



SHIRE OF DUMBLEYUNG

Annual Budget 2016 / 2017

SHIRE OF DUMBLEYUNG
BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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SHIRE OF DUMBLEYUNG
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Rates	8	1,577,922	1,523,003	1,525,271
Operating grants, subsidies and contributions		3,109,046	1,066,973	2,222,135
Fees and charges	14	367,778	298,577	318,682
Interest earnings	2(a)	193,223	259,877	214,405
Other revenue	2(a)	278,725	373,756	257,500
		<u>5,526,694</u>	<u>3,522,186</u>	<u>4,537,993</u>
Expenses				
Employee costs		(1,489,642)	(1,209,292)	(1,422,959)
Materials and contracts		(1,432,215)	(1,014,393)	(1,326,571)
Utility charges		(133,232)	(139,514)	(125,267)
Depreciation on non-current assets	2(a)	(1,265,350)	(1,378,971)	(1,308,614)
Interest expenses	2(a)	(11,178)	(13,230)	(12,393)
Insurance expenses		(197,273)	(198,750)	(194,329)
Other expenditure		(271,011)	(305,459)	(257,500)
		<u>(4,799,901)</u>	<u>(4,259,609)</u>	<u>(4,647,633)</u>
		726,793	(737,423)	(109,640)
Non-operating grants, subsidies and contributions		717,664	1,627,576	171,047
Profit on asset disposals	6	363,305	321,849	100,827
Loss on asset disposals	6	(40,000)	(27,694)	(56,309)
NET RESULT		1,767,762	1,184,308	105,925
Other comprehensive income				
Changes on revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,767,762</u>	<u>1,184,308</u>	<u>105,925</u>

Notes:

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

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

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

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

SHIRE OF DUMBLEYUNG
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget	2015/16 Actual	2015/16 Budget
		\$	\$	\$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		10,700	19,642	11,000
General purpose funding		3,203,991	2,453,162	2,614,199
Law, order, public safety		18,908	27,172	18,123
Health		11,000	250	0
Education and welfare		67,600	53,050	44,000
Housing		91,468	69,949	69,698
Community amenities		333,333	284,287	198,228
Recreation and culture		52,950	61,285	47,760
Transport		1,568,311	456,603	1,320,096
Economic services		113,213	33,147	331,936
Other property and services		55,220	63,642	54,000
		<u>5,526,694</u>	<u>3,522,189</u>	<u>4,709,040</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(256,962)	(261,422)	(235,246)
General purpose funding		(99,052)	(89,694)	(89,739)
Law, order, public safety		(118,209)	(96,876)	(118,404)
Health		(51,089)	(46,040)	(49,319)
Education and welfare		(147,815)	(132,585)	(154,514)
Housing		(150,519)	(118,142)	(151,832)
Community amenities		(977,437)	(756,399)	(600,501)
Recreation and culture		(762,052)	(818,534)	(824,819)
Transport		(1,756,614)	(1,506,727)	(1,832,644)
Economic services		(246,621)	(174,464)	(454,468)
Other property and services		(222,353)	(245,907)	(123,754)
		<u>(4,788,723)</u>	<u>(4,246,790)</u>	<u>(4,635,240)</u>
Finance Costs (Refer Notes 2 & 9)				
Community amenities		(2,319)	(3,159)	(3,000)
Recreation and culture		(946)	(1,127)	(1,113)
Economic services		(7,913)	(8,533)	(8,280)
		<u>(11,178)</u>	<u>(12,819)</u>	<u>(12,393)</u>
Non-operating Grants, Subsidies and Contributions				
General purpose funding		717,664	268,759	0
Transport		0	1,138,124	0
Economic services		0	220,692	0
		<u>717,664</u>	<u>1,627,575</u>	<u>0</u>

SHIRE OF DUMBLEYUNG
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Governance		8,026	6,910	(9,000)
Law, order, public safety		313,330	297,178	96,463
Community amenities		0	8,409	1,000
Transport		(21,901)	(22,337)	(29,431)
Other property and services		23,850	3,993	(14,514)
		<u>323,305</u>	<u>294,153</u>	<u>44,518</u>
Loss on				
Revaluation Of Non Current Assets				
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT				
		1,767,762	1,184,308	105,925
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,767,762</u></u>	<u><u>1,184,308</u></u>	<u><u>105,925</u></u>

Notes:

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

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

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

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

**SHIRE OF DUMBLEYUNG
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,577,922	1,523,003	1,613,553
Operating grants, subsidies and contributions		3,109,046	1,066,973	2,367,141
Fees and charges		367,778	298,577	318,682
Service charges		0	0	0
Interest earnings		193,223	259,877	214,405
Goods and services tax		200,000	200,000	107,480
Other revenue		<u>278,725</u>	<u>373,756</u>	<u>257,500</u>
		5,726,694	3,722,186	4,878,761
Payments				
Employee costs		(1,489,642)	(1,209,292)	(1,448,733)
Materials and contracts		(1,432,215)	(1,014,393)	(1,459,056)
Utility charges		(133,232)	(139,514)	(125,267)
Interest expenses		(11,178)	(13,230)	(12,393)
Insurance expenses		(197,273)	(198,750)	(194,329)
Goods and services tax		(249,192)	(395,059)	(107,936)
Other expenditure		<u>(271,011)</u>	<u>(305,459)</u>	<u>(257,500)</u>
		(3,783,743)	(3,275,697)	(3,605,214)
Net cash provided by (used in) operating activities	3(b)	<u>1,942,951</u>	<u>446,489</u>	<u>1,273,547</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(2,113,061)	(1,673,838)	(1,307,253)
Payments for construction of infrastructure	5	(2,295,820)	(1,900,359)	(2,229,231)
Non-operating grants, subsidies and contributions used for the development of assets		717,664	1,627,576	171,047
Proceeds from sale of plant & equipment	6	793,794	437,631	525,528
Net cash provided by (used in) investing activities		<u>(2,897,423)</u>	<u>(1,508,990)</u>	<u>(2,839,909)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(20,304)	(14,077)	(19,231)
Advances to community groups		0	0	0
Proceeds from self supporting loans		0	0	0
Proceeds from new debentures	7	<u>495,000</u>	<u>19,231</u>	<u>400,000</u>
Net cash provided by (used in) financing activities		<u>474,696</u>	<u>5,154</u>	<u>380,769</u>
Net increase (decrease) in cash held		(479,776)	(1,057,347)	(1,185,593)
Cash at beginning of year		<u>6,170,317</u>	<u>7,227,664</u>	<u>6,837,548</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>5,690,541</u></u>	<u><u>6,170,317</u></u>	<u><u>5,651,955</u></u>

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

**SHIRE OF DUMBLEYUNG
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	428,034	1,372,629	1,347,393
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		18,726	126,861	11,000
General purpose funding		1,701,647	1,183,008	1,156,972
Law, order, public safety		332,238	324,351	114,586
Health		11,000	250	0
Education and welfare		67,600	53,050	44,000
Housing		91,468	69,950	69,698
Community amenities		333,333	292,696	199,228
Recreation and culture		52,950	61,285	47,760
Transport		1,586,410	1,595,817	1,320,096
Economic services		113,213	253,839	331,936
Other property and services		79,070	71,591	54,000
		<u>4,387,655</u>	<u>4,032,698</u>	<u>3,349,276</u>
Expenditure from operating activities	1,2			
Governance		(256,962)	(261,731)	(244,246)
General purpose funding		(99,052)	(89,694)	(89,739)
Law, order, public safety		(118,209)	(96,876)	(118,404)
Health		(51,089)	(46,040)	(49,319)
Education and welfare		(147,815)	(132,585)	(154,514)
Housing		(150,519)	(118,142)	(151,832)
Community amenities		(979,756)	(759,558)	(603,501)
Recreation and culture		(762,998)	(819,661)	(825,932)
Transport		(1,796,614)	(1,527,849)	(1,862,075)
Economic services		(254,534)	(182,997)	(462,748)
Other property and services		(222,353)	(258,517)	(138,268)
		<u>(4,839,901)</u>	<u>(4,293,650)</u>	<u>(4,700,578)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	(323,305)	(368,332)	(44,518)
Depreciation on assets	2(a)	1,265,350	1,378,971	1,308,614
Movement in employee benefit provisions (non-current)		0	4,573	0
Amount attributable to operating activities		<u>917,833</u>	<u>2,126,889</u>	<u>1,260,187</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		717,664	0	
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(2,113,061)	(1,673,838)	(1,307,253)
Purchase and construction of infrastructure	5	(2,295,820)	(1,900,359)	(2,229,231)
Proceeds from disposal of assets	6	793,794	437,631	525,528
Amount attributable to investing activities		<u>(2,897,423)</u>	<u>(3,136,566)</u>	<u>(3,010,956)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(20,304)	(14,077)	(19,231)
Proceeds from new debentures	7	495,000	19,231	400,000
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(221,063)	(75,613)	(199,224)
Transfers from cash backed reserves (restricted assets)	9	223,613	53,289	111,997
Amount attributable to financing activities		<u>477,246</u>	<u>(17,170)</u>	<u>293,542</u>
Budgeted deficiency before general rates		<u>(1,502,344)</u>	<u>(1,026,847)</u>	<u>(1,457,227)</u>
Estimated amount to be raised from general rates	8	1,502,344	1,454,881	1,457,227
Net current assets at end of financial year - surplus/(deficit)	4	<u>(0)</u>	<u>428,034</u>	<u>0</u>

