
Expenses				
Employee costs		(1,541,301)	(1,444,678)	(1,489,642)
Materials and contracts		(4,825,190)	(873,668)	(1,432,215)
Utility charges		(132,617)	(119,592)	(133,232)
Depreciation on non-current assets	2(a)	(1,641,552)	(895,784)	(1,265,350)
Interest expenses	2(a)	(15,571)	(15,772)	(11,178)
Insurance expenses		(166,181)	(207,732)	(197,273)
Other expenditure		(11,397)	(62,711)	(271,011)
		<u>(8,333,809)</u>	<u>(3,619,937)</u>	<u>(4,799,901)</u>
		(1,688,475)	2,624,474	726,793
Non-operating grants, subsidies and contributions		880,019	717,360	717,664
Profit on asset disposals	6	63,730	1,095	363,305
Loss on asset disposals	6	(6,182)	(95,167)	(40,000)
NET RESULT		(750,908)	3,247,762	1,767,762
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>(750,908)</u>	<u>3,247,762</u>	<u>1,767,762</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 are impacted upon by external forces and 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 30 JUNE 2018

	NOTE	2017/18 Budget	2016/17 Actual	2016/17 Budget
		\$	\$	\$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		8,200	164,108	10,700
General purpose funding		2,533,219	3,995,642	3,203,991
Law, order, public safety		375,685	21,284	18,908
Health		0	0	11,000
Education and welfare		60,840	43,936	67,600
Housing		86,856	60,160	91,468
Community amenities		256,648	333,021	333,333
Recreation and culture		52,950	137,765	52,950
Transport		3,174,331	1,281,554.00	1,568,311
Economic services		36,885	116,797	113,213
Other property and services		59,720	90,144	55,220
		<u>6,645,334</u>	<u>6,244,411</u>	<u>5,526,694</u>
Expenses Excluding Finance Costs (Refer Notes 1, 2 & 15)				
Governance		(482,808)	(243,609)	(256,962)
General purpose funding		(71,809)	(104,859)	(99,052)
Law, order, public safety		(381,756)	(176,503)	(118,209)
Health		(62,396)	(39,338)	(51,089)
Education and welfare		(110,680)	(144,398)	(147,815)
Housing		(136,642)	(136,600)	(150,519)
Community amenities		(835,333)	(749,229)	(977,437)
Recreation and culture		(772,740)	(880,233)	(762,052)
Transport		(4,974,785)	(837,842)	(1,756,614)
Economic services		(202,379)	(152,265)	(246,621)
Other property and services		(286,910)	(139,289)	(222,353)
		<u>(8,318,238)</u>	<u>(3,604,165)</u>	<u>(4,788,723)</u>
Finance Costs (Refer Notes 2 & 7)				
Education and welfare		(3,372)	(270)	0
Community amenities		(1,591)	(2,495)	(2,319)
Recreation and culture		(795)	(1,455)	(946)
Transport		(2,181)	(182)	0
Economic services		(7,632)	(11,370)	(7,913)
Other property and services		0	0	0
		<u>(15,571)</u>	<u>(15,772)</u>	<u>(11,178)</u>
Non-operating Grants, Subsidies and Contributions				
General purpose funding		0	717,360	717,664
Community amenities		47,654	0	0
Transport		832,365	0	0
		<u>880,019</u>	<u>717,360</u>	<u>717,664</u>

**SHIRE OF DUMBLEYUNG
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Profit/(Loss) On Disposal Of Assets (Refer Note 6)				
Governance		0	(18,082)	8,026
Law, order, public safety		63,730	0	313,330
Transport		0	(62,253)	(21,901)
Economic services		0	(13,737)	0
Other property and services		(6,182)	0	23,850
		<u>57,548</u>	<u>(94,072)</u>	<u>323,305</u>
NET RESULT		(750,908)	3,247,762	1,767,762
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>(750,908)</u>	<u>3,247,762</u>	<u>1,767,762</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 are impacted upon by external forces and 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 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,648,665	1,591,199	1,577,922
Operating grants, subsidies and contributions		4,413,985	3,853,165	3,109,046
Fees and charges		321,531	309,544	367,778
Service charges		0	0	0
Interest earnings		179,016	194,652	193,223
Goods and services tax		(500)	12,332	200,000
Other revenue		72,937	292,910	278,725
		<u>6,635,634</u>	<u>6,253,802</u>	<u>5,726,694</u>
Payments				
Employee costs		(1,556,301)	(1,448,012)	(1,489,642)
Materials and contracts		(5,072,267)	(680,115)	(1,432,215)
Utility charges		(132,617)	(119,592)	(133,232)
Interest expenses		(16,071)	(12,731)	(11,178)
Insurance expenses		(166,181)	(207,732)	(197,273)
Goods and services tax		500	(45,772)	(249,192)
Other expenditure		(11,397)	(62,711)	(271,011)
		<u>(6,954,334)</u>	<u>(2,576,665)</u>	<u>(3,783,743)</u>
Net cash provided by (used in) operating activities	3(b)	<u>(318,700)</u>	<u>3,677,137</u>	<u>1,942,951</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(551,556)	(1,714,229)	(2,113,061)
Payments for construction of infrastructure	5	(1,605,139)	(1,999,135)	(2,295,820)
Non-operating grants, subsidies and contributions used for the development of assets		880,019	717,360	717,664
Proceeds from sale of plant & equipment	6	247,163	339,575	793,794
Net cash provided by (used in) investing activities		<u>(1,029,513)</u>	<u>(2,656,429)</u>	<u>(2,897,423)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(43,885)	(20,304)	(20,304)
Advances to community groups		0	0	0
Proceeds from self supporting loans		0	0	0
Proceeds from new debentures	7	0	195,000	495,000
Net cash provided by (used in) financing activities		<u>(43,885)</u>	<u>174,696</u>	<u>474,696</u>
Net increase (decrease) in cash held		(1,392,098)	1,195,404	(479,776)
Cash at beginning of year		<u>7,434,727</u>	<u>6,239,323</u>	<u>6,170,317</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>6,042,629</u></u>	<u><u>7,434,727</u></u>	<u><u>5,690,541</u></u>

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

**SHIRE OF DUMBLEYUNG
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	1,380,573	356,283	428,034
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		8,200	164,108	18,726
General purpose funding		984,945	2,397,892	1,701,647
Law, order, public safety		439,415	21,284	332,238
Health		0	0	11,000
Education and welfare		60,840	43,936	67,600
Housing		86,856	60,160	91,468
Community amenities		256,648	333,021	333,333
Recreation and culture		52,950	137,765	52,950
Transport		3,174,331	1,282,649	1,586,410
Economic services		36,885	116,797	113,213
Other property and services		59,720	90,144	79,070
		<u>5,160,790</u>	<u>4,647,756</u>	<u>4,387,655</u>
Expenditure from operating activities	1,2			
Governance		(482,808)	(261,691)	(256,962)
General purpose funding		(71,809)	(104,859)	(99,052)
Law, order, public safety		(381,756)	(176,503)	(118,209)
Health		(62,396)	(39,338)	(51,089)
Education and welfare		(114,052)	(144,668)	(147,815)
Housing		(136,642)	(136,600)	(150,519)
Community amenities		(836,924)	(751,724)	(979,756)
Recreation and culture		(773,535)	(881,688)	(762,998)
Transport		(4,976,966)	(901,372)	(1,796,614)
Economic services		(210,011)	(177,372)	(254,534)
Other property and services		(293,092)	(139,289)	(222,353)
		<u>(8,339,991)</u>	<u>(3,715,104)</u>	<u>(4,839,901)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	(57,548)	94,072	(323,305)
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	1,641,552	895,784	1,265,350
Movement in employee benefit provisions (non-current)		0	(13,827)	0
Movement in receivables (non-current)		0	(1,000)	0
Rounding			1	
Amount attributable to operating activities		<u>(214,624)</u>	<u>2,263,965</u>	<u>917,833</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		880,019	717,360	717,664
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(551,556)	(1,714,229)	(2,113,061)
Purchase and construction of infrastructure	5	(1,605,139)	(1,999,135)	(2,295,820)
Proceeds from disposal of assets	6	247,163	339,575	793,794
Amount attributable to investing activities		<u>(1,029,513)</u>	<u>(2,656,429)</u>	<u>(2,897,423)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(43,885)	(20,304)	(20,304)
Proceeds from new debentures	7	0	195,000	495,000
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(569,849)	(236,261)	(221,063)
Transfers from cash backed reserves (restricted assets)	9	309,597	236,852	223,613
Amount attributable to financing activities		<u>(304,137)</u>	<u>175,287</u>	<u>477,246</u>
Budgeted deficiency before general rates		<u>(1,548,274)</u>	<u>(217,177)</u>	<u>(1,502,344)</u>
Estimated amount to be raised from general rates	8	<u>1,548,274</u>	<u>1,597,750</u>	<u>1,502,344</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>0</u>	<u>1,380,573</u>	<u>0</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 30 JUNE 2018

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 Shire 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) 2016/17 Actual Balances

Balances shown in this budget as 2016/17 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 Shire 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 Shire contributes to a number of superannuation funds on behalf of employees.

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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 4 - 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.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

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 Shire 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.

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.

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 Shire

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

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

Buildings	30 to 50 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 to 75 years
gravel sheet	25 years
Formed roads	
formation	not depreciated
pavement	50 to 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.

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 Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire 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 30 JUNE 2018

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 Shire 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 Shire 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 30 JUNE 2018

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 Shire 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.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire 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 30 JUNE 2018

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 Shire 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 30 JUNE 2018

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 Shire 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 Shire 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 30 JUNE 2018

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 2018.

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire'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 Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire 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 30 JUNE 2018

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

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

(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 Shire, 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 Shire'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 19.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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

(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 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	11,000	29,680	25,750
Other services	4,000	10,800	3,630
Depreciation By Program			
Governance	27,515	27,184	17,310
General purpose funding	0	0	0
Law, order, public safety	92,000	91,915	10,661
Health	0	0	0
Education and welfare	18,229	19,861	18,229
Housing	27,291	27,291	25,048
Community amenities	176,925	192,992	168,925
Recreation and culture	185,800	185,892	159,882
Transport	775,100	26,203	635,869
Economic services	12,287	19,201	12,287
Other property and services	326,405	305,245	217,139
	<u>1,641,552</u>	<u>895,784</u>	<u>1,265,350</u>
Depreciation By Asset Class			
Land and buildings	267,873	267,873	232,553
Plant and equipment	421,068	421,068	228,797
Roads	745,768	0	614,930
Other	206,843	206,843	189,070
	<u>1,641,552</u>	<u>895,784</u>	<u>1,265,350</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	15,571	15,772	11,178
	<u>15,571</u>	<u>15,772</u>	<u>11,178</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	159,016	163,353	176,528
- Other funds	10,000	16,120	6,695
Other interest revenue (<i>refer note 12</i>)	10,000	15,179	10,000
	<u>179,016</u>	<u>194,652</u>	<u>193,223</u>
(iii) Other Revenue			
Reimbursements and recoveries	18,322	192,663	11,000
Other	54,615	100,247	265,225
	<u>72,937</u>	<u>292,910</u>	<u>276,225</u>

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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 30 JUNE 2018

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 30 JUNE 2018

3. 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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - unrestricted	0	1,652,350	0
Cash - restricted	<u>6,042,629</u>	<u>5,782,377</u>	<u>5,690,541</u>
	<u><u>6,042,629</u></u>	<u><u>7,434,727</u></u>	<u><u>5,690,541</u></u>

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

Plant Reserve	387,512	75,437	72,704
Dam Cleaning Reserve	16,851	6,668	37,494
Leave Reserve	118,427	113,332	113,679
Sewerage Reserve	265,106	225,628	136,698
Staff Housing Reserve	61,124	59,488	59,671
Aged Care Facility Reserve	55,118	53,643	53,754
Municipal Building Reserve	55,933	54,435	54,566
Tourist Reserve	0	11,041	10,902
Landcare Development Reserve	65,664	79,352	71,251
Rural Town Reserve	(0)	39,688	39,927
Gravel Pit Rehabilitation Reserve	26,191	25,490	25,569
Fence Road Drainage Reserve	3,996	3,889	10,873
Drainage Maintenance Reserve	16,443	16,003	16,052
Asset Plan Reserve	(0)	2,120	52,280
Refuse Reserve	(0)	1,246	1,250
Bain Estate Reserve	4,914,683	5,014,918	4,933,872
Emergency Response Reserve	<u>55,582</u>	<u>0</u>	<u>0</u>
	<u><u>6,042,629</u></u>	<u><u>5,782,377</u></u>	<u><u>5,690,541</u></u>

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

Net result	(750,908)	3,247,762	1,767,762
Depreciation	1,641,552	895,784	1,265,350
(Profit)/loss on sale of asset	(57,548)	94,072	(323,305)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	(9,700)	9,391.00	317,857
(Increase)/decrease in inventories	(4,500)	(9,065.00)	13,000
Increase/(decrease) in payables	(246,077)	150,226.00	(209,549)
Increase/(decrease) in employee provisions	(11,500)	6,327.00	(170,500)
Grants/contributions for the development of assets	<u>(880,019)</u>	<u>(717,360.00)</u>	<u>(717,664)</u>
Net Cash from Operating Activities	<u><u>(318,700)</u></u>	<u><u>3,677,137</u></u>	<u><u>1,942,951</u></u>

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
(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>427,797</u>	<u>318,672</u>	<u>693,368</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2017/18 Budget \$	2016/17 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

CURRENT ASSETS

Cash - unrestricted	3(a)	0	1,652,350
Cash - restricted reserves	3(a)	6,042,629	5,782,377
Receivables		360,712	351,012
Inventories		29,300	24,800
		<u>6,432,641</u>	<u>7,810,539</u>

LESS: CURRENT LIABILITIES

Trade and other payables		(185,626)	(431,703)
Short term borrowings		0	0
Long term borrowings		(41,581)	(43,885)
Provisions		(204,386)	(215,886)
		<u>(431,593)</u>	<u>(691,474)</u>

Unadjusted net current assets

6,001,048 **7,119,065**

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates.

These differences are disclosed as adjustments below.

Adjustments

Less: Cash - restricted reserves	3(a)	(6,042,629)	(5,782,377)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		0	0
Add: Current portion of debentures		41,581	43,885
Add: Current liabilities not expected to be cleared at end of year		0	0
Adjusted net current assets - surplus/(deficit)		<u>0</u>	<u>1,380,573</u>

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											2017/18 Budget Total \$	2016/17 Actual 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						94,946				10,000		104,946	919,120
Plant and equipment	46,397		357,590						10,000		32,623	446,610	795,109
	46,397	0	357,590	0	0	94,946	0	0	10,000	10,000	32,623	551,556	1,714,229
<i>Infrastructure</i>													
Roads									1,593,069			1,593,069	1,879,535
Other							12,070					12,070	119,600
	0	0	0	0	0	0	12,070	0	1,593,069	0	0	1,605,139	1,999,135
Total Acquisitions	46,397	0	357,590	0	0	94,946	12,070	0	1,603,069	10,000	32,623	2,156,695	3,713,364

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

- Line Item Budget
- Worksheet 1: Budget Requests, One-Off Projects and New Expenditure
- Worksheet 7: Road Construction
- Worksheet 9: Plant Replacement Program

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

6. DISPOSALS OF ASSETS

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

By Program	2017/18 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Governance				
CEO Vehicle	40,000	37,310	0	(2,690)
Law, Order and Public Safety				
Moulyinning Fire Truck	123,500	187,230	63,730	0
Other Property and Services				
Works Managers Vehicle	26,115	22,623	0	(3,492)
	189,615	247,163	63,730	(6,182)

By Class	2017/18 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Plant and Equipment				
CEO Vehicle	40,000	37,310	0	(2,690)
Moulyinning Fire Truck	123,500	187,230	63,730	0
Works Managers Vehicle	26,115	22,623	0	(3,492)
	189,615	247,163	63,730	(6,182)

7. 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-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2017/18 Budget	2016/17 Actual	2017/18 Budget	2016/17 Actual	2017/18 Budget	2016/17 Actual
			\$	\$	\$	\$	\$	\$
Education and Welfare								
Aged Care Housing (93)	95,000		3,321	0	95,000	0	3,372	270
Community Amenities								
Sewerage (38)	23,566		6,616	6,212	6,616	23,566	1,006	1,456
Sewerage (40)	6,884		1,274	1,184	1,274	6,884	399	557
Sewerage Extensions (78)	7,447		3,841	3,606	3,841	7,447	186	482
Recreation and Culture								
Mens Shed Contribution (89)	25,784		4,052	3,902	21,882	25,784	795	1,455
Transport								
WANDRRA Contribution (94)	100,000		19,100	0	149,592	100,000	2,181	182
Economic Services								
28 Absolon Street (92)	154,992		5,681	5,399	149,592	154,992	7,632	11,370
	413,672	0	43,885	20,304	427,797	318,672	15,571	15,772

All debenture repayments will be financed by general purpose revenue.

(b) New Debentures - 2017/18

Council has no new debentures budgeted in the 2017/18 financial year.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2017.

(d) Overdraft

Council had no overdraft as at 30th June 2017.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Actual \$
General rate								
GRV	0.099246	162	1,184,022	117,509			117,509.00	112,714
UV	0.010184	290	140,560,661	1,431,470			1,431,470.00	1,389,703
Sub-Totals		452	141,744,683	1,548,979	0	0	1,548,979.00	1,502,417
Minimum payment	Minimum \$							
GRV	395	74	85,327	29,230			29,230.00	28,875
UV	395	21	304,978	8,295			8,295.00	8,470
Sub-Totals		95	390,305	37,525	0	0	37,525.00	37,345
Ex Gratia							11,770.00	11,427
Discounts (Note 13)							(50,000)	(49,847)
Movement in Excess Rates							0	11
Total amount raised from general rates							1,548,274	1,501,353
Specified area rates (Note 10)							106,891	96,397
Total Rates							1,655,165	1,597,750

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION - 2017/18 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 of Dumbleyung.

