



SHIRE OF DUMBLEYUNG

Annual Budget 2018 / 2019

Adopted: 16 August 2018

Motion: 2018/571

SHIRE OF DUMBLEYUNG
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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SHIRE'S VISION

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	1,626,238	1,546,275	1,655,165
Operating grants, subsidies and contributions	9	910,685	3,647,336	4,413,985
Fees and charges	8	479,951	431,968	324,231
Interest earnings	10(a)	183,691	173,656	179,016
Other revenue	10(b)	95,053	204,526	72,937
		3,295,618	6,003,761	6,645,334
Expenses				
Employee costs		(1,398,060)	(1,308,256)	(1,541,301)
Materials and contracts		(1,463,894)	(4,300,937)	(4,825,190)
Utility charges		(145,630)	(161,086)	(132,617)
Depreciation on non-current assets	5	(1,767,827)	(897,680)	(1,641,552)
Interest expenses	10(d)	(27,866)	(22,998)	(15,571)
Insurance expenses		(167,018)	(174,009)	(166,181)
Other expenditure		(11,621)	(120,800)	(11,397)
		(4,981,916)	(6,985,766)	(8,333,809)
		(1,686,298)	(982,005)	(1,688,475)
Non-operating grants, subsidies and contributions	9	4,076,455	945,518	880,019
Profit on asset disposals	4(b)	15,300	0	63,730
Loss on asset disposals	4(b)	(29,670)	(128,545)	(6,182)
Net result		2,375,787	(165,032)	(750,908)
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		2,375,787	(165,032)	(750,908)

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

FOR THE YEAR ENDED 30TH JUNE 2019

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUES (CONTINUED)

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		8,327	37,281	8,200
General purpose funding		2,625,481	3,270,614	2,533,219
Law, order, public safety		24,542	391,582	375,685
Health		0	50	0
Education and welfare		92,557	53,784	60,840
Housing		90,954	81,614	86,856
Community amenities		238,625	353,152	256,648
Recreation and culture		21,373	30,400	52,950
Transport		93,419	1,637,854	3,174,331
Economic services		37,574	41,573	36,885
Other property and services		62,766	105,857	59,720
		3,295,618	6,003,761	6,645,334
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(479,216)	(413,278)	(482,808)
General purpose funding		(73,549)	(69,680)	(71,809)
Law, order, public safety		(205,609)	(187,425)	(381,756)
Health		(89,945)	(65,851)	(62,396)
Education and welfare		(126,155)	(110,510)	(110,680)
Housing		(159,464)	(139,272)	(136,642)
Community amenities		(691,922)	(854,314)	(835,333)
Recreation and culture		(734,540)	(727,230)	(772,740)
Transport		(1,874,361)	(3,981,818)	(4,974,785)
Economic services		(227,594)	(214,226)	(202,379)
Other property and services		(291,695)	(199,164)	(286,910)
		(4,954,050)	(6,962,768)	(8,318,238)
Finance costs	6, 10(d)			
Education and welfare		(3,252)	(3,759)	(3,372)
Community amenities		(2,567)	(2,738)	(1,591)
Recreation and culture		(640)	(1,064)	(795)
Transport		(14,072)	(6,903)	(2,181)
Economic services		(7,335)	(8,534)	(7,632)
		(27,866)	(22,998)	(15,571)
		(1,686,298)	(982,005)	(1,688,475)
Non-operating grants, subsidies and contributions	9	4,076,455	945,518	880,019
Profit on disposal of assets	4(b)	15,300	0	63,730
(Loss) on disposal of assets	4(b)	(29,670)	(128,545)	(6,182)
Net result		2,375,787	(165,032)	(750,908)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		2,375,787	(165,032)	(750,908)

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

FOR THE YEAR ENDED 30TH JUNE 2019

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for the environment and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre. Provision and maintenance of elderly residents housing.
HOUSING	To provide and maintain housing for low income earners.	Provision and maintenance of housing for low income earners.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the well being of the community.	Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots and traffic control. Cleaning of streets and maintenance of street trees.
ECONOMIC SERVICES	To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of caravan parks. Provision of rural services including weed control, vermin control and standpipes. Building control.
OTHER PROPERTY AND SERVICES	To monitor and control council's overheads operating accounts.	Private works operation, administration costs, public works costs, plant repair and operation costs.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,623,238	1,558,799	1,648,665
Operating grants, subsidies and contributions		870,680	3,845,686	4,413,985
Fees and charges		474,255	431,968	321,531
Interest earnings		183,691	173,656	179,016
Goods and services tax		0	93,971	(500)
Other revenue		60,053	204,526	72,937
		3,211,917	6,308,606	6,635,634
Payments				
Employee costs		(1,398,060)	(1,291,174)	(1,556,301)
Materials and contracts		(1,464,921)	(4,670,754)	(5,072,267)
Utility charges		(145,630)	(161,086)	(132,617)
Interest expenses		(27,866)	(22,522)	(16,071)
Insurance expenses		(167,018)	(174,009)	(166,181)
Goods and services tax		0	(198,445)	500
Other expenditure		(11,621)	(120,800)	(11,397)
		(3,215,116)	(6,638,790)	(6,954,334)
Net cash provided by (used in) operating activities	3	(3,199)	(330,184)	(318,700)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(682,896)	(573,135)	(551,556)
Payments for construction of infrastructure	4(a)	(3,281,000)	(1,632,349)	(1,605,139)
Non-operating grants, subsidies and contributions used for the development of assets	9	4,076,455	945,518	880,019
Proceeds from sale of plant & equipment	4(b)	338,630	107,670	247,163
Net cash provided by (used in) investing activities		451,189	(1,152,296)	(1,029,513)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(1,998,145)	(1,090,636)	(43,885)
Proceeds from new borrowings	6(b)	1,500,000	1,560,331	0
Net cash provided by (used in) financing activities		(498,145)	469,695	(43,885)
Net increase (decrease) in cash held		(50,155)	(1,012,785)	(1,392,098)
Cash at beginning of year		6,422,484	7,435,269	7,434,727
Cash and cash equivalents at the end of the year	3	6,372,329	6,422,484	6,042,629

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	130,726	1,331,893	1,380,573
		130,726	1,331,893	1,380,573
Revenue from operating activities (excluding rates)				
Governance		8,327	37,281	8,200
General purpose funding		999,243	1,724,339	984,945
Law, order, public safety		24,542	391,582	439,415
Health		0	50	0
Education and welfare		92,557	53,784	60,840
Housing		90,954	81,614	86,856
Community amenities		238,625	353,152	256,648
Recreation and culture		21,373	30,400	52,950
Transport		108,719	1,637,854	3,174,331
Economic services		37,574	41,573	36,885
Other property and services		62,766	105,857	59,720
		1,684,680	4,457,486	5,160,790
Expenditure from operating activities				
Governance		(479,216)	(413,278)	(482,808)
General purpose funding		(73,549)	(69,680)	(71,809)
Law, order, public safety		(205,609)	(308,128)	(381,756)
Health		(89,945)	(65,851)	(62,396)
Education and welfare		(129,407)	(114,269)	(114,052)
Housing		(159,464)	(139,272)	(136,642)
Community amenities		(694,489)	(857,052)	(836,924)
Recreation and culture		(735,180)	(728,294)	(773,535)
Transport		(1,914,893)	(3,988,721)	(4,976,966)
Economic services		(234,929)	(222,760)	(210,011)
Other property and services		(294,905)	(207,006)	(293,092)
		(5,011,586)	(7,114,311)	(8,339,991)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(15,300)	0	(63,730)
Loss on disposal of assets	4(b)	29,670	128,545	6,182
Depreciation on assets	5	1,767,827	897,680	1,641,552
Movement in employee benefit provisions (non-current)		0	(9,590)	0
Amount attributable to operating activities		(1,413,983)	(308,297)	(214,624)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	4,076,455	945,518	880,019
Purchase property, plant and equipment	4(a)	(682,896)	(573,135)	(551,556)
Purchase and construction of infrastructure	4(a)	(3,281,000)	(1,632,349)	(1,605,139)
Proceeds from disposal of assets	4(a)	338,630	107,670	247,163
Amount attributable to investing activities		451,189	(1,152,296)	(1,029,513)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(1,998,145)	(1,090,636)	(43,885)
Proceeds from new borrowings	6(b)	1,500,000	1,560,331	0
Transfers to cash backed reserves (restricted assets)	7(a)	(638,211)	(612,182)	(569,849)
Transfers from cash backed reserves (restricted assets)	7(a)	472,912	187,531	309,597
Amount attributable to financing activities		(663,444)	45,044	(304,137)
Budgeted deficiency before general rates		(1,626,238)	(1,415,549)	(1,548,274)
Estimated amount to be raised from general rates	1	1,626,238	1,546,275	1,548,274
Net current assets at end of financial year - surplus/(deficit)	2	0	130,726	0

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

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
General rate								
GRV	0.103805	163	1,192,446	123,782	0	0	123,782	117,765
UV	0.010392	289	144,399,385	1,500,598	0	0	1,500,598	1,432,324
Sub-Totals		452	145,591,831	1,624,380	0	0	1,624,380	1,550,089
Minimum payment	Minimum							
	\$							
GRV	415	73	0	30,295	0	0	30,295	29,230
UV	415	27	0	11,205	0	0	11,205	8,295
Sub-Totals		100	0	41,500	0	0	41,500	37,525
		552	145,591,831	1,665,880	0	0	1,665,880	1,587,614
Discounts/concessions (Refer note 1(g))							(52,000)	(55,409)
Movement in excess rates							0	2,300
Ex Gratia Rates							12,358	11,770
Total amount raised from general rates							1,626,238	1,546,275
Specified area rates (Refer note 1(e))							0	0
Total rates							1,626,238	1,546,275

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

The general rates detailed for the 2018/19 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 rate(s) has|have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single discount payment	14 September 2018	0	0.00%	11.00%
Option two				
Single full payment	5 October 2018	0	0.00%	11.00%
		0	0.00%	11.00%
Option three				
First instalment	5 October 2018	15	5.50%	11.00%
Second instalment	5 February 2019	15	5.50%	11.00%
Option four				
First instalment	5 October 2018	15	5.50%	11.00%
Second instalment	5 December 2018	15	5.50%	11.00%
Third instalment	5 February 2019	15	5.50%	11.00%
Fourth instalment	5 April 2019	15	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	3,060	2,580
Instalment plan interest earned	2,270	2,000
Unpaid rates and service charge interest earned	8,000	8,850
	13,330	13,430

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

Please note that in previous years the sewerage charges raised under the Water Services Act 2012 have been shown as Specified Area Rates in the notes to the Budget. As they are fees and charges and not a specified area rate as per the Local Government Act 1995, they are included in Note 8 - Fees & Charges this year.