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land Under Roads

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

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

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

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

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

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

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

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

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

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

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

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

Capitalisation Threshold

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

(k) Fair Value of Assets and Liabilities

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

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

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

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

(s) Interests in Joint Arrangements

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

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

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	25,750	29,826	25,000
Other services	3,630	21,652	11,000
Depreciation By Program			
Governance	17,310	17,310	19,907
General purpose funding	0	0	0
Law, order, public safety	10,661	10,661	11,837
Health	0	0	0
Education and welfare	18,229	18,229	20,241
Housing	25,048	25,048	27,814
Community amenities	168,925	168,925	16,863
Recreation and culture	159,882	159,882	175,733
Transport	635,869	635,869	786,316
Economic services	12,287	12,287	17,212
Other property and services	217,139	217,139	232,691
	<u>1,265,350</u>	<u>1,265,350</u>	<u>1,308,614</u>
Depreciation By Asset Class			
Land and buildings	232,553	232,553	280,436
Plant and equipment	228,797	228,797	231,242
Roads	614,930	614,930	786,316
Other	189,070	189,070	10,620
	<u>1,265,350</u>	<u>1,265,350</u>	<u>1,308,614</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	11,178	12,393	12,393
Other	0	0	0
	<u>11,178</u>	<u>12,393</u>	<u>12,393</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	176,528	240,391	197,905
- Other funds	6,695	13,935	6,500
Other interest revenue (<i>refer note 12</i>)	10,000	10,329	10,000
	<u>193,223</u>	<u>264,655</u>	<u>214,405</u>
(iii) Other Revenue			
Reimbursements and recoveries	13,500	77,513	0
Other	265,225	339,878	257,500
	<u>278,725</u>	<u>417,391</u>	<u>257,500</u>

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

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

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

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

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

HEALTH

Objective:

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

Activities:

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

EDUCATION AND WELFARE

Objective:

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

Activities:

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

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - unrestricted	0	477,225	0
Cash - restricted	5,690,541	5,693,092	5,651,955
	<u>5,690,541</u>	<u>6,170,317</u>	<u>5,651,955</u>

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

Plant Reserve	72,704	70,518	69,951
Dam Cleaning Reserve	37,494	36,367	36,101
Leave Reserve	113,679	110,261	109,454
Sewerage Reserve	136,698	125,944	125,052
Staff Housing Reserve	59,671	57,877	57,453
Aged Care Facility Reserve	53,754	52,138	51,756
Municipal Building Reserve	54,566	39,963	39,670
Tourist Reserve	10,902	10,574	10,496
Landcare Development Reserve	71,251	58,064	57,534
Rural Town Reserve	39,927	38,727	38,443
Gravel Pit Rehabilitation Reserve	25,569	24,800	24,618
Fence Road Drainage Reserve	10,873	9,224	10,478
Drainage Maintenance Reserve	16,052	15,570	15,456
Asset Plan Reserve	52,280	50,708	50,337
Refuse Reserve	1,250	1,212	1,203
Bain Estate Reserve	4,933,872	4,991,146	4,953,954
	<u>5,690,541</u>	<u>5,693,092</u>	<u>5,651,957</u>

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

Net result	1,767,762	1,184,308	105,925
Depreciation	1,265,350	1,378,971	1,308,614
(Profit)/loss on sale of asset	(323,305)	(294,155)	(44,518)
Loss on revaluation of non current assets	0	0	340,768
(Increase)/decrease in receivables	317,857	0	14,746
(Increase)/decrease in inventories	13,000	(195,060)	(255,167)
Increase/(decrease) in payables	(209,549)	0	(25,774)
Increase/(decrease) in employee provisions	(170,500)	0	(171,047)
Grants/contributions for the development of assets	(717,664)	(1,627,575)	0
Net Cash from Operating Activities	<u>1,942,951</u>	<u>446,489</u>	<u>1,273,547</u>

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

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

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	7,500	7,500	7,500
Credit card balance at balance date	0	0	0
Total Amount of Credit Unused	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
Loan Facilities			
Loan facilities in use at balance date	<u>693,368</u>	<u>218,672</u>	<u>617,024</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2016/17 Budget \$	2015/16 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

CURRENT ASSETS

Cash - unrestricted	3(a)	0	477,225
Cash - restricted reserves	3(a)	5,690,541	5,782,969
Receivables		0	317,857
Inventories		0	13,000
		<u>5,690,541</u>	<u>6,591,051</u>

LESS: CURRENT LIABILITIES

Trade and other payables		0	(299,426)
Short term borrowings		0	0
Long term borrowings		(474,696)	0
Provisions		0	(170,500)
		<u>(474,696)</u>	<u>(469,926)</u>

Unadjusted net current assets

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

These differences are disclosed as adjustments below.

Adjustments

Less: Cash - restricted reserves	3(a)	(5,690,541)	(5,693,092)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		0	0
Add: Current portion of debentures		474,696	0
Add: Current liabilities not expected to be cleared at end of year		0	0
Adjusted net current assets - surplus/(deficit)		<u>(0)</u>	<u>428,034</u>

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											2016/17 Budget Total \$	2015/16 Actual Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$		
<i>Property, Plant and Equipment</i>													
Land and buildings						829,971		96,000		10,000		935,971	
Furniture and equipment													
Plant and equipment	139,000		357,590						559,000		121,500	1,177,090	
	139,000	0	357,590	0	0	829,971	0	96,000	559,000	10,000	121,500	2,113,061	0
<i>Infrastructure</i>													
Roads									1,825,820			1,825,820	1,941,051
Sewerage							420,000					420,000	
Other							50,000					50,000	
	0	0	0	0	0	0	470,000	0	1,825,820	0	0	2,295,820	1,941,051
Total Acquisitions	139,000	0	357,590	0	0	829,971	470,000	96,000	2,384,820	10,000	121,500	4,408,881	1,941,051

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

6. DISPOSALS OF ASSETS

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

By Program	2016/17 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Governance				
CEO Vehicle	113,724	121,750	8,026	0
Law, Order and Public Safety				
Moulyinning Fire Truck	44,260	357,590	313,330	0
Transport				
Colorado Dual Cab (WS)	26,000	27,000	1,000	0
Colorado Dual Cab	23,128	27,000	3,872	0
Isuzu Tip Truck 12T	110,000	70,000	0	(40,000)
Isuzu Tip Truck 3T	24,435	35,000	10,565	0
Volvo Loader L60	57,338	60,000	2,662	0
Other Property and Services				
Works Managers Vehicle	71,604	95,454	23,850	0
	470,489	793,794	363,305	(40,000)

By Class	2016/17 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Plant and Equipment				
CEO Vehicle	113,724	121,750	8,026	0
Moulyinning Fire Truck	44,260	357,590	313,330	0
Colorado Dual Cab (WS)	26,000	27,000	1,000	0
Colorado Dual Cab	23,128	27,000	3,872	0
Isuzu Tip Truck 12T	110,000	70,000	0	(40,000)
Isuzu Tip Truck 3T	24,435	35,000	10,565	0
Volvo Loader L60	57,338	60,000	2,662	0
Works Managers Vehicle	71,604	95,454	23,850	0
	470,489	793,794	363,305	(40,000)

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Education and Welfare								
Aged Care Housing (92)		95,000	0	0	95,000	0	0	0
Community Amenities								
Sewerage (38)	23,566		6,212	5,833	17,354	23,566	1,410	1,789
Sewerage (40)	6,884		1,184	1,101	5,699	6,884	488	570
Sewerage Extensions (78)	7,447		3,606	3,384	3,841	7,447	421	641
Kukerin Sewerage Scheme (91)		400,000			400,000			
Recreation and Culture								
Mens Shed Contribution (89)	25,784		3,902	3,782	21,882	25,784	946	1,113
Economic Services								
28 Absolon Street (92)	154,992		5,399	5,131	149,592	154,992	7,913	8,280
	218,672	495,000	20,304	19,231	693,368	218,672	11,178	12,393

All debenture repayments will be financed by general purpose revenue.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Kukerin Sewerage Scheme (91)	400,000	WATC	Debenture	Unknown	Unknown	Unknown	400,000	0
Aged Care Housing (92)	95,000	WATC	Debenture	Unknown	Unknown	Unknown	95,000	0
					0		495,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2016.

(d) Overdraft

Council had no overdraft as at 30th June 2016.

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
General rate								
GRV	0.125091	162	908,032	113,587			113,587	109,054
UV	0.010701	546	129,839,543	1,389,412			1,389,412	1,344,834
Sub-Totals		708	130,747,575	1,502,999	0	0	1,502,999	1,453,888
Minimum payment	Minimum \$							
GRV	385	75	95,442	28,875			28,875	29,260
UV	385	22	331,574	8,470			8,470	7,700
Sub-Totals		97	427,016	37,345	0	0	37,345	36,960
Ex Gratia							12,000	11,095
Discounts (Note 13)							(50,000)	(47,062)
Total amount raised from general rates							1,502,344	1,454,881
Specified area rates (Note 10)							75,578	68,122
Total Rates							1,577,922	1,523,003