The general rates detailed above for the 2017/18 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 30 JUNE 2018

9. CASH BACKED RESERVES

	2017/18 Budget				2016/17 Actual				2016/17 Budget			
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Plant Reserve	75,437	312,075		387,512	68,540	6,897	0	75,437	70,518	2,186		72,704
Dam Cleaning Reserve	6,668	10,183		16,851	6,370	298		6,668	36,367	1,127		37,494
Leave Reserve	113,332	5,095		118,427	110,266	3,065		113,332	110,261	3,418		113,679
Sewerage Reserve	225,628	39,478		265,106	189,244	36,384		225,628	125,944	10,754		136,698
Staff Housing Reserve	59,488	1,636		61,124	57,879	1,609		59,488	57,877	1,794		59,671
Aged Care Facility Reserve	53,643	1,475		55,118	52,140	1,502		53,643	52,138	1,616		53,754
Municipal Building Reserve	54,435	1,498		55,933	39,965	14,470		54,435	39,963	14,603		54,566
Tourist Reserve	11,041	304	(11,345)	0	10,574	467		11,041	10,574	328		10,902
Landcare Development Reserve	79,352	2,182	(15,870)	65,664	64,817	26,147	(11,612)	79,352	58,064	24,800	(11,613)	71,251
Rural Town Reserve	39,688	1,091	(40,779)	(0)	38,729	959		39,688	38,727	1,201		39,927
Gravel Pit Rehabilitation Reserve	25,490	701		26,191	24,801	689		25,490	24,800	769		25,569
Fence Road Drainage Reserve	3,889	107		3,996	21,630	1,844	(19,585)	3,889	9,224	1,649		10,873
Drainage Maintenance Reserve	16,003	440		16,443	15,570	433		16,003	15,570	483		16,052
Asset Plan Reserve	2,120	58	(2,178)	(0)	50,710	1,410	(50,000)	2,120	50,708	1,572		52,280
Refuse Reserve	1,246	34	(1,280)	(0)	1,212	34		1,246	1,212	38		1,250
Bain Estate Reserve	5,014,918	137,910	(238,145)	4,914,683	5,030,521	140,052	(155,655)	5,014,918	4,991,146	154,726	(212,000)	4,933,872
Emergency Response Reserve	0	55,582	0	55,582	0	0	0	0	0	0	0	0
	5,782,377	569,849	(309,597)	6,042,629	5,782,969	236,261	(236,852)	5,782,377	5,693,092	221,063	(223,613)	5,690,541

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

9. CASH BACKED 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:

Purpose of the reserve

Plant Reserve	- to be used for the purchase of major plant.
Dam Cleaning Reserve	- to provide funds to clean the Kukerin Dam.
Leave Reserve	- to meet the organisation's liability for employee's accrued leave.
Sewerage Reserve	- to be used for maintenance and upgrading of the current sewerage system.
Staff Housing Reserve	- to contribute towards the building of new staff housing.
Aged Care Facility Reserve	- to be used for the construction of an aged care facility.
Municipal Building Reserve	- for improvements to shire owned buildings.
Tourist Reserve	- to contribute to the provision of tourism.
Landcare Development Reserve	- to contribute to landcare development.
Rural Town Reserve	- to contribute to the Rural Town Development Program.
Gravel Pit Rehabilitation Reserve	- to be used for the rehabilitation of gravel pits.
Fence Road Drainage Reserve	- to be used for the maintenance of the Fence Road Drain.
Drainage Maintenance Reserve	- to be used for the maintenance of drains within the shire.
Asset Plan Reserve	- to contribute to the set up of asset management plan.
Refuse Reserve	- to provide for the increased costs of disposing of refuse via transfer stations.
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.
Emergency Response Reserve	- to provide funds for unforeseen circumstances and other urgent expenditure.

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 30 JUNE 2018

10. SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR

	2017/18 Budgeted Specified Area Rate Revenue \$	2017/18 Interim Specified Area Rate Revenue \$	2017/18 Back Specified Area Rate Revenue \$	2017/18 Total Specified Area Rate Revenue \$	2016/17 Actual Revenue \$
Specified Area Rate					
Sewerage Rates	85,408			85,408	75,578
Pedestals	21,483			21,483	20,819
	106,891	0	0	106,891	96,397

Specified Area Rate	Purpose of the Rate	Area or properties rate is to be imposed on	Budgeted Rate Applied to Costs \$	Budgeted Rate Set Aside to Reserve \$	Reserve Amount to be Applied to costs \$
Sewerage Rates	Future replacement of the Dumbleyung Sewerage Scheme	Dumbleyung Townsite	85,408	39,478	0
			85,408	39,478	0

11. SERVICE CHARGES - 2017/18 FINANCIAL YEAR

The Shire of Dumbleyung will not impose any service charges in 2017/18.

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2017/18 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option 1				
Single discount payment	15/09/2017	0		11%
Option 2				
Single full payment	6/10/2017	0		11%
Option 3				
First instalment	6/10/2017	15	5.50%	11%
Second instalment	6/02/2018	15	5.50%	11%
Option 4				
First instalment	6/10/2017	15	5.50%	11%
Second instalment	6/12/2017	15	5.50%	11%
Third instalment	6/02/2018	15	5.50%	11%
Fourth instalment	6/04/2018	15	5.50%	11%

	2017/18 Budgeted Revenue \$	2016/17 Actual \$
Interest on unpaid rates	8000	12000
Interest on instalment plan	2000	3179
Charges on instalment plan	3000	2430
	13000	17609

Option 1

To pay 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 15th September 2017.

Option 2

To pay the total of the rates and charges including arrears by 6th October 2017.

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 6th October 2017

Second Instalment 6th February 2018

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 6th October 2017

Second Instalment 6th December 2017

Third Instalment 6th February 2018

Fourth Instalment 6th April 2018

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2017/18 FINANCIAL YEAR**

Rates Discounts

Rate or Fee and Charge to which Discount is Granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which Discount is Granted
General Rate	Discount	5%	50,000	49,847	A discount of 5% of the current rates Levied (excludes charges of refuse and sewerage) will be offered to rate payers whose payment of the full amount owing, including arrears and charges, is received on or before the discount due date 4:30pm on the 12th August 2016. The discount will not apply to interim rates issued after the billing date.
			50,000	49,847	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which the Waiver or Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Pool Entry	Waiver	100%		0	Triathlon Event	Swimming Pool	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.
Pool Entry	Waiver	100%			Infants under one year old and school teachers accompanying students during school events and swimming lessons.	Swimming Pool	
			0	0			

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

14. FEES & CHARGES REVENUE	2017/18 Budget \$	2016/17 Actual \$
Governance	700	75
General purpose funding	4,000	3,385
Law, order, public safety	3,100	1,577
Health	0	0
Education and welfare	60,840	43,861
Housing	86,856	60,160
Community amenities	92,435	96,175
Recreation and culture	19,450	18,613
Transport	0	232
Economic services	26,850	33,434
Other property and services	30,000	48,422
	<u>324,231</u>	<u>305,934</u>

15. ELECTED MEMBERS REMUNERATION	2017/18 Budget \$	2016/17 Actual \$
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	20,000	9,980
Mayor/President's allowance	9,750	13,500
Deputy Mayor/President's allowance	1,813	1,500
Travelling expenses	10,000	7,224
Telecommunications allowance	9,000	6,660
	<u>50,563</u>	<u>38,864</u>

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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-17 \$	Estimated Amounts Received \$	Estimated Amounts Paid \$	Estimated Balance 30-Jun-18 \$
Councillor Nomination Fees	0	160	-160	0
Dumbleyung Pictorial Book	685		(220)	465
Low Income Housing	1,642	500	(500)	1,642
Aged Persons Units	3,278	1,000	(500)	3,778
Community Bonds	6,822		0	6,822
Beyond the Fence Book	100		(100)	0
Community Funds Ski Club	5,050		0	5,050
Shire Staff Bonds	2,922		0	2,922
Building Fund Levy	8,366		(8,366)	0
Kukerin Cemetary	320		(320)	0
BCTIF	13,075		(13,075)	0
Kukerin Centenary	2,541		0	2,541
Moulyinning Hall	6,019		0	6,019
Fence Road Catchment Group	3,478		0	3,478
Historical Committee	1,212		0	1,212
Transport Licensing	2,176	265,225	(267,401)	0
GoFundMe - Playground	748		(748)	0
	<u>58,433</u>	<u>266,885</u>	<u>(291,390)</u>	<u>33,929</u>

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2017/18.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

19. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated any interests in joint ventures will occur in 2017/18.

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2017/18 Financial Year Budget

PROGRAMME SUMMARY

	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Rate Revenue		71,809.00		75,397.00		79,612.59		75,895.67	
General Purpose Grants		0.00		1,214.00		1,193.00		1,214.00	
Other General Purpose Income		0.00		22,441.00		24,053.00		22,441.00	
<u>OPERATING REVENUE</u>									
Rate Revenue	1,566,274.06		1,523,044.00		1,523,918.00		1,523,701.05		
General Purpose Grants	797,930.00		2,215,388.00		3,009,610.81		3,009,915.00		
Other General Purpose Income	169,015.38		183,223.00		179,472.69		176,577.13		
SUB-TOTAL	2,533,219.44	71,809.00	3,921,655.00	99,052.00	4,713,001.50	104,858.59	4,710,193.18	99,550.67	
<u>CAPITAL EXPENDITURE</u>									
Rate Revenue		0.00		0.00		0.00		0.00	
General Purpose Grants		0.00		0.00		0.00		0.00	
Other General Purpose Income		159,015.38		197,905.00		160,703.52		30,000.00	
<u>CAPITAL REVENUE</u>									
Rate Revenue	0.00		0.00		0.00		0.00		
General Purpose Grants	0.00		0.00		0.00		0.00		
Other General Purpose Income	0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	159,015.38	0.00	197,905.00	0.00	160,703.52	0.00	30,000.00	
TOTAL - PROGRAMME SUMMARY	2,533,219.44	230,824.38	3,921,655.00	296,957.00	4,713,001.50	265,562.11	4,710,193.18	129,550.67	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2017/18 Financial Year Budget

RATE REVENUE	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
0052 ADVERTISING		250.00		0.00		123.67		123.67	
0142 TITLE SEARCHES		750.00		750.00		2,153.27		1,125.00	
0152 VALUATION EXPENSES		8,000.00		17,640.00		16,061.65		17,640.00	
0112 ADMINISTRATION ALLOCATED		61,809.00		57,007.00		61,274.00		57,007.00	
0113 DEBT RECOVERY COSTS - RATES		1,000.00		0.00		0.00		0.00	moved from Other Governance
OPERATING REVENUE									
0101 DISCOUNT ALLOWED	(50,000.00)		(50,000.00)		(49,846.61)		(49,846.61)		
0111 RATES - WRITE OFFS	0.00		0.00		(368.75)		(350.81)		
0121 LEVIES - RATES (ALL AREAS)	1,586,504.25		1,540,344.00		1,539,761.47		1,539,761.47		Based on average increase of 0.03
0133 ESL COMMISSION	4,000.00		4,000.00		4,000.00		4,000.00		
0151 MOVEMENT IN EXCESS RATES	0.00		0.00		380.57		0.00		
0143 ACCOUNT ENQUIRY	1,000.00		700.00		955.00		1,040.00		
0153 RATES - ADMIN FEES	3,000.00		6,000.00		2,430.00		2,430.00		
0161 RATES - EX GRATIA	11,769.81		12,000.00		11,427.00		11,427.00		
0171 RATES - INTEREST CHARGES	10,000.00		10,000.00		15,179.32		15,240.00		
SUB-TOTAL TO PROGRAMME SUMMARY	1,566,274.06	71,809.00	1,523,044.00	75,397.00	1,523,918.00	79,612.59	1,523,701.05	75,895.67	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - RATE REVENUE	1,566,274.06	71,809.00	1,523,044.00	75,397.00	1,523,918.00	79,612.59	1,523,701.05	75,895.67	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2017/18 Financial Year Budget

GENERAL PURPOSE GRANTS	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
0014 ADMIN ALLOC - GENERAL PURPOSE GRANTS		0.00		1,214.00		1,193.00		1214	
OPERATING REVENUE									
0081 FEDERAL UNTIED - ROADS COMPONENT	310,246.00		557,359.00		868,066.50		868,066.50		50% 2017/18 FAGS (50% received in advance 2016/17, shown in forecast EOY)
0091 ROYALTIES FOR REGIONS GRANT	0.00		717,664.00		717,359.81		717,664.00		
0181 GRANTS COMMISSION - GENERAL PURPOSE	487,684.00		940,365.00		1,424,184.50		1,424,184.50		50% 2017/18 FAGS (50% received in advance 2016/17, shown in forecast EOY)
SUB-TOTAL TO PROGRAMME SUMMARY	797,930.00	0.00	2,215,388.00	1,214.00	3,009,610.81	1,193.00	3,009,915.00	1,214.00	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - GENERAL PURPOSE GRANTS	797,930.00	0.00	2,215,388.00	1,214.00	3,009,610.81	1,193.00	3,009,915.00	1,214.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2017/18 Financial Year Budget

OTHER GEN. PURPOSE INCOME	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
0024 ADMIN ALLOC - OTHER GENERAL PURPOSE INCOME		0.00		22,441.00		24,053.00		22,441.00	
OPERATING REVENUE									
0163 RESERVE INTEREST EARNED	159,015.38		176,528.00		163,352.64		161,016.13		
0173 BANK INTEREST EARNED	10,000.00		6,695.00		16,120.05		15,561.00		
SUB-TOTAL TO PROGRAMME SUMMARY	169,015.38	0.00	183,223.00	22,441.00	179,472.69	24,053.00	176,577.13	22,441.00	
CAPITAL EXPENDITURE									
8200 TRANSFER INTEREST TO RESERVES		159,015.38		197,905.00		160,703.52		30,000.00	
CAPITAL REVENUE									
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	159,015.38	0.00	197,905.00	0.00	160,703.52	0.00	30,000.00	
TOTAL - OTHER GEN. PURPOSE INCOME	169,015.38	159,015.38	183,223.00	220,346.00	179,472.69	184,756.52	176,577.13	52,441.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2017/18 Financial Year Budget

PROGRAMME SUMMARY	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Members of Council		237,017.50		259,462.00		241,998.96	0.00	233,694.96	
Other Governance		245,790.00		0.00		19,693.22		87,398.13	
<u>OPERATING REVENUE</u>									
Members of Council	0.00		0.00		0.00		0.00		
Other Governance	8,200.00		16,226.00		164,108.60		6,000.00		
SUB-TOTAL	8,200.00	482,807.50	16,226.00	259,462.00	164,108.60	261,692.18	6,000.00	321,093.09	
<u>CAPITAL EXPENDITURE</u>									
Members of Council		0.00		0.00		0.00		0.00	
Other Governance		57,561.20		139,000.00		97,439.63		232,067.00	
<u>CAPITAL REVENUE</u>									
Members of Council	0.00		0.00		0.00		0.00		
Other Governance	2,177.87		0.00		50,000.00		0.00		
SUB-TOTAL	2,177.87	57,561.20	0.00	139,000.00	50,000.00	97,439.63	0.00	232,067.00	
TOTAL - PROGRAMME SUMMARY	10,377.87	540,368.70	16,226.00	398,462.00	214,108.60	359,131.81	6,000.00	553,160.09	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2017/18 Financial Year Budget

MEMBERS OF COUNCIL	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
0202 MEMBERS TRAVELLING		10,000.00		10,000.00		7,224.05		5,500.00	
0212 CONFERENCE EXPENSES		11,850.00		11,850.00		480.48		480.48	
0232 MEMBERS TRAINING		5,700.00		5,700.00		565.00		565.00	eLearning SAT Band 4
0242 PRESIDENTS ALLOWANCES		9,750.00		18,000.00		13,500.00		18,000.00	
0252 SITTING FEES		20,000.00		20,000.00		9,980.00		15,000.00	
0262 .REFRESHMENTS RECEPTIONS		16,000.00		14,850.00		13,578.56		12,810.00	inc for leaving functions
0272 DEPUTY PRESIDENT ALLOWANCES		1,812.50		2,000.00		1,500.00		2,000.00	Rate reduced following election as per SAT Determination
0282 COUNCIL CHAMBERS MAINT		3,917.00		4,007.00		2,639.99		4,007.00	New chairs (some to be purchased out of 16/17)
0292 INSURANCE		6,900.00		6,900.00		6,900.00		6,900.00	
0302 SUBSCRIPTIONS		20,000.00		16,000.00		19,917.97		20,000.00	
0342 COUNCILLOR TELECOMMUNICATIONS ALLOWANCE		9,000.00		9,000.00		6,659.66		6,040.00	some new iPads following election may be req'd
0352 4 WDL VROC CONTRIBUTIONS		1,130.00		1,130.00		1,751.00		1,251.00	
0362 DONATIONS		5,577.00		5,266.00		3,203.50		3,495.00	
0363 R & D MCINTYRE SCHOLARSHIP		2,500.00		2,500.00		2,500.00		2,500.00	
0373 GIFTS		3,000.00		0.00		2,700.75		2,700.75	length of service gifts \$1500, leaving gifts \$1500
0412 BADGES		400.00		400.00		99.27		110.00	
0432 PRINTING & STATIONERY		855.00		855.00		765.00		765.00	Councillor stationery - Business cards and binding of council minutes.
0442 ELECTION EXPENSES		6,000.00		0.00		566.73		566.73	est. election cost
0404 ADMINISTRATION ALLOCATED		102,626.00		131,004.00		147,467.00		131,004.00	
OPERATING REVENUE									
SUB-TOTAL	0.00	237,017.50	0.00	259,462.00	0.00	241,998.96	0.00	233,694.96	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - MEMBERS OF COUNCIL	0.00	237,017.50	0.00	259,462.00	0.00	241,998.96	0.00	233,694.96	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2017/18 Financial Year Budget

OTHER GOVERNANCE	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
0502 SOCIAL CLUB		0.00		2,500.00		2,802.10		2,950.00	
0532 SALARIES		0.00		531,922.00		571,258.04		571,495.00	
0533 CRC WAGES REIMBURSEMENT		0.00		(50,440.00)		0.00		0.00	New account created 2016/17 budget review - GL0543
0543 CRC WAGES REIMBURSEMENT		0.00		0.00		(56,998.57)		(50,440.00)	
0542 CONSULTANT & FINANCIAL REPORTING		20,000.00		35,000.00		31,520.84		31,520.84	Fair valuations. Assistance with Integrated Planning if req'd
0552 UNIFORM ALLOCATION		0.00		3,600.00		5,588.68		5,155.00	
0562 SUPERANNUATION		0.00		53,385.00		59,950.31		59,480.00	
0572 INSURANCE		0.00		2,320.00		2,319.60		2,319.60	
0592 OFFICE CLEANING/UTILITIES		0.00		13,922.00		13,140.99		11,920.00	
0602 ADJUSTMENTS FOR ROUNDING		0.00		0.00		8.37		8.40	
0612 PRINTING & STATIONERY		0.00		9,850.00		9,986.66		8,000.00	
0622 TELEPHONE		0.00		14,000.00		17,486.25		17,185.00	
0632 ADVERTISING		15,000.00		15,000.00		7,987.91		8,000.00	includes Local Laws
0642 OFFICE EQUIP MAINTENANCE		0.00		11,000.00		12,575.70		12,000.00	
0662 LONG SERV.LEAVE ACCRUAL		0.00		0.00		9,020.66		(413.51)	
0672 POSTAGE & FREIGHT		0.00		4,500.00		3,819.81		3,750.00	
0682 MISC OFFICE EXPENSES		0.00		1,500.00		1,690.83		1,845.00	
0692 CONFERENCE EXPENSES		0.00		5,300.00		3,632.62		3,960.00	
0702 TRAINING		0.00		28,000.00		20,998.84		20,000.00	
0712 REMOVAL EXPENSES		0.00		4,000.00		0.00		0.00	
0722 AUDIT FEES		11,000.00		25,750.00		24,270.60		25,750.00	
0732 ADMIN VEHICLE EXPENSES		0.00		6,365.00		9,471.41		11,200.00	
0742 LEGAL EXPENSES		10,000.00		10,000.00		0.00		0.00	
0772 COMPUTER OPERATION & MAINTEN.		0.00		65,000.00		77,364.10		78,000.00	
0792 DEBT RECOVERY COSTS		0.00		1,000.00		705.22		6,890.00	moved to rates
0802 WEB PAGE MAINTENANCE		0.00		2,320.00		922.46		1,005.00	
0832 FRINGE BENEFITS TAX		0.00		25,000.00		40,672.49		40,672.49	
0192 BANK CHARGES		0.00		5,500.00		3,998.87		4,205.00	
6530 DEPRECIATION (SCH 4)		27,515.00		17,310.00		27,184.18		27,515.00	
6742 LOSS ON DISPOSAL OF ASSET (GOVERN		0.00		0.00		18,082.20		18,082.20	
7822 OFFICE BUILDING MAINTENANCE		0.00		5,474.00		14,555.05		14,421.11	
0854 ADMINISTRATION ALLOCATED		0.00		(849,078.00)		(914,323.00)		(849,078.00)	
0864 ADMIN ALLOCATION		162,275.00		0.00		0.00		0.00	
OPERATING REVENUE									
0833 SUNDRY CHARGES-REIMBURS.	500.00		500.00		2,084.22		1,956.62		
0873 CHARGES - PHOTOCOPYING	200.00		200.00		74.97		80.00		