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(g) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which discount is granted
General Rates (discount)	5%	\$ 52,000	\$ 55,157	When payment of the full amount owing, including arrears and charges, is received on or before 4.30pm on the discount due date.
Rate Assessment (write-off)	0%	0	252	
		52,000	55,409	

(h) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Pool Entry	Waiver	100%	Infants under one year old and school teachers accompanying	Entrance under these circumstances to be free.

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.

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

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	0	215,454
Cash - restricted reserves	3	6,372,329	6,207,030
Receivables		420,652	336,951
Inventories		17,654	16,627
		6,810,635	6,776,062
Less: current liabilities			
Trade and other payables		(214,813)	(214,813)
Short term borrowings		0	(441,147)
Long term borrowings		(55,172)	(56,997)
Provisions		(223,493)	(223,493)
		(493,478)	(936,450)
Unadjusted net current assets		6,317,157	5,839,612
Adjustments			
Less: Cash - restricted reserves	3	(6,372,329)	(6,207,030)
Add: Current portion of borrowings		55,172	498,144
Adjusted net current assets - surplus/(deficit)		0	130,726

Reason for Adjustments

The 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 *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Dumbleyung's operational cycle. In the case of liabilities where the Shire of Dumbleyung 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 of Dumbleyung's intentions to release for sale.

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.

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

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

3. RECONCILIATION OF CASH

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

	2018/19 Budget	2017/18 Actual	2017/18 Budget
Cash - unrestricted	\$ 0	\$ 215,454	\$ 0
Cash - restricted	6,372,329	6,207,030	6,042,629
	<u>6,372,329</u>	<u>6,422,484</u>	<u>6,042,629</u>

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

Leave reserve	121,287	118,181	425,407
Plant reserve	347,528	387,347	85,620
Dam Cleaning Reserve	17,280	16,837	11,763
Sewerage Works Reserve	324,038	269,750	265,106
Staff Housing Reserve	0	60,995	61,124
Tourist Reserve	0	0	12,516
Landcare Development Reserve	96,813	115,391	80,850
Rural Town Development Reserve	0	0	28,647
Aged Care Facility Reserve	0	55,001	45,800
Municipal Building Reserve	333,675	55,813	13,955
Gravel Pit Rehab Reserve	26,823	26,136	26,191
Fence Road Drain Maintenance Reserve	0	0	3,996
Drainage Maintenance Reserve	16,839	16,408	16,443
Refuse Reserve	0	0	(874)
Asset Plan Reserve	0	0	874
Bain Estate Reserve	4,931,122	5,029,706	4,914,683
Emergency Response Reserve	156,924	55,465	55,582
	<u>6,372,329</u>	<u>6,207,030</u>	<u>6,047,683</u>

Reconciliation of net cash provided by operating activities to net result

Net result	2,375,787	(165,032)	(750,908)
Depreciation	1,767,827	897,680	1,641,552
(Profit)/loss on sale of asset	14,370	128,545	(57,548)
(Increase)/decrease in receivables	(83,701)	106,400	(9,700)
(Increase)/decrease in inventories	(1,027)	(31)	(4,500)
Increase/(decrease) in payables	0	(337,192)	(246,077)
Increase/(decrease) in employee provisions	0	(15,036)	(11,500)
Grants/contributions for the development of assets	(4,076,455)	(945,518)	(880,019)
Net cash from operating activities	<u>(3,199)</u>	<u>(330,184)</u>	<u>(318,700)</u>

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program			2018/19 Budget total	2017/18 Actual total
	Education and welfare	Transport	Other property and services		
	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>					
Buildings - specialised	21,956	0	0	21,956	86,841
Plant and equipment	0	416,140	244,800	660,940	486,294
	21,956	416,140	244,800	682,896	573,135
<u>Infrastructure</u>					
Infrastructure - Roads	0	3,281,000	0	3,281,000	1,598,118
Infrastructure - Other	0	0	0	0	34,231
	0	3,281,000	0	3,281,000	1,632,349
Total acquisitions	21,956	3,697,140	244,800	3,963,896	2,205,484

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

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Law, order, public safety	0	0	0	0	0	(120,703)	63,730	0
Transport	131,000	119,840	15,300	(26,460)	0	0	0	0
Other property and services	222,000	218,790	0	(3,210)	0	(7,842)	0	(6,182)
	353,000	338,630	15,300	(29,670)	0	(128,545)	63,730	(6,182)
By Class								
<u>Property, Plant and Equipment</u>								
Land - freehold land	0	0	0	0	0	(1,309)	0	0
Plant and equipment	353,000	338,630	15,300	(29,670)	0	(127,236)	63,730	(6,182)
	353,000	338,630	15,300	(29,670)	0	(128,545)	63,730	(6,182)

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

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
	16,701	16,701	27,515
	98,664	98,664	92,000
	39,523	39,523	18,229
	29,118	29,118	27,291
	203,459	201,049	176,925
	191,625	191,624	185,800
	845,000	20,270	775,100
	18,161	18,161	12,287
	325,576	282,570	326,405
	1,767,827	897,680	1,641,552
	303,012	293,460	267,873
	378,206	387,759	421,068
	870,148	0	720,768
	191,461	191,461	206,843
	25,000	25,000	25,000
	1,767,827	897,680	1,641,552

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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.

DEPRECIATION (CONTINUED)

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

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Education and welfare								
Loan 93 - Aged Care Housing	91,679	0	3,441	3,321	88,238	91,679	3,252	3,759
Community amenities								
Loan 38 - Sewerage	10,737	0	7,047	6,616	3,690	10,737	576	991
Loan 40 - Sewerage	4,426	0	1,370	1,274	3,056	4,426	303	384
Loan 78 - Sewerage Extensions	0	0	0	3,841	0	0	0	205
Loan 95 - Fence Road Drainage	72,433	0	15,415	7,567	57,018	72,433	1,688	1,158
Recreation and culture								
Loan 89 - Mens Shed Contribution	17,829	0	4,208	4,052	13,621	17,829	640	1,064
Transport								
Loan 94 - WANDRRA Contribution	80,900	0	19,540	19,100	61,360	80,900	1,741	2,556
Economic services								
Loan 92 - Purchase Old Post Office Building	143,912	0	5,977	5,681	137,935	143,912	7,335	8,534
	421,916	0	56,998	51,452	364,918	421,916	15,535	18,651
	421,916	0	56,998	51,452	364,918	421,916	15,535	18,651

All borrowing repayments, other than Self Supporting Loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

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

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2019

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Short Term Lending Facility - Western Australian Treasury Corporation	0	441,147	0
Total amount of credit unused	0	441,147	0
Loan facilities			
Loan facilities in use at balance date	364,918	421,916	0

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd	2017/18 Budget	Amount as at 30 June 2018
			\$	\$	\$
Short Term Liquidity Lending Facility with the Western Australian Treasury Corporation of not more than \$1.5million dollars for periods up to 12 months and with a final termination of facility date of 30 June 2018	The management of cash flow while undertaking repairs to roads under the WANDRRA scheme.	2018	441,147	0	441,147
			441,147	0	441,147

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	118,181	3,106	0	121,287	113,332	4,849	0	118,181	113,332	312,075		425,407
Plant reserve	387,347	60,181	(100,000)	347,528	75,437	311,910	0	387,347	75,437	10,183		85,620
Dam Cleaning Reserve	16,837	443	0	17,280	6,668	10,169	0	16,837	6,668	5,095		11,763
Sewerage Works Reserve	269,750	54,288	0	324,038	225,628	44,122	0	269,750	225,628	39,478		265,106
Staff Housing Reserve	60,995	1,603	(62,598)	0	59,488	1,507	0	60,995	59,488	1,636		61,124
Tourist Reserve	0	0	0	0	11,041	280	(11,321)	0	11,041	1,475		12,516
Landcare Development Reserve	115,391	4,500	(23,078)	96,813	79,352	51,909	(15,870)	115,391	79,352	1,498		80,850
Rural Town Development Reserve	0	0	0	0	39,688	1,005	(40,693)	0	39,688	304	(11,345)	28,647
Aged Care Facility Reserve	55,001	1,446	(56,447)	0	53,643	1,358	0	55,001	59,488	2,182	(15,870)	45,800
Municipal Building Reserve	55,813	277,862	0	333,675	54,435	1,378	0	55,813	53,643	1,091	(40,779)	13,955
Gravel Pit Rehab Reserve	26,136	687	0	26,823	25,490	646	0	26,136	25,490	701		26,191
Fence Road Drain Maintenance Reserve	0	0	0	0	3,889	98	(3,987)	0	3,889	107		3,996
Drainage Maintenance Reserve	16,408	431	0	16,839	16,003	405	0	16,408	16,003	440		16,443
Refuse Reserve	0	0	0	0	2,120	54	(2,174)	0	1,246	58	(2,178)	(874)
Asset Plan Reserve	0	0	0	0	1,246	32	(1,278)	0	2,120	34	(1,280)	874
Bain Estate Reserve	5,029,706	132,205	(230,789)	4,931,122	5,014,918	126,996	(112,208)	5,029,706	5,014,918	137,910	(238,145)	4,914,683
Emergency Response Reserve	55,465	101,459	0	156,924	0	55,464	0	55,465	0	55,582	0	55,582
	6,207,030	638,211	(472,912)	6,372,329	5,782,378	612,182	(187,531)	6,207,030	5,787,431	569,849	(309,597)	6,047,683

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

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Leave reserve	Ongoing	To meet the organisation's liability for employee's accrued leave.
Plant reserve	Ongoing	To be used for the purchase of major plant.
Dam Cleaning Reserve	Not known	To provide funds to clean the Kukerin Dam.
Sewerage Works Reserve	Not known	To be used for maintenance and upgrading of the current sewerage system.
Staff Housing Reserve	2018/19	To contribute towards the building of new staff housing.
Tourist Reserve	Not applicable	To contribute to the provision of tourism.
Landcare Development Reserve	Ongoing	To contribute to Landcare development.
Rural Town Development Reserve	Not applicable	To contribute to the Rural Town Development Program.
Aged Care Facility Reserve	2018/19	To be used for the construction of an aged care facility.
Municipal Building Reserve	Not known	For renewal or improvements to shire owned buildings.
Gravel Pit Rehab Reserve	Not known	To be used for the rehabilitation of gravel pits.
Fence Road Drain Maintenance Reserve	Not known	To be used for the maintenance of the Fence Road Drain.
Drainage Maintenance Reserve	Not known	To be used for the maintenance of drains within the shire.
Refuse Reserve	Not applicable	To provide for the increased costs of disposing of refuse via transfer stations.
Asset Plan Reserve	Not applicable	To contribute to the set up of asset management plan.
Bain Estate Reserve	Ongoing	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	Not known	To provide funds for unforeseen circumstances and other urgent expenditure.

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

7. CASH BACKED RESERVES (CONTINUED)

(c) Cash Backed Reserves - Change in Use

It is intended for the Staff Housing Reserve and the Aged Care Facility Reserve to be amalgamated with the Municipal Building Reserve to provide for renewal or improvements to all shire-owned buildings as required.