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

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

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES

	2016/17 Budget				2015/16 Actual				2015/16 Budget			
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Plant Reserve	70,518	2,186		72,704	74,308	3,210	(7,000)	70,518	74,308	2,643	(7,000)	69,951
Dam Cleaning Reserve	36,367	1,127		37,494	34,861	1,506		36,367	34,861	1,240		36,101
Leave Reserve	110,261	3,418		113,679	105,695	4,566		110,261	105,695	3,759		109,454
Sewerage Reserve	125,944	10,754		136,698	120,727	5,217		125,944	120,757	4,295		125,052
Staff Housing Reserve	57,877	1,794		59,671	55,480	2,397		57,877	55,480	1,973		57,453
Aged Care Facility Reserve	52,138	1,616		53,754	49,979	2,159		52,138	49,979	1,777		51,756
Municipal Building Reserve	39,963	14,603		54,566	38,308	1,655		39,963	38,308	1,362		39,670
Tourist Reserve	10,574	328		10,902	10,136	438		10,574	10,136	360		10,496
Landcare Development Reserve	58,064	24,800	(11,613)	71,251	69,373	2,997	(14,306)	58,064	69,373	2,467	(14,306)	57,534
Rural Town Reserve	38,727	1,201		39,927	37,123	1,604		38,727	37,123	1,320		38,443
Gravel Pit Rehabilitation Reserve	24,800	769		25,569	23,773	1,027		24,800	23,773	845		24,618
Fence Road Drainage Reserve	9,224	1,649		10,873	8,842	382		9,224	8,842	1,636		10,478
Drainage Maintenance Reserve	15,570	483		16,052	14,925	645		15,570	14,925	531		15,456
Asset Plan Reserve	50,708	1,572		52,280	48,608	2,100		50,708	48,608	1,729		50,337
Refuse Reserve	1,212	38		1,250	1,162	50		1,212	1,162	41		1,203
Bain Estate Reserve	4,991,146	154,726	(212,000)	4,933,872	4,871,398	210,440	(90,692)	4,991,146	4,871,398	173,247	(90,692)	4,953,954
	5,693,092	221,063	(223,613)	5,690,541	5,564,698	240,392	(111,998)	5,693,092	5,564,728	199,227	(111,998)	5,651,957

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES (Continued)

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

Purpose of the reserve

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

	Basis of Valuation	Rate in \$	Rateable Value \$	2016/17 Budgeted Specified Area Rate Revenue \$	2016/17 Interim Specified Area Rate Revenue \$	2016/17 Back Specified Area Rate Revenue \$	2016/17 Total Specified Area Rate Revenue \$	2015/16 Actual Revenue \$
Specified Area Rate								
Sewerage Rates				75,578			75,578	68,122
			0	75,578	0	0	75,578	68,122

Specified Area Rate	Purpose of the Rate	Area or properties rate is to be imposed on	Budgeted Rate Applied to Costs \$	Budgeted Rate Set Aside to Reserve \$	Reserve Amount to be Applied to costs \$
Sewerage Rates			58,175	6,849	0
			58,175	6,849	0

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

The Shire of Dumbleyung will not impose any service charges in 2016/17.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Admin Charge Revenue \$	Instalment Plan Interest Rate %	Instalment Plan Interest Earned \$	Unpaid Rates Interest Rate %	Unpaid Rates Interest Earned \$	2016/17 Budget Revenue \$	2015/16 Actual \$
Option 1									
Single discount payment	12/08/2016	0			0	11%		0	
Option 2								0	
Single full payment	2/09/2016	0			0	11%	5,000	5,000	5,047
Option 3								0	
First instalment	2/09/2016	15	500	5.50%	500	11%		1,000	547
Second instalment	2/01/2017	15	500	5.50%	500	11%		1,000	547
Option 4								0	
First instalment	2/09/2016	15	1,250	5.50%	1,000	11%		2,250	1,047
Second instalment	2/11/2016	15	1,250	5.50%	1,000	11%		2,250	1,047
Third instalment	2/01/2017	15	1,250	5.50%	1,000	11%		2,250	1,047
Fourth instalment	2/03/2017	15	1,250	5.50%	1,000	11%		2,250	1,047
			6,000		5,000		5,000	16,000	10,329

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

Option 1

Payment of the total amount of rates and charges, less a 5% discount on the current general rate only included on the rate notice by 4:30pm 12th August 2016.

Option 2

To pay the total of the rates and charges including arrears by the 2nd September 2016.

Option 3

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

First Instalment	2nd September 2016
Second Instalment	2nd January 2017

Option 4

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

First Instalment	2nd September 2016
Second Instalment	2nd November 2016
Third Instalment	2nd January 2017
Fourth Instalment	2nd March 2017

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2016/17 FINANCIAL YEAR

Rates Discounts

Rate or Fee and Charge to which Discount is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which Discount is Granted
General Rate	Discount	5%	50,000	47,062	A discount of 5% of the current rates Levied (excludes charges of refuse and sewerage) will be offered to rate payers whose payment of the full amount owing, including arrears and charges, is received on or before the discount due date 4:30pm on the 12th August 2016. The discount will not apply to interim rates issued after the billing date.
			50,000	47,062	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which the Waiver or Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Pool Entry	Waiver	100%		0	Triathlon Event	Swimming Pool	That no hire charge shall be applied for the use of the swimming pool for the annual triathlon events and entry on the day for the duration of this event by the officials, competitors and spectators, shall be free.
Pool Entry	Waiver	100%			Infants under one year old and school teachers accompanying students during school events and swimming lessons.	Swimming Pool	
			0	0			

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

14. FEES & CHARGES REVENUE	2016/17 Budget \$	2015/16 Actual \$
Governance	700	1,000
General purpose funding	6,700	6,515
Law, order, public safety	3,100	2,315
Health	0	0
Education and welfare	67,600	44,000
Housing	91,468	69,698
Community amenities	112,550	113,654
Recreation and culture	19,450	7,860
Transport	12,860	12,860
Economic services	29,850	28,380
Other property and services	23,500	23,000
	<u>367,778</u>	<u>309,282</u>

15. ELECTED MEMBERS REMUNERATION	2016/17 Budget \$	2015/16 Actual \$
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	20,000	15,300
Mayor/President's allowance	18,000	18,000
Deputy Mayor/President's allowance	5,000	5,000
Travelling expenses	10,000	6,700
Telecommunications allowance	4,600	4,185
	<u>57,600</u>	<u>49,185</u>

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

16. TRUST FUNDS

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

Detail	Balance 1-Jul-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid \$	Estimated Balance 30-Jun-17 \$
Councillor Nomination Fees	0			0
McIntyre Scholarship	100		(100)	0
Dumbleyung Pictorial Book	1,060		(2,120)	(1,060)
Low Income Housing	1,222		0	1,222
Aged Persons Units	2,338		0	2,338
Community Bonds	500		0	500
Beyond the Fence Book	100		(100)	0
Community Funds Ski Club	5,050		0	5,050
Shire Staff Bonds	3,812		0	3,812
Building Fund Levy	3,069		(3,069)	0
Kukerin Cemetary	320		0	320
BCTIF	5,772		(5,722)	50
Kukerin Centenary	2,541		0	2,541
Moulyinning Hall	5,664		0	5,664
Fence Road Catchment Group	3,478		0	3,478
Historical Committee	40		0	40
	<u>35,066</u>	<u>0</u>	<u>(11,111)</u>	<u>23,955</u>

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2016/17

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17

19. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated any interests in joint ventures will occur in 2016/17

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2016/2017 Financial Year Budget

PROGRAMME SUMMARY	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Rate Revenue		75,397.00		65,988.00		63,904.00	
General Purpose Grants		1,214.00		1,219.00		1,210.00	
Other General Purpose Income		22,441.00		22,532.00		22,365.00	
<u>OPERATING REVENUE</u>							
Rate Revenue	1,523,044.00		1,477,742.00		1,483,159.00		
General Purpose Grants	2,215,388.00		932,052.00		994,372.00		
Other General Purpose Income	183,223.00		204,405.00		254,326.00		
SUB-TOTAL	3,921,655.00	99,052.00	2,614,199.00	89,739.00	2,731,857.00	87,479.00	
<u>CAPITAL EXPENDITURE</u>							
Rate Revenue		0.00		0.00		0.00	
General Purpose Grants		0.00		0.00		0.00	
Other General Purpose Income		176,528.00		197,905.00		240,391.00	
<u>CAPITAL REVENUE</u>							
Rate Revenue	0.00		0.00		0.00		
General Purpose Grants	0.00		0.00		0.00		
Other General Purpose Income	0.00		0.00		0.00		
SUB-TOTAL	0.00	176,528.00	0.00	197,905.00	0.00	240,391.00	
TOTAL - PROGRAMME SUMMARY	3,921,655.00	275,580.00	2,614,199.00	287,644.00	2,731,857.00	327,870.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2016/2017 Financial Year Budget

RATE REVENUE	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
0142 TITLE SEARCHES		750.00		750.00		560.00	GRV Revaluation due this year \$9400.
0152 VALUATION EXPENSES		17,640.00		8,000.00		6,531.00	
0112 ADMIN ALLOC - RATES		57,007.00		57,238.00		56,813.00	
OPERATING REVENUE							
0101 DISCOUNT ALLOWED	(50,000.00)		(50,000.00)		(47,062.00)		Based on 3% increase.
0111 RATES - WRITE OFFS	0.00		0.00		(336.00)		
0121 LEVIES - RATES (ALL AREAS)	1,540,344.00		1,495,466.00		1,495,466.00		
0133 ESL COMMISSION	4,000.00		4,000.00		4,000.00		
0143 ACCOUNT ENQUIRY	700.00		515.00		540.00		
0153 RATES - ADMIN FEES	6,000.00		6,000.00		6,516.00		
0161 RATES - EX GRATIA	12,000.00		11,761.00		11,095.00		
0171 RATES - INTEREST CHARGES	10,000.00		10,000.00		12,940.00		
SUB-TOTAL TO PROGRAMME SUMMARY	1,523,044.00	75,397.00	1,477,742.00	65,988.00	1,483,159.00	63,904.00	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - RATE REVENUE	1,523,044.00	75,397.00	1,477,742.00	65,988.00	1,483,159.00	63,904.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2016/2017 Financial Year Budget