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2017/18 Financial Year Budget

OTHER GOVERNANCE (Continued)	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE (Continued)									
0903 INSURANCE REFUNDS	0.00		0.00		154,363.97		154,363.97		
0932 MISC. REIMBURSEMENTS - NO GST	2,500.00		2,500.00		45.29		8,689.41		
0933 MISC. REIMBURSEMENTS - INC GST	5,000.00		5,000.00		2,614.15		2,820.00		
SUB-TOTAL	8,200.00	245,790.00	16,226.00	0.00	164,108.60	19,693.22	167,910.00	87,398.13	
CAPITAL EXPENDITURE									
0944 CEO VEHICLE		0.00		139,000.00		84,075.63		84,075.63	
3250 TRANSFER TO MUNICIPAL BUILDING REI		0.00		0.00		13,364.00		0.00	
8440 TRANSFER TO LEAVE RESERVE		1,979.00		0.00		0.00		0.00	
8460 TRANSFER TO EMERGENCY RESPONSE		55,582.20		0.00		0.00		0.00	
CAPITAL REVENUE									
1025 TRADE-IN CEO VEHICLE (PROCEEDS)	0.00		121,750.00		76,439.27		76,439.27		
6944 REALISATION ON DISPOSAL OF ASSET	0.00		(121,750.00)		(76,439.27)		(76,439.27)		
8405 TRANSFER FROM ASSET PLAN RESERVI	2,177.87		0.00		50,000.00		50,000.00		
SUB-TOTAL	2,177.87	57,561.20	0.00	139,000.00	50,000.00	97,439.63	50,000.00	84,075.63	
TOTAL - OTHER GOVERNANCE	10,377.87	303,351.20	6,000.00	711,677.00	26,738.64	522,871.33	6,000.00	711,677.00	

SHIRE OF DUMBLYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2017/18 Financial Year Budget

PROGRAMME SUMMARY

	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Fire Prevention		356,481.00		92,802.00		150,101.89		42,770.00	
Animal Control		25,275.00		18,130.00		18,680.49		39,105.00	
Local Law Development		0.00		7,277.00		7,721.00		7,227.00	
<u>OPERATING REVENUE</u>									
Fire Prevention	436,715.00		329,538.00		18,889.33		20,340.00		
Animal Control	2,700.00		2,700.00		2,395.00		1,200.00		
Local Law Development	0.00		0.00		0.00		0.00		
SUB-TOTAL	439,415.00	381,756.00	332,238.00	118,209.00	21,284.33	176,503.38	21,540.00	89,102.00	
<u>CAPITAL EXPENDITURE</u>									
Fire Prevention		357,590.00		357,590.00		0.00		0.00	
Animal Control		0.00		0.00		0.00		0.00	
Local Law Development		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>									
Fire Prevention	0.00		0.00		0.00		0.00		
Animal Control	0.00		0.00		0.00		0.00		
Local Law Development	0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	357,590.00	0.00	357,590.00	0.00	0.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	439,415.00	739,346.00	332,238.00	475,799.00	21,284.33	176,503.38	21,540.00	89,102.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2017/18 Financial Year Budget

FIRE PREVENTION		2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
4	1002 MAINTENANCE LAND & BUILDINGS		900.00		530.00		167.96		167.96	inc annual maint of fire sheds, eg termites, fire extinguishers, gutter cleaning
5	1052 PROTECTIVE CLOTHING		3,000.00		3,183.00		2,169.44		2,169.44	
1	1062 EQUIPMENT PURCHASES LESS THAN \$1,000		2,500.00		530.00		0.00		1,529.00	for the purchase of hoses, ladders, telecommunications equipment, rescue equipment etc
8	1072 FIRE INSURANCE		10,864.00		10,864.00		10,864.00		10,864.00	
2	1102 MTCE PLANT & EQUIPMENT		100.00		14,530.00		0.00		100.00	to maintain equipment as per above
3	1112 MAINTENANCE VEHICLES		8,220.00		2,122.00		6,378.04		6,630.00	Firetrucks (deprec in GL1012). Fastfill/fire fighting trailers ineligible.
6	1122 UTILITIES & RATES		1,000.00		3,500.00		597.37		580.00	electricity
7	1142 OTHER FIRE EXPENSES/TRAINING		1,200.00		2,575.00		2,380.00		2,575.00	
	1182 INELIGIBLE EXPENDITURE - LGGS		6,000.00		0.00		3,237.46		4,000.00	\$4000 new account - sms, bushfire trailer licenses etc. Plus Kukerin Fire Shed door \$2000
	1192 FIRE PREVENTION		13,450.00		0.00		0.00		0.00	new account - fire break clearing, attending fires
	1012 DEPRECIATION - FIRE PREVENTION		92,000.00		10,661.00		91,914.98		92,100.00	increase for deprec on firetrucks
	1082 FIRE MAPS		200.00		200.00		0.00		200.00	
	1092 FIRE BREAK INSPECTION ETC		3,000.00		3,185.00		3,196.60		2,440.00	
	1132 COMMUNITY EMERGENCY SERVICES MANAGER		0.00		15,450.00		(974.96)		(974.96)	
	1152 ADMINISTRATION ALLOCATED		26,817.00		25,472.00		30,171.00		25,472.00	
	1162 TRF OF ASSET - FIRE TRUCK		187,230.00		0.00		0.00		0.00	Trade in of Moulyinning Fire Truck moved back to 2017/18. Nil effect on budget
OPERATING REVENUE										
	1193 PROFIT ON SALE OF ASSET (FIRE)	63,730.00		313,330.00		0.00		0.00		Trade in of Moulyinning Fire Truck moved back to 2017/18. Nil effect on budget
	1123 FESA OPERATING GRANT	14,995.00		15,808.00		17,707.50		17,707.50		LGGS 17/18 \$20,600, less \$5,605 unspent 2015/16
	1143 SALE OF FIRE MAPS	200.00		200.00		181.83		200.00		
	1163 FINES & PENALTIES	200.00		200.00		1,000.00		1,000.00		
	1173 FESA GRANT - FIRE TRUCK	357,590.00		0.00		0.00		0.00		
SUB-TOTAL		436,715.00	356,481.00	329,538.00	92,802.00	18,889.33	150,101.89	18,907.50	147,852.44	
CAPITAL EXPENDITURE										
	1174 FIRE TRUCK		357,590.00		357,590.00		0.00		357,590.00	Trade in of Moulyinning Fire Truck moved back to 2017/18. Nil effect on budget
CAPITAL REVENUE										
	1175 REALISATION OF ASSETS - FIRE TRUCK	(187,230.00)		(357,590.00)		0.00		0.00		Trade in of Moulyinning Fire Truck moved back to 2017/18. Nil effect on budget
	1195 SALE OF FIRE TRUCK (PROCEEDS)	187,230.00		357,590.00		0.00		0.00		Trade in of Moulyinning Fire Truck moved back to 2017/18. Nil effect on budget
SUB-TOTAL		0.00	357,590.00	0.00	357,590.00	0.00	0.00	0.00	357,590.00	
TOTAL - FIRE PREVENTION		436,715.00	714,071.00	329,538.00	450,392.00	18,889.33	150,101.89	18,907.50	505,442.44	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2017/18 Financial Year Budget

ANIMAL CONTROL	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
1252 DOG CONTROL EXPENSES		5,200.00		3,239.00		3,398.14		3,000.00	Increase for dog registration and ownership compliance.
1262 CAT CONTROL EXPENSES		850.00		850.00		0.00		0.00	
1282 POUND MAINTENANCE		575.00		575.00		97.35		150.00	
1294 ADMINISTRATION ALLOCATED		18,650.00		13,466.00		15,185.00		13,466.00	
OPERATING REVENUE									
1323 FINES AND PENALTIES	500.00		500.00		500.00		500.00		
1343 DOG REGISTRATION	2,000.00		2,000.00		1,895.00		2,000.00		
1344 CAT REGISTRATION	200.00		200.00		0.00		0.00		
SUB-TOTAL	2,700.00	25,275.00	2,700.00	18,130.00	2,395.00	18,680.49	2,500.00	16,616.00	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - ANIMAL CONTROL	2,700.00	25,275.00	2,700.00	18,130.00	2,395.00	18,680.49	2,500.00	16,616.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2017/18 Financial Year Budget

LOCAL LAW DEVELOPMENT	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
1234 ADMINISTRATION ALLOCATED		0.00		7,277.00		7,721.00		7,227.00	moved to Other Governance
<u>OPERATING REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	7,277.00	0.00	7,721.00	0.00	7,227.00	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - LOCAL LAW DEVELOPMENT	0.00	0.00	0.00	7,277.00	0.00	7,721.00	0.00	7,227.00	

**SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
2017/18 Financial Year Budget**

PROGRAMME SUMMARY

	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Health		62,396.00		51,089.00		39,337.93		46,000.00	
<u>OPERATING REVENUE</u>									
Health	0.00		11,000.00		0.00		0.00		
SUB-TOTAL	0.00	62,396.00	11,000.00	51,089.00	0.00	39,337.93	0.00	46,000.00	
<u>CAPITAL EXPENDITURE</u>									
Health		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>									
Health	0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	0.00	62,396.00	11,000.00	51,089.00	0.00	39,337.93	0.00	46,000.00	

**SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
2017/18 Financial Year Budget**

HEALTH	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
2202 DEFIBRILLOR EXPENSE		7,050.00		0.00		0.00		0.00	3x defibrillators - Club, Stubbs Park, Nenke Park. Funded by Bain Estate (\$2350ea)
2212 CONTRIBUTION TO DOCTOR		11,000.00		11,000.00		1,818.18		3,636.36	
2222 HEALTH SURVEYOR - CONTRACT		38,000.00		38,000.00		30,529.28		21,950.00	
2232 AMBULANCE ASSISTANCE		515.00		515.00		5,447.47		4,850.00	
2392 ANALYTICAL EXPENSES		360.00		360.00		350.00		350.00	
2634 ADMINISTRATION ALLOCATED		5,471.00		1,214.00		1,193.00		1,214.00	
<u>OPERATING REVENUE</u>									
2243 DOCTOR CONTRIBUTION - REIMBURSEMENT	0.00		11,000.00		0.00		11,000.00		budget line in schedule 14
SUB-TOTAL	0.00	62,396.00	11,000.00	51,089.00	0.00	39,337.93	11,000.00	32,000.36	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - HEALTH	0.00	62,396.00	11,000.00	51,089.00	0.00	39,337.93	11,000.00	32,000.36	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2017/18 Financial Year Budget

PROGRAMME SUMMARY

	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Aged Persons Units		99,730.30		112,704.00		119,555.04		105,730.76	
Other Welfare		0.00		7,277.00		7,721.00		7,277.00	
Education		14,322.00		17,215.00		17,392.00		16,726.60	
<u>OPERATING REVENUE</u>									
Aged Persons Units	60,840.00		67,600.00		43,936.00		48,554.00		
Other Welfare	0.00		0.00		0.00		0.00		
Education	0.00		0.00		0.00		0.00		
SUB-TOTAL	60,840.00	114,052.30	67,600.00	137,196.00	43,936.00	144,668.04	48,554.00	129,734.36	
<u>CAPITAL EXPENDITURE</u>									
Aged Persons Units		98,266.46		840,590.00		794,248.55		692,950.00	
Other Welfare		0.00		0.00		0.00		0.00	
Education		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>									
Aged Persons Units	0.00		95,000.00		95,000.00		0.00		
Other Welfare	0.00		0.00		0.00		0.00		
Education	0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	98,266.46	95,000.00	840,590.00	95,000.00	794,248.55	0.00	692,950.00	
TOTAL - PROGRAMME SUMMARY	60,840.00	212,318.76	162,600.00	977,786.00	138,936.00	938,916.59	48,554.00	822,684.36	

SHIRE OF DUMBLYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2017/18 Financial Year Budget

AGED PERSONS UNITS	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2822 APU MAINTENANCE		32,663.00		20,807.00		23,841.22		14,000.00	See Worksheet #4
2832 INSURANCE		15,493.76		15,207.00		15,493.76		15,493.76	
2842 APU - UTILITIES		12,730.00		12,730.00		9,699.71		10,621.00	
2852 INTEREST PAID ON LOAN 93		3,371.54		0.00		270.22		0.00	
6570 DEPRECIATION (SCH 8)		18,229.00		18,229.00		19,861.13		19,885.00	
2824 ADMINISTRATION ALLOCATED		17,243.00		45,731.00		50,389.00		45,731.00	
OPERATING REVENUE									
2863 RENTAL OF APU'S	60,840.00		67,600.00		43,861.00		48,554.00		Based on 90% occupancy
2873 MISCELLANEOUS INCOME	0.00		0.00		75.00		0.00		
SUB-TOTAL	60,840.00	99,730.30	67,600.00	112,704.00	43,936.00	119,555.04	48,554.00	105,730.76	
CAPITAL EXPENDITURE									
2854 LOAN 93 PRINCIPAL REPAYMENT		3,320.82		0.00		0.00		0.00	
2874 AGED PERSON UNITS (R4R)		94,945.64		812,290.00		792,355.36		800,000.00	carryover of 2 new units in Kukerin and 1 new unit in Dumbleyung (Total Project \$897219 less expenditure 2016/17 and \$9918 2015/16).
2884 LAND FOR AGED PERSON UNITS		0.00		4,000.00		0.00		1,893.19	
2894 LAND - AGED PERSON UNITS		0.00		24,300.00		1,893.19		0.00	
CAPITAL REVENUE									
3575 LOAN - AGED PERSONS UNITS	0.00		95,000.00		95,000.00		95,000.00		
SUB-TOTAL	0.00	98,266.46	95,000.00	840,590.00	95,000.00	794,248.55	95,000.00	801,893.19	
TOTAL - AGED PERSONS UNITS	60,840.00	197,996.76	162,600.00	953,294.00	138,936.00	913,803.59	143,554.00	907,623.95	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2017/18 Financial Year Budget

OTHER WELFARE	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
2804 ADMIN ALLOC - OTHER WELFARE		0.00		7,277.00		7,721.00		7,277.00	Removed admin allocation
<u>OPERATING REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	7,277.00	0.00	7,721.00	0.00	7,277.00	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER WELFARE	0.00	0.00	0.00	7,277.00	0.00	7,721.00	0.00	7,277.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2017/18 Financial Year Budget

EDUCATION	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
1672 KUKERIN PLAYGROUP BUILDING		7,500.00		700.00		0.00		0.00	
1842 SCHOOL BUS SERVICE		1,550.00		1,550.00		1,177.60		1,177.60	
1872 SCHOOL BOOK AWARDS		120.00		120.00		50.00		120.00	
2792 SCHOOL ASSISTANCE		800.00		1,506.00		1,916.40		2,090.00	
2814 ADMIN ALLOC - EDUCATION		4,352.00		13,339.00		14,248.00		13,339.00	
<u>OPERATING REVENUE</u>									
SUB-TOTAL	0.00	14,322.00	0.00	17,215.00	0.00	17,392.00	0.00	16,726.60	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - EDUCATION	0.00	14,322.00	0.00	17,215.00	0.00	17,392.00	0.00	16,726.60	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2017/18 Financial Year Budget

PROGRAMME SUMMARY

	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Staff Housing		69,071.51		70,663.00		53,148.89		44,864.87	
Other Housing		67,570.70		79,856.00		83,451.40		79,118.87	
<u>OPERATING REVENUE</u>									
Staff Housing	69,071.51		71,708.00		37,940.17		41,900.00		
Other Housing	17,784.00		19,760.00		22,220.00		19,670.00		
SUB-TOTAL	86,855.51	136,642.21	91,468.00	150,519.00	60,160.17	136,600.29	61,570.00	123,983.74	
<u>CAPITAL EXPENDITURE</u>									
Staff Housing		0.00		0.00		0.00		0.00	
Other Housing		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>									
Staff Housing	0.00		0.00		0.00		0.00		
Other Housing	0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	86,855.51	136,642.21	91,468.00	150,519.00	60,160.17	136,600.29	61,570.00	123,983.74	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2017/18 Financial Year Budget

STAFF HOUSING	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
3152 INSURANCE		9,352.87		8,363.00		9,352.87		9,352.87	
3172 BUILDING MAINTENANCE		44,691.00		43,508.00		24,167.25		17,190.00	
3182 STAFF HOUSING - UTILITIES		12,730.00		12,730.00		12,301.77		12,260.00	
3184 ADMINISTRATION ALLOCATED		8,638.00		6,062.00		7,327.00		6,062.00	
3194 STAFF HOUSING REALLOCATION		(6,340.36)		0.00		0.00		0.00	Reallocated to Administration Overheads, and Public Works Overheads.
<u>OPERATING REVENUE</u>									
3213 RENT	48,157.20		53,508.00		17,083.00		19,000.00		
3253 RENTAL - MCS HOUSE	20,914.31		18,200.00		20,857.17		22,900.00		
SUB-TOTAL	69,071.51	69,071.51	71,708.00	70,663.00	37,940.17	53,148.89	41,900.00	44,864.87	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - STAFF HOUSING	69,071.51	69,071.51	71,708.00	70,663.00	37,940.17	53,148.89	41,900.00	44,864.87	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2017/18 Financial Year Budget

OTHER HOUSING	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
3312 LOW INCOME UNIT MAINT		15,804.00		8,789.00		6,885.38		6,675.00	
3322 INSURANCE - LOW INCOME		9,352.87		8,363.00		9,352.87		9,352.87	
3332 LOW INCOME UNITS - UTILITIES		3,000.00		3,090.00		1,100.32		1,200.00	
3392 MAINTENANCE - OTHER HOUSING		2,258.00		0.00		0.00		0.00	
6580 DEPRECIATION (SCH 9)		27,290.83		25,048.00		27,290.83		27,325.00	
3384 ADMINISTRATION ALLOCATED		9,865.00		34,566.00		38,822.00		34,566.00	
<u>OPERATING REVENUE</u>									
3403 RENTAL - LOW INCOME UNITS	17,784.00		19,760.00		22,220.00		19,670.00		Based on 90% occupancy
SUB-TOTAL	17,784.00	67,570.70	19,760.00	79,856.00	22,220.00	83,451.40	19,670.00	79,118.87	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER HOUSING	17,784.00	67,570.70	19,760.00	79,856.00	22,220.00	83,451.40	19,670.00	79,118.87	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2017/18 Financial Year Budget