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

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	714	44
General purpose funding	4,080	3,900
Law, order, public safety	3,162	3,076
Health	0	50
Education and welfare	92,057	53,657
Housing	89,954	81,276
Community amenities	212,158	197,021
Recreation and culture	19,839	17,877
Transport	0	455
Economic services	27,387	41,573
Other property and services	30,600	33,039
	479,951	431,968

9. GRANT REVENUE

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

By Program:

Operating grants, subsidies and contributions

	2018/19 Budget	2017/18 Actual
	\$	\$
General purpose funding	807,472	1,542,783
Law, order, public safety	21,380	385,756
Community amenities	1,467	85,345
Recreation and culture	0	8,775
Transport	80,366	1,624,677
	910,685	3,647,336

Non-operating grants, subsidies and contributions

General purpose funding	0	6,620
Community amenities	5,000	16,082
Transport	4,071,455	922,816
	4,076,455	945,518

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

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	163,151	146,536	159,016
- Other funds	10,270	16,270	10,000
Other interest revenue (refer note 1b)	10,270	10,850	10,000
	183,691	173,656	179,016
(b) Other revenue			
Reimbursements and recoveries	20,290	85,992	18,322
Other	74,763	118,534	54,615
	95,053	204,526	72,937
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	11,248	18,229	11,000
Other services	4,000	3,200	4,000
	15,248	21,429	15,000
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	15,535	18,651	15,571
Other	12,331	4,347	0
	27,866	22,998	15,571
(e) Elected members remuneration			
Meeting fees	20,450	15,985	20,000
Mayor/President's allowance	7,000	9,500	9,750
Deputy Mayor/President's allowance	1,750	1,542	1,813
Travelling expenses	10,225	5,873	10,000
Telecommunications allowance	9,203	5,896	9,000
	48,628	38,796	50,563
(f) Write offs			
General rate	0	252	0
Fees and charges	0	30	0
	0	282	0

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

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

14. 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 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Dumbleyung Pictorial Book	775	810	(900)	685
Low Income Housing	0	900	(900)	0
Aged Persons Units	0	3,000	(3,000)	0
Community Bonds	1,158	3,000	(4,158)	0
Beyond the Fence Bood	100	0	0	100
Community Funds Ski Club	3,800	0	0	3,800
Shire Staff Bonds	300	1,000	(1,300)	0
Building Fund Levy	0	1,000	(1,000)	0
Kukerin Cemetery	320	0	0	320
BCITF	0	500	(500)	0
Kukerin Centenary	2,541	0	0	2,541
Moulyinning Hall	11,683	0	0	11,683
Fence Road Catement Group	3,478	0	0	3,478
Historical Committee	1,208	0	0	1,208
Transport Licencing	191	250,000	(250,191)	0
	25,554	260,210	(261,949)	23,815

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Dumbleyung 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.

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2018/19 Financial Year Budget

PROGRAMME SUMMARY

	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Rate Revenue		73,549		71,809		69,680	
General Purpose Grants		0		0		0	
Other General Purpose Income		0		0		0	
<u>OPERATING REVENUE</u>							
Rate Revenue	1,644,588		1,566,274		1,565,025		
General Purpose Grants	807,472		797,930		1,549,403		
Other General Purpose Income	173,421		169,015		162,806		
SUB-TOTAL	2,625,481	73,549	2,533,219	71,809	3,277,234	69,680	
<u>CAPITAL EXPENDITURE</u>							
Rate Revenue		0		0		0	
General Purpose Grants		0		0		0	
Other General Purpose Income		163,151		159,015		146,430	
<u>CAPITAL REVENUE</u>							
Rate Revenue	0		0		0		
General Purpose Grants	0		0		0		
Other General Purpose Income	0		0		0		
SUB-TOTAL	0	163,151	0	159,015	0	146,430	
TOTAL - PROGRAMME SUMMARY	2,625,481	236,700	2,533,219	230,824	3,277,234	216,110	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2018/19 Financial Year Budget

RATE REVENUE	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE							
0052 ADVERTISING		256		250		0	
0142 TITLE SEARCHES		767		750		1,144	
0152 VALUATION EXPENSES		8,180		8,000		6,160	
0112 ADMINISTRATION ALLOCATED		63,323		61,809		60,080	
0113 DEBT RECOVERY COSTS - RATES		1,023		1,000		2,296	
OPERATING REVENUE							
0101 DISCOUNT ALLOWED	(52,000)		(50,000)		(55,157)		
0111 RATES - WRITE OFFS	0		0		(252)		
0121 LEVIES - RATES (ALL AREAS)	1,665,880		1,586,504		1,587,614		based on 5%
0133 ESL COMMISSION	4,000		4,000		4,000		
0151 MOVEMENT IN EXCESS RATES	0		0		2,300		
0143 ACCOUNT ENQUIRY	1,020		1,000		1,320		
0153 RATES - ADMIN FEES	3,060		3,000		2,580		
0161 RATES - EX GRATIA	12,358		11,770		11,770		
0171 RATES - INTEREST CHARGES	10,270		10,000		10,849		
SUB-TOTAL TO PROGRAMME SUMMARY	1,644,588	73,549	1,566,274	71,809	1,565,025	69,680	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL TO PROGRAMME SUMMARY	0	0	0	0	0	0	
TOTAL - RATE REVENUE	1,644,588	73,549	1,566,274	71,809	1,565,025	69,680	

SHIRE OF DUMBLYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2018/19 Financial Year Budget

GENERAL PURPOSE GRANTS	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
<u>OPERATING REVENUE</u>							
0081 FEDERAL UNTIED - ROADS COMPONENT	280,905		310,246		584,044		FAGS - reduced by prepayment
0091 ROYALTIES FOR REGIONS GRANT	0		0		6,620		
0181 GRANTS COMMISSION - GENERAL PURPOSE	526,567		487,684		958,739		FAGS - reduced by prepayment
SUB-TOTAL TO PROGRAMME SUMMARY	807,472	0	797,930	0	1,549,403	0	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL TO PROGRAMME SUMMARY	0	0	0	0	0	0	
TOTAL - GENERAL PURPOSE GRANTS	807,472	0	797,930	0	1,549,403	0	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2018/19 Financial Year Budget

OTHER GEN. PURPOSE INCOME	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
<u>OPERATING REVENUE</u>							
0163 RESERVE INTEREST EARNED	163,151		159,015		146,537		
0173 BANK INTEREST EARNED	10,270		10,000		16,270		
SUB-TOTAL TO PROGRAMME SUMMARY	173,421	0	169,015	0	162,806	0	
<u>CAPITAL EXPENDITURE</u>							
8200 TRANSFER INTEREST TO RESERVES		163,151		159,015		146,430	
<u>CAPITAL REVENUE</u>							
SUB-TOTAL TO PROGRAMME SUMMARY	0	163,151	0	159,015	0	146,430	
TOTAL - OTHER GEN. PURPOSE INCOME	173,421	163,151	169,015	159,015	162,806	146,430	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2018/19 Financial Year Budget

PROGRAMME SUMMARY	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
Members of Council		233,003		237,018		209,657	
Other Governance		246,213		245,790		203,621	
<u>OPERATING REVENUE</u>							
Members of Council	0		0		0		
Other Governance	8,327		8,200		37,281		
SUB-TOTAL	8,327	479,216	8,200	482,808	37,281	413,278	
<u>CAPITAL EXPENDITURE</u>							
Members of Council		0		0		0	
Other Governance		100,000		57,561		57,443	
<u>CAPITAL REVENUE</u>							
Members of Council	0		0		0		
Other Governance	0		2,178		2,173		
SUB-TOTAL	0	100,000	2,178	57,561	2,173	57,443	
TOTAL - PROGRAMME SUMMARY	8,327	579,216	10,378	540,369	39,454	470,721	

**SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2018/19 Financial Year Budget**

MEMBERS OF COUNCIL	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
0202 MEMBERS TRAVELLING		10,225		10,000		5,873	
0212 CONFERENCE EXPENSES		12,117		11,850		12,206	
0232 MEMBERS TRAINING		5,828		5,700		4,502	
0242 PRESIDENTS ALLOWANCES		7,000		9,750		9,500	\$1750 per quarter
0252 SITTING FEES		20,450		20,000		15,985	
0262 REFRESHMENTS RECEPTIONS		16,360		16,000		17,318	
0272 DEPUTY PRESIDENT ALLOWANCES		1,750		1,813		1,542	25% Presidents Allowance
0282 COUNCIL CHAMBERS MAINT		3,643		3,917		206	
0292 INSURANCE		6,900		6,900		6,900	
0302 SUBSCRIPTIONS		20,450		20,000		20,443	
0342 COUNCILLOR TELECOMMUNICATIONS ALLOWANCE		9,203		9,000		5,896	
0352 4 WDL VROC CONTRIBUTIONS		1,155		1,130		480	
0362 DONATIONS		5,689		5,577		3,291	
0363 R & D MCINTYRE SCHOLARSHIP		2,750		2,500		2,750	
0373 GIFTS		3,060		3,000		2,262	length of service gifts, leaving gifts
0412 BADGES		409		400		279	
0432 PRINTING & STATIONERY		874		855		440	
0442 ELECTION EXPENSES		0		6,000		0	
0404 ADMINISTRATION ALLOCATED		105,140		102,626		99,783	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	233,003	0	237,018	0	209,657	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - MEMBERS OF COUNCIL	0	233,003	0	237,018	0	209,657	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2018/19 Financial Year Budget

OTHER GOVERNANCE	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE							
0542 CONSULTANT & FINANCIAL REPORTING		26,450		20,000		2,500	includes additional \$6k for secondary freight network
0602 ADJUSTMENTS FOR ROUNDING		0		0		1	
0632 ADVERTISING		15,338		15,000		9,878	
0722 AUDIT FEES		11,248		11,000		21,429	
0742 LEGAL EXPENSES		10,225		10,000		6,608	
6530 DEPRECIATION (SCH 4)		16,701		27,515		16,701	
0864 ADMIN ALLOCATION		166,251		162,275		157,778	
OPERATING REVENUE							
0833 SUNDRY CHARGES-REIMBURS.	510		500		753		
0873 CHARGES - PHOTOCOPYING	204		200		44		
0903 INSURANCE REFUNDS	0		0		24,157		
0932 MISC. REIMBURSEMENTS - NO GST	2,538		2,500		2,799		
0933 MISC. REIMBURSEMENTS - INC GST	5,075		5,000		9,529		
SUB-TOTAL	8,327	246,213	8,200	245,790	37,281	203,621	
CAPITAL EXPENDITURE							
8440 TRANSFER TO LEAVE RESERVE		0		1,979		1,979	
8460 TRANSFER TO EMERGENCY RESPONSE		100,000		55,582		55,464	
CAPITAL REVENUE							
8405 TRANSFER FROM ASSET PLAN RESERVE	0		2,178		2,173		
SUB-TOTAL	0	100,000	2,178	57,561	2,173	57,443	
TOTAL - OTHER GOVERNANCE	8,327	346,213	10,378	303,351	39,454	261,065	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2018/19 Financial Year Budget