GENERAL PURPOSE GRANTS

OPERATING EXPENDITURE

0014 ADMIN ALLOC - GENERAL PURPOSE GRANTS

OPERATING REVENUE

0081 FEDERAL UNTIED - ROADS COMPONENT

0091 ROYALTIES FOR REGIONS GRANT

0181 GRANTS COMMISSION - GENERAL PURPOSE

0184 GPF GRANT

SUB-TOTAL TO PROGRAMME SUMMARY

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL TO PROGRAMME SUMMARY

TOTAL - GENERAL PURPOSE GRANTS

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
		1,214.00		1219.00		1210.00	
	557,359.00		306,580.00		257,960.00		
	717,664.00		171,047.00		263,295.00		Aged Care Grant
	940,365.00		454,425.00		472,117.00		
	0.00		0.00		1,000.00		
SUB-TOTAL TO PROGRAMME SUMMARY	2,215,388.00	1,214.00	932,052.00	1,219.00	994,372.00	1,210.00	
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - GENERAL PURPOSE GRANTS	2,215,388.00	1,214.00	932,052.00	1,219.00	994,372.00	1,210.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 03 - GENERAL PURPOSE FUNDING
2016/2017 Financial Year Budget

OTHER GEN. PURPOSE INCOME	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
0024 ADMIN ALLOC - OTHER GENERAL PURPOSE INCOME		22,441.00		22,532.00		22,365.00	
OPERATING REVENUE							
0163 RESERVE INTEREST EARNED	176,528.00		197,905.00		240,391.00		
0173 BANK INTEREST EARNED	6,695.00		6,500.00		13,935.00		
SUB-TOTAL TO PROGRAMME SUMMARY	183,223.00	22,441.00	204,405.00	22,532.00	254,326.00	22,365.00	
CAPITAL EXPENDITURE							
8440 TRANSFER TO LEAVE RESERVE		0.00		0.00			
8200 TRANSFER INTEREST TO RESERVES		176,528.00		197,905.00		240,391.00	
CAPITAL REVENUE							
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	176,528.00	0.00	197,905.00	0.00	240,391.00	
TOTAL - OTHER GEN. PURPOSE INCOME	183,223.00	198,969.00	204,405.00	220,437.00	254,326.00	262,756.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2016/2017 Financial Year Budget

PROGRAMME SUMMARY	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Members of Council		259,462.00		251,346.00		245,967.00	
Other Governance		0.00		0.00		(7,582.38)	
<u>OPERATING REVENUE</u>							
Members of Council	0.00		0.00		0.00		
Other Governance	16,226.00		8,500.00		24,745.00		
SUB-TOTAL	16,226.00	259,462.00	8,500.00	251,346.00	24,745.00	238,384.62	
<u>CAPITAL EXPENDITURE</u>							
Members of Council		0.00		0.00		0.00	
Other Governance		139,000.00		129,000.00		112,861.00	
<u>CAPITAL REVENUE</u>							
Members of Council	0.00		0.00		0.00		
Other Governance	130,000.00		120,000.00		107,892.00		
SUB-TOTAL	130,000.00	139,000.00	120,000.00	129,000.00	107,892.00	112,861.00	
TOTAL - PROGRAMME SUMMARY	146,226.00	398,462.00	128,500.00	380,346.00	132,637.00	351,245.62	

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2016/2017 Financial Year Budget

MEMBERS OF COUNCIL

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
<u>OPERATING EXPENDITURE</u>								
0202 MEMBERS TRAVELLING		10,000.00		10,000.00		6,700.00	This must be reviewed once per year in accordance with Council Policy 1.37. To be reviewed during Draft Budget.	
0212 CONFERENCE EXPENSES		11,850.00		10,300.00		10,300.00		
0232 MEMBERS TRAINING		5,700.00		5,500.00		5,500.00		
0242 PRESIDENTS ALLOWANCES		18,000.00		18,000.00		18,000.00		
0252 SITTING FEES		20,000.00		20,000.00		15,300.00		
0262 REFRESHMENTS RECEPTIONS		14,850.00		14,420.00		13,607.00		
0272 DEPUTY PRESIDENT ALLOWANCES		2,000.00		2,000.00		2,000.00		
0282 COUNCIL CHAMBERS MAINT		4,007.00		4,011.00		2,031.00		
0292 INSURANCE		6,900.00		6,812.00		6,812.00		
0302 SUBSCRIPTIONS		16,000.00		15,435.00		19,500.00		
0342 COUNCILLOR TELECOMMUNICATIONS ALLOWANCE		9,000.00		4,600.00		4,600.00		Increase due to full year of allowance.
0352 4 WDL VROC CONTRIBUTIONS		1,130.00		600.00		600.00		
0362 DONATIONS		5,266.00		4,333.00		6,403.00		
0363 R & D MCINTYRE SCHOLARSHIP		2,500.00		2,500.00		2,500.00		
0412 BADGES		400.00		300.00		411.00		
0432 PRINTING AND STATIONARY		855.00		0.00		144.00	Councillor stationary - Business cards and binding of council minutes.	
0442 ELECTION EXPENSES		0.00		1,000.00		1,000.00		
0404 ADMIN ALLOC - MEMBERS OF COUNCIL		131,004.00		131,535.00		130,559.00		
SUB-TOTAL	0.00	259,462.00	0.00	251,346.00	0.00	245,967.00		
<u>CAPITAL EXPENDITURE</u>								
0434 CNCL CHAMBERS		0.00		0.00		0.00		
<u>CAPITAL REVENUE</u>								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL - MEMBERS OF COUNCIL	0.00	259,462.00	0.00	251,346.00	0.00	245,967.00		

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2016/2017 Financial Year Budget

OTHER GOVERNANCE	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
0502 Social Club		2,500.00		2,200.00		3,217.00	
0532 Salaries		531,922.00		530,261.00		518,850.00	This will have the same capacity as there is currently. Salaries budget will need to increase for an increased capacity.
0533 CRC Wages Reimbursement		(50,440.00)		(45,000.00)		(45,000.00)	
0542 Consultant & Financial Reporting		35,000.00		40,000.00		55,172.00	Includes Financial Management review
0552 Uniform Allocation		3,600.00		3,200.00		3,200.00	
0562 Superannuation		53,385.00		51,828.00		55,934.00	
0572 Insurance		2,320.00		2,031.00		2,031.00	
0592 Office Cleaning/Utilities		13,922.00		9,456.00		11,312.00	Includes 2 bulk purchases of cleaning products per year.
0612 Printing & Stationery		9,850.00		8,446.00		5,457.00	
0622 Telephone		14,000.00		13,540.00		13,822.00	
0632 Advertising		15,000.00		15,965.00		8,986.00	
0642 Office Equip Maintenance		11,000.00		18,000.00		24,991.00	Reduced due to Photocopier being a one off
0672 Postage & Freight		4,500.00		4,429.00		2,415.00	
0682 Misc Office Expenses		1,500.00		1,030.00		250.00	
0692 Conference Expenses		5,300.00		5,150.00		4,626.00	
0702 Training		28,000.00		21,000.00		21,000.00	This includes Training, Accomodation and Travel Expenses
0712 Removal Expenses		4,000.00		4,000.00		0.00	
0722 Audit Fees		25,750.00		25,000.00		23,857.00	
0732 Admin Vehicle Expenses		6,365.00		6,180.00		8,540.00	
0742 Legal Expenses		10,000.00		10,000.00		234.00	
0772 Computer Operation & Mainten.		65,000.00		56,000.00		49,487.00	
0792 Debt Recovery Costs		1,000.00		515.00		1,967.00	
0802 Web Page Maintenance		2,320.00		2,320.00		1,620.00	
0832 Fringe Benefits Tax		25,000.00		18,200.00		24,634.00	
0192 Bank Charges		5,500.00		5,500.00		7,659.00	
6530 Depreciation (Sch 4)		17,310.00		19,907.00		15,708.62	
6742 Loss On Disposal Of Asset (Governance)		0.00		9,000.00		5,000.00	
7822 Office Building Maintenance		5,474.00		14,363.00		13,638.00	
0854 Administration Allocated		(849,078.00)		(852,521.00)		(846,190.00)	
OPERATING REVENUE							
0833 SUNDRY CHARGES-REIMBURS.	500.00		500.00		426.00		
0873 CHARGES - PHOTOCOPYING	200.00		500.00		181.00		

SHIRE OF DUMBLEYUNG
SCHEDULE 04 - GOVERNANCE
2016/2017 Financial Year Budget

OTHER GOVERNANCE (Continued)	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING REVENUE (Continued)</u>							
0903 INSURANCE REFUNDS	0.00		0.00		14,060.00		
0932 MISC. REIMBURSEMENTS - NOGST	2,500.00		2,500.00		6,719.00		
0933 MISC. REIMBURSEMENTS	5,000.00		5,000.00		3,359.00		
6741 PROFIT ON DISPOAL OF ASSETS (GOVERNANCE)	8,026.00		0.00		0.00		
SUB-TOTAL	16,226.00	0.00	8,500.00	0.00	24,745.00	(7,582.38)	
<u>CAPITAL EXPENDITURE</u>							
0944 CEO VEHICLE		139,000.00		129,000.00		112,861.00	0.00
<u>CAPITAL REVENUE</u>							
6944 REALISATION ON DISPOSAL OF ASSET	130,000.00		120,000.00		107,892.00		
SUB-TOTAL	130,000.00	139,000.00	120,000.00	129,000.00	107,892.00	112,861.00	
TOTAL - OTHER GOVERNANCE	146,226.00	139,000.00	6,000.00	711,677.00	26,738.64	522,871.33	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2016/2017 Financial Year Budget