PROGRAMME SUMMARY	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Domestic Refuse		306,144.00		313,301.00		273,649.47		272,474.00	
Commercial Refuse		19,710.00		17,365.00		13,704.41		13,428.00	
Sewerage		65,979.60		58,545.00		79,487.18		56,649.61	
Protection of the Environment		136,842.92		176,788.00		48,933.45		80,000.00	
Town Planning & Regional Development		25,850.00		47,464.00		23,574.46		46,639.00	
Other Community Amenities		62,655.00		51,116.00		61,795.06		60,365.00	
Land Care Development		219,742.79		315,177.00		250,579.69		245,396.25	
OPERATING REVENUE									
Domestic Refuse	82,875.00		77,700.00		76,540.00		76,440.00		
Commercial Refuse	0.00		0.00		0.00		0.00		
Sewerage	106,890.92		96,396.00		96,396.88		96,396.58		
Protection of the Environment	48,154.00		90,705.00		42,611.00		90,505.00		
Town Planning & Regional Development	1,060.00		1,060.00		627.00		500.00		
Other Community Amenities	8,000.00		5,150.00		9,894.25		11,225.00		
Land Care Development	57,322.42		62,322.00		106,951.39		119,120.42		
SUB-TOTAL	304,302.34	836,924.31	333,333.00	979,756.00	333,020.52	751,723.72	394,187.00	774,951.86	
CAPITAL EXPENDITURE									
Domestic Refuse		0.00		50,000.00		35,268.00		150,200.00	
Commercial Refuse		0.00		0.00		0.00		0.00	
Sewerage		45,003.80		437,851.00		42,520.60		424,078.00	
Protection of the Environment		0.00		1,322.00		1,322.00		0.00	
Town Planning & Regional Development		0.00		0.00		0.00		0.00	
Other Community Amenities		0.00		0.00		0.00		0.00	
Land Care Development		0.00		24,322.00		61,880.30		33,679.00	
CAPITAL REVENUE									
Domestic Refuse	1,280.09		0.00		0.00		60,000.00		
Commercial Refuse	0.00		0.00		0.00		0.00		
Sewerage	0.00		400,000.00		0.00		400,000.00		
Protection of the Environment	40,779.37		0.00		0.00		0.00		
Town Planning & Regional Development	0.00		0.00		0.00		0.00		
Other Community Amenities	0.00		0.00		0.00		0.00		
Land Care Development	15,870.00		11,612.00		11,612.00		0.00		
SUB-TOTAL	57,929.46	45,003.80	411,612.00	513,495.00	11,612.00	140,990.90	460,000.00	607,957.00	
TOTAL - PROGRAMME SUMMARY	362,231.80	881,928.11	744,945.00	1,493,251.00	344,632.52	892,714.62	854,187.00	1,382,908.86	

SHIRE OF DUMBLYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2017/18 Financial Year Budget

DOMESTIC REFUSE	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
3532 DOM. REFUSE COLLECTION		34,819.00		35,262.00		34,397.29		35,000.00	Includes \$30000 for a manned tip.
3542 REFUSE SITE MAINT		57,744.00		63,619.00		16,408.28		16,000.00	
3552 RECYCLING MAINTENANCE		32,156.00		32,156.00		24,173.57		22,835.00	
6590 DEPRECIATION (SCH 10)		168,925.00		168,925.00		184,992.33		185,300.00	
3524 ADMINISTRATION ALLOCATED		12,500.00		13,339.00		13,678.00		13,339.00	
<u>OPERATING REVENUE</u>									
3583 LEVIES - RUBBISH CHARGES	82,875.00		77,700.00		76,440.00		76,440.00		Bin charges increase to \$425
3593 MISCELLANEOUS INCOME RUBBISH TIP	0.00		0.00		100.00		0.00		
SUB-TOTAL	82,875.00	306,144.00	77,700.00	313,301.00	76,540.00	273,649.47	76,440.00	272,474.00	
<u>CAPITAL EXPENDITURE</u>									
3594 WASTE SITES DYG & KUK		0.00		50,000.00		35,268.00		50,000.00	
<u>CAPITAL REVENUE</u>									
8415 TRANSFER FROM REFUSE RESERVE	1,280.09		0.00		0.00		0.00		
SUB-TOTAL	1,280.09	0.00	0.00	50,000.00	0.00	35,268.00	0.00	50,000.00	
TOTAL - DOMESTIC REFUSE	84,155.09	306,144.00	77,700.00	363,301.00	76,540.00	308,917.47	76,440.00	322,474.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2017/18 Financial Year Budget

COMMERCIAL REFUSE	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
3722 ST BINS REFUSE COLL.		15,731.00		14,937.00		11,319.41		11,000.00	
3734 ADMINISTRATION ALLOCATED		3,979.00		2,428.00		2,385.00		2,428.00	
OPERATING REVENUE									
SUB-TOTAL	0.00	19,710.00	0.00	17,365.00	0.00	13,704.41	0.00	13,428.00	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - COMMERCIAL REFUSE	0.00	19,710.00	0.00	17,365.00	0.00	13,704.41	0.00	13,428.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2017/18 Financial Year Budget

SEWERAGE	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
3912 SEWERAGE MAINTENANCE		48,426.00		43,015.00		63,724.46		40,980.00	Increased maintenance hours for works crew.
3931 INTEREST PAID ON LOAN 38		1,006.44		1,410.00		1,456.03		1,410.00	
3932 INTEREST PAID ON LOAN 40		398.62		488.00		557.21		488.00	
3933 INTEREST PAID ON LOAN 78		185.93		421.00		481.87		421.00	loan will finish 2017/18
3952 INSURANCE		8,502.61		8,363.00		8,502.61		8,502.61	
3914 ADMINISTRATION ALLOCATED		7,460.00		4,848.00		4,765.00		4,848.00	
OPERATING REVENUE									
3991 LEVIES - SEWERAGE RATES	85,407.56		75,578.00		75,578.30		75,578.00		Increase 10.5%
4011 LEVIES - PEDESTALS RATES	21,483.36		20,818.00		20,818.58		20,818.58		
SUB-TOTAL	106,890.92	65,979.60	96,396.00	58,545.00	96,396.88	79,487.18	96,396.58	56,649.61	
CAPITAL EXPENDITURE									
4014 SEWERAGE SYSTEM		0.00		420,000.00		0.00		0.00	
4016 LOAN 38 PRINCIPAL REPAYMENT		6,616.26		6,212.00		6,212.31		6,212.00	
4017 LOAN 40 PRINCIPAL REPAYMENT		1,273.58		1,184.00		1,184.32		1,184.32	
4018 LOAN 78 PRINCIPAL REPAYMENT		3,841.09		3,606.00		3,605.75		3,606.00	
8280 TRANSFER TO SEWERAGE RESERVE		33,272.87		6,849.00		31,518.22		6,849.00	
CAPITAL REVENUE									
4015 LOAN - KUKERIN SEWERAGE SCHEME	0.00		400,000.00		0.00		0.00		
SUB-TOTAL	0.00	45,003.80	400,000.00	437,851.00	0.00	42,520.60	0.00	17,851.32	
TOTAL - SEWERAGE	106,890.92	110,983.40	496,396.00	496,396.00	96,396.88	122,007.78	96,396.58	74,500.93	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2017/18 Financial Year Budget

PROTECTION OF THE ENVIRONMENT	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
3942 BRIDAL CREEPER CONTROL		15,000.00		15,000.00		2,012.00		1,572.00	
3982 TARIN ROCK DECLARED SPECIES EXP		530.00		530.00		0.00		500.00	
3992 DECLARED WEEDS CONTROL		11,330.00		11,330.00		2,790.37		3,000.00	
3872 WATER HARVESTING SCHEME		105,794.92		148,476.00		42,681.08		73,476.00	Funding of water harvesting for the Dumbleyung.
3994 ADMINISTRATION ALLOCATED		4,188.00		1,452.00		1,450.00		1,452.00	
OPERATING REVENUE									
3963 HIRE CHARGES-TREE PLANTER	500.00		500.00		60.00		300.00		
3953 GRANT - WATER SUPPLY	47,654.00		90,205.00		42,551.00		90,205.00		
SUB-TOTAL	48,154.00	136,842.92	90,705.00	176,788.00	42,611.00	48,933.45	90,505.00	80,000.00	
CAPITAL EXPENDITURE									
8340 TRANSFER TO FENCE ROAD DRAIN RESERVI		0.00		1,322.00		1,322.00		1,322.00	
CAPITAL REVENUE									
8325 TRANSFER FROM RURAL TOWN RESERVE	40,779.37		0.00		0.00		0.00		
8345 TRANSFER FROM FENCE ROAD DRAINAGE R	0.00		0.00		0.00		13,845.00		
SUB-TOTAL	40,779.37	0.00	0.00	1,322.00	0.00	1,322.00	13,845.00	1,322.00	
TOTAL - PROTECTION OF THE ENVIRONMENT	88,933.37	136,842.92	90,705.00	178,110.00	42,611.00	50,255.45	104,350.00	81,322.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2017/18 Financial Year Budget

TOWN PLANNING & REG. DEVELOP.	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
4022 PLANNING CONSULTANT		21,250.00		21,250.00		18,933.54		20,425.00	Completed 2016/17
4122 TOWN PLANNING SCHEME		0.00		25,000.00		3,447.92		25,000.00	
4024 ADMINISTRATION ALLOCATED		4,600.00		1,214.00		1,193.00		1,214.00	
<u>OPERATING REVENUE</u>									
4133 TOWN PLANNING FEES	1,060.00		1,060.00		627.00		500.00		
SUB-TOTAL	1,060.00	25,850.00	1,060.00	47,464.00	627.00	23,574.46	500.00	46,639.00	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TOWN PLANNING & REG. DEVELOP.	1,060.00	25,850.00	1,060.00	47,464.00	627.00	23,574.46	500.00	46,639.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2017/18 Financial Year Budget

OTHER COMMUNITY AMENITIES	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
4162 CEMETERIES		16,869.00		11,268.00		11,782.81		12,250.00	Includes \$2000 for trees at Nippering & Kukerin cemeteries
4182 PUBLIC CONVENIENCES		32,069.00		17,258.00		25,710.28		25,785.00	
4212 NICHE WALL PLAQUES		760.00		760.00		449.97		500.00	
4244 ADMINISTRATION ALLOCATED		12,957.00		21,830.00		23,852.00		21,830.00	
<u>OPERATING REVENUE</u>									
4253 CEMETERIES	8,000.00		5,150.00		9,894.25		11,225.00		
SUB-TOTAL	8,000.00	62,655.00	5,150.00	51,116.00	9,894.25	61,795.06	11,225.00	60,365.00	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER COMMUNITY AMENITIES	8,000.00	62,655.00	5,150.00	51,116.00	9,894.25	61,795.06	11,225.00	60,365.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2017/18 Financial Year Budget

LAND CARE DEVELOPMENT	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
7120 DOUBTFUL DEBT EXPENSE		0.00		0.00		4,885.21		0.00	
7142 FENCE ROAD DRAIN PROJECT		7,322.42		6,000.00		25,585.00		19,845.00	
7162 LANDCARE OFFICE BUILDING MAINT		2,500.00		0.00		203.51		5,000.00	
7202 LANDCARE SUPERANNUATION		7,872.00		8,218.00		7,871.76		7,872.00	
7212 LANDCARE SALARY		63,976.22		64,950.00		64,180.78		63,976.00	
7232 LANDCARE VEHICLE EXP		12,430.00		11,334.00		11,478.10		12,430.00	Includes deprec exp
7242 LANDCARE SUNDRY EXP		4,000.00		4,000.00		2,222.10		2,160.00	
7252 LANDCARE OFFICE EXP		3,000.00		3,000.00		1,953.98		1,890.00	
7322 SF2.1.006 BAIRSTOW		2,300.45		12,229.00		2,296.27		2,296.27	Monies came in 13/14 and 14/15 year.
7332 SF2.1.021 DARE		1,265.77		2,472.00		1,206.27		1,206.27	Monies came in during 13/14 year and not spent.
7331 WATER GRANT EXPENSE		11,509.25		59,597.00		48,087.75		48,087.75	Monies came in during the 14/15 year.
7335 SWCC ON GROUND PROJECT - GW.GWS04.SOD		82,300.28		78,838.00		40,538.00		40,538.00	Monies came in during the 14/15 year \$50000. 15/16 Year \$50000, 16/17 Year \$25000, 17/18 \$50000
7336 STATE NRM CRIDLAND CATCHMENT A15024		4,005.72		23,182.00		7,048.19		7,048.19	Monies came in during the 15/16 financial year
7337 COOMELBERRUP CATCHMENT CONSERVATION STATE NRM A15059		2,074.03		19,904.00		11,593.77		11,593.77	Monies came in during the 15/16 financial year
7382 PROTECT AND CONNECT TARIN ROCK BUSH BLOCKS		0.00		6,900.00		6,900.00		6,900.00	Monies came in during the 15/16 financial year
7154 ADMINISTRATION ALLOCATED		14,299.00		14,553.00		14,529.00		14,553.00	
7164 STAFF HOUSING ALLOCATION - LANDCARE		887.65		0.00		0.00		0.00	
OPERATING REVENUE									
0945 GRANT FUNDED ADMINISTRATIVE REIMBURSE	0.00		0.00		43,238.00		43,238.00		
7273 LANDCARE GRANTS	50,000.00		50,000.00		52,128.00		52,128.00		SWCC On Ground Project
7313 FENCE ROAD DRAIN MAINT. FARMERS LEVY	7,322.42		7,322.00		9,153.57		7,322.42		
7333 GRANT / ADMIN INCOME	0.00		5,000.00		1,000.00		15,000.00		
7343 ZONE SUNDRY INCOME	0.00		0.00		1,431.82		1,432.00		
SUB-TOTAL	57,322.42	219,742.79	62,322.00	315,177.00	106,951.39	250,579.69	119,120.42	245,396.25	
CAPITAL EXPENDITURE									
7354 LCDC VEHICLE		0.00		0.00		36,160.30		32,873.00	
8250 TRANSFER TO LANDCARE DEVELOPMENT RI		0.00		23,000.00		24,398.00		43,238.00	
8340 TRANSFER TO FENCE ROAD DRAIN RESERVE		0.00		1,322.00		1,322.00		1,322.00	
CAPITAL REVENUE									
7425 TRADE-IN OF LCDC VEHICLE (PROCEEDS)	0.00		0.00		0.00		19,545.45		
7436 TRANSFER FROM LANDCARE RESERVE	15,870.00		11,612.00		11,612.00		11,613.00		
SUB-TOTAL	15,870.00	0.00	11,612.00	24,322.00	11,612.00	61,880.30	31,158.45	77,433.00	
TOTAL - LAND CARE DEVELOPMENT	73,192.42	219,742.79	73,934.00	339,499.00	118,563.39	312,459.99	352,000.00	44,679.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2017/18 Financial Year Budget

PROGRAMME SUMMARY	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Public Halls and Civic Centres		77,641.43		72,106.00		68,432.69		68,371.10	
Swimming Pool		131,350.45		126,470.00		133,283.50		135,117.00	
Other Recreation		489,659.77		458,073.00		570,366.43		553,458.79	
Libraries		9,879.88		76,177.00		78,280.31		73,588.00	
Other Culture		65,003.00		30,172.00		31,325.12		30,657.00	
OPERATING REVENUE									
Public Halls and Civic Centres	2,000.00		2,000.00		2,807.24		2,693.60		
Swimming Pool	41,300.00		41,300.00		40,242.24		40,242.24		
Other Recreation	8,150.00		8,150.00		92,214.18		8,000.00		
Libraries	0.00		0.00		(323.09)		0.00		
Other Culture	1,500.00		1,500.00		2,824.34		1,915.00		
SUB-TOTAL	52,950.00	773,534.53	52,950.00	762,998.00	137,764.91	881,688.05	52,850.84	861,191.89	
CAPITAL EXPENDITURE									
Public Halls and Civic Centres		0.00		96,000.00		50,598.00		237,965.00	
Swimming Pool		0.00		0.00		0.00		0.00	
Other Recreation		26,122.35		3,902.00		3,902.26		473,771.00	
Libraries		0.00		0.00		0.00		0.00	
Other Culture		0.00		0.00		0.00		0.00	
CAPITAL REVENUE									
Public Halls and Civic Centres	0.00		0.00		0.00		0.00		
Swimming Pool	0.00		0.00		0.00		0.00		
Other Recreation	0.00		0.00		0.00		155,734.00		
Libraries	0.00		0.00		0.00		0.00		
Other Culture	0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	26,122.35	0.00	99,902.00	0.00	54,500.26	155,734.00	711,736.00	
TOTAL - PROGRAMME SUMMARY	52,950.00	799,656.88	52,950.00	862,900.00	137,764.91	936,188.31	208,584.84	1,572,927.89	

SHIRE OF DUMBLYUNG
SCHEDULE 11 - RECREATION & CULTURE
2017/18 Financial Year Budget

PUBLIC HALLS AND CIVIC CENTRES	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
4372 PUBLIC HALLS - UTILITIES		2,575.00		2,575.00		2,176.22		2,365.00	See Worksheet #1
4382 PUBLIC HALLS- MAINTENANCE		52,699.00		38,374.00		36,661.17		38,374.00	
5302 THEATRE CLUB		940.00		0.00		0.00		0.00	
3012 CWA HALL		1,213.00		6,479.00		3,382.87		2,745.00	
4412 INSURANCE		12,754.43		12,545.00		12,754.43		12,754.10	
4424 DOUBTFUL DEBT EXPENSE		0.00		0.00		50.00		0.00	
4414 ADMINISTRATION ALLOCATED		7,460.00		12,133.00		13,408.00		12,133.00	
<u>OPERATING REVENUE</u>									
4433 CHARGES - HALL HIRE	2,000.00		2,000.00		2,693.60		2,693.60		
4443 REIMBURSEMENTS FOR HALL CLEANING	0.00		0.00		113.64		0.00		
SUB-TOTAL	2,000.00	77,641.43	2,000.00	72,106.00	2,807.24	68,432.69	2,693.60	68,371.10	
<u>CAPITAL EXPENDITURE</u>									
4454 DYG HALL DISABLED TOILETS (R4R)		0.00		71,000.00		39,198.00		39,198.00	
4464 MOULY & DONGO HALL REFURBISHMENT		0.00		5,000.00		11,400.00		1,200.00	
4474 HALL UPGRADE/RENEWAL (R4R)		0.00		20,000.00		0.00		0.00	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	96,000.00	0.00	50,598.00	0.00	40,398.00	
TOTAL - PUBLIC HALLS AND CIVIC CENTRES	2,000.00	77,641.43	2,000.00	168,106.00	2,807.24	119,030.69	2,693.60	108,769.10	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2017/18 Financial Year Budget

SWIMMING POOL	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
4542 UTILITY CHARGES		20,085.00		20,085.00		18,522.26		18,310.00	
4552 SUPERANNUATION		4,488.09		6,037.00		4,348.18		4,600.00	
4562 SWIMMING POOL SALARY		51,282.36		61,250.00		49,737.42		52,395.00	
4582 S/POOL CHEMICALS		5,900.00		5,900.00		3,350.92		3,655.00	
4592 S/POOL MTCE/OTHER		44,000.00		22,041.00		45,765.72		45,000.00	\$12k regular maintenance plus \$32k addition grant expenditure as per Council request.
4544 ADMINISTRATION ALLOCATED		5,595.00		11,157.00		11,559.00		11,157.00	
<u>OPERATING REVENUE</u>									
4613 GOVERNMENT SUBSIDY	32,000.00		32,000.00		32,000.00		32,000.00		
4643 POOL ADMISSION	9,300.00		9,300.00		8,242.24		8,242.24		
SUB-TOTAL	41,300.00	131,350.45	41,300.00	126,470.00	40,242.24	133,283.50	40,242.24	135,117.00	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - SWIMMING POOL	41,300.00	131,350.45	41,300.00	126,470.00	40,242.24	133,283.50	40,242.24	135,117.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2017/18 Financial Year Budget