PROGRAMME SUMMARY	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
Fire Prevention		179,728		356,481		283,932	
Animal Control		25,881		25,275		24,195	
<u>OPERATING REVENUE</u>							
Fire Prevention	21,788		436,715		388,854		
Animal Control	2,754		2,700		2,728		
SUB-TOTAL	24,542	205,609	439,415	381,756	391,582	308,128	
<u>CAPITAL EXPENDITURE</u>							
Fire Prevention		0		357,590		367,381	
Animal Control		0		0		0	
Local Law Development		0		0		0	
<u>CAPITAL REVENUE</u>							
Fire Prevention	0		0		0		
Animal Control	0		0		0		
SUB-TOTAL	0	0	0	357,590	0	367,381	
TOTAL - PROGRAMME SUMMARY	24,542	205,609	439,415	739,346	391,582	675,509	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2018/19 Financial Year Budget

FIRE PREVENTION		2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE								
4	1002 MAINTENANCE LAND & BUILDINGS		250		900		240	inc annual maint of fire sheds, eg termites, fire extinguishers, gutter cleaning
5	1052 PROTECTIVE CLOTHING		5,000		3,000		11,124	
1	1062 EQUIPMENT PURCHASES LESS THAN \$1,200		1,200		2,500		0	for the purchase of hoses, ladders, telecommunications equipment, rescue equipment etc
8	1072 FIRE INSURANCE		16,641		10,864		10,864	Spike in insurance due to additional cover (increase not covered by funding this year)
	1082 FIRE MAPS		250		200		823	
2	1102 MTCE PLANT & EQUIPMENT		100		100		143	to maintain equipment as per above
3	1112 MAINTENANCE VEHICLES		6,000		8,220		4,382	Firetrucks (deprec in GL1012). Fastfill/fire fighting trailers ineligible.
6	1122 UTILITIES & RATES		700		1,000		598	electricity
7	1142 OTHER FIRE EXPENSES/TRAINING		1,500		1,200		5,375	
	1182 INELIGIBLE EXPENDITURE - LGGS		6,135		6,000		2,770	SMSs, bushfire trailer licenses etc.
	1192 FIRE PREVENTION		12,746		13,450		0	fire break clearing, attending fires
	1012 DEPRECIATION - FIRE PREVENTION		98,664		92,000		98,664	
	1092 FIRE BREAK INSPECTION ETC		3,068		3,000		2,170	
	1152 ADMINISTRATION ALLOCATED		27,474		26,817		26,078	
	1162 TRF OF ASSET - FIRE TRUCK		0		187,230		0	
	1172 LOSS ON DISPOSAL OF ASSET (FIRE)		0		0		120,703	
OPERATING REVENUE								
	1193 PROFIT ON SALE OF ASSET (FIRE)	0		63,730		0		
	1123 FESA OPERATING GRANT	21,380		14,995		18,375		LGGS 18/19 \$24,000, less \$2,620 unspent 2016/17
	1143 SALE OF FIRE MAPS	204		200		68		
	1163 FINES & PENALTIES	204		200		3,030		
	1173 FESA GRANT - FIRE TRUCK	0		357,590		367,381		
SUB-TOTAL		21,788	179,728	436,715	356,481	388,854	283,932	
CAPITAL EXPENDITURE								
	1174 FIRE TRUCK		0		357,590		367,381	
CAPITAL REVENUE								
	1175 REALISATION OF ASSETS - FIRE TRUCK	0		(187,230)		0		
	1195 SALE OF FIRE TRUCK (PROCEEDS)	0		187,230		0		
SUB-TOTAL		0	0	0	357,590	0	367,381	
TOTAL - FIRE PREVENTION		21,788	179,728	436,715	714,071	388,854	651,313	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2018/19 Financial Year Budget

	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
ANIMAL CONTROL							
<u>OPERATING EXPENDITURE</u>							
1252 DOG CONTROL EXPENSES		5,317		5,200		6,020	
1262 CAT CONTROL EXPENSES		869		850		0	
1282 POUND MAINTENANCE		588		575		38	
1294 ADMINISTRATION ALLOCATED		19,107		18,650		18,137	
<u>OPERATING REVENUE</u>							
1323 FINES AND PENALTIES	510		500		325		
1343 DOG REGISTRATION	2,040		2,000		2,226		
1344 CAT REGISTRATION	204		200		177		
SUB-TOTAL	2,754	25,881	2,700	25,275	2,728	24,195	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - ANIMAL CONTROL	2,754	25,881	2,700	25,275	2,728	24,195	

SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
2018/19 Financial Year Budget

PROGRAMME SUMMARY	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Health		89,945		65,857		65,851	
<u>OPERATING REVENUE</u>							
Health	0		0		50		
SUB-TOTAL	0	89,945	0	65,857	50	65,851	
<u>CAPITAL EXPENDITURE</u>							
Health		0		0		0	
<u>CAPITAL REVENUE</u>							
Health	0		0		0		
SUB-TOTAL	0	0	0	0	0	0	
		(482,808)					
TOTAL - PROGRAMME SUMMARY	0	89,945	0	65,857	50	65,851	

**SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
2018/19 Financial Year Budget**

HEALTH	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
2202 DEFIBRILLATOR EXPENSE		0		7,050		4,040	
2212 CONTRIBUTION TO DOCTOR		11,248		11,000		7,273	
2222 HEALTH SURVEYOR - CONTRACT		38,855		38,000		48,247	
2232 AMBULANCE ASSISTANCE		3,869		3,976		620	
2622 PUBLIC HEALTH PLAN IMPLEMENTATION		30,000		0		0	Consultant costs
2392 ANALYTICAL EXPENSES		368		360		354	
2634 ADMINISTRATION ALLOCATED		5,605		5,471		5,318	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	89,945	0	65,857	50	65,851	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - HEALTH	0	89,945	0	65,857	50	65,851	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2018/19 Financial Year Budget

PROGRAMME SUMMARY	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Aged Persons Units		121,963		99,731		108,401	
Education		7,444		14,322		5,868	
<u>OPERATING REVENUE</u>							
Aged Persons Units	92,557		60,840		53,784		
Education	0		0		0		
SUB-TOTAL	92,557	129,407	60,840	114,053	53,784	114,269	
<u>CAPITAL EXPENDITURE</u>							
Aged Persons Units		25,397		98,267		90,162	
Education		0		0		0	
<u>CAPITAL REVENUE</u>							
Aged Persons Units	56,447		0		0		
Education	0		0		0		
SUB-TOTAL	56,447	25,397	0	98,267	0	90,162	
TOTAL - PROGRAMME SUMMARY	149,004	154,804	60,840	212,320	53,784	204,431	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2018/19 Financial Year Budget

	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
AGED PERSONS UNITS							
<u>OPERATING EXPENDITURE</u>							
2822 APU MAINTENANCE		39,883		32,663		22,949	\$6890 ea U2 37 Harvey St & 21 McIntyre St, aircon and floor coverings. \$5500 UA 27 Manser St, painting.
2832 INSURANCE		8,273		15,494		16,728	
2842 APU - UTILITIES		13,367		12,730		8,674	
2852 INTEREST PAID ON LOAN 93		3,252		3,372		3,759	
6570 DEPRECIATION (SCH 8)		39,523		18,229		39,523	
2824 ADMINISTRATION ALLOCATED		17,665		17,243		16,769	
<u>OPERATING REVENUE</u>							
2853 UTILITIES REIMBURSEMENT (APU)	500		0		126		
2863 RENTAL OF APU'S	92,057		60,840		53,657		
SUB-TOTAL	92,557	121,963	60,840	99,731	53,784	108,401	
<u>CAPITAL EXPENDITURE</u>							
2854 LOAN 93 PRINCIPAL REPAYMENT		3,441		3,321		3,321	to complete works at Kukerin houses.
2874 AGED PERSON UNITS (R4R)		21,956		94,946		86,841	
<u>CAPITAL REVENUE</u>							
8330 TRANSFER FROM AGED CARE FACILITY	56,447		0		0		
SUB-TOTAL	56,447	25,397	0	98,267	0	90,162	
TOTAL - AGED PERSONS UNITS	149,004	147,360	60,840	197,998	53,784	198,563	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2018/19 Financial Year Budget

EDUCATION	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
1672 KUKERIN PLAYGROUP BUILDING		500		7,500		734	
1842 SCHOOL BUS SERVICE		1,550		1,550		899	
1872 SCHOOL BOOK AWARDS		122		120		0	
2792 SCHOOL ASSISTANCE		814		800		0	
2814 ADMIN ALLOC - EDUCATION		4,458		4,352		4,235	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	7,444	0	14,322	0	5,868	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - EDUCATION	0	7,444	0	14,322	0	5,868	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2018/19 Financial Year Budget

PROGRAMME SUMMARY	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Staff Housing		72,400.00		69,071.11		64,691.45	
Other Housing		87,064.00		67,571.55		74,580.96	
<u>OPERATING REVENUE</u>							
Staff Housing	72,400.00		69,071.51		64,759.46		
Other Housing	18,554.00		17,784.00		16,854.97		
SUB-TOTAL	90,954.00	159,464.00	86,855.51	136,642.66	81,614.43	139,272.41	
<u>CAPITAL EXPENDITURE</u>							
Staff Housing		0.00		0.00		0.00	
Other Housing		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Staff Housing	62,598.00		0.00		0.00		
Other Housing	0.00		0.00		0.00		
SUB-TOTAL	62,598.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	153,552.00	159,464.00	86,855.51	136,642.66	81,614.43	139,272.41	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2018/19 Financial Year Budget

STAFF HOUSING	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
3152 INSURANCE		5,994		9,353		9,199	
3172 BUILDING MAINTENANCE		18,978		44,691		36,736	
3182 STAFF HOUSING - UTILITIES		13,367		12,730		12,326	\$5000 painting, \$3900 aircon/hot water renewal.
3184 ADMINISTRATION ALLOCATED		8,849		8,638		8,397	
3194 STAFF HOUSING REALLOCATION		25,212		(6,340)		(1,967)	Reallocated to Administration Overheads, and Public Works Overheads.
<u>OPERATING REVENUE</u>							
3213 RENT	45,900		48,157		41,291		
3223 UTILITIES REIMBURSEMENT (STAFF)	500		0		68		
3253 RENTAL - MCS HOUSE	26,000		20,914		23,400		
SUB-TOTAL	72,400	72,400	69,072	69,071	64,759	64,691	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
8290 TRANSFER FROM STAFF HOUSING RESERVE	62,598		0				
SUB-TOTAL	62,598	0	0	0	0	0	
TOTAL - STAFF HOUSING	134,998	72,400	69,072	69,071	64,759	64,691	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2018/19 Financial Year Budget