PROGRAMME SUMMARY	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Fire Prevention		92,802.00		88,909.00		75,657.35	
Animal Control		18,130.00		22,189.00		18,626.68	
Local Law Development		7,277.00		7,306.00		7,252.00	
<u>OPERATING REVENUE</u>							
Fire Prevention	329,538.00		112,671.00		114,959.00		
Animal Control	2,700.00		1,915.00		2,207.00		
Local Law Development	0.00		0.00		0.00		
SUB-TOTAL	332,238.00	118,209.00	114,586.00	118,404.00	117,166.00	101,536.03	
<u>CAPITAL EXPENDITURE</u>							
Fire Prevention		357,590.00		160,000.00		160,000.00	
Animal Control		0.00		0.00		0.00	
Local Law Development		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Fire Prevention	(357,590.00)		160,000.00		160,000.00		
Animal Control	0.00		0.00		0.00		
Local Law Development	0.00		0.00		0.00		
SUB-TOTAL	(357,590.00)	357,590.00	160,000.00	160,000.00	160,000.00	160,000.00	
TOTAL - PROGRAMME SUMMARY	(25,352.00)	475,799.00	274,586.00	278,404.00	277,166.00	261,536.03	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2016/2017 Financial Year Budget

FIRE PREVENTION

OPERATING EXPENDITURE

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
1002 MAINTENANCE LAND & BUILDINGS		530.00		515.00		200.00	
1012 DEPRECIATION - FIRE PREVENTION		10,661.00		9,171.00		7,495.35	
1052 PROTECTIVE CLOTHING		3,183.00		3,090.00		0.00	
1062 EQUIPMENT PURCHASES LESS THAN \$1,000		530.00		515.00		515.00	
1072 FIRE INSURANCE		10,864.00		9,025.00		9,025.00	
1082 FIRE MAPS		200.00		200.00		0.00	
1092 FIRE BREAK INSPECTION ETC		3,185.00		3,090.00		2,600.00	
1102 MTCE PLANT & EQUIPMENT		14,530.00		14,665.00		359.00	
1112 MAINTENANCE VEHICLES		2,122.00		2,060.00		8,414.00	
1122 UTILITIES & RATES		3,500.00		3,502.00		2,600.00	
1142 OTHER FIRE EXPENSES/TRAINING		2,575.00		2,500.00		4,063.00	
1132 COMMUNITY EMERGENCY SERVICES MANAGER		15,450.00		15,000.00		15,000.00	
1152 ADMIN ALLOC - FIRE PREVENTION		25,472.00		25,576.00		25,386.00	

OPERATING REVENUE

1193 PROFIT ON DISPOSAL OF ASSET	313,330.00		96,463.00		96,463.00		
1123 FESA OPERATING GRANT	15,808.00		15,808.00		16,837.00		
1143 SALE OF FIRE MAPS	200.00		200.00		159.00		
1163 FINES & PENALTIES	200.00		200.00		1,500.00		

SUB-TOTAL

	329,538.00	92,802.00	112,671.00	88,909.00	114,959.00	75,657.35	
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CAPITAL EXPENDITURE

1174 FIRE TRUCK		357,590.00		160,000.00		160,000.00	Moulyinning fire truck
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CAPITAL REVENUE

1195 SALE OF FIRE TRUCK (PROCEEDS)	(357,590.00)		160,000.00		160,000.00		
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SUB-TOTAL

	(357,590.00)	357,590.00	160,000.00	160,000.00	160,000.00	160,000.00	
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TOTAL - FIRE PREVENTION

	(28,052.00)	450,392.00	272,671.00	248,909.00	274,959.00	235,657.35	
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SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2016/2017 Financial Year Budget

ANIMAL CONTROL	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
1252 DOG CONTROL EXPENSES		3,239.00		1,002.00		1,686.00	
1262 CAT CONTROL EXPENSES		850.00		500.00		1,004.00	
1282 POUND MAINTENANCE		575.00		500.00		337.00	
1293 BAAD COP		0.00		4,000.00		0.00	
6540 DEPRECIATION (SCH 5)		0.00		2,666.00		2,178.68	
1294 ADMIN ALLOC - ANIMAL CONTROL		13,466.00		13,521.00		13,421.00	
OPERATING REVENUE							
1323 FINES AND PENALTIES	500.00		515.00		0.00		
1343 DOG REGISTRATION	2,000.00		1,400.00		2,007.00		
1344 CAT REGISTRATION	200.00				200.00		
SUB-TOTAL	2,700.00	18,130.00	1,915.00	22,189.00	2,207.00	18,626.68	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - ANIMAL CONTROL	2,700.00	18,130.00	1,915.00	22,189.00	2,207.00	18,626.68	

SHIRE OF DUMBLEYUNG
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2016/2017 Financial Year Budget

LOCAL LAW DEVELOPMENT	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
1234 ADMIN ALLOC - LOCAL LAW DEVELOPMENT		7,277.00		7,306.00		7,252.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	7,277.00	0.00	7,306.00	0.00	7,252.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - LOCAL LAW DEVELOPMENT	0.00	7,277.00	0.00	7,306.00	0.00	7,252.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
2016/2017 Financial Year Budget

PROGRAMME SUMMARY	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Health		51,089.00		49,319.00		47,022.00	
<u>OPERATING REVENUE</u>							
Health	11,000.00		0.00		50.00		
SUB-TOTAL	11,000.00	51,089.00	0.00	49,319.00	50.00	47,022.00	
<u>CAPITAL EXPENDITURE</u>							
Health		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Health	0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	11,000.00	51,089.00	0.00	49,319.00	50.00	47,022.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 07 - HEALTH
2016/2017 Financial Year Budget

HEALTH	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
2212 CONTRIBUTION TO DOCTOR		11,000.00		10,000.00		10,000.00	
2222 HEALTH SURVEYOR - CONTRACT		38,000.00		37,000.00		35,000.00	
2232 AMBULANCE ASSISTANCE		515.00		500.00		462.00	
2392 ANALYTICAL EXPENSES		360.00		600.00		350.00	
2634 ADMIN ALLOC - HEALTH		1,214.00		1,219.00		1,210.00	
<u>OPERATING REVENUE</u>							
2233 LICENCES AND FEES	0.00		0.00		50.00		
DOCTOR CONTRIBUTION - REIMBURSEMENT	11,000.00						Money from Bain Estate to fund the Doctor.
6671 PROFIT ON DISPOSAL OF ASSET (HEALT			0.00				
SUB-TOTAL	11,000.00	51,089.00	0.00	49,319.00	50.00	47,022.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - HEALTH	11,000.00	51,089.00	0.00	49,319.00	50.00	47,022.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2016/2017 Financial Year Budget

PROGRAMME SUMMARY	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Aged Persons Units		112,704.00		130,422.00		114,790.87	
Other Welfare		7,277.00		7,306.00		7,252.00	
Education		17,215.00		16,786.00		16,898.00	
<u>OPERATING REVENUE</u>							
Aged Persons Units	67,600.00		44,000.00		52,670.00		
Other Welfare	0.00		0.00		0.00		
Education	0.00		0.00		0.00		
SUB-TOTAL	67,600.00	137,196.00	44,000.00	154,514.00	52,670.00	138,940.87	
<u>CAPITAL EXPENDITURE</u>							
Aged Persons Units		840,964.00		199,347.00		263,295.00	
Other Welfare		0.00		0.00		0.00	
Education		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Aged Persons Units	95,000.00		0.00		0.00		
Other Welfare	0.00		0.00		0.00		
Education	0.00		0.00		0.00		
SUB-TOTAL	95,000.00	840,964.00	0.00	199,347.00	0.00	263,295.00	
TOTAL - PROGRAMME SUMMARY	162,600.00	978,160.00	28,000.00	742,158.00	20,305.14	130,651.85	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2016/2017 Financial Year Budget

AGED PERSONS UNITS	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
2822 APU MAINTENANCE		20,807.00		37,422.00		30,000.00	25 a & b Manser Antenna works, U4/37 Harvey St Vinyl replacement. See Worksheet #6
2832 INSURANCE		15,207.00		14,482.00		13,980.00	
2842 APU - UTILITIES		12,730.00		12,360.00		8,693.00	
6570 DEPRECIATION (SCH 8)		18,229.00		20,241.00		16,541.87	
2824 ADMIN ALLOC - AGED PERSONS UNITS		45,731.00		45,917.00		45,576.00	
OPERATING REVENUE							
2863 RENTAL OF APU'S	67,600.00		44,000.00		52,670.00		Amount if all houses rented at eligible rate
SUB-TOTAL	67,600.00	112,704.00	44,000.00	130,422.00	52,670.00	114,790.87	
CAPITAL EXPENDITURE							
2874 AGED PERSON UNITS (R4R)		812,664.00		171,047.00		263,295.00	2 new units in Kukerin and 1 new unit in Dumbleyung. See Worksheet #1.
2884 LAND FOR AGED PERSON UNITS		4,000.00		4,000.00		0.00	This is for the payment of a conveyancer for lot 6 & 7 Harvey Street. See Worksheet #1.
2894 LAND KUKERIN - APU		24,300.00		24,300.00		0.00	A provision has been made for the takeover of lot 31 & 32 Manser St. See Worksheet #1.
CAPITAL REVENUE							
<small>NEW ACCOUNT</small> LOAN AGED PERSONS UNITS	95000.00						
8330 TRANSFER FROM AGED CARE FACILITY			0.00				
SUB-TOTAL	95,000.00	840,964.00	0.00	199,347.00	0.00	263,295.00	
TOTAL - AGED PERSONS UNITS	162,600.00	953,668.00	44,000.00	329,769.00	52,670.00	378,085.87	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2016/2017 Financial Year Budget