OTHER RECREATION	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
4682 INSURANCE		41,784.77		41,431.00		41,784.77		41,784.77	
4692 TARIN ROCK TENNIS COURTS		1,000.00		550.00		1,063.85		972.00	uttilites
4762 DUMBLEYUNG TENNIS COURTS		2,073.00		10,356.00		7,408.33		7,261.57	
4772 NENKE PARK		32,323.00		33,807.00		118,641.54		115,000.00	
4782 STUBBS PARK		24,446.00		29,472.00		39,647.29		40,000.00	
4792 COMMUNITY PARKS AND GARDENS		138,984.00		100,017.00		100,532.24		92,338.00	
4802 SQUASH COURTS		4,726.00		3,464.00		3,345.78		3,365.00	
4815 KIDSPORT EXPENDITURE		4,592.55		7,718.00		3,125.45		2,335.00	Unspent kidsport money carried forward.
4832 UTILITIES - STUBBS & NENKE PARKS		20,000.00		20,000.00		13,009.31		13,000.00	
4842 MENS SHED LOAN 89 INTEREST		795.45		946.00		1,455.32		964.41	
4912 MENS SHED MAINTENANCE		1,129.00		400.00		908.04		908.04	
4922 MENS SHED OPERATIONS EXPENSES		300.00		300.00		0.00		0.00	
6600 DEPRECIATION (SCH 11)		185,800.00		159,882.00		185,891.51		185,800.00	
4714 ADMINISTRATION ALLOCATED		31,706.00		49,730.00		53,553.00		49,730.00	
OPERATING REVENUE									
4875 TARIN ROCK TENNIS CLUB INCOME	0.00		0.00		29,826.00		0.00		
4913 GREENKEEPING FEE-TENNIS COURTS	8,000.00		8,000.00		8,000.00		8,000.00		
4923 SQUASH COURTS HIRE	150.00		150.00		0.00		0.00		
4963 RECREATION GRANT FUNDS	0.00		0.00		53,638.18		0.00		
4975 DUMBLEYUNG EVENTS COMMITTEE COI	0.00		0.00		750.00		0.00		
SUB-TOTAL	8,150.00	489,659.77	8,150.00	458,073.00	92,214.18	570,366.43	8,000.00	553,458.79	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2017/18 Financial Year Budget

OTHER RECREATION	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL EXPENDITURE</u>									
4834 LOAN 89 PRINCIPAL REPAYMENT		4,052.35		3,902.00		3,902.26		3,902.00	Playground fence = see Worksheet #1
4864 PARK INFRASTRUCTURE		12,070.00		0.00		0.00		0.00	
8420 TRANSFER TO DAM CLEANING RESERVE		10,000.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	26,122.35	0.00	3,902.00	0.00	3,902.26	0.00	3,902.00	
TOTAL - OTHER RECREATION	8,150.00	515,782.12	8,150.00	461,975.00	92,214.18	574,268.69	8,000.00	557,360.79	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2017/18 Financial Year Budget

LIBRARIES	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
5052 UTILITY CHARGES		850.00		850.00		580.88		575.00	
5072 SALARIES - KUKERIN		5,307.00		5,159.00		5,081.27		5,120.00	
5082 SUPERANNUATION		643.88		670.00		168.80		180.00	
5092 LIBRARY EXPENSES		592.00		4,000.00		2,031.36		2,215.00	
5044 ADMINISTRATION ALLOCATED		2,487.00		65,498.00		70,418.00		65,498.00	
<u>OPERATING REVENUE</u>									
SUB-TOTAL	0.00	9,879.88	0.00	76,177.00	(323.09)	78,280.31	0.00	73,588.00	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - LIBRARIES	0.00	9,879.88	0.00	76,177.00	(323.09)	78,280.31	0.00	73,588.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2017/18 Financial Year Budget

OTHER CULTURE	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
5272 KUKERIN CREEK BED SPONSORSHIP		200.00		200.00		0.00		200.00	
5274 COMMUNITY DEVELOPMENT FUND		1,500.00		1,500.00		4,008.12		1,985.00	
5282 HISTORICAL COMMITTEE		3,000.00		3,000.00		0.00		3,000.00	\$3000 Signs, this will complete the project - carry forward from 16/17.
5244 ADMIN ALLOC - OTHER CULTURE		60,303.00		25,472.00		27,317.00		25,472.00	
<u>OPERATING REVENUE</u>									
5276 COMMUNITY DEVELOPMENT FUND INCOME	1,500.00		1,500.00		2,824.34		1915		
SUB-TOTAL	1,500.00	65,003.00	1,500.00	30,172.00	2,824.34	31,325.12	1,915.00	30,657.00	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER CULTURE	1,500.00	65,003.00	1,500.00	30,172.00	2,824.34	31,325.12	1,915.00	30,657.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2017/18 Financial Year Budget

PROGRAMME SUMMARY

	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Construction of Road Network		0.00		0.00		0.00		0.00	
Maintenance of Road Network		4,915,484.89		1,413,425.00		1,135,987.04		1,532,071.85	
Road Plant Purchases		0.00		42,428.00		65,963.05		65,776.05	
State Vehicle Licensing		56,916.00		339,214.00		80,644.90		227,363.00	
Aerodromes		4,566.00		1,547.00		2,757.57		1,885.00	
OPERATING REVENUE									
Construction of Road Network	832,365.00		1,290,226.00		1,268,691.80		1,290,226.00		
Maintenance of Road Network	3,161,471.00		0.00		0.00		0.00		
Road Plant Purchases	0.00		18,099.00		1,094.50		1,095.00		
State Vehicle Licensing	12,860.00		278,085.00		12,862.59		165,977.24		
Aerodromes	0.00		0.00		0.00		0.00		
SUB-TOTAL	4,006,696.00	4,976,966.89	1,586,410.00	1,796,614.00	1,282,648.89	1,285,352.56	1,457,298.24	1,827,095.90	
CAPITAL EXPENDITURE									
Construction of Road Network		1,593,070.00		1,825,820.00		1,879,534.96		1,395,171.00	
Maintenance of Road Network		19,099.72		0.00		0.00		0.00	
Road Plant Purchases		320,000.00		559,000.00		562,480.73		361,500.00	
State Vehicle Licensing		0.00		0.00		0.00		0.00	
Aerodromes		0.00		0.00		0.00		0.00	
CAPITAL REVENUE									
Construction of Road Network	0.00		0.00		0.00		0.00		
Maintenance of Road Network	0.00		0.00		100,000.00		0.00		
Road Plant Purchases	0.00		0.00		0.00		0.00		
State Vehicle Licensing	0.00		278,085.00		12,862.59		0.00		
Aerodromes	0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	1,932,169.72	278,085.00	2,384,820.00	112,862.59	2,442,015.69	0.00	1,756,671.00	
TOTAL - PROGRAMME SUMMARY	4,006,696.00	6,909,136.61	1,864,495.00	4,181,434.00	1,395,511.48	3,727,368.25	1,457,298.24	3,583,766.90	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2017/18 Financial Year Budget

CONSTRUCTION OF ROADS	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
OPERATING REVENUE									
5921 DIRECT ROAD GRANTS	78,025.00		133,018.00		133,018.00		133,018.00		estimate as per Dept Infrastructure website
5931 MRD RRG ROAD PROJECT FUNDS	368,178.00		272,208.00		250,673.80		272,208.00		
5981 ROADS TO RECOVERY	386,162.00		885,000.00		885,000.00		885,000.00		
SUB-TOTAL	832,365.00	0.00	1,290,226.00	0.00	1,268,691.80	0.00	1,290,226.00	0.00	
CAPITAL EXPENDITURE									
5710 ROAD CONSTRUCTION		541,075.00		532,508.00		593,763.11		532,508.00	GL5710, 5730, 5920 balance to total on Road Construction
5730 ROAD PROJECT		335,911.00		408,312.00		411,021.38		408,312.00	GL5710, 5730, 5920 balance to total on Road Construction
5790 FOOTPATH CONSTRUCTION		0.00		0.00		0.00		0.00	Railway Crossing/Overpass
5920 ROADS TO RECOVERY		716,084.00		885,000.00		874,750.47		885,000.00	GL5710, 5730, 5920 balance to total on Road Construction
CAPITAL REVENUE									
SUB-TOTAL	0.00	1,593,070.00	0.00	1,825,820.00	0.00	1,879,534.96	0.00	1,825,820.00	
TOTAL - CONSTRUCTION OF ROADS	832,365.00	1,593,070.00	1,290,226.00	1,825,820.00	1,268,691.80	1,879,534.96	1,290,226.00	1,825,820.00	

**SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2017/18 Financial Year Budget**

MAINTENANCE OF ROADS	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
5390 DEPOT INSURANCE		8,502.61		8,363.00		8,502.61		8,502.61	
5460 MAINTENANCE OF ROADS		872,069.00		654,563.00		372,321.66		325,953.82	
5470 WANDRRA STORM DAMAGE		3,116,416.00		0.00		198,455.42		313,820.42	WANDRRA \$3161471 plus Council \$153600 less expenditure 16/17.
5480 FOOTPATHS MAINTENANCE		19,504.00		18,796.00		51,716.24		15,000.00	
5540 DEPOT MAINTENANCE		17,104.00		16,919.00		7,298.22		7,090.00	
5560 DUMBLEYUNG TOWNSCAPE		15,000.00		0.00		9,099.04		9,860.00	
5570 STREET LIGHTING		16,975.00		16,975.00		13,500.77		13,590.00	
5580 DRAINAGE/BRIDGES		1,682.00		1,592.00		2,057.52		1,500.00	
5590 STREET MTCE - TOWNS		30,995.00		27,224.00		37,492.60		35,656.00	
5600 ROAD SIGNS		3,887.00		4,297.00		2,264.54		2,500.00	
5610 KUKERIN TOWNSCAPE		24,628.00		17,289.00		17,222.58		17,289.00	
5630 RURAL VERGES		11,441.00		11,538.00		5,690.38		6,210.00	
5680 INTEREST PAID ON LOAN 94		2,181.28		0.00		181.95		0.00	
6610 DEPRECIATION (SCH 12)		775,100.00		635,869.00		410,183.51		775,100.00	
OPERATING REVENUE									
5663 FLOOD DAMAGE RECOUP	3,161,471.00		0.00		0.00		0.00		WANDRRA Reimbursements
SUB-TOTAL	3,161,471.00	4,915,484.89	0.00	1,413,425.00	0.00	1,135,987.04	0.00	1,532,071.85	
CAPITAL EXPENDITURE									
5690 PRINCIPAL REPAYMENTS ON LOAN 94		19,099.72		0.00		0.00		0.00	
CAPITAL REVENUE									
5695 LOAN 94 - WANDRRA CONTRIBUTION	0.00		0.00		100,000.00		100,000.00		
SUB-TOTAL	0.00	19,099.72	0.00	0.00	100,000.00	0.00	100,000.00	0.00	
TOTAL - MAINTENANCE OF ROADS	3,161,471.00	4,934,584.61	0.00	1,413,425.00	100,000.00	1,135,987.04	100,000.00	1,532,071.85	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2017/18 Financial Year Budget

ROAD PLANT PURCHASES	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
6722 LOSS ON DISPOSAL OF ASSET (ROAD PLANT)		0.00		40,000.00		63,348.05		63,348.05	
6724 ADMINISTRATION ALLOCATED		0.00		2,428.00		2,615.00		2,428.00	
OPERATING REVENUE									
6721 PROFIT ON DISPOSAL OF ASSET (ROAD	0.00		18,099.00		1,094.50		1,095.00		
SUB-TOTAL	0.00	0.00	18,099.00	42,428.00	1,094.50	65,963.05	1,095.00	65,776.05	
CAPITAL EXPENDITURE									
6384 SUPERVISORS VEHICLE		0.00		37,000.00		69,048.30		65,786.00	
6404 MECHANICS UTE		0.00		0.00		0.00		35,322.54	
6424 FRONT END LOADER		0.00		240,000.00		215,810.00		215,810.00	
6455 TRANSFER TO PLANT RESERVE		310,000.00		0.00		4,955.00		4,955.00	
6474 SMALL PLANT		10,000.00		10,000.00		0.00		10,000.00	
6484 3 TON TRUCK		0.00		75,000.00		55,749.00		55,749.00	
6504 12T TIP TRUCK		0.00		160,000.00		144,835.00		144,835.00	
6524 LIGHT VEHICLES		0.00		37,000.00		72,083.43		33,228.64	
CAPITAL REVENUE									
6523 TRADE-IN 12 TONNE TRUCK (PROCEEDS)	0.00		70,000.00		63,900.91		63,900.91		
6525 T/I FRONT END LOADER (PROCEEDS)	0.00		60,000.00		56,000.00		56,000.00		
6645 TRADE-IN 3 TON TRUCK (PROCEEDS)	0.00		35,000.00		29,624.55		29,624.55		
6665 TRADE-IN LIGHT VEHICLES (PROCEEDS)	0.00		54,000.00		48,818.63		79,623.44		
6666 REALISATION ON DISPOSAL OF ASSET	0.00		(219,000.00)		(198,344.09)		(198,344.09)		
SUB-TOTAL	0.00	320,000.00	0.00	559,000.00	0.00	562,480.73	30,804.81	565,686.18	
TOTAL - ROAD PLANT PURCHASES	0.00	320,000.00	18,099.00	601,428.00	1,094.50	628,443.78	31,899.81	631,462.23	

**SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2017/18 Financial Year Budget**

STATE VEHICLE LICENSING	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
6072 TRANSPORT LICENSING PAYMENTS		0.00		265,225.00		283.90		153,374.00	Transport licensing transactions are recognised in Trust
6004 ADMINISTRATION ALLOCATED		56,916.00		73,989.00		80,361.00		73,989.00	
OPERATING REVENUE									
5163 COMMISSION - DEPT OF PLANNING AND	12,360.00		12,360.00		12,630.79		11,525.00		Transport licensing transactions are recognised in Trust
5173 LG SERIES NUMBER PLATES	500.00		500.00		231.80		200.00		
6023 TRANSPORT LICENSING RECEIPTS	0.00		265,225.00		0.00		154,252.24		
SUB-TOTAL	12,860.00	56,916.00	278,085.00	339,214.00	12,862.59	80,644.90	165,977.24	227,363.00	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - STATE VEHICLE LICENSING	12,860.00	56,916.00	278,085.00	339,214.00	12,862.59	80,644.90	165,977.24	227,363.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2017/18 Financial Year Budget

AERODROMES	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
6212 AIRSTRIP MAINTENANCE		1,458.00		1,547.00		2,757.57		1,885.00	
6234 ADMIN ALLOCATION - AERODROMES		3,108.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>									
SUB-TOTAL	0.00	4,566.00	0.00	1,547.00	0.00	2,757.57	0.00	1,885.00	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - AERODROMES	0.00	4,566.00	0.00	1,547.00	0.00	2,757.57	0.00	1,885.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2017/18 Financial Year Budget

PROGRAMME SUMMARY	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Rural Services		28,083.00		26,609.00		16,522.24		16,034.00	
Tourism and Area Promotion		135,462.00		103,524.00		133,036.30		120,087.00	
Building Control		15,895.00		11,268.00		4,492.29		4,208.00	
Other Economic Services		30,569.81		30,987.00		23,320.58		20,010.23	
<u>OPERATING REVENUE</u>									
Rural Services	9,500.00		9,500.00		8,298.82		2,260.00		
Tourism and Area Promotion	23,120.00		16,120.00		21,358.59		19,780.00		
Building Control	2,185.00		2,150.00		1,940.02		2,684.56		
Other Economic Services	2,080.00		85,443.00		85,199.82		84,393.46		
SUB-TOTAL	36,885.00	210,009.81	113,213.00	172,388.00	116,797.25	177,371.41	109,118.02	160,339.23	
<u>CAPITAL EXPENDITURE</u>									
Rural Services		0.00		0.00		0.00		0.00	
Tourism and Area Promotion		10,000.00		10,000.00		18,928.00		34,355.00	
Building Control		0.00		0.00		0.00		0.00	
Other Economic Services		5,680.73		87,545.00		25,476.89			
<u>CAPITAL REVENUE</u>									
Rural Services	0.00		0.00		0.00		0.00		
Tourism and Area Promotion	11,344.87		0.00		0.00		0.00		
Building Control	0.00		0.00		0.00		0.00		
Other Economic Services	0.00		0.00		0.00		0.00		
SUB-TOTAL	11,344.87	15,680.73	0.00	97,545.00	0.00	44,404.89	0.00	34,355.00	
TOTAL - PROGRAMME SUMMARY	48,229.87	225,690.54	113,213.00	269,933.00	116,797.25	221,776.30	109,118.02	194,694.23	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2017/18 Financial Year Budget

RURAL SERVICES	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
6502 STANDPIPE MAINTENANCE		21,746.00		21,595.00		13,206.66		12,590.00	
6572 KUKERIN STOCK DAM		3,850.00		3,800.00		2,068.95		2,230.00	
6584 ADMIN ALLOC - RURAL SERVICES		2,487.00		1,214.00		1,193.00		1,214.00	
6594 ADMIN ALLOC - RURAL SERVICES		0.00		0.00		53.63		0.00	
<u>OPERATING REVENUE</u>									
6673 REIMBURSEMENTS	9,500.00		9,500.00		8,298.82		2,260.00		
SUB-TOTAL	9,500.00	28,083.00	9,500.00	26,609.00	8,298.82	16,522.24	2,260.00	16,034.00	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - RURAL SERVICES	9,500.00	28,083.00	9,500.00	26,609.00	8,298.82	16,522.24	2,260.00	16,034.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2017/18 Financial Year Budget

TOURISM & AREA PROMOTION	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
6620 DEPRECIATION (SCH 13)		12,287.00		12,287.00		19,201.31		13,575.00	
6922 DISPLAY ROYAL SHOW		200.00		200.00		0.00		200.00	
6932 AREA PROMOTION		5,665.00		5,665.00		1,790.91		2,500.00	
6942 DYG CARA/PARK & BLUEBIRD LODGE		44,632.00		18,221.00		47,284.51		43,000.00	
6952 KUKERIN CARAVAN PARK		10,581.00		7,420.00		3,352.50		3,300.00	
7012 LAKE DUMBLEYUNG		4,035.00		2,470.00		2,758.36		2,100.00	
7022 OTHER/BLUEBIRD FESTIVAL		1,000.00		200.00		133.95		200.00	
7032 COMMUNITY ASSISTANCE		11,672.00		11,870.00		8,974.62		9,790.00	
7102 DYG SHORT TERM ACCOM UNITS		629.00		309.00		636.14		540.00	
7104 ADMIN ALLOC - TOURISM AND AREA PR		44,761.00		44,882.00		48,904.00		44,882.00	
OPERATING REVENUE									
7023 DYG CARA/PARK & BLUEBIRD LODGE	19,360.00		12,360.00		20,585.86		19,000.00		
7033 KUKERIN CARAVAN PARK	2,060.00		2,060.00		600.91		600.00		
7063 DYG C/PARK WASH MACHINE	200.00		200.00		171.82		180.00		
7093 DUMBLEYUNG SHORT STORIES BOOK S	500.00		500.00		0.00		0.00		
7123 DYG ACCOM UNITS INCOME	500.00		500.00		0.00		0.00		
7126 KUK ACCOM UNITS INCOME	500.00		500.00		0.00		0.00		
SUB-TOTAL	23,120.00	135,462.00	16,120.00	103,524.00	21,358.59	133,036.30	19,780.00	120,087.00	
CAPITAL EXPENDITURE									
7144 CARAVAN PARK UPGRADES		10,000.00		10,000.00		18,928.00		7,980.00	Campers Kitchen. Workers Accommodation. See Worksheet #1
CAPITAL REVENUE									
8390 TRANSFER FROM TOURIST RESERVE	11,344.87		0.00		0.00		0.00		
SUB-TOTAL	11,344.87	10,000.00	0.00	10,000.00	0.00	18,928.00	0.00	7,980.00	
TOTAL - TOURISM & AREA PROMOTION	34,464.87	145,462.00	16,120.00	113,524.00	21,358.59	151,964.30	19,780.00	128,067.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2017/18 Financial Year Budget