OTHER HOUSING	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
3312 LOW INCOME UNIT MAINT		22,167		15,804		23,134	
3322 INSURANCE - LOW INCOME		3,279		9,353		9,199	
3332 LOW INCOME UNITS - UTILITIES		3,150		3,000		1,901	
3392 MAINTENANCE - OTHER HOUSING		19,243		2,258		0	
6580 DEPRECIATION (SCH 9)		29,118		27,291		29,118	
3384 ADMINISTRATION ALLOCATED		10,107		9,865		9,594	
3394 DOUBTFUL DEBT EXPENSE (HOUSING)		0		0		1,633	
<u>OPERATING REVENUE</u>							
2565 UTILITIES REIMBURSEMENT (LIU)	500		0		270		
3403 RENTAL - LOW INCOME UNITS	18,054		17,784		16,585		
SUB-TOTAL	18,554	87,064	17,784	67,572	16,855	74,581	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - OTHER HOUSING	18,554	87,064	17,784	67,572	16,855	74,581	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2018/19 Financial Year Budget

PROGRAMME SUMMARY	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
Domestic Refuse		323,280		306,144		299,945	
Commercial Refuse		19,587		19,710		11,097	
Sewerage		61,967		65,979		57,994	
Protection of the Environment		59,840		144,165		176,624	
Town Planning & Regional Development		38,941		25,850		31,428	
Other Community Amenities		69,219		62,654		42,766	
Land Care Development		121,655		212,420		237,199	
<u>OPERATING REVENUE</u>							
Domestic Refuse	84,825		82,875		95,684		
Commercial Refuse	0		0		0		
Sewerage	117,582		106,891		106,891		
Protection of the Environment	30,510		55,476		49,683		
Town Planning & Regional Development	1,081		1,060		2,210		
Other Community Amenities	8,160		8,000		6,093		
Land Care Development	1,467		50,000		108,673		
SUB-TOTAL	243,625	694,489	304,302	836,924	369,234	857,052	
<u>CAPITAL EXPENDITURE</u>							
Domestic Refuse		0		0		22,594	
Commercial Refuse		0		0		0	
Sewerage		55,615		45,004		50,139	
Protection of the Environment		15,415		0		7,567	
Town Planning & Regional Development		0		0		0	
Other Community Amenities		0		0		0	
Land Care Development		1,467		0		49,900	
<u>CAPITAL REVENUE</u>							
Domestic Refuse	0		1,280		1,277		
Commercial Refuse	0		0		0		
Sewerage	0		0		0		
Protection of the Environment	0		40,779		124,681		
Town Planning & Regional Development	0		0		0		
Other Community Amenities	0		0		0		
Land Care Development	23,078		15,870		15,870		
SUB-TOTAL	23,078	72,497	57,929	45,004	141,828	130,200	
TOTAL - PROGRAMME SUMMARY	266,703	766,986	362,232	881,928	511,062	987,252	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2018/19 Financial Year Budget

	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
DOMESTIC REFUSE							
OPERATING EXPENDITURE							
3532 DOM. REFUSE COLLECTION		32,049		34,819		40,157	
3542 REFUSE SITE MAINT		61,177		57,744		22,478	
3552 RECYCLING MAINTENANCE		21,789		32,156		29,699	
6590 DEPRECIATION (SCH 10)		195,459		168,925		195,459	
3524 ADMINISTRATION ALLOCATED		12,806		12,500		12,151	
OPERATING REVENUE							
3563 LEVIES - RECYCLING CHARGES	0		0		227		
3583 LEVIES - RUBBISH CHARGES	84,825		82,875		81,600		
3593 MISCELLANEOUS INCOME RUBBISH TIP	0		0		13,857		
SUB-TOTAL	84,825	323,280	82,875	306,144	95,684	299,945	
CAPITAL EXPENDITURE							
3584 ASSET ACQUISITION/RENEWAL - OTHER INFRASTR		0		0		22,594	
CAPITAL REVENUE							
8415 TRANSFER FROM REFUSE RESERVE	0		1,280		1,277		
SUB-TOTAL	0	0	1,280	0	1,277	22,594	
TOTAL - DOMESTIC REFUSE	84,825	323,280	84,155	306,144	96,961	322,539	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2018/19 Financial Year Budget

COMMERCIAL REFUSE	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
3722 ST BINS REFUSE COLL.		15,511		15,731.19		7,228.40	
3734 ADMINISTRATION ALLOCATED		4,076		3,979.00		3,868.59	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	19,587.00	0.00	19,710.19	0.00	11,096.99	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - COMMERCIAL REFUSE	0.00	19,587.00	0.00	19,710.19	0.00	11,096.99	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2018/19 Financial Year Budget

SEWERAGE	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
3912 SEWERAGE MAINTENANCE		48,881		48,426		40,796	
3931 INTEREST PAID ON LOAN 38		576		1,006		991	
3932 INTEREST PAID ON LOAN 40		303		399		384	
3933 INTEREST PAID ON LOAN 78		0		186		205	
3952 INSURANCE		4,564		8,503		8,363	
3914 ADMINISTRATION ALLOCATED		7,643		7,460		7,256	
<u>OPERATING REVENUE</u>							
3991 LEVIES - SEWERAGE CHARGES	94,825		85,408		85,408		average inc 10%
4011 LEVIES - PEDESTAL CHARGES	22,757		21,483		21,483		average inc 10%
SUB-TOTAL	117,582	61,967	106,891	65,979	106,891	57,994	
<u>CAPITAL EXPENDITURE</u>							
4016 LOAN 38 PRINCIPAL REPAYMENT		7,047		6,616		6,616	
4017 LOAN 40 PRINCIPAL REPAYMENT		1,370		1,274		1,274	
4018 LOAN 78 PRINCIPAL REPAYMENT		0		3,841		3,841	
8280 TRANSFER TO SEWERAGE RESERVE		47,198		33,273		38,408	Revenue less expenses
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	55,615	0	45,004	0	50,139	
TOTAL - SEWERAGE	117,582	117,582	106,891	110,983	106,891	108,134	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2018/19 Financial Year Budget

PROTECTION OF THE ENVIRONMENT	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE							
3942 BRIDAL CREEPER CONTROL		15,338		15,000		(209)	
3982 TARIN ROCK DECLARED SPECIES EXP		542		530		0	
3992 DECLARED WEEDS CONTROL		11,585		11,330		0	
3872 WATER HARVESTING SCHEME		18,500		105,795		80,688	remaining expenditure on Water Harvesting Grant
3994 ADMINISTRATION ALLOCATED		4,290		4,188		4,072	
7142 FENCE ROAD DRAIN PROJECT		7,897		7,322		90,915	
7174 LOAN 95 FENCE RD DRAINAGE - INTEREST PAYMENT		1,688		0		1,158	
OPERATING REVENUE							
3963 HIRE CHARGES-TREE PLANTER	510		500		0		
3953 GRANT - WATER SUPPLY	5,000		47,654		42,654		Final instalment for Water Harvesting grant
7313 FENCE ROAD DRAIN MAINT. FARMERS LEVY	25,000		7,322		7,029		
SUB-TOTAL	30,510	59,840	55,476	144,165	49,683	176,624	
CAPITAL EXPENDITURE							
7374 LOAN 95 FENCE ROAD DRAINAGE - PRINCIPAL REF		15,415		0		7,567	
CAPITAL REVENUE							
7438 LOAN 95 FENCE ROAD DRAINAGE	0		0		80,000		
8325 TRANSFER FROM RURAL TOWN RESERVE	0		40,779		40,693		
8345 TRANSFER FROM FENCE ROAD DRAINAGE RESER	0		0		3,988		
SUB-TOTAL	0	15,415	40,779	0	124,681	7,567	
TOTAL - PROTECTION OF THE ENVIRONMENT	30,510	75,255	96,256	144,165	174,364	184,191	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2018/19 Financial Year Budget

TOWN PLANNING & REG. DEVELOP.	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
4022 PLANNING CONSULTANT		21,728		21,250.00		24,297.31	
4122 TOWN PLANNING SCHEME		12,500		0.00		2,659.10	
4024 ADMINISTRATION ALLOCATED		4,713		4,600.00		4,471.20	
<u>OPERATING REVENUE</u>							
4133 TOWN PLANNING FEES	1,081		1,060.00		2,210.00		
SUB-TOTAL	1,081.00	38,941.00	1,060.00	25,850.00	2,210.00	31,427.61	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TOWN PLANNING & REG. DEVELOP.	1,081.00	38,941.00	1,060.00	25,850.00	2,210.00	31,427.61	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2018/19 Financial Year Budget

OTHER COMMUNITY AMENITIES	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
4162 CEMETERIES		16,875		16,868.63		12,839.67	
4182 PUBLIC CONVENIENCES		38,292		32,068.54		17,115.74	
4212 NICHE WALL PLAQUES		777		760.00		211.35	
4244 ADMINISTRATION ALLOCATED		13,275		12,957.00		12,599.07	
<u>OPERATING REVENUE</u>							
4253 CEMETERIES	8,160		8,000.00		6,093.22		
SUB-TOTAL	8,160.00	69,219.00	8,000.00	62,654.17	6,093.22	42,765.83	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER COMMUNITY AMENITIES	8,160.00	69,219.00	8,000.00	62,654.17	6,093.22	42,765.83	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2018/19 Financial Year Budget

LAND CARE DEVELOPMENT	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE							
7120 DOUBTFUL DEBT EXPENSE		0		0		792	
7162 LANDCARE OFFICE BUILDING MAINT		9,448		2,500		2,812	Painting \$7500
7202 LANDCARE SUPERANNUATION		7,872		7,872		7,441	
7212 LANDCARE SALARY		63,976		63,976		77,059	
7222 STATE NRM PROJ A16084 (TAYLOR 67 HA VEGETA1		3,750		0		10,250	Grant expenditure carried forward
7232 LANDCARE VEHICLE EXP		12,530		12,430		9,213	Includes deprec exp
7242 LANDCARE SUNDRY EXP		4,090		4,000		1,195	
7252 LANDCARE OFFICE EXP		3,068		3,000		3,201	
7302 MOULY WILD FLOWERS, TALL TIMBERS & BUSH PR		0		0		16,000	
7322 SF2.1.006 BAIRSTOW		0		2,300		(169)	
7332 SF2.1.021 DARE		0		1,266		2,766	
7331 WATER GRANT EXPENSE		0		11,509		0	
7335 SWCC ON GROUND PROJECT - GW.GWS04.SOD		0		82,300		82,682	
7336 STATE NRM CRIDLAND CATCHMENT A15024		5,802		4,006		7,732	
7337 COOMELBERRUP CATCHMENT CONSERVATION STATE NRM A15059		0		2,074		2,048	
7154 ADMINISTRATION ALLOCATED		14,649		14,299		13,902	
7164 STAFF HOUSING ALLOCATION - LANDCARE		(3,530)		888		275	
OPERATING REVENUE							
0945 GRANT FUNDED ADMINISTRATIVE REIMBURSEMEN	1,467		0		49,900		20m Tree Project contribution for administrative assistance (project run by Kent Shire)
7273 LANDCARE GRANTS	0		50,000		58,773		
SUB-TOTAL	1,467	121,655	50,000	212,420	108,673	237,199	
CAPITAL EXPENDITURE							
8250 TRANSFER TO LANDCARE DEVELOPMENT RESERV		1,467		0		49,900	Trf of administrative contribution to reserve
CAPITAL REVENUE							
7436 TRANSFER FROM LANDCARE RESERVE	23,078		15,870		15,870		
SUB-TOTAL	23,078	1,467	15,870	0	15,870	49,900	
TOTAL - LAND CARE DEVELOPMENT	24,545	123,122	65,870	212,420	124,543	287,099	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2018/19 Financial Year Budget