OTHER WELFARE	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
2804 ADMIN ALLOC - OTHER WELFARE		7,277.00		7,306.00		7,252.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	7,277.00	0.00	7,306.00	0.00	7,252.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER WELFARE	0.00	7,277.00	0.00	7,306.00	0.00	7,252.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 08 - EDUCATION & WELFARE
2016/2017 Financial Year Budget

EDUCATION	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
1672 KUKERIN PLAYGROUP BUILDING		700.00		65.00		182.00	
1842 SCHOOL BUS SERVICE		1,550.00		1,500.00		1,500.00	
1872 SCHOOL BOOK AWARDS		120.00		120.00		120.00	
1882 DONATION VI BARHAM AWARD		0.00		200.00		0.00	
2792 SCHOOL ASSISTANCE		1,506.00		1,508.00		1,802.00	
2814 ADMIN ALLOC - EDUCATION		13,339.00		13,393.00		13,294.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	17,215.00	0.00	16,786.00	0.00	16,898.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - EDUCATION	0.00	17,215.00	0.00	16,786.00	0.00	16,898.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2016/2017 Financial Year Budget

PROGRAMME SUMMARY

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Staff Housing		70,663.00		69,032.00		58,437.00	
Other Housing		79,856.00		82,800.00		78,888.90	
<u>OPERATING REVENUE</u>							
Staff Housing	71,708.00		51,158.00		50,612.00		
Other Housing	19,760.00		18,540.00		26,208.00		
SUB-TOTAL	91,468.00	150,519.00	69,698.00	151,832.00	76,820.00	137,325.90	
<u>CAPITAL EXPENDITURE</u>							
Staff Housing		0.00		0.00		0.00	
Other Housing		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Staff Housing	0.00		0.00		0.00		
Other Housing	0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	8,261.54	
TOTAL - PROGRAMME SUMMARY	91,468.00	150,519.00	69,698.00	151,832.00	76,820.00	145,587.44	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2016/2017 Financial Year Budget

STAFF HOUSING	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
3152 INSURANCE		8,363.00		7,964.00		10,395.00	
3172 BUILDING MAINTENANCE		43,508.00		42,621.00		30,000.00	\$1800 46 Taylor new oven, \$4000 back from Dept housing for fence.
3182 STAFF HOUSING - UTILITIES		12,730.00		12,360.00		12,000.00	
3184 ADMIN ALLOC - STAFF HOUSING		6,062.00		6,087.00		6,042.00	
<u>OPERATING REVENUE</u>							
3213 RENT	53,508.00		22,778.00		29,514.00		Income if all houses rented
3223 UTILITIES REIMBURSEMENT	0.00		0.00		0.00		
3253 RENTAL - MCS HOUSE	18,200.00		28,380.00		21,098.00		
SUB-TOTAL	71,708.00	70,663.00	51,158.00	69,032.00	50,612.00	58,437.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - STAFF HOUSING	71,708.00	70,663.00	51,158.00	69,032.00	50,612.00	58,437.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 09 - HOUSING
2016/2017 Financial Year Budget

OTHER HOUSING	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
3312 LOW INCOME UNIT MAINT		8,789.00		9,316.00		9,316.00	New dual fuel ovens - user friendly eliminating current issues of replacing ovens so often.
3322 INSURANCE - LOW INCOME		8,363.00		7,964.00		10,395.00	
3332 LOW INCOME UNITS - UTILITIES		3,090.00		3,000.00		2,000.00	
6580 DEPRECIATION (SCH 9)		25,048.00		27,814.00		22,729.90	
3384 ADMIN ALLOC - OTHER HOUSING		34,566.00		34,706.00		34,448.00	
OPERATING REVENUE							
3403 RENTAL - LOW INCOME UNITS	19,760.00		18,540.00		26,208.00		Income if all houses rented
SUB-TOTAL	19,760.00	79,856.00	18,540.00	82,800.00	26,208.00	78,888.90	
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER HOUSING	19,760.00	79,856.00	18,540.00	82,800.00	26,208.00	78,888.90	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2016/2017 Financial Year Budget

PROGRAMME SUMMARY	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Domestic Refuse		310,301.00		170,325.00		302,083.43	
Commercial Refuse		17,365.00		17,393.00		17,377.00	
Sewerage		58,545.00		33,439.00		48,630.00	
Protection of the Environment		176,788.00		19,405.00		10,659.00	
Town Planning & Regional Development		47,464.00		46,819.00		53,129.00	
Other Community Amenities		51,116.00		59,242.00		74,565.00	
Land Care Development		315,177.00		256,878.00		313,552.34	
<u>OPERATING REVENUE</u>							
Domestic Refuse	77,700.00		79,380.00		77,702.00		
Commercial Refuse	0.00		0.00		0.00		
Sewerage	96,396.00		87,966.00		88,044.00		
Protection of the Environment	90,705.00		2,030.00		1,310.00		
Town Planning & Regional Development	1,060.00		1,030.00		196.00		
Other Community Amenities	5,150.00		5,000.00		19,190.00		
Land Care Development	62,322.00		23,822.00		91,531.00		
SUB-TOTAL	333,333.00	976,756.00	199,228.00	603,501.00	277,973.00	819,995.77	
<u>CAPITAL EXPENDITURE</u>							
Domestic Refuse		50,000.00		50,000.00		50,000.00	
Commercial Refuse		0.00		0.00		0.00	
Sewerage		437,851.00		410,318.00		10,153.00	
Protection of the Environment		0.00		0.00		0.00	
Town Planning & Regional Development		0.00		0.00		0.00	
Other Community Amenities		0.00		0.00		0.00	
Land Care Development		24,322.00		36,011.00		35,239.00	
<u>CAPITAL REVENUE</u>							
Domestic Refuse	0.00		0.00		0.00		
Commercial Refuse	0.00		0.00		0.00		
Sewerage	400,000.00		400,000.00		0.00		
Protection of the Environment	0.00		0.00		0.00		
Town Planning & Regional Development	0.00		0.00		0.00		
Other Community Amenities	0.00		0.00		0.00		
Land Care Development	11,612.00		33,033.00		67,486.00		
SUB-TOTAL	411,612.00	512,173.00	433,033.00	496,329.00	67,486.00	95,392.00	
TOTAL - PROGRAMME SUMMARY	744,945.00	1,488,929.00	632,261.00	1,099,830.00	345,459.00	915,387.77	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2016/2017 Financial Year Budget

DOMESTIC REFUSE

OPERATING EXPENDITURE

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
3532 DOM. REFUSE COLLECTION		35,262.00		35,274.00		32,665.00	Includes \$30000 for a manned tip. See Worksheet #1
3542 REFUSE SITE MAINT		60,619.00		73,576.00		73,576.00	
3552 RECYCLING MAINTENANCE		32,156.00		31,219.00		29,255.00	
6590 DEPRECIATION (SCH 10)		168,925.00		16,863.00		153,293.43	
3524 ADMIN ALLOC - DOMESTIC REFUSE		13,339.00		13,393.00		13,294.00	

OPERATING REVENUE

3583 LEVIES - RUBBISH CHARGES	77,700.00		79,380.00		77,702.00		Bin charges unchanged \$420 / Bin
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SUB-TOTAL

	77,700.00	310,301.00	79,380.00	170,325.00	77,702.00	302,083.43	
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CAPITAL EXPENDITURE

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

CAPITAL REVENUE

3585 LOAN- REGIONAL TIP			0.00		0.00		
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SUB-TOTAL

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

	77,700.00	360,301.00	79,380.00	220,325.00	77,702.00	352,083.43	
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SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2016/2017 Financial Year Budget

COMMERCIAL REFUSE	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
3722 ST BINS REFUSE COLL.		14,937.00		14,955.00		14,957.00	
3734 ADMIN ALLOC - COMMERCIAL REFUSE		2,428.00		2,438.00		2,420.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	17,365.00	0.00	17,393.00	0.00	17,377.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - COMMERCIAL REFUSE	0.00	17,365.00	0.00	17,393.00	0.00	17,377.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2016/2017 Financial Year Budget

SEWERAGE

OPERATING EXPENDITURE

3822 SEWERAGE LICENCE AUDIT	0.00
3912 SEWERAGE MAINTENANCE	43,015.00
3931 INTEREST PAID ON LOAN 38	1,410.00
3932 INTEREST PAID ON LOAN 40	488.00
3933 INTEREST PAID ON LOAN 78	421.00
3952 INSURANCE	8,363.00
3914 ADMIN ALLOC - SEWERAGE	4,848.00

OPERATING REVENUE

3991 LEVIES - SEWERAGE RATES	75,578.00
4011 LEVIES - PEDESTALS RATES	20,818.00

SUB-TOTAL

CAPITAL EXPENDITURE

4014 SEWERAGE SYSTEM	420,000.00
4016 LOAN 38 PRINCIPAL REPAYMENT	6,212.00
4017 LOAN 40 PRINCIPAL REPAYMENT	1,184.00
4018 LOAN 78 PRINCIPAL REPAYMENT	3,606.00
8280 TRANSFER TO SEWERAGE RESERVE	6,849.00