BUILDING CONTROL	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
6882 BUILDING SURVEYOR - WAGES		10,300.00		10,300.00		3,449.29		3,240.00	
6894 ADMIN ALLOC - BUILDING CONTROL		5,595.00		968.00		1,043.00		968.00	
OPERATING REVENUE									
3913 SEPTIC TANK FEES	150.00		150.00		0.00		150.00		
6813 BUILDING PERMITS	2,000.00		2,000.00		1,890.91		2,500.00		
6823 BCITF COMMISSION	35.00		0.00		49.11		34.56		
SUB-TOTAL	2,185.00	15,895.00	2,150.00	11,268.00	1,940.02	4,492.29	2,684.56	4,208.00	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - BUILDING CONTROL	2,185.00	15,895.00	2,150.00	11,268.00	1,940.02	4,492.29	2,684.56	4,208.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2017/18 Financial Year Budget

OTHER ECONOMIC SERVICES	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
1312 28 ABSOLON ST MTCE		12,534.00		12,850.00		8,402.48		7,620.00	
8132 SHOPS - ABSOLON ST		2,000.00		6,255.00		809.61		885.00	
1342 16A ABSOLON STREET - CLEANING		944.00		1,541.00		123.97		135.00	
1316 LOAN 92 INTEREST PAID		7,631.81		7,913.00		11,369.52		8,942.23	
1314 ADMIN ALLOC - OTHER ECONOMIC SERVICES		7,460.00		2,428.00		2,615.00		2,428.00	
<u>OPERATING REVENUE</u>									
8273 GRANT	0.00		83,363.00		83,363.46		83363.46		
8163 RENTAL - SHOPS ABSOLON ST	2,080.00		2,080.00		1,836.36		1,030.00		Income if all shops rented
SUB-TOTAL	2,080.00	30,569.81	85,443.00	30,987.00	85,199.82	23,320.58	84,393.46	20,010.23	
<u>CAPITAL EXPENDITURE</u>									
8144 SHOPS - ABSOLON STREET		0.00		0.00		11,636.37		11,636.37	
1324 LOAN 92 PRINCIPAL REPAYMENT		5,680.73		5,399.00		5,399.11		5,399.11	
1384 BLUEBIRD INTERPRETIVE CENTRE		0.00		82,146.00		8,441.41		10,355.00	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	5,680.73	0.00	87,545.00	0.00	25,476.89	0.00	27,390.48	
TOTAL - BUILDING CONTROL	2,080.00	36,250.54	85,443.00	118,532.00	85,199.82	48,797.47	84,393.46	47,400.71	

SHIRE OF DUMBLYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2017/18 Financial Year Budget

PROGRAMME SUMMARY	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
Administration Overheads		0.00		0.00		0.00		0.00	
Private Works		23,509.00		30,584.00		44,377.42		43,339.00	
Public Works Overheads		0.00		(2,127.00)		0.00		0.00	
Plant Operation Costs		29,720.00		47.00		0.00		27,274.58	
Plant Depreciation		0.00		(19,386.00)		0.00		0.00	
Salaries and Wages		0.00		0.00		(2,996.30)		1,634.21	
Other Property		239,863.00		213,235.00		97,907.39		223,670.00	
OPERATING REVENUE									
Administration Overheads	0.00		0.00		0.00		0.00		
Private Works	30,000.00		23,500.00		48,421.79		36,000.00		
Public Works Overheads	0.00		23,850.00		0.00		0.00		
Plant Operation Costs	29,720.00		31,720.00		39,031.58		27,274.58		
Plant Depreciation	0.00		0.00		0.00		0.00		
Salaries and Wages	0.00		0.00		2,690.40		0.00		
Other Property	0.00		0.00		0.00		0.00		
SUB-TOTAL	59,720.00	293,092.00	79,070.00	222,353.00	90,143.77	139,288.51	63,274.58	295,917.79	
CAPITAL EXPENDITURE									
Administration Overheads		46,397.00		0.00		0.00		0.00	
Private Works		0.00		0.00		0.00		0.00	
Public Works Overheads		32,623.00		121,500.00		117,347.22		0.00	
Plant Operation Costs		0.00		0.00		0.00		0.00	
Plant Depreciation		0.00		0.00		0.00		0.00	
Salaries and Wages		0.00		0.00		0.00		0.00	
Other Property		0.00		0.00		0.00		0.00	
CAPITAL REVENUE									
Administration Overheads	0.00		0.00		0.00		0.00		
Private Works	0.00		0.00		0.00		0.00		
Public Works Overheads	0.00		0.00		0.00		0.00		
Plant Operation Costs	0.00		0.00		0.00		0.00		
Plant Depreciation	0.00		0.00		0.00		0.00		
Salaries and Wages	0.00		0.00		0.00		0.00		
Other Property	238,145.00		212,000.00		155,654.89		0.00		
SUB-TOTAL	238,145.00	79,020.00	212,000.00	121,500.00	155,654.89	117,347.22	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	297,865.00	372,112.00	291,070.00	343,853.00	245,798.66	256,635.73	63,274.58	295,917.79	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2017/18 Financial Year Budget

ADMINISTRATION OVERHEADS	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
1402 SALARIES		603,973.38		0.00		0.00		0.00	2016/17 Budget \$531992. Budget includes part time Records Management Project Officer and a part time Economic Development Officer
1412 SUPERANNUATION		67,028.39		0.00		0.00		0.00	2016/17 Budget \$53385
1422 CRC WAGES REIMBURSEMENT		(89,602.77)		0.00		0.00		0.00	reimbursement of salary and super
1432 UNIFORM ALLOWANCE		4,000.00		0.00		0.00		0.00	2016/17 Budget \$3600
1442 STAFF TRAINING		28,000.00		0.00		0.00		0.00	2016/17 Budget \$28000
1452 STAFF CONFERENCE EXPENSES		5,300.00		0.00		0.00		0.00	2016/17 Budget \$5300
1472 FRINGE BENEFITS TAX		30,000.00		0.00		0.00		0.00	2016/17 Budget \$25000
1482 INSURANCE		2,319.60		0.00		0.00		0.00	2016/17 Budget \$2320
1492 OFFICE CLEANING/UTILITIES		13,792.00		0.00		0.00		0.00	2016/17 Budget \$13992
1502 PRINTING & STATIONERY		9,850.00		0.00		0.00		0.00	2016/17 Budget \$9850
1512 TELEPHONE		17,000.00		0.00		0.00		0.00	2016/17 Budget \$14000
1522 OFFICE EQUIP MAINT		11,000.00		0.00		0.00		0.00	2016/17 Budget \$11000
1532 POSTAGE & FREIGHT		4,500.00		0.00		0.00		0.00	2016/17 Budget \$4500
1542 MISC OFFICE EXPENSES		1,500.00		0.00		0.00		0.00	2016/17 Budget \$1500
1552 COMPUTER OPERATION & MAINT		65,000.00		0.00		0.00		0.00	2016/17 Budget \$65000
1562 ADMIN VEHICLE EXPENSES		6,365.00		0.00		0.00		0.00	2016/17 Budget \$6365
1572 LOSS ON DISPOSAL OF ASSET		2,690.00		0.00		0.00		0.00	CEO vehicle
1582 SOCIAL CLUB		2,500.00		0.00		0.00		0.00	2016/17 Budget \$2500
1592 WEB PAGE MAINTENANCE		2,320.00		0.00		0.00		0.00	2016/17 Budget \$2320
1602 BANK CHARGES		5,500.00		0.00		0.00		0.00	2016/17 Budget \$5500
1612 DEPRECIATION - ADMIN		20,000.00		0.00		0.00		0.00	2016/17 Budget \$17310
1622 OFFICE BUILDING MAINTENANCE		23,520.00		0.00		0.00		0.00	2016/17 Budget \$5474
1642 STAFF HOUSING ALLOCATION - ADMIN		1,077.86		0.00		0.00		0.00	
1652 ADMINISTRATION ALLOCATION		(837,633.46)		0.00		0.00		0.00	
OPERATING REVENUE									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL EXPENDITURE									
1632 VEHICLE PURCHASE		46,397.00		0.00		0.00		0.00	CEO vehicle
CAPITAL REVENUE									
1513 PROCEEDS ON DISPOSAL OF ASSET (AC	37,310.00		0.00		0.00		0.00		CEO vehicle
1523 REALISATION OF ASSET - ADMIN	(37,310.00)		0.00		0.00		0.00		CEO vehicle
SUB-TOTAL	0.00	46,397.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PRIVATE WORKS	0.00	46,397.00	0.00	0.00	0.00	0.00	0.00	0.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2017/18 Financial Year Budget

PRIVATE WORKS	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
7392 PRIVATE WORKS		19,901.00		16,745.00		29,817.42		30,000.00	
7393 PRIVATE WORKS STOCK		500.00		500.00		0.00		0.00	
7394 ADMINISTRATION ALLOCATED		3,108.00		13,339.00		14,362.00		13,339.00	
7395 DOUBTFUL DEBT EXPENSE		0.00		0.00		198.00		0.00	
<u>OPERATING REVENUE</u>									
7433 P/WKS - PLANT HIRE	10,000.00		8,000.00		10,969.69		12,000.00		
7443 CHARGES - PRIVATE WORKS	20,000.00		15,500.00		37,452.10		24,000.00		
SUB-TOTAL	30,000.00	23,509.00	23,500.00	30,584.00	48,421.79	44,377.42	36,000.00	43,339.00	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PRIVATE WORKS	30,000.00	23,509.00	23,500.00	30,584.00	48,421.79	44,377.42	36,000.00	43,339.00	

SHIRE OF DUMBLYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
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PUBLIC WORKS OVERHEADS	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
5550 ROMANS ROAD SYSTEM		7,500.00		6,000.00		7,053.61		7,053.61	
6640 DEPRECIATION - PUBLIC WORKS OVER-		53,740.00		0.00		53,692.66		53,740.00	
7532 HEARING TESTS		515.00		515.00		0.00		0.00	
7622 ALLOWANCES		50,131.90		0.00		32,417.37		29,937.35	change to set up in system - previously part of works salary allocated out thru works programme
7632 COUNCIL ADDITIONAL SUPERANNUATIO		12,722.11		14,420.00		11,554.43		11,533.00	
7652 FREIGHT & POSTAGE		10,000.00		10,600.00		6,321.57		6,245.00	
7662 UTILITY CHARGES		1,030.00		1,030.00		977.60		990.00	
7672 MEETINGS		10,000.00		10,000.00		5,829.56		6,100.00	
7682 STAFF BONUS POLICY		12,000.00		12,000.00		0.00		0.00	
7692 MISCELLANEOUS		750.00		750.00		9,650.22		9,850.00	2016/17 actual includes safety bonuses - should be GL7862
7712 SICK PAY		27,124.67		20,263.00		28,079.33		29,650.00	
7722 INSURANCE EMPLOYERS INDEMNITY		41,551.14		34,774.00		41,551.14		41,551.14	
7742 PROTECTIVE CLOTHING		6,000.00		6,000.00		6,757.96		7,275.00	
7752 STAFF TRAINING		19,000.00		19,000.00		3,945.70		5,000.00	
7762 PUBLIC HOLIDAYS		27,124.67		28,876.00		29,927.34		28,876.00	
7772 SUBSIDISED RATES (POW)		2,000.00		2,000.00		1,747.09		1,747.09	
7782 SUPERANNUATION		65,898.56		69,750.00		70,705.91		71,227.00	
7792 SALARIES ALLOCATED		150,347.90		146,095.00		139,032.84		139,798.00	This is the management and supervision component of the works program.
7802 LONG SERVICE LEAVE PAID		4,000.00		4,000.00		5,140.28		9,238.34	
7832 ANNUAL LEAVE		47,624.77		57,000.00		57,459.53		55,000.00	
7842 OCCUP. HEALTH/SAFETY		11,000.00		10,000.00		10,534.39		10,534.39	increase to cover OSH audits
7962 UNALLOCATED WAGES		0.00		0.00		328.24		0.00	
7864 ADMINISTRATION ALLOCATED		116,487.62		118,871.00		116,821.00		118,871.00	
7874 LOSS ON DISPOSAL OF ASSET (PWO)		3,492.00		0.00		13,736.86		13,736.86	
7884 VEHICLE & PLANT COSTS (PWOH)		40,000.00		0.00		12,991.93		10,000.00	MOWS vehicle, works utilites and other plant not recovered through POC.
7894 STAFF HOUSING ALLOCATION - PWOH		4,374.85		0.00		0.00		0.00	
Recovered amounts									
7812 ALLOC TO WORKS & SERVICES		(724,415.19)		(574,071.00)		(666,256.56)		(667,953.78)	
OPERATING REVENUE									
7873 PROFIT ON DISPOSAL OF ASSET (PWO)	0.00		23,850.00		0.00		0		
SUB-TOTAL	0.00	0.00	23,850.00	(2,127.00)	0.00	0.00	0.00	0.00	
CAPITAL EXPENDITURE									
0934 WORKS MANAGER VEHICLE		32,623.00		121,500.00		117,347.22		76,654.62	Vehicle will be changed over three times this year
CAPITAL REVENUE									
7913 WORKS MANAGER VEHICLE PROCEEDS	22,623.00		95,454.00		64,790.99		64790.99		Vehicle will be changed over three times this year
7915 REALISATION ON DISPOSAL OF ASSET (PWO)	(22,623.00)		(95,454.00)		(64,790.99)		-64790.99		
SUB-TOTAL	0.00	32,623.00	0.00	121,500.00	0.00	117,347.22	0.00	76,654.62	
TOTAL - PUBLIC WORKS OVERHEADS	0.00	32,623.00	23,850.00	119,373.00	0.00	117,347.22	0.00	76,654.62	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
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PLANT OPERATION COSTS	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
7872 FUEL & OIL		170,000.00		206,000.00		154,307.65		125,000.00	
7882 TYRES		16,000.00		16,000.00		11,373.87		12,400.00	
7892 PARTS & REPAIRS		108,000.00		108,000.00		100,782.28		91,100.00	
7902 REPAIR WAGES OVERHEADS		57,236.00		60,907.00		55,000.71		55,175.00	
7912 INSURANCES		40,353.06		39,780.00		40,353.06		40,353.06	
7922 EXP. STORES/TOOL REPLACEMENT		34,000.00		34,000.00		45,553.35		44,050.00	
7932 LICENCES - POC		9,000.00		10,300.00		8,921.47		8,849.91	
Recovered amounts									
7942 ALLOC TO WORKS & SERVICES		(404,869.06)		(474,940.00)		(416,292.39)		(349,653.39)	
OPERATING REVENUE									
7963 INSURANCE REBATE	5,000.00		7,000.00		2,554.58		2,554.58		
7993 DIESEL FUEL REBATE	24,720.00		24,720.00		36,477.00		24,720.00		
SUB-TOTAL	29,720.00	29,720.00	31,720.00	47.00	39,031.58	0.00	27,274.58	27,274.58	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PLANT OPERATION COSTS	29,720.00	29,720.00	31,720.00	47.00	39,031.58	0.00	27,274.58	27,274.58	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2017/18 Financial Year Budget

PLANT DEPRECIATION	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
7952 PLANT DEPRECIATION		242,230.00		217,139.00		241,132.57		242,230.00	
<i>Recovered amounts</i>									
6890 DEPRECIATION ALLOCATED TO WORKS		(242,230.00)		(236,525.00)		(241,132.57)		(242,230.00)	
OPERATING REVENUE									
SUB-TOTAL	0.00	0.00	0.00	(19,386.00)	0.00	0.00	0.00	0.00	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PLANT DEPRECIATION	0.00	0.00	0.00	(19,386.00)	0.00	0.00	0.00	0.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
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SALARIES & WAGES	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
7642 PAID PARENTAL LEAVE		0.00		0.00		1,314.00		1,314.00	
8020 SALARIES AND WAGES		1,579,952.80		0.00		1,580,889.48		1,597,950.00	
8030 WAGES ALLOCATED		(639,408.59)		0.00		(639,787.67)		(641,495.00)	
8050 SALARIES AND WAGES ALLOCATED		(940,544.21)		0.00		(945,732.32)		(956,455.00)	
8060 WORKERS COMPENSATION		0.00		0.00		320.21		320.21	
OPERATING REVENUE									
7641 PAID PARENTAL LEAVE REIMBURSEMEN	0.00		0.00		2,690.40		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	2,690.40	(2,996.30)	0.00	1,634.21	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - SALARIES & WAGES	0.00	0.00	0.00	0.00	2,690.40	(2,996.30)	0.00	1,634.21	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2017/18 Financial Year Budget

UNCLASSIFIED	2017/18 Budget		2016/17 Budget		2016/17 Actual		Forecast End of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
8135 BAIN ESTATE GRANTS		166,099.00		212,000.00		24,727.00		212000	Bain Estate Grant funds for the 2017/18 plus carry forward of Stubbs Park grant from 2016/17, less defibrillators, doctor's contribution, rates donations to St Johns, ambulance assistance, and fuel to emergency vehicles shown in other sub-programmes
8138 BAIN ESTATE GRANTS - LARGE PROJECTS		50,895.00		0.00		61,221.87		0	
6630 DEPRECIATION (SCH 14)		10,435.00		0.00		10,420.52		10,435.00	
8004 ADMINISTRATION ALLOCATED		12,434.00		1,235.00		1,538.00		1,235.00	
OPERATING REVENUE									
SUB-TOTAL	0.00	239,863.00	0.00	213,235.00	0.00	97,907.39	0.00	223,670.00	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
8136 TRANSFER FROM BAIN ESTATE RESERVE	238,145.00		212,000.00		155,654.89		142526		2017/18 allocation \$184850 plus carry forward of St Johns \$50895 and Stubbs Park \$2400 from 2016/17
SUB-TOTAL	238,145.00	0.00	212,000.00	0.00	155,654.89	0.00	142,526.00	0.00	
TOTAL - OTHER PROPERTY	238,145.00	239,863.00	212,000.00	213,235.00	155,654.89	97,907.39	142,526.00	223,670.00	

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

Yes/No	Schedule	Account	Request	Amount	Requestor	Comment
	11 Recreation and Culture	4864	Playground Fence	12,070	Cr Smith	Opening fence option shown separately below. Includes skate park
	11 Recreation and Culture	4382	Paint Interior of Town Hall	8,000	Theatre Club	Including Town Hall Toilets
	11 Recreation and Culture	4382	Tiling Town Hall Toilets	20,000	Theatre Club	waiting on quote
	11 Recreation and Culture	4382	Replace Green Room Ceiling	3,200	Theatre Club	
	11 Recreation and Culture	4382	Paint Green Room Ceiling	2,000	Theatre Club	
	11 Recreation and Culture	4382	Carpet in Green Room	1,376	Theatre Club	
	13 Toursim & Area Promotion	7144	Fit out of Campers Kitchen	10,000	ongoing project	

56,646

Worksheet 2: Reserve Transfers To/From

Account	Reserve	Opening Balance 1/07/2017	Interest	Transfer To Reserves	Transfer From Reserves	Closing Balance 30/06/2018
6801	Plant Reserve	75,436.78	2,074.51	310,000.00		387,511.29
6811	Dam Cleaning Reserve	6,667.58	183.36	10,000.00		16,850.94
6821	Leave Reserve	113,331.70	3,116.62	1,979.00		118,427.32
6831	Sewerage Reserve	225,627.96	6,204.77	33,272.87		265,105.60
6841	Staff Housing Reserve	59,488.44	1,635.93			61,124.37
6861	Aged Care Facility Reserve	53,642.80	1,475.18	-		55,117.98
6871	Municipal Building Reserve	54,434.95	1,496.96			55,931.91
6881	Tourist Reserve	11,041.24	303.63		11,344.87	-
6901	Landcare Development Reserve	79,351.87	2,182.18		15,870.00	65,664.05
6941	Rural Town Reserve	39,687.95	1,091.42		40,779.37	-
6951	Gravel Pit Rehabilitation Reserve	25,490.18	700.98			26,191.16
6961	Fence Road Drainage Reserve	3,889.30	106.96			3,996.26
6971	Drainage Maintenance Reserve	16,002.80	440.08			16,442.88
6981	Asset Plan Reserve	2,119.58	58.29		2,177.87	-
6991	Refuse Reserve	1,245.83	34.26		1,280.09	-
6996	Bain Estate Reserve	5,014,918.44	137,910.26		238,145.00	4,914,683.70
New	Emergency Response Reserve	-	-	55,582.20		55,582.20
Total		5,782,377.40	159,015.38	410,834.07	309,597.20	6,042,629.66