PROGRAMME SUMMARY	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Public Halls and Civic Centres		54,998		76,701		75,898	
Swimming Pool		104,303		131,350		102,710	
Other Recreation		497,991		489,660		464,544	
Libraries		10,612		9,880		13,472	
Other Culture		67,276		65,943		71,669	
<u>OPERATING REVENUE</u>							
Public Halls and Civic Centres	2,040		2,000		1,186		
Swimming Pool	9,486		41,300		9,388		
Other Recreation	8,313		8,150		5,860		
Libraries	0		0		0		
Other Culture	1,534		1,500		13,965		
SUB-TOTAL	21,373	735,180	52,950	773,534	30,400	728,294	
<u>CAPITAL EXPENDITURE</u>							
Public Halls and Civic Centres		276,395		0		0	
Swimming Pool		0		0		0	
Other Recreation		4,208		26,122		25,690	
Libraries		0		0		0	
Other Culture		0		0		0	
<u>CAPITAL REVENUE</u>							
Public Halls and Civic Centres	0		0		0		
Swimming Pool	0		0		0		
Other Recreation	0		0		0		
Libraries	0		0		0		
Other Culture	0		0		0		
SUB-TOTAL	0	280,603	0	26,122	0	25,690	
TOTAL - PROGRAMME SUMMARY	21,373	1,015,783	52,950	799,656	30,400	753,984	

SHIRE OF DUMBLYUNG
SCHEDULE 11 - RECREATION & CULTURE
2018/19 Financial Year Budget

PUBLIC HALLS AND CIVIC CENTRES	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
4372 PUBLIC HALLS - UTILITIES		2,704		2,575.00		1,525	
4382 PUBLIC HALLS- MAINTENANCE		27,324		52,699.00		53,649	Includes Green Room carpet and ceiling painting carryover
3012 CWA HALL		2,063		1,213.00		972	
4412 INSURANCE		15,264		12,754.00		12,545	
4414 ADMINISTRATION ALLOCATED		7,643		7,460.00		7,256	
<u>OPERATING REVENUE</u>							
4433 CHARGES - HALL HIRE	2,040		2,000.00		459.06		
4443 REIMBURSEMENTS FOR HALL CLEANING	0		0.00		727.27		
SUB-TOTAL	2,040.00	54,998.00	2,000.00	76,701.00	1,186.33	75,897.73	
<u>CAPITAL EXPENDITURE</u>							
8300 TRANSFER TO MUNICIPAL BUILDING RE		276,395		0.00		0	
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	276,395.00	0.00	0.00	0.00	0.00	
TOTAL - PUBLIC HALLS AND CIVIC CENTRES	2,040.00	331,393.00	2,000.00	76,701.00	1,186.33	75,897.73	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2018/19 Financial Year Budget

	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
SWIMMING POOL							
<u>OPERATING EXPENDITURE</u>							
4542 UTILITY CHARGES		21,089		20,085.00		24,271	
4552 SUPERANNUATION		4,637		4,488.00		4,746	
4562 SWIMMING POOL SALARY		52,854		51,282.00		50,031	
4582 S/POOL CHEMICALS		6,033		5,900.00		3,067	
4592 S/POOL MTCE/OTHER		13,958		44,000.00		15,154	Reduced maintenance following loss of pool grant - see below.
4544 ADMINISTRATION ALLOCATED		5,732		5,595.00		5,440	
<u>OPERATING REVENUE</u>							
4613 GOVERNMENT SUBSIDY	0		32,000		0		Loss of \$32k pool grant
4643 POOL ADMISSION	9,486		9,300		9,388		
SUB-TOTAL	9,486	104,303	41,300	131,350	9,388	102,710	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - SWIMMING POOL	9,486	104,303	41,300	131,350	9,388	102,710	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2018/19 Financial Year Budget

OTHER RECREATION	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
4682 INSURANCE		46,183		41,785.00		43,095	
4692 TARIN ROCK TENNIS COURTS		1,125		1,000.00		954	utilites
4762 DUMBLEYUNG TENNIS COURTS		2,070		2,073.00		9,313	
4772 NENKE PARK		23,184		32,323.00		46,793	
4782 STUBBS PARK		35,386		24,446.00		26,348	
4792 COMMUNITY PARKS AND GARDENS		138,222		138,984.00		97,733	
4802 SQUASH COURTS		3,876		4,726.00		2,316	
4815 KIDSPORT EXPENDITURE		0		4,593.00		200	Now administered by State Gov
4832 UTILITIES - STUBBS & NENKE PARKS		21,000		20,000.00		14,019	
4842 MENS SHED LOAN 89 INTEREST		640		795.00		1,064	
4912 MENS SHED MAINTENANCE		1,890		1,129.00		50	
4922 MENS SHED OPERATIONS EXPENSES		307		300.00		211	
6600 DEPRECIATION (SCH 11)		191,625		185,800.00		191,624	
4714 ADMINISTRATION ALLOCATED		32,483		31,706.00		30,826	
<u>OPERATING REVENUE</u>							
4913 GREENKEEPING FEE-TENNIS COURTS	8,160		8,000		8,000		
4923 SQUASH COURTS HIRE	153		150		30		
SUB-TOTAL	8,313	497,991	8,150	489,660	5,860	464,544	
<u>CAPITAL EXPENDITURE</u>							
4834 LOAN 89 PRINCIPAL REPAYMENT		4,208		4,052.00		4,052	
4864 PARK BUILDINGS (ORS)		0		12,070.00		0	
4954 OTHER INFRASTRUCTURE EXPENDITUR		0		0.00		11,638	
8420 TRANSFER TO DAM CLEANING RESERVE		0		10,000.00		10,000	
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	4,208	0	26,122	0	25,690	
TOTAL - OTHER RECREATION	8,313	502,199	8,150	515,782	5,860	490,235	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2018/19 Financial Year Budget

LIBRARIES	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
5012 INSURANCE		464		0.00		0	
5052 UTILITY CHARGES		893		850.00		445	
5072 SALARIES - KUKERIN		5,437		5,307.00		7,662	
5082 SUPERANNUATION		673		644.00		612	
5092 LIBRARY EXPENSES		597		592.00		2,334	
5044 ADMINISTRATION ALLOCATED		2,548		2,487.00		2,419	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	10,612	0	9,880	0	13,472	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - LIBRARIES	0	10,612	0	9,880	0	13,472	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2018/19 Financial Year Budget

OTHER CULTURE	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
5272 KUKERIN CREEK BED SPONSORSHIP		0		200.00		0	
5274 COMMUNITY DEVELOPMENT FUND		1,534		1,500.00		12,967	
5282 HISTORICAL COMMITTEE		3,000		3,000.00		0	Historical signs - carry over
5244 ADMINISTRATION ALLOCATED		61,781		60,303.00		58,630	
5302 THEATRE CLUB		961		940.00		72	
<u>OPERATING REVENUE</u>							
5276 COMMUNITY DEVELOPMENT FUND INCOME	1,534		1,500		13,965		
SUB-TOTAL	1,534	67,276	1,500	65,943	13,965	71,669	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - OTHER CULTURE	1,534	67,276	1,500	65,943	13,965	71,669	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2018/19 Financial Year Budget

PROGRAMME SUMMARY

	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
Construction of Road Network		0		0		0	
Maintenance of Road Network		1,823,208		4,915,484		3,927,133	
Road Plant Purchases		26,460		0		0	
State Vehicle Licensing		58,311		56,916		55,340	
Aerodromes		6,914		4,566		6,248	
OPERATING REVENUE							
Construction of Road Network	461,510		832,365		1,000,841		
Maintenance of Road Network	3,690,311		3,161,471		1,546,652		
Road Plant Purchases	15,300		0		0		
State Vehicle Licensing	13,053		12,860		13,177		
Aerodromes	0		0		0		
SUB-TOTAL	4,180,174	1,914,893	4,006,696	4,976,966	2,560,670	3,988,721	
CAPITAL EXPENDITURE							
Construction of Road Network		3,281,000		1,593,069		1,598,118	
Maintenance of Road Network		1,960,687		19,100		1,058,284	
Road Plant Purchases		466,140		320,000		312,570	
State Vehicle Licensing		0		0		0	
Aerodromes		0		0		0	
CAPITAL REVENUE							
Construction of Road Network	0		0		0		
Maintenance of Road Network	1,500,000		0		1,480,331		
Road Plant Purchases	100,000		0		0		
State Vehicle Licensing	0		0		0		
Aerodromes	0		0		0		
SUB-TOTAL	1,600,000	5,707,827	0	1,932,169	1,480,331	2,968,972	
TOTAL - PROGRAMME SUMMARY	5,780,174	7,622,720	4,006,696	6,909,135	4,041,001	6,957,693	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2018/19 Financial Year Budget

CONSTRUCTION OF ROADS	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
<u>OPERATING REVENUE</u>							
5921 DIRECT ROAD GRANTS	80,366		78,025		78,025		
5931 MRD RRG ROAD PROJECT FUNDS	381,144		368,178		389,086		
5981 ROADS TO RECOVERY	0		386,162		533,730		
SUB-TOTAL	461,510	0	832,365	0	1,000,841	0	
<u>CAPITAL EXPENDITURE</u>							
5710 ROAD CONSTRUCTION		638,000		511,070		641,219	
5730 ROAD PROJECT		533,000		552,583		571,657	
5770 WANDRRA FLOOD DAMAGE WORKS		2,000,000		0		0	WANDRRA works - in operating budget 17/18 - should be capital
5920 ROADS TO RECOVERY		110,000		529,416		385,242	
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	3,281,000	0	1,593,069	0	1,598,118	
TOTAL - CONSTRUCTION OF ROADS	461,510	3,281,000	832,365	1,593,069	1,000,841	1,598,118	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2018/19 Financial Year Budget