CAPITAL REVENUE

4015 LOAN - KUKERIN SEWERAGE SCHEME	400,000.00
4025 TRANSFER FROM SEWERAGE RESERVE	0.00

SUB-TOTAL

TOTAL - SEWERAGE

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
3822 SEWERAGE LICENCE AUDIT		0.00		0.00		0.00	
3912 SEWERAGE MAINTENANCE		43,015.00		17,607.00		30,642.00	Including bank stabilisation. \$10,000 CCTV Monitoring, \$5000 Greasing of Manhole Covers. See Worksheet #1
3931 INTEREST PAID ON LOAN 38		1,410.00		1,789.00		1,882.00	
3932 INTEREST PAID ON LOAN 40		488.00		570.00		591.00	
3933 INTEREST PAID ON LOAN 78		421.00		641.00		686.00	
3952 INSURANCE		8,363.00		7,964.00		9,997.00	
3914 ADMIN ALLOC - SEWERAGE		4,848.00		4,868.00		4,832.00	
OPERATING REVENUE							
3991 LEVIES - SEWERAGE RATES	75,578.00		68,044.00		68,122.00		Increase 11% as per country sewerage charges 16/17
4011 LEVIES - PEDESTALS RATES	20,818.00		19,922.00		19,922.00		Increase 11% as per country sewerage charges 16/17
SUB-TOTAL	96,396.00	58,545.00	87,966.00	33,439.00	88,044.00	48,630.00	
CAPITAL EXPENDITURE							
4014 SEWERAGE SYSTEM		420,000.00		400,000.00		0.00	\$400,000 Sted System in Kukerin \$20,000 Inflow Meter see worksheet #1
4016 LOAN 38 PRINCIPAL REPAYMENT		6,212.00		5,833.00		5,741.00	
4017 LOAN 40 PRINCIPAL REPAYMENT		1,184.00		1,101.00		1,081.00	
4018 LOAN 78 PRINCIPAL REPAYMENT		3,606.00		3,384.00		3,331.00	
8280 TRANSFER TO SEWERAGE RESERVE		6,849.00		0.00		0.00	
CAPITAL REVENUE							
4015 LOAN - KUKERIN SEWERAGE SCHEME	400,000.00		400,000.00		0.00		
4025 TRANSFER FROM SEWERAGE RESERVE	0.00		0.00		0.00		
SUB-TOTAL	400,000.00	437,851.00	400,000.00	410,318.00	0.00	10,153.00	
TOTAL - SEWERAGE	496,396.00	496,396.00	487,966.00	443,757.00	88,044.00	58,783.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2016/2017 Financial Year Budget

PROTECTION OF THE ENVIRONMENT

OPERATING EXPENDITURE

3892 DRUM MUSTER

3942 BRIDAL CREEPER CONTROL

3982 TARIN ROCK DECLARED SPECIES EXP

3992 DECLARED WEEDS CONTROL

NEW ACCOUNT WATER SUPPLY CONTRACT

3994 ADMIN ALLOC - PROTECTION OF THE ENVIRONMENT

OPERATING REVENUE

3963 HIRE CHARGES-TREE PLANTER

4023 DRUM MUSTER REIMBURSEMENT

NEW ACCOUNT GRANT - WATER SUPPLY

SUB-TOTAL

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

TOTAL - PROTECTION OF THE ENVIRONMENT

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
		0.00		3,342.00		607.00	Drummaster is now run by the Dumbleyung and Kukerin P&C. increased to try to control Bridal Creeper infestations/ spread throughout the shire using a contractor.
		15,000.00		3,090.00		3,090.00	
		530.00		515.00		515.00	
		11,330.00		11,000.00		5,000.00	
		148,476.00		0.00		0.00	Funding of water harvesting for the Dumbleyung.
		1,452.00		1,458.00		1,447.00	
	500.00		1,000.00		280.00		
	0.00		1,030.00		1,030.00		
	90,205.00						
SUB-TOTAL	90,705.00	176,788.00	2,030.00	19,405.00	1,310.00	10,659.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PROTECTION OF THE ENVIRONMENT	90,705.00	176,788.00	2,030.00	19,405.00	1,310.00	10,659.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2016/2017 Financial Year Budget

TOWN PLANNING & REG. DEVELOP.	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
4022 PLANNING CONSULTANT		21,250.00		20,600.00		26,919.00	See worksheet #1
4122 TOWN PLANNING SCHEME		25,000.00		25,000.00		25,000.00	
4152 SHIRE LOTS DEVELOPMENT				0.00		0.00	
4024 ADMIN ALLOC - TOWN PLANNING & REGIONAL DEVELOPMENT		1,214.00		1,219.00		1,210.00	
<u>OPERATING REVENUE</u>							
4133 TOWN PLANNING FEES	1,060.00		1,030.00		196.00		
SUB-TOTAL	1,060.00	47,464.00	1,030.00	46,819.00	196.00	53,129.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TOWN PLANNING & REG. DEVELOP.	1,060.00	47,464.00	1,030.00	46,819.00	196.00	53,129.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2016/2017 Financial Year Budget

OTHER COMMUNITY AMENITIES	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
4162 CEMETERIES		11,268.00		11,299.00		30,000.00	\$1000 Install hand dryers in DYG toilets, \$500 Paint.
4182 PUBLIC CONVENIENCES		17,258.00		25,289.00		21,125.00	
4212 NICHE WALL PLAQUES		760.00		736.00		1,684.00	
4244 ADMIN ALLOC - OTHER COMMUNITY AMENITIES		21,830.00		21,918.00		21,756.00	
<u>OPERATING REVENUE</u>							
4253 CEMETERIES	5,150.00		5,000.00		19,190.00		
SUB-TOTAL	5,150.00	51,116.00	5,000.00	59,242.00	19,190.00	74,565.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER COMMUNITY AMENITIES	5,150.00	51,116.00	5,000.00	59,242.00	19,190.00	74,565.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 10 - COMMUNITY AMENITIES
2016/2017 Financial Year Budget

LAND CARE DEVELOPMENT	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
7132 CONSULTANT FEES				0.00	10,860.00		
7142 FENCE ROAD DRAIN PROJECT		6,000.00		6,000.00	4,724.00		
7202 LANDCARE SUPERANNUATION		8,218.00		7,979.00	8,163.00		
7212 LANDCARE SALARY		64,950.00		63,427.00	66,636.00		
7232 LANDCARE VEHICLE EXP		11,334.00		11,004.00	7,000.00		
7242 LANDCARE SUNDRY EXP		4,000.00		4,000.00	3,108.00		
7252 LANDCARE OFFICE EXP		3,000.00		3,000.00	2,015.00		
7322 SF2.1.006 BAIRSTOW		12,229.00		8,454.00	601.00		Monies came in 13/14 and 14/15 year.
7332 SF2.1.021 DARE		2,472.00		18,402.00	18,402.00		Monies came in during 13/14 year and not spent.
7331 WATER GRANT EXPENSE		59,597.00		120,000.00	120,000.00		Monies came in during the 14/15 year.
7335 SWCC ON GROUND PROJECT- GW.GWS04.SOD		78,838.00			46,162.00		Monies came in during the 14/15 year \$50000. 15/16 Year \$50000, 16/17 Year \$25000.
7336 STATE NRM CRIDLAND PROJECT		23,182.00		0.00	42.34		Monies came in during the 15/16 financial year
7337 STATE NRM LAKE COOMELBERRUP PROJECT		19,904.00		0.00	3,235.00		Monies came in during the 15/16 financial year
7372 LOSS ON DISPOSAL OF ASSETS		0.00		0.00	0.00		
7382 PROTECT AND CONNECT TARIN ROCK BUSH BLOCKS		6,900.00			8,100.00		Monies came in during the 15/16 financial year
7154 ADMIN ALLOC - LANDCARE		14,553.00		14,612.00	14,504.00		
OPERATING REVENUE							
6701 PROFIT ON DISPOSAL OF ASSET (LAND CARE)	0.00		1,000.00		8,409.00		
7273 LANDCARE GRANTS	50,000.00				35,500.00		This account has been set up to separate the grant money from the Administration portion of the grant.
7313 FENCE ROAD DRAIN MAINT. FARMERS	7,322.00		7,322.00		7,322.00		
7333 GRANT / ADMIN INCOME	5,000.00		15,500.00		15,000.00		This is for the Administration portion of the grant only
7343 ZONE SUNDRY INCOME	0.00		0.00		300.00		
7353 ONGROUND WORKS	0.00		0.00		25,000.00		
SUB-TOTAL	62,322.00	315,177.00	23,822.00	256,878.00	91,531.00	313,552.34	
CAPITAL EXPENDITURE							
7354 LCDC VEHICLE		0.00		34,689.00	33,917.00		
8250 TRANSFER TO LANDCARE DEVELOPMEN		23,000.00		0.00			
8340 TRANSFER TO FENCE ROAD DRAIN RESERVE		1,322.00		1,322.00	1,322.00		
CAPITAL REVENUE							
7425 TRADE-IN OF LCDC VEHICLE (PROCEEDS)	0.00		18,727.00		26,590.00		
7426 REALISATION ON DISPOSAL OF ASSET	0.00		0.00		26,590.00		
7436 TRANSFER FROM LANDCARE RESERVE	11,612.00		14,306.00		14,306.00		
SUB-TOTAL	11,612.00	24,322.00	33,033.00	36,011.00	67,486.00	35,239.00	
TOTAL - LAND CARE DEVELOPMENT	73,934.00	339,499.00	56,855.00	292,889.00	159,017.00	348,791.34	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2016/2017 Financial Year Budget