Interest To Be Allocated

159,015.38

Total Transfers To Reserves

569,849.45

Total Transfers From Reserves

309,597.20

Worksheet 3: Donations for 2017/18

Account	2017/18 Budget		2016/17 Budget
0362 Donations			
Anzac Day Wreaths	300		300
Small Business Awards	200		200
St John Ambulance Dumbleyung-Kukerin Sub-Branch 2015/16 Rates (As per Council Policy 2.15)	1,086		1044
Kukerin Agricultural Society 2015/16 Rates (As per Council Policy 2.15)	1,791		1722
Photography Competition	200		200
Donations TBD	2,000		2000
		5,577	5,466
1872 Prim School Trophies			
Dumbleyung Book Award	60		
Kukerin Book Award	60	120	120
5272 Kukerin Creek Bed Sponsorship	200	200	200
6922 Display - Royal Show		-	200
TOTAL		5,897	5,986

Worksheet 4: Property Maintenance for 2017/18

General Maintenance
Urgent Works required.
Non-Urgent/Improvements



Rental Properties	Asset Management Level	What Requires Replacement for 2016/17	2017-18	2017-19	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Staff Housing			3172											
19 McIntyre St Dumbleyung (Lot 48)	HOU5	1	General Maintenance - Remaining Vacant	\$ 1,000.00	\$2,200		PI & PE	AC	HW			FC		
25 McIntyre St Dumbleyung (Lot 51)	HOU2	1	Exterior Paint	\$ -	\$4,628	PE	FC				HW&AC			
32 McIntyre St Dumbleyung (Lot 264)	HOU3	1	General Maintenance	\$ 1,000.00										
	HOU3		New shed	\$ -		PE, PI & SD	FC					HW&AC		
	HOU3		Asebestos Removal and Replace ceiling	\$ 4,000.00										
	HOU3		Paint Interior - remedial work as house is immaculate	\$ -										
	HOU3		Paint Exterior	\$ 10,000.00										
	HOU3		General Maintenance inc repairs to back patio	\$ 2,000.00										
40 Tunney St Dumbleyung (Lot 4)	HOU1	1	New Floorcovering	\$ 8,560.00	\$12,190	PI & FC		PE		HW	AC			
	HOU1		Paint Interior	\$ 8,500.00										
	HOU1		Outdoor Blinds (went rotten due to age).	\$ -										
	HOU1		General Maintenance	\$ 1,000.00										
36 Tunney Street Dumbleyung (Lot 6)	HO10	1	General Maintenance	\$ 1,000.00					PE & PI	HW & AC	FC			
28 Dawson Street Dumbleyung	HO11	1	General Maintenance	\$ 1,000.00					PI	AC	HW & PE	FC		
Unit A, 34 Bath St Kukerin*	HO12	1	Floorcoverings	\$ 3,100.00	\$1,700	FC	HW, PI & PE	AC	FC					
				\$ 41,160.00										
Aged Persons Units			2822											
Unit 1, 37 Harvey St Dumbleyung (Lot 112)*	APU1	1	General Maintenance	\$ 750.00			H/W							All Other
Unit 2, 37 Harvey St Dumbleyung (Lot 112)	APU2	1	Paint Interior	\$ 4,000.00	\$8,920	PI	PE & FC					AC		
Unit 3, 37 Harvey St Dumbleyung (Lot 112)*	APU3	1	General maintenance	\$ 750.00	\$3,880		HW & FC		PI	PE	AC			
Unit 4, 37 Harvey St Dumbleyung (Lot 112)*	APU4	1	Small cover over back patio	\$ -					HW	AC & PI	PE			
	APU4		General Maintenance	\$ 750.00										
Unit 1 Lot 501 McIntyre St Dumbleyung	APU9	1	General maintenance	\$ 750.00							Paint Ext		All Other	
Unit 2 Lot 501 McIntyre St Dumbleyung	AP10	1	General Maintenance	\$ 750.00							Paint Ext	All Other		
Unit 13 Lot 501 McIntyre St Dumbleyung	AP14	1	General Maintenance	\$ 750.00									All Other	PE & PI
Unit 12 Lot 501 McIntyre St Dumbleyung	AP13	1	General Maintenance	\$ 750.00									All Other	PE & PI
21 McIntyre St Dumbleyung (Lot 49)	AP15	1	Paint Exterior	\$ 4,500.00	\$6,828	PE & AC	HW							
	AP15		Air Conditioner	\$ -										
	AP15		General Maintenance	\$ 1,000.00										
Unit A, 25 Manser St Kukerin (Lot 61)	APU5	1	Paint Interior	\$ -	\$6,828	PI	PE & AC		HW					
	APU5		General Maintenance	\$ 750.00										
Unit B, 25 Manser St Kukerin (Lot 61)	APU6	1	Paint Interior	\$ -	\$6,828	PI	PE & AC		HW					
	APU6		General Maintenance	\$ 750.00										
Unit A, 27 Manser St Kukerin (Lot 62)*	APU7	1	Paint Interior	\$ 5,500.00	\$11,190	PI & FC	PE		AC		HW			
	APU7		Floorcoverings	\$ 3,194.00										
	APU7		General Maintenance	\$ 750.00										
Unit B, 27 Manser St Kukerin (Lot 62)*	APU8	1	Paint Interior	\$ -	\$7,500	PI	PE		AC		HW			
	APU8		General Maintenance	\$ 750.00										
Unit 1/32 Bath Street Kukerin	AP11	1	General Maintenance	\$ 750.00						PE		PI/HW/FC	AC	
Unit 2/32 Bath Street Kukerin	AP12	1	General Maintenance	\$ 750.00						PE	All Other			
				\$ 27,944.00										
Low Income Units			3312											
Unit A, 17 McIntyre St Dumbleyung (Lot 47)*	LIU1	1	General Maintenance	\$ 750.00	\$4,628	PE	FC	AC & PI	HW					
	LIU1		Replace all windows due to pitting from previous tenant. Katanningh Glazing advised against this as damage isnt significant rather just cosmetic	\$ -		PE & HW								
	LIU1		Paint Exterior	\$ 6,500.00										
Unit B, 17 McIntyre St Dumbleyung (Lot 47)*	LIU2	1	New Blinds	\$ 2,335.00	\$6,328		FC	AC						
	LIU2		General Maintenance	\$ 750.00										
	LIU2		Paint Exterior	\$ -										
46 Taylor Street Dumbleyung (Lot 161)	OH01	1	General Maintenance	\$ 1,000.00	\$12,190		PI	HW,AC,PE			FC			
Unit B, 34 Bath St Kukerin*	LIU4	1	General Maintenance	\$ 750.00	\$4,690		FC		PI & PE	AC		HW		
				\$ 12,085.00										
Commercial														
16b Absolon Street Dumbleyung (Scally Arts)	SH01	1	General Maintenance	\$ 1,000.00										
18a Absolon Street Dumbleyung (Arts Space)	SH02	1	General Maintenance	\$ 1,000.00	\$1,700	HW	AC		PI					
	SH02		HWS	\$ -										
18b Absolon Street Dumbleyung (Landcare)	LC01	1	Replace concrete back porch (all three shops)	\$ 2,500.00			PI			FC & AC				
				\$ 4,500.00										
Other Buildings														
28 Absolon Street (Community Resource Centre)	CRC1	1	Utility Charges	\$ 6,745.00									ALL	
CWA	COM5	1	General Maintenance	\$ 500.00										
Theatre Club	TC01	1	General Maintenance	\$ 500.00										
	TC01		Utility Charges CWA & Theatre	\$ 440.00										
Dumbleyung Town Hall	HAL1	1	Paint Interior	\$ 8,000.00										
	HAL1		Tiling of Town Hall Toilets	\$ 20,000.00										
	HAL1		General Maintenance	\$ 1,000.00										

Rental Properties	Asset Management Level	What Requires Replacement for 2016/17	2017-18	2017-19	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Dumbleyung Town Hall Green Room	HAL1	1	Utility Charges	\$ 308.70										
	HAL1		Repair Ceiling	\$ 3,200.00										
	HAL1		Paint Interior	\$ 2,000.00										
	HAL1		Install Carpet	\$ 1,376.00										
	HAL1		General Maintenance	\$ 500.00										
Dumbleyung Public Toilets	WAS1	1	General Maintenance	\$ 500.00	\$4,628	PE			DOORS		P.CEILING			
	WAS1		Utility Charges	\$ 3,708.00										
Dumbleyung Men Sheds	MS01	2	General Maintenance	\$ 500.00										
Stubbs Park Pavilion	REC1	1	General Maintenance	\$ 1,000.00										
	REC1		Utility Charges	\$ 80.00										
Stubbs Park Grandstand	REC1	1	General Maintenance	\$ 1,000.00										
Stubbs Park Toilets	REC1	2	General Maintenance	\$ 500.00										
Stubbs Park Netball Shed	REC1	2	General Maintenance	\$ 500.00										
Stubbs Park Scout Hall	REC1	3	General Maintenance	\$ -										
Stubbs Park Bar	REC1	3	General Maintenance	\$ -										
Dumbleyung Swimming Pool	REC5	1	Replace sand in Filter	\$ 20,000.00										
	REC5	1	General Maintenance	\$ 12,000.00										
Dumbleyung Squash Courts	REC4	1	General Maintenance	\$ 500.00			PI		FC					
	REC4		Utility Charges	\$ 1,394.00										
Dumbleyung Shire Offices	ADM3	1	Overall Interior Paint	\$ 13,000.00	\$4,628	PI	PE							
	ADM3		Utility Charges	\$ 2,517.00										
Dumbleyung Shire Depot	WOR2	2	General Maintenance	\$ 1,000.00										
	WOR2		Asbestos Removal in Lunch room and replace ceiling	\$ 4,000.00										
Dumbleyung Caravan Park/Bluebird Lodge	CAR1	1	General Maintenance	\$ 8,000.00			MICROW	PE & HW			3x AC			
	CAR1		Utility Charges	\$ 5,170.00										
Dumbleyung Railway Station	TOU1	2	General Maintenance	\$ 500.00					PE					
Kukerin Fire Shed	FS02	1	General Maintenance	\$ 500.00										
Kukerin Library	LIB2	2	General Maintenance	\$ 500.00			PI, PE & FC							
	LIB2		Utility Charges	\$ 92.00										
Kukerin Playgroup	PG01	1	New Ceilings	\$ 7,000.00					PI					
	PG01	1	General Maintenance	\$ 500.00					PI					
Kukerin Depot	WOR2	2	General Maintenance	\$ 500.00										
Kukerin Public Toilets	WAS1	1	General Maintenance	\$ 500.00										
	WAS1		Utility Charges	\$ 893.00										
Kukerin Town Hall	HAL2	1	General Maintenance	\$ 500.00										
	HAL2		Utility Charges	\$ 109.00										
Kukerin Nenke Park Pavilion	REC2	1	General Maintenance	\$ 500.00										
	REC2		Utility Charges	\$ 567.00										
Kukerin Nenke Park Grandstand/Sheds	REC2	2	General Maintenance	\$ 100.00										
Kukerin Nenke Park Transportable Toilet Block	REC2	2	General Maintenance	\$ 500.00										
	REC2		Landing inc Disabled Ramp and small shelter	\$ 5,000.00										
Kukerin Tennis Club	REC2	1	General Maintenance	\$ 100.00										
Kukerin Nenke park Wool Shed	REC2	1	General Maintenance	\$ 100.00										
Kukerin Caravan Park	CAR2	1	New Fire Hose Reels	\$ 6,000.00										
	CAR2	1	General Maintenance	\$ 500.00										
	CAR2		Utility Charges	\$ 934.50										
Moulyinning Hall	HAL3	2	New Toilets in each cubicle	\$ 1,700.00	\$1,276								PI & PE	
	HAL3		General Maintenance	\$ 500.00										
Moulyinning School	HAL6	2	General Maintenance	\$ 200.00			PE	PI						
Moulyinning Fire Shed	FS03	1	General Maintenance	\$ 200.00										
Dongolocking Hall	HAL4	2	Roof Plumber required & some facias require replacement	\$ 1,500.00	\$4,628	PE	PI	FC						
	HAL4		Paint Exterior	\$ -										
Nippering Bushfire Shed	FS01	1	General Maintenance	\$ 200.00										
Bluebird Shelter	TOU2	1	General Maintenance	\$ 500.00										
Lake Dumbleyung Buildings	LAK1	2	General Maintenance	\$ 500.00										
				\$151,134.20										

\$236,823.20

Legend	
Painting Interior	P.I
Painting Exterior	P.E
Floorcoverings	F/C
Hot Water System	H/W
Air Conditioner	A/C
General Maintenance	GM
Other - Oven & Furniture	Other

Worksheet 5: ROAD CONSTRUCTION

Job No.	Road Name	Man hours	Construct Time	Labour & Plant (inc O/H & Depn)	Materials	Total
	<i>Description of Works</i>					
R001	129 Gate Rd	68	1 Day	\$8,005	\$104,000	\$112,005
	Reseal 4km					
R002	Tincurrin Rd	68	1 Day	\$8,005	\$95,000	\$103,005
	Reseal 3km					
RT05	Kulin-Dumbleyung Rd	204	3 Days	\$24,014	\$192,658	\$216,672
	Cement Stabilise and Seal					
	SLK 0-2.0					
R005	Fence Rd	68	1 Day	\$8,005	\$112,897	\$120,902
	Reseal for 4km					
C065	Bartram Rd	68	1 Day	\$8,005	\$22,000	\$30,005
	Reseal 1.2km					
	SLK 0-1.2					
T001	129 Gate Rd	280	5 Days	\$32,960	\$103,710	\$136,670
	Construct and Seal 3.5km					
	SLK 25-28.5					
T025	Adams Rd	198	5 Days	\$23,308	\$97,916	\$121,224
	Construct and Seal 2.5km					
RT01	129 Gate Rd	532	4 weeks	\$62,624	\$10,000	\$72,624
	Widen and Gravel for 3.5km					
	From existing seal heading east					
RT25	Adams Rd	380	3 weeks	\$44,732	\$8,000	\$52,732
	Widen and Gravel for 2.5km starting from Giblett Rd					
RTR				\$0	\$116,162	\$116,162
C012	Bibikin Rd	520	3 weeks	\$61,212	\$8,000	\$69,212
	Widen and Gravel 4km					
C013	Wishbone Rd	710	4 weeks	\$83,578	\$10,000	\$93,578
	Widen and Gravel 3.5km north 125 Gate Rd					
C029	Falcondale Rd	450	3 weeks	\$52,972	\$8,600	\$61,572
	Widen and Gravel for 2.5kms from Jarring South Rd					
C043	Tarin Rock south Rd	615	4 weeks	\$72,395	\$9,600	\$81,995
	Widen and Gravel for 3.15km					
C067	Halden Rd	615	4 weeks	\$72,395	\$10,000	\$82,395
	Widen and Gravel for 4km					
C094	Boundary Rd	600	4 weeks	\$70,629	\$9,000	\$79,629
	Widen and Gravel for 3.5km					
CDUM	Dumbleyung St	256	1 Week	\$30,135	\$12,556	\$42,691
	Widen and Seal					
	TOTAL	5632	34 weeks	\$662,970	\$930,099	\$1,593,069

Regional Road Group	408
Roads To Recovery	1458
Blackspot Program	0
Council	3766
	5632

48028	504555	552583
\$171,628	\$357,788	\$529,416
0	0	0
443314	67756	511070
662970	930099	1593069

Worksheet 6: Direct Employee Labour, PWOH & POC Accounts

Prog	Programme Description	SP	Sub-Programme Description	COA	Description
Operating					
04	Governance	04	Members Of Council	0282	COUNCIL CHAMBERS MAINT
05	Law, Order & Public Safety	06	Fire Prevention	1002	MAINTENANCE LAND & BUILDINGS
05	Law, Order & Public Safety	06	Fire Prevention	1192	FIRE PREVENTION
13	Economic Services	51	Other Economic Services	1312	28 ABSOLON ST MTCE
13	Economic Services	51	Other Economic Services	8132	SHOPS-ABSOLON ST
13	Economic Services	51	Other Economic Services	1342	16A ABSOLON STREET - CLEANING
08	Education And Welfare	70	Education	2792	SCHOOL ASSISTANCE
08	Education And Welfare	70	Education	1672	KUKERIN PLAYGROUP BUILDING
08	Education And Welfare	19	Aged Persons Units	2822	APU MAINTENANCE
11	Recreation And Culture	32	Public Halls	3012	CWA HALL
09	Housing	23	Staff Housing	3172	BUILDING MAINTENANCE
09	Housing	24	Other Housing	3312	LOW INCOME UNIT MAINT
09	Housing	24	Other Housing	3392	MAINTENANCE - OTHER HOUSING
10	Community Amenities	25	Domestic Refuse	3532	DOM. REFUSE COLLECTION
10	Community Amenities	25	Domestic Refuse	3542	REFUSE SITE MAINT
10	Community Amenities	26	Commercial Refuse	3722	ST BINS REFUSE COLL.
10	Community Amenities	29	Protection Of Environment	3892	DRUM MUSTER
10	Community Amenities	27	Sewerage	3912	SEWERAGE MAINTENANCE
10	Community Amenities	09	Land Care Development	7162	LANDCARE OFFICE BUILDING MAINT
10	Community Amenities	09	Land Care Development	7242	LANDCARE SUNDRY EXP
10	Community Amenities	31	Cemeteries & Public Toilets	4162	CEMETERIES
10	Community Amenities	31	Cemeteries & Public Toilets	4182	PUBLIC CONVENIENCES
11	Recreation And Culture	32	Public Halls	4382	PUBLIC HALLS- MAINTENANCE
11	Recreation And Culture	33	Swimming Pool	4592	S/POOL MTCE/OTHER
11	Recreation And Culture	34	Other Recreation	4762	DUMBLYUNG TENNIS COURTS
11	Recreation And Culture	34	Other Recreation	4772	NENKE PARK
11	Recreation And Culture	34	Other Recreation	4782	STUBBS PARK
11	Recreation And Culture	34	Other Recreation	4792	COMMUNITY PARKS AND GARDENS
11	Recreation And Culture	34	Other Recreation	4802	SQUASH COURTS
11	Recreation And Culture	34	Other Recreation	4912	MENS SHED MAINTENANCE
11	Recreation And Culture	35	Libraries	5092	LIBRARY EXPENSES
11	Recreation And Culture	36	Other Culture	5302	THEATRE CLUB
12	Transport	38	Maintenance Of Road Network	5460	MAINTENANCE OF ROADS
12	Transport	38	Maintenance Of Road Network	5470	WANDRRA STORM DAMAGE
12	Transport	38	Maintenance Of Road Network	5480	FOOTPATHS MAINTENANCE
12	Transport	38	Maintenance Of Road Network	5540	DEPOT MAINTENANCE
12	Transport	38	Maintenance Of Road Network	5550	ROMANS ROAD SYSTEM
12	Transport	38	Maintenance Of Road Network	5560	DUMBLYUNG TOWNSCAPE
12	Transport	38	Maintenance Of Road Network	5580	DRAINAGE/BRIDGES
12	Transport	38	Maintenance Of Road Network	5590	STREET MTCE - TOWNS
12	Transport	38	Maintenance Of Road Network	5600	ROAD SIGNS
12	Transport	38	Maintenance Of Road Network	5610	KUKERIN TOWNSCAPE
12	Transport	38	Maintenance Of Road Network	5630	RURAL VERGES
12	Transport	42	Aerodrome	6212	AIRSTRIIP MAINTENANCE
13	Economic Services	44	Rural Services	6502	STANDPIPE MAINTENANCE
13	Economic Services	44	Rural Services	6572	KUKERIN STOCK DAM
13	Economic Services	45	Tourism And Area Promotion	6942	DYG CARA/PARK & BLUEBIRD LODGE
13	Economic Services	45	Tourism And Area Promotion	6952	KUKERIN CARAVAN PARK
13	Economic Services	45	Tourism And Area Promotion	7012	LAKE DUMBLYUNG
13	Economic Services	45	Tourism And Area Promotion	7022	OTHER MAINTENANCE - TOURISM
13	Economic Services	45	Tourism And Area Promotion	7032	COMMUNITY ASSISTANCE
13	Economic Services	45	Tourism And Area Promotion	7102	DYG SHORT TERM ACCOM UNITS
14	Other Property And Services	50	Private Works	7392	PRIVATE WORKS
14	Other Property And Services	72	Administration Overheads	1492	OFFICE CLEANING/UTILITIES
14	Other Property And Services	72	Administration Overheads	1622	OFFICE BUILDING MAINTENANCE
14	Other Property And Services	53	Plant Operation Costs	7902	REPAIR WAGES OVERHEADS
14	Other Property And Services	53	Plant Operation Costs	7922	EXP. STORES/TOOL REPLACEMENT
14	Other Property And Services	53	Plant Operation Costs	7932	LICENCES - POC
Capital					
08	Education And Welfare	19	Aged Persons Units	2874	AGED PERSON UNITS (R4R)
12	Transport	37	Construction Of Road Network	5710	ROAD CONSTRUCTION
12	Transport	37	Construction Of Road Network	5730	ROAD PROJECT
12	Transport	37	Construction Of Road Network	5790	FOOTPATH CONSTRUCTION
12	Transport	37	Construction Of Road Network	5920	ROADS TO RECOVERY