MAINTENANCE OF ROADS	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE							
5390 DEPOT INSURANCE		2,908		8,503		8,363	
5460 MAINTENANCE OF ROADS		818,752		872,069		600,295	
5470 WANDRRA STORM DAMAGE		0		3,116,416		3,166,985	WANDRRA Expenditure to 30/6/2018 \$3,390,563
5480 FOOTPATHS MAINTENANCE		19,676		19,504		31,219	
5540 DEPOT MAINTENANCE		13,955		17,104		8,160	
5560 DUMBLEYUNG TOWNSCAPE		30,000		15,000		276	
5570 STREET LIGHTING		17,824		16,975		13,490	
5580 DRAINAGE/BRIDGES		1,636		1,682		326	
5590 STREET MTCE - TOWNS		32,584		30,995		37,515	
5600 ROAD SIGNS		4,098		3,887		31	
5610 KUKERIN TOWNSCAPE		11,358		24,628		23,270	
5630 RURAL VERGES		11,345		11,441		10,030	
5680 INTEREST PAID ON LOAN 94		1,741		2,181		2,556	
5681 INTEREST ON SHORT-TERM WANDRRA LENDING		12,331		0		4,347	Interest due 30/6/2018 plus \$10k for any future drawdowns
6610 DEPRECIATION (SCH 12)		845,000		775,100		20,270	
OPERATING REVENUE							
5663 FLOOD DAMAGE RECOUP	3,690,311		3,161,471		1,546,652		WANDRRA Reimbursements at 30 June 2018 = Total Expenditure \$3390563 less Council contribution \$153600 less claims paid \$1546652 plus 2018/19 budgeted expenditure
SUB-TOTAL	3,690,311	1,823,208	3,161,471	4,915,484	1,546,652	3,927,133	
CAPITAL EXPENDITURE							
5690 PRINCIPAL REPAYMENTS ON LOAN 94		19,540		19,100		19,100	
5691 PRINCIPAL REPAYMENTS ON SHORT-TERM WANDRRA LOAN		1,941,147		0		1,039,184	Principle outstanding 30/6/2018 plus repayment of any 2018/19 draw downs
CAPITAL REVENUE							
5696 SHORT-TERM WANDRRA LOAN	1,500,000		0		1,480,331		Budget to use short term lending facility if required - facility does not continue past 30 June 2019
SUB-TOTAL	1,500,000	1,960,687	0	19,100	1,480,331	1,058,284	
TOTAL - MAINTENANCE OF ROADS	5,190,311	3,783,895	3,161,471	4,934,584	3,026,983	4,985,417	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2018/19 Financial Year Budget

	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
ROAD PLANT PURCHASES							
<u>OPERATING EXPENDITURE</u>							
6722 LOSS ON DISPOSAL OF ASSET (ROAD PLANT)		26,460		0.00		0.00	
<u>OPERATING REVENUE</u>							
6721 PROFIT ON DISPOSAL OF ASSET (ROAD PLANT)	15,300		0		0		
SUB-TOTAL	15,300	26,460	0	0	0	0	
<u>CAPITAL EXPENDITURE</u>							
6384 SUPERVISORS VEHICLE		37,740		0		0	
6434 TRACTORS / IMPLEMENTS / MISC		113,200		0		0	
6455 TRANSFER TO PLANT RESERVE		50,000		310,000		310,000	
6474 SMALL PLANT		10,200		10,000		2,570	
6484 3 TON TRUCK		0		0		0	
6504 12T TIP TRUCK		163,200		0		0	
6524 LIGHT VEHICLES		91,800		0		0	
<u>CAPITAL REVENUE</u>							
6523 TRADE-IN 12 TONNE TRUCK (PROCEEDS)	51,000		0		0		
6635 TRADE-IN TRACTOR (PROCEEDS)	500		0		0		
6665 TRADE-IN LIGHT VEHICLES (PROCEEDS)	53,040		0		0		
6666 REALISATION ON DISPOSAL OF ASSET	(119,840)		0		0		
6675 OTHER PLANT SALES (PROCEEDS)	15,300		0		0		
8270 TRANSFER FROM PLANT RESERVE	100,000		0		0		
SUB-TOTAL	100,000	466,140	0	320,000	0	312,570	
TOTAL - ROAD PLANT PURCHASES	115,300	492,600	0	320,000	0	312,570	

**SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2018/19 Financial Year Budget**

STATE VEHICLE LICENSING	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
6004 ADMINISTRATION ALLOCATED		58,311		56,916		55,340	
OPERATING REVENUE							
5163 COMMISSION - DEPT OF PLANNING AND INFRA:	12,545		12,360		12,722		
5173 LG SERIES NUMBER PLATES	508		500		455		
SUB-TOTAL	13,053	58,311	12,860	56,916	13,177	55,340	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - STATE VEHICLE LICENSING	13,053	58,311	12,860	56,916	13,177	55,340	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2018/19 Financial Year Budget

	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
AERODROMES							
<u>OPERATING EXPENDITURE</u>							
6212 AIRSTRIP MAINTENANCE		3,729		1,458		3,226	
6234 ADMIN ALLOCATION - AERODROMES		3,185		3,108		3,021	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	6,914	0	4,566	0	6,248	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - AERODROMES	0	6,914	0	4,566	0	6,248	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2018/19 Financial Year Budget

PROGRAMME SUMMARY	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
Rural Services		29,013		28,083		39,131	
Tourism and Area Promotion		153,683		132,002		145,468	
Building Control		16,264		15,895		10,303	
Other Economic Services		35,969		30,570		27,858	
<u>OPERATING REVENUE</u>							
Rural Services	9,643		9,500		2,105		
Tourism and Area Promotion	23,580		23,120		36,757		
Building Control	2,229		2,185		2,468		
Other Economic Services	2,122		2,080		242		
SUB-TOTAL	37,574	234,929	36,885	206,550	41,573	222,760	
<u>CAPITAL EXPENDITURE</u>							
Rural Services		0		0		0	
Tourism and Area Promotion		0		10,000		0	
Building Control		0		0		0	
Other Economic Services		5,977		5,681		5,681	
<u>CAPITAL REVENUE</u>							
Rural Services	0		0		0		
Tourism and Area Promotion	0		11,345		11,321		
Building Control	0		0		0		
Other Economic Services	0		0		0		
SUB-TOTAL	0	5,977	11,345	15,681	11,321	5,681	
TOTAL - PROGRAMME SUMMARY	37,574	240,906	48,230	222,230	52,894	228,441	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2018/19 Financial Year Budget

RURAL SERVICES	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
6502 STANDPIPE MAINTENANCE		22,478		21,746		31,516	
6572 KUKERIN STOCK DAM		3,987		3,850		5,250	
6584 ADMINISTRATION ALLOCATED		2,548		2,487		2,419	
<u>OPERATING REVENUE</u>							
6673 REIMBURSEMENTS	9,643		9,500		2,105		
SUB-TOTAL	9,643	29,013	9,500	28,083	2,105	39,131	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - RURAL SERVICES	9,643	29,013	9,500	28,083	2,105	39,131	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2018/19 Financial Year Budget

TOURISM & AREA PROMOTION	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE							
6620 DEPRECIATION (SCH 13)		18,161		12,287		18,161	
6922 DISPLAY ROYAL SHOW		205		200		152	
6932 AREA PROMOTION		5,792		5,665		3,901	
6942 DYG CARA/PARK & BLUEBIRD LODGE		61,841		44,632		55,887	
6952 KUKERIN CARAVAN PARK		4,802		10,581		13,455	
6962 INFORMATION BAYS		0		0		11	
7012 LAKE DUMBLEYUNG		7,206		4,035		630	
7022 OTHER MAINTENANCE - TOURISM		1,023		1,000		39	
7032 COMMUNITY ASSISTANCE		8,175		8,211		8,295	
7102 DYG SHORT TERM ACCOM UNITS		620		629		1,413	
7104 ADMINISTRATION ALLOCATED		45,858		44,761		43,523	
OPERATING REVENUE							
7023 DYG CARA/PARK & BLUEBIRD LODGE	19,747		19,360		24,018		
7033 KUKERIN CARAVAN PARK	2,101		2,060		8,045		
7063 DYG C/PARK WASH MACHINE	204		200		657		
7093 DUMBLEYUNG SHORT STORIES BOOK S.	508		500		0		
7123 DYG ACCOM UNITS INCOME	510		500		4,036		
7126 KUK ACCOM UNITS INCOME	510		500		0		
SUB-TOTAL	23,580	153,683	23,120	132,002	36,757	145,468	
CAPITAL EXPENDITURE							
7144 CARAVAN PARK UPGRADES		0		10,000		0	
CAPITAL REVENUE							
8390 TRANSFER FROM TOURIST RESERVE	0		11,345		11,321		
SUB-TOTAL	0	0	11,345	10,000	11,321	0	
TOTAL - TOURISM & AREA PROMOTION	23,580	153,683	34,465	142,002	48,078	145,468	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2018/19 Financial Year Budget

BUILDING CONTROL	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
6882 BUILDING SURVEYOR		10,532		10,300		4,863	
6894 ADMINISTRATION ALLOCATED		5,732		5,595		5,440	
<u>OPERATING REVENUE</u>							
3913 SEPTIC TANK FEES	153		150		0		
6813 BUILDING PERMITS	2,040		2,000		1,692		
6823 COMMISSION ON BUILDING LICENCES	36		35		69		
7003 BUILDING PERMIT COMPLIANCE CERTIF	0		0		707		
SUB-TOTAL	2,229	16,264	2,185	15,895	2,468	10,303	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - BUILDING CONTROL	2,229	16,264	2,185	15,895	2,468	10,303	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2018/19 Financial Year Budget

OTHER ECONOMIC SERVICES	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
1312 28 ABSOLON ST MTCE		14,551		12,534		8,393	
8132 SHOPS-ABSOLON ST		5,508		2,000		1,770	
1342 16A ABSOLON STREET - CLEANING		932		944		1,904	
1316 INTEREST PAID ON LOAN 92		7,335		7,632		8,534	
1314 ADMINISTRATION ALLOCATED		7,643		7,460		7,256	
<u>OPERATING REVENUE</u>							
8163 RENTAL - SHOPS ABSOLON ST	2,122		2,080		242		
SUB-TOTAL	2,122	35,969	2,080	30,570	242	27,858	
<u>CAPITAL EXPENDITURE</u>							
1324 LOAN 92 PRINCIPAL REPAYMENT		5,977		5,681		5,681	
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	5,977	0	5,681	0	5,681	
TOTAL - BUILDING CONTROL	2,122	41,946	2,080	36,250	242	33,539	

SHIRE OF DUMBLYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2018/19 Financial Year Budget

PROGRAMME SUMMARY	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>							
Administration Overheads		0		1		(0)	
Private Works		24,723		23,509		21,360	
Public Works Overheads		0		0		0	
Plant Operation Costs		32,166		29,720		39,112	
Plant Depreciation		0		0		0	
Salaries and Wages		0		0		5,252	
Other Property		238,016		239,863		141,283	
<u>OPERATING REVENUE</u>							
Administration Overheads	0		0		1,602		
Private Works	30,600		30,000		33,039		
Public Works Overheads	0		0		0		
Plant Operation Costs	32,166		29,720		39,112		
Plant Depreciation	0		0		0		
Salaries and Wages	0		0		12,510		
Other Property	0		0		19,595		
SUB-TOTAL	62,766	294,905	59,720	293,092	105,857	207,006	
<u>CAPITAL EXPENDITURE</u>							
Administration Overheads		130,050		46,397		42,216	
Private Works		0		0		0	
Public Works Overheads		114,750		32,623		74,127	
Plant Operation Costs		0		0		0	
Plant Depreciation		0		0		0	
Salaries and Wages		0		0		0	
Other Property		0		0		0	
<u>CAPITAL REVENUE</u>							
Administration Overheads	0		0		0		
Private Works	0		0		0		
Public Works Overheads	0		0		0		
Plant Operation Costs	0		0		0		
Plant Depreciation	0		0		0		
Salaries and Wages	0		0		0		
Other Property	230,789		238,145		112,208		
SUB-TOTAL	230,789	244,800	238,145	79,020	112,208	116,343	
TOTAL - PROGRAMME SUMMARY	293,555	539,705	297,865	372,112	218,064	323,349	

SHIRE OF DUMBLYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2018/19 Financial Year Budget

ADMINISTRATION OVERHEADS	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE							
1402 SALARIES		601,142		603,973		596,463	
1412 SUPERANNUATION		67,288		67,028		67,736	
1422 CRC WAGES REIMBURSEMENT		(80,536)		(89,603)		(73,097)	reimbursement of salary and super from CRC
1432 UNIFORM ALLOWANCE		4,140		4,000		5,442	
1442 STAFF TRAINING		28,980		28,000		15,219	
1452 STAFF CONFERENCE EXPENSES		5,486		5,300		4,908	
1472 FRINGE BENEFITS TAX		31,050		30,000		34,639	
1482 INSURANCE		13,021		2,320		3,920	
1492 OFFICE CLEANING/UTILITIES		18,946		13,792		13,425	
1502 PRINTING & STATIONERY		10,072		9,850		7,620	
1512 TELEPHONE		17,383		17,000		11,602	
1522 OFFICE EQUIP MAINT		11,248		11,000		16,193	
1532 POSTAGE & FREIGHT		4,601		4,500		2,877	
1542 MISC OFFICE EXPENSES		1,534		1,500		601	
1552 COMPUTER OPERATION & MAINT		78,000		65,000		82,800	Increased software costs \$2k and costs associated with mandatory changes from ATO \$5.5k
1562 ADMIN VEHICLE EXPENSES		6,508		6,365		4,779	
1572 LOSS ON DISPOSAL OF ASSET		2,190		2,690		2,386	
1582 SOCIAL CLUB		2,556		2,500		631	
1592 WEB PAGE MAINTENANCE		2,372		2,320		273	
1602 BANK CHARGES		5,624		5,500		4,851	
1612 DEPRECIATION - ADMIN		20,000		20,000		2,798	
1622 OFFICE BUILDING MAINTENANCE		10,837		23,520		8,022	
1642 STAFF HOUSING ALLOCATION - ADMIN		(4,286)		1,078		334	
1652 ADMINISTRATION ALLOCATION		(858,156)		(837,633)		(814,421)	
OPERATING REVENUE							
1533 MISC REIMBURSEMENTS - INC GST	0		0		1,602		
SUB-TOTAL	0	0	0	1	1,602	(0)	
CAPITAL EXPENDITURE							
1632 VEHICLE PURCHASE		130,050		46,397		42,216	CEO vehicle
CAPITAL REVENUE							
1513 PROCEEDS ON DISPOSAL OF ASSET (AC	117,810		37,310		38,398		CEO vehicle
1523 REALISATION OF ASSET - ADMIN	(117,810)		(37,310)		(38,398)		CEO vehicle
SUB-TOTAL	0	130,050	0	46,397	0	42,216	
TOTAL - PRIVATE WORKS	0	130,050	0	46,398	1,602	42,216	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2018/19 Financial Year Budget

PRIVATE WORKS	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
7392 PRIVATE WORKS		21,027		19,901		18,536	
7393 PRIVATE WORKS STOCK		511		500		0	
7394 ADMINISTRATION ALLOCATED		3,185		3,108		3,021	
<u>OPERATING REVENUE</u>							
7433 P/WKS - PLANT HIRE	600		10,000		430		
7443 CHARGES - PRIVATE WORKS	30,000		20,000		32,609		
SUB-TOTAL	30,600	24,723	30,000	23,509	33,039	21,360	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - PRIVATE WORKS	30,600	24,723	30,000	23,509	33,039	21,360	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2018/19 Financial Year Budget

PUBLIC WORKS OVERHEADS	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE							
5550 ROMANS ROAD SYSTEM		7,669		7,500		6,790	
6640 DEPRECIATION - PUBLIC WORKS OVERH		53,740		53,740		43,612	
7532 HEARING TESTS		533		515		0	
7622 ALLOWANCES		56,528		50,132		42,598	
7632 COUNCIL ADDITIONAL SUPERANNUATIO		13,700		12,722		12,775	
7652 FREIGHT & POSTAGE		10,225		10,000		8,964	
7662 UTILITY CHARGES		1,082		1,030		1,097	
7672 MEETINGS		10,350		10,000		8,221	
7682 STAFF BONUS POLICY		12,420		12,000		10,859	
7692 MISCELLANEOUS		776		750		10,179	
7712 SICK PAY		27,038		27,125		25,308	
7722 INSURANCE EMPLOYERS INDEMNITY		33,988		41,551		27,846	
7742 PROTECTIVE CLOTHING		6,210		6,000		5,131	
7752 STAFF TRAINING		19,665		19,000		14,082	
7762 PUBLIC HOLIDAYS		27,038		27,125		30,120	
7772 SUBSIDISED RATES (POW)		2,070		2,000		1,952	
7782 SUPERANNUATION		64,237		65,899		67,395	
7792 SALARIES ALLOCATED		172,349		150,348		167,116	This is the management and supervision component of the works program.
7802 LONG SERVICE LEAVE PAID		4,140		4,000		(4,859)	
7832 ANNUAL LEAVE		47,066		47,625		49,329	
7842 OCCUP. HEALTH/SAFETY		11,385		11,000		12,705	
7962 UNALLOCATED WAGES		0		0		3,909	
7864 ADMINISTRATION ALLOCATED		119,337		116,488		113,253	
7874 LOSS ON DISPOSAL OF ASSET (PWO)		1,020		3,492		4,148	
7884 VEHICLE & PLANT COSTS (PWOH)		40,900		40,000		57,026	MOWS vehicle, works utilites and other plant not recovered through POC.
7894 STAFF HOUSING ALLOCATION - PWOH		(17,396)		4,375		1,357	
Recovered amounts							
7812 ALLOC TO WORKS & SERVICES		(726,070)		(724,415)		(720,914)	
OPERATING REVENUE							
SUB-TOTAL	0	0	0	0	0	0	
CAPITAL EXPENDITURE							
0934 WORKS MANAGER VEHICLE		114,750		32,623		74,127	MOWS vehicle
CAPITAL REVENUE							
7913 WORKS MANAGER VEHICLE PROCEEDS	100,980		22,623		65,581		MOWS vehicle
7915 REALISATION ON DISPOSAL OF ASSET (PWO)	(100,980)		(22,623)		(65,581)		MOWS vehicle
SUB-TOTAL	0	114,750	0	32,623	0	74,127	
TOTAL - PUBLIC WORKS OVERHEADS	0	114,750	0	32,623	0	74,127	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2018/19 Financial Year Budget

PLANT OPERATION COSTS	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
7872 FUEL & OIL		173,825		170,000		142,198	
7882 TYRES		16,360		16,000		12,912	
7892 PARTS & REPAIRS		110,430		108,000		106,210	
7902 REPAIR WAGES OVERHEADS		56,044		57,236		52,759	
7912 INSURANCES		43,527		40,353		44,833	
7922 EXP. STORES/TOOL REPLACEMENT		34,765		34,000		34,970	
7932 LICENCES - POC		9,203		9,000		9,020	
<i>Recovered amounts</i>							
7942 ALLOC TO WORKS & SERVICES		(411,988)		(404,869)		(363,791)	
<u>OPERATING REVENUE</u>							
7963 INSURANCE REBATE	7,075		5,000		7,333		
7993 DIESEL FUEL REBATE	25,091		24,720		31,779		
SUB-TOTAL	32,166	32,166	29,720	29,720	39,112	39,112	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - PLANT OPERATION COSTS	32,166	32,166	29,720	29,720	39,112	39,112	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2018/19 Financial Year Budget

PLANT DEPRECIATION	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
7952 PLANT DEPRECIATION		242,230		242,230		208,039	
<i>Recovered amounts</i>							
6890 DEPRECIATION ALLOCATED TO WORKS		(242,230)		(242,230)		(208,039)	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - PLANT DEPRECIATION	0	0	0	0	0	0	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2018/19 Financial Year Budget

SALARIES & WAGES	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
7642 PAID PARENTAL LEAVE		0		0		15,290	
8020 SALARIES AND WAGES		1,591,273		1,579,953		1,641,003	
8030 WAGES ALLOCATED		(601,321)		(639,409)		(620,114)	
8050 SALARIES AND WAGES ALLOCATED		(989,952)		(940,544)		(1,030,927)	
8060 WORKERS COMPENSATION		0		0		0	
<u>OPERATING REVENUE</u>							
7641 PAID PARENTAL LEAVE REIMBURSEMENT	0		0		12,510		
SUB-TOTAL	0	0	0	0	12,510	5,252	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0	0	0	0	0	0	
TOTAL - SALARIES & WAGES	0	0	0	0	12,510	5,252	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2018/19 Financial Year Budget

OTHER PROPERTY	2018/19 Budget		2017/18 Budget		2017/18 Actual YTD		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
8135 BAIN ESTATE GRANTS		215,672		166,099		97,664	Bain Estate Grant funds for the 2018/19 plus carry forward from 17/18 \$8404, less doctor's contribution, rates donations to St Johns, ambulance assistance
8138 BAIN ESTATE GRANTS - LARGE PROJECTS		0		50,895		20,618	
8162 LOSS ON DISPOSAL OF ASSET (OP)		0		0		1,309	
6630 DEPRECIATION (SCH 14)		9,606		10,435		9,606	
8004 ADMINISTRATION ALLOCATED		12,738		12,434		12,085	
OPERATING REVENUE							
8143 GRANT		0	0		19,595		
SUB-TOTAL	0	238,016	0	239,863	19,595	141,283	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
8136 TRANSFER FROM BAIN ESTATE RESERVE	230,789		238,145		112,208		
8173 LAND DEVELOPMENT KUKERIN LOTS (PROCEED)	0		0		3,691		
9194 REALISATION OF ASSETS ON DISPOSAL (OP)	0		0		(3,691)		
SUB-TOTAL	230,789	0	238,145	0	112,208	0	
TOTAL - OTHER PROPERTY	230,789	238,016	238,145	239,863	131,802	141,283	