2017/18 Budget					
Total	Employee Costs	PWOH	POC	Depreciation Allocated	Material & Contracts
3,917	1,179	1,338	-	-	1,400
900	-	-	-	-	900
13,450	280	318	7,640	2,412	2,800
12,534	2,711	3,078	-	-	6,745
2,000	-	-	-	-	2,000
944	442	502	-	-	-
800	295	335	130	41	-
7,500	-	-	-	-	7,500
32,663	2,210	2,509	-	-	27,944
1,213	295	335	64	20	500
44,691	2,122	2,409	-	-	40,160
15,804	2,210	2,509	-	-	11,085
2,258	589	669	-	-	1,000
34,819	1,179	1,338	250	79	31,973
57,744	5,600	6,356	12,000	3,789	30,000
15,731	7,368	8,363	-	-	-
-	-	-	-	-	-
48,426	6,012	6,824	130	41	35,418
2,500	-	-	-	-	2,500
-	-	-	-	-	-
16,869	5,953	6,757	1,260	398	2,500
32,069	10,757	12,210	-	-	9,101
52,699	5,452	6,189	125	39	40,894
44,000	737	836	-	-	42,427
2,073	737	836	-	-	500
32,323	8,842	10,036	5,000	1,579	6,867
24,446	6,926	7,861	5,000	1,579	3,080
138,984	57,147	64,864	5,300	1,673	10,000
4,726	1,326	1,505	-	-	1,894
1,129	295	335	-	-	500
592	-	-	-	-	592
940	-	-	-	-	940
872,069	259,764	294,846	204,039	64,421	49,000
3,116,416	-	-	-	-	3,116,416
19,504	4,421	5,018	1,000	316	8,750
17,104	5,158	5,854	450	142	5,500
-	-	-	-	-	-
15,000	589	669	50	16	13,676
1,682	560	636	130	41	315
30,995	5,600	6,356	7,250	2,289	9,500
3,887	1,680	1,907	-	-	300
24,628	589	669	50	16	23,304
11,441	2,829	3,211	-	-	5,400
1,458	280	318	-	-	860
21,746	818	928	-	-	20,000
3,850	560	636	600	189	1,865
44,632	14,736	16,726	-	-	13,170
10,581	1,474	1,673	-	-	7,435
4,035	1,533	1,740	200	63	500
1,000	-	-	-	-	1,000
11,672	4,863	5,520	600	189	500
629	295	335	-	-	-
19,901	3,448	3,914	6,000	1,894	4,644
13,792	2,947	3,345	-	-	7,500
23,520	236	268	-	-	23,017
57,236	23,295	26,441	-	-	7,500
-	-	-	-	-	-
-	-	-	-	-	-
94,946	5,894	6,691	20	6	82,334
541,075	112,996	128,257	100,466	109,599	89,756
335,911	6,012	6,824	5,346	5,832	311,897
-	-	-	-	-	-
716,084	46,979	53,323	41,769	45,566	528,446
6,663,538	638,221	724,415	404,869	242,230	4,653,804

Worksheet 7: 10 YEAR PLANT REPLACEMENT PROGRAM

CHANGEOVER COST													BUDGETED PROFIT (LOSS)							
Plant Item	Heavy / Light **	Plant No	Year of Man	Replacement Timeframe	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	GL Account	Plant No	2017/18	GL Account		
TOTAL PROGRAMME					Purchase Price*	446,610	987,707	756,554	728,184	795,214	641,084	757,554	667,182	562,291	596,184		WDV	(189,615)		
					Trade In Value	(247,163)	(348,866)	(301,933)	(241,243)	(271,556)	(291,243)	(281,933)	(268,866)	(158,933)	(281,243)		Proceeds on Disposal	247,163		
					Changeover Cost	693,773	1,336,573	1,058,487	969,427	1,066,770	932,327	1,039,487	936,048	721,224	877,427		Profit (Loss)	57,548		
OFFICE																				
CEO	Light	P4160		3x in 2yrs @25000km	Purchase Price*	46,397	92,794	46,397	92,794	46,397	92,794	46,397	92,794	46,397	92,794	1632	P4160	WDV	(40,000)	
					Trade In Value	(37,310)	(74,620)	(37,310)	(74,620)	(37,310)	(74,620)	(37,310)	(74,620)	(37,310)	(74,620)	1513		Proceeds on Disposal	37,310	
					Changeover Cost	9,087	18,174	9,087	18,174	9,087	18,174	9,087	18,174	9,087	18,174			Profit (Loss)	(2,690)	1572
MOWS	Light	P4161		4x in 3 yrs @50000km	Purchase Price*	32,623	65,246	32,623	32,623	65,246	32,623	32,623	65,246	32,623	32,623	0934	P4161	WDV	(26,115)	
					Trade In Value	(22,623)	(45,246)	(22,623)	(22,623)	(45,246)	(22,623)	(22,623)	(45,246)	(22,623)	(22,623)	7913		Proceeds on Disposal	22,623	
					Changeover Cost	10,000	20,000	10,000	10,000	20,000	10,000	10,000	20,000	10,000	10,000			Profit (Loss)	(3,492)	7874
LANDCARE	Light	P4130		4yrs	Purchase Price*										7354	P4130	WDV	0		
					Trade In Value										7425		Proceeds on Disposal	0		
					Changeover Cost	-	-	-	-	-	-	-	-	-			Profit (Loss)	0	7372	
TOTAL OFFICE					Purchase Price*	79,020	158,040	79,020	125,417	111,643	125,417	79,020	158,040	79,020	125,417		WDV	(66,115)		
					Trade In Value	(59,933)	(119,866)	(59,933)	(97,243)	(82,556)	(97,243)	(59,933)	(119,866)	(59,933)	(97,243)		Proceeds on Disposal	59,933		
					Changeover Cost	19,087	38,174	19,087	28,174	29,087	28,174	19,087	38,174	19,087	28,174		Profit (Loss)	(6,182)		
OPERATIONS																				
Colorado Dual Cab(WS)	Light	P4154	2015	1	Purchase Price*		38,684	38,684	38,684	38,684	38,684	38,684	38,684	38,684	6384	P4154	WDV	0		
					Trade In Value		(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	6665		Proceeds on Disposal	0		
					Changeover Cost	-	11,684	11,684	11,684	11,684	11,684	11,684	11,684	11,684			Profit (Loss)	0	6722	
Colorado (Dual Cab)	Light	P4153	2014	2	Purchase Price*		38,684	38,684	38,684	38,684	38,684	38,684	38,684	38,684	6524	P4153	WDV	0		
					Trade In Value		(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	6665		Proceeds on Disposal	0		
					Changeover Cost	-	11,684	-	11,684	-	11,684	-	11,684	-			Profit (Loss)	0	6722	
Colorado (Spray)	Light	P4132	2015	4	Purchase Price*			31,050			31,050			31,050	6524	P4132	WDV	0		
					Trade In Value			(15,000)			(15,000)			(15,000)	6665		Proceeds on Disposal	0		
					Changeover Cost	-	-	16,050	-	-	16,050	-	-	-			Profit (Loss)	0	6722	
Ford Ranger (P&G)	Light	P4003	2010	4	Purchase Price*				36,488				36,488	6524	P4003	WDV	0			
					Trade In Value				(7,000)				(7,000)	6665		Proceeds on Disposal	0			
					Changeover Cost	-	-	-	29,488	-	-	-	29,488			Profit (Loss)	0	6722		
Colorado (Grader)	Light	P4118	2014	4	Purchase Price*		31,050			31,050				31,050	6524	P4118	WDV	0		
					Trade In Value		(15,000)			(15,000)				(15,000)	6665		Proceeds on Disposal	0		
					Changeover Cost	-	16,050	-	-	16,050	-	-	-	16,050			Profit (Loss)	0	6722	
Ford Ranger (Mech)	Light	P3095	2010	4	Purchase Price*		31,050				31,050			31,050	6524	P3095	WDV	0		
					Trade In Value		(5,000)				(5,000)			(5,000)	6665		Proceeds on Disposal	0		
					Changeover Cost	-	26,050	-	-	-	26,050	-	-	-			Profit (Loss)	0	6722	
Ford Ranger (Kuk)	Light	P4000	2010	4	Purchase Price*		31,050			31,050				31,050	6524	P4000	WDV	0		
					Trade In Value		(5,000)			(5,000)				(5,000)	6665		Proceeds on Disposal	0		
					Changeover Cost	-	26,050	-	-	26,050	-	-	-	-			Profit (Loss)	0	6722	
TOTAL OPERATIONS					Purchase Price*	-	170,517	69,734	77,367	75,171	170,517	69,734	77,367	75,171	139,467		WDV	-		
					Trade In Value	0	(79,000)	(42,000)	(54,000)	(34,000)	(89,000)	(32,000)	(54,000)	(34,000)	(84,000)		Proceeds on Disposal	0		
					Changeover Cost	-	91,517	27,734	23,367	41,171	81,517	37,734	23,367	41,171	55,467		Profit (Loss)	-		
GRADERS																				
Volvo Grader G930	Heavy	P4110	2013	8	Purchase Price*				339,900						6414	P4110	WDV	0		
					Trade In Value				(60,000)						6515		Proceeds on Disposal	0		
					Changeover Cost	-	-	-	279,900	-	-	-	-	-			Profit (Loss)	0	6722	
Volvo Grader G930	Heavy	P3087	2007	8	Purchase Price*		339,900					339,900			6414	P3087	WDV	0		
					Trade In Value		(60,000)					(60,000)			6515		Proceeds on Disposal	0		
					Changeover Cost	-	279,900	-	-	-	-	279,900	-	-			Profit (Loss)	0	6722	
Volvo Grader G930	Heavy	P4008	2011	8	Purchase Price*				339,900						6414	P4008	WDV	0		
					Trade In Value				(60,000)						6515		Proceeds on Disposal	0		
					Changeover Cost	-	-	-	279,900	-	-	-	-	-			Profit (Loss)	0	6722	
TOTAL GRADERS					Purchase Price*	-	339,900	-	339,900	339,900	-	-	339,900	-	-		WDV	-		
					Trade In Value	0	(60,000)	0	(60,000)	(60,000)	0	0	(60,000)	0	0		Proceeds on Disposal	0		
					Changeover Cost	-	279,900	-	279,900	279,900	-	-	279,900	-	-		Profit (Loss)	-		
TRUCKS																				
Isuzu GIGA Tip Truck	Heavy	P4134	2015	4	Purchase Price*			164,800			164,800				6504	P4134	WDV	0		
					Trade In Value			(70,000)			(70,000)				6523		Proceeds on Disposal	0		
					Changeover Cost	-	-	94,800	-	-	94,800	-	-	-			Profit (Loss)	0	6722	
Isuzu Tip Truck	Heavy	P4159	2012	4	Purchase Price*			164,800			164,800				6504	P4159	WDV	0		
					Trade In Value			(70,000)			(70,000)				6523		Proceeds on Disposal	0		
					Changeover Cost	-	-	94,800	-	-	94,800	-	-	-			Profit (Loss)	0	6722	
Isuzu Tip Truck	Heavy	P4124	2014	4	Purchase Price*		164,800			164,800				164,800	6504	P4124	WDV	0		
					Trade In Value		(70,000)			(70,000)				(70,000)	6523		Proceeds on Disposal	0		
					Changeover Cost	-	94,800	-	-	94,800	-	-	-	94,800			Profit (Loss)	0	6722	
Isuzu 3t Tip Truck	Light	P4156	2010	4	Purchase Price*							79,875			6484	P4156	WDV	0		
					Trade In Value							(35,000)			6645		Proceeds on Disposal	0		
					Changeover Cost	-	-	-	-	-	-	44,875	-	-			Profit (Loss)	0	6722	
TOTAL TRUCKS					Purchase Price*	-	164,800	329,600	-	-	164,800	329,600	79,875	-	164,800		WDV	-		
					Trade In Value	0	(70,000)	(140,000)	0	0	(70,000)	(140,000)	(35,000)	0	(70,000)		Proceeds on Disposal	0		
					Changeover Cost	-	94,800	189,600	-	-	94,800	189,600	44,875	-	94,800		Profit (Loss)	-		
ROLLERS / COMPACTORS																				
Dynapac Vibrating Steel Roller	Heavy	P4133	2015	5	Purchase Price*						149,350				6444	P4133	WDV	0		

Plant Item	Heavy / Light **	Plant No	Year of Man	Replacement Timeframe	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	GL Account	Plant No	2017/18	GL Account	
											(35,000)				6655		0		
											114,350						0	6722	
Bomag Rubber Tyre	Heavy	P3093	2008	7					185,400						6444	P3093	WDV	0	
									(60,000)						6751		Proceeds on Disposal	0	
									125,400								Profit (Loss)	0	
																		0	
TOTAL ROLLERS / COMPACTORS									185,400	149,350							WDV	-	
									(60,000)	(35,000)							Proceeds on Disposal	0	
									125,400	114,350							Profit (Loss)	-	
LOADERS																			
Volvo Loader L60	Heavy	P4012	2012	8			247,200						247,200		6424	P4012	WDV	0	
							(60,000)						(60,000)		6751		Proceeds on Disposal	0	
							187,200						187,200				Profit (Loss)	0	
																		0	
Volvo Loader L60	Heavy	P4155	2008	8							247,200				6424	P4155	WDV	0	
											(50,000)				6751		Proceeds on Disposal	0	
											197,200						Profit (Loss)	0	
																		0	
Volvo Backhoe BL71	Heavy	P4122	2014	5			154,500						154,500		6424	P4122	WDV	0	
							(30,000)						(30,000)		6751		Proceeds on Disposal	0	
							124,500						124,500				Profit (Loss)	0	
																		0	
Volvo Skidsteer	Heavy	P4121	2012	6					72,100						6424	P4121	WDV	0	
									(35,000)						6751		Proceeds on Disposal	0	
									37,100								Profit (Loss)	0	
																		0	
TOTAL LOADERS							247,200	154,500	72,100		247,200		247,200	154,500			WDV	-	
							(60,000)	(30,000)	(35,000)		0	(50,000)	0	(60,000)			Proceeds on Disposal	0	
							187,200	124,500	37,100		197,200		187,200	124,500			Profit (Loss)	-	
TRACTORS / IMPLIMENTS / MISC																			
Massey Tractor	Light	P3057	2004	8			63,900								6434	P3057	WDV	0	
							(15,000)								6635		Proceeds on Disposal	0	
							48,900										Profit (Loss)	0	
																		0	
John Deere Tractor	Light	P25	2001	8											6434	P25	WDV	0	
															6635		Proceeds on Disposal	0	
																	Profit (Loss)	0	
																		0	
McCormack Tractor	Light	P3097	2009	8									63,900		6434	P3097	WDV	0	
													(5,000)		6635		Proceeds on Disposal	0	
													58,900				Profit (Loss)	0	
																		0	
Tar Buggy	Light	P62	1996	8			20,550								6434	P62	WDV	0	
							(5,000)										Proceeds on Disposal	0	
							15,550										Profit (Loss)	0	
																		0	
Low Loader	Light	P3096	2001	8									65,000		6434	P3096	WDV	0	
													0	6515			Proceeds on Disposal	0	
													65,000				Profit (Loss)	0	
																		0	
Skid Steer Attachments							60,000		20,000										
TOTAL TRACTORS / IMPLIMENTS / MISC							144,450	20,000					128,900				WDV	-	
							20,000						5,000				Proceeds on Disposal	-	
							124,450	20,000					123,900				Profit (Loss)	-	
RIDE ON MOWERS																			
Ferris	Light	P4144	2005	6							28,000				6454	P4144	WDV	0	
											28,000				6751		Proceeds on Disposal	0	
																	Profit (Loss)	0	
																		0	
Peruzzo 3 PL	Light		2010	15							20,000				6454	0	WDV	0	
															6751		Proceeds on Disposal	0	
											20,000						Profit (Loss)	0	
																		0	
Toro	Light	P4006	2007	15							20,000				6454	P4006	WDV	0	
															6751		Proceeds on Disposal	0	
											20,000						Profit (Loss)	0	
																		0	
Hustler	Light	P4109	2013	6			20,000						20,000		6454	P4109	WDV	0	
															6751		Proceeds on Disposal	0	
							20,000						20,000				Profit (Loss)	0	
																		0	
TOTAL MOWERS							20,000			20,000	20,000		20,000				WDV	0	
																	Proceeds on Disposal	0	
							20,000			20,000	20,000		20,000				Profit (Loss)	0	
SMALL PLANT																			
Includes whipper snipper saws, trailers, etc.							10,000	10,000	11,000	11,000	11,000	11,000	12,000	12,000	12,000	12,000	6474		
FIRE TRUCKS (DFES FUNDED)																			
Moulyinning	Heavy			15			357,590								1174	0	WDV	(123,500)	
							(187,230)								1195		Proceeds on Disposal	187,230	
							170,360										Profit (Loss)	63,730	
TOTAL FIRE TRUCKS							357,590										WDV	- 123,500	
							(187,230)										Proceeds on Disposal	187,230	
							170,360										Profit (Loss)	63,730	

*Purchase Price includes stamp duty as calculated on
**Light vehicles, GVM less than or equal to 4.5 tonnes. Heavy vehicles, GVM greater than 4.5 tonnes