PROGRAMME SUMMARY	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Public Halls and Civic Centres		72,106.00		61,617.00		64,685.00	
Swimming Pool		126,470.00		122,109.00		104,901.00	
Other Recreation		458,073.00		548,056.00		489,448.05	
Libraries		76,177.00		75,543.00		74,991.00	
Other Culture		30,172.00		28,776.00		28,586.00	
<u>OPERATING REVENUE</u>							
Public Halls and Civic Centres	2,000.00		360.00		751.00		
Swimming Pool	41,300.00		39,300.00		39,758.00		
Other Recreation	8,150.00		18,000.00		18,000.00		
Libraries	0.00		0.00		37.00		
Other Culture	1,500.00		0.00		909.00		
SUB-TOTAL	52,950.00	762,998.00	57,660.00	836,101.00	59,455.00	762,611.05	
<u>CAPITAL EXPENDITURE</u>							
Public Halls and Civic Centres		96,000.00		166,734.00		95,634.00	
Swimming Pool		0.00		0.00		0.00	
Other Recreation		3,902.00		3,782.00		3,758.00	
Libraries		0.00		0.00		0.00	
Other Culture		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Public Halls and Civic Centres	0.00		0.00		0.00		
Swimming Pool	0.00		0.00		0.00		
Other Recreation	0.00		0.00		0.00		
Libraries	0.00		0.00		0.00		
Other Culture	0.00		0.00		0.00		
SUB-TOTAL	0.00	99,902.00	0.00	170,516.00	0.00	99,392.00	
TOTAL - PROGRAMME SUMMARY	52,950.00	862,900.00	57,660.00	1,006,617.00	59,455.00	862,003.05	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2016/2017 Financial Year Budget

PUBLIC HALLS AND CIVIC CENTRES

OPERATING EXPENDITURE

4372 PUBLIC HALLS - UTILITIES
4382 PUBLIC HALLS- MAINTENANCE

4504 MOULYINNING SCHOOL
5302 THEATRE CLUB
3012 CWA HALL
4412 INSURANCE
4414 ADMIN ALLOC - PUBLIC HALLS AND
CIVIC CENTRES

OPERATING REVENUE

4433 CHARGES - HALL HIRE

SUB-TOTAL

CAPITAL EXPENDITURE

4454 DYG HALL DISABLED TOILETS (R4R)
4464 MOULY & DONGO HALL REFURBISHMEN'
4474 HALL UPGRADE/RENEWAL (R4R)

CAPITAL REVENUE

SUB-TOTAL

TOTAL - PUBLIC HALLS AND CIVIC CENTRES

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
		2,575.00		2,575.00		2,413.00	
		37,824.00		28,557.00		28,557.00	Replacem ent of trellis tables \$4000, \$15000 rewire whole building, \$1782 Term ites See Worksheet #6
		550.00					Termites & General Maintenance
		0.00		2,000.00		2,000.00	
		6,479.00		4,355.00		7,635.00	
		12,545.00		11,947.00		11,988.00	
		12,133.00		12,183.00		12,092.00	
	2,000.00		360.00		751.00		
SUB-TOTAL	2,000.00	72,106.00	360.00	61,617.00	751.00	64,685.00	
		71,000.00		71,000.00		0.00	\$40000 RFR \$31000 Aged Friendly Grant. See Worksheet #1.
		5,000.00		23,381.00		23,281.00	Carried over funds See Worksheet #1
		20,000.00		72,353.00		72,353.00	See Worksheet #1
SUB-TOTAL	0.00	96,000.00	0.00	166,734.00	0.00	95,634.00	
TOTAL - PUBLIC HALLS AND CIVIC CENTRES	2,000.00	168,106.00	360.00	228,351.00	751.00	160,319.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2016/2017 Financial Year Budget

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
SWIMMING POOL							
<u>OPERATING EXPENDITURE</u>							
4542 UTILITY CHARGES		20,085.00		20,085.00		14,628.00	
4552 SUPERANNUATION		6,037.00		5,861.00		3,267.00	
4562 SWIMMING POOL SALARY		61,250.00		55,656.00		34,571.00	
4582 S/POOL CHEMICALS		5,900.00		4,120.00		5,910.00	
4592 S/POOL MTCE/OTHER		22,041.00		25,185.00		35,406.00	Includes Wet Deck \$7000. See worksheet #1. Change room painting and plaster work \$3000. See worksheet #6.
4544 ADMIN ALLOC - SWIMMING POOL		11,157.00		11,202.00		11,119.00	
<u>OPERATING REVENUE</u>							
4613 GOVERNMENT SUBSIDY	32,000.00		30,000.00		32,320.00		
4643 POOL ADMISSION	9,300.00		9,300.00		7,438.00		
SUB-TOTAL	41,300.00	126,470.00	39,300.00	122,109.00	39,758.00	104,901.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - SWIMMING POOL	41,300.00	126,470.00	39,300.00	122,109.00	39,758.00	104,901.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2016/2017 Financial Year Budget

OTHER RECREATION	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
4682 INSURANCE		41,431.00		41,905.00		43,085.00	
4692 TARIN ROCK TENNIS COURTS		550.00		46,500.00		280.00	
4762 DUMBLEYUNG TENNIS COURTS		10,356.00		10,369.00		6,243.00	
4772 NENKE PARK		33,807.00		41,269.00		48,619.00	
4782 STUBBS PARK		29,472.00		44,521.00		37,739.00	
4792 COMMUNITY PARKS AND GARDENS		100,017.00		100,684.00		129,700.00	
4802 SQUASH COURTS		3,464.00		4,911.00		5,573.00	
4815 KIDSPORT EXPENDITURE		7,718.00		9,900.00		1,920.00	Unspent kidsport money carried forward.
4832 UTILITIES - STUBBS & NENKE PARKS		20,000.00		20,600.00		20,000.00	
4842 MENS SHED LOAN 89 INTEREST		946.00		1,113.00		1,127.00	
4864 VFRS PLAYGROUND FENCE		0.00		0.00		0.00	
4912 MENS SHED MAINTENANCE		400.00		350.00		245.00	
4922 MENS SHED OPERATIONS EXPENSES		300.00		269.00		269.00	
6600 DEPRECIATION (SCH 11)		159,882.00		175,733.00		145,087.05	
4714 ADMIN ALLOC - OTHER RECREATION		49,730.00		49,932.00		49,561.00	
OPERATING REVENUE							
4813 CLUBS REIMBURSEMENTS-KIDS SPORT	0.00		9,900.00		9,900.00		money came in during the 15/16 budget year.
4913 GREENKEEPING FEE-TENNIS COURTS	8,000.00		8,000.00		8,000.00		
4923 SQUASH COURTS HIRE	150.00		100.00		100.00		
6711 PROFIT ON DISPOSAL OF ASSET (OTHEF	0.00		0.00		0.00		
SUB-TOTAL	8,150.00	458,073.00	18,000.00	548,056.00	18,000.00	489,448.05	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2016/2017 Financial Year Budget

OTHER RECREATION	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL EXPENDITURE</u> 4834 LOAN 89 PRINCIPAL REPAYMENT		3,902.00		3,782.00		3,758.00	
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	3,902.00	0.00	3,782.00	0.00	3,758.00	
TOTAL - OTHER RECREATION	8,150.00	461,975.00	18,000.00	551,838.00	18,000.00	493,206.05	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2016/2017 Financial Year Budget

LIBRARIES	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
5052 UTILITY CHARGES		850.00		824.00		673.00	
5072 SALARIES - KUKERIN		5,159.00		5,009.00		5,444.00	
5082 SUPERANNUATION		670.00		651.00		216.00	
5092 LIBRARY EXPENSES		4,000.00		3,296.00		3,383.00	
5044 ADMIN ALLOC - LIBRARIES		65,498.00		65,763.00		65,275.00	
<u>OPERATING REVENUE</u>							
5133 CHARGES - LOST BOOKS	0.00		0.00		37.00		
SUB-TOTAL	0.00	76,177.00	0.00	75,543.00	37.00	74,991.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - LIBRARIES	0.00	76,177.00	0.00	75,543.00	37.00	74,991.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 11 - RECREATION & CULTURE
2016/2017 Financial Year Budget

OTHER CULTURE	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
5272 KUKERIN CREEK BED SPONSORSHIP		200.00		200.00		200.00	
5274 COMMUNITY DEVELOPMENT FUND		1,500.00		1,000.00		1,000.00	
5282 HISTORICAL COMMITTEE		3,000.00		2,000.00		2,000.00	\$3000 Signs, this will complete the project. See worksheet #1.
5244 ADMIN ALLOC - OTHER CULTURE		25,472.00		25,576.00		25,386.00	
<u>OPERATING REVENUE</u>							
5276 COMMUNITY DEVELOPMENT FUND INCOME	1500.00				909.00		
SUB-TOTAL	1,500.00	30,172.00	0.00	28,776.00	909.00	28,586.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER CULTURE	1,500.00	30,172.00	0.00	28,776.00	909.00	28,586.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2016/2017 Financial Year Budget

PROGRAMME SUMMARY	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Construction of Road Network		0.00		0.00		0.00	
Maintenance of Road Network		1,413,425.00		1,496,867.00		1,071,478.03	
Road Plant Purchases		42,428.00		31,869.00		4,920.00	
State Vehicle Licensing		339,214.00		331,789.00		340,300.00	
Aerodromes		1,547.00		1,550.00		1,550.00	
<u>OPERATING REVENUE</u>							
Construction of Road Network	1,290,226.00		1,049,736.00		1,306,132.00		
Maintenance of Road Network	0.00		0.00		0.00		
Road Plant Purchases	18,099.00		0.00		1,090.00		
State Vehicle Licensing	278,085.00		270,360.00		278,878.00		
Aerodromes	0.00		0.00		0.00		
SUB-TOTAL	1,586,410.00	1,796,614.00	1,320,096.00	1,862,075.00	1,586,100.00	1,418,248.03	
<u>CAPITAL EXPENDITURE</u>							
Construction of Road Network		1,825,820.00		1,779,231.00		1,941,051.00	
Maintenance of Road Network		0.00		0.00		0.00	
Road Plant Purchases		559,000.00		453,000.00		454,151.00	
State Vehicle Licensing		0.00		0.00		0.00	
Aerodromes		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Construction of Road Network	0.00		0.00		0.00		
Maintenance of Road Network	0.00		0.00		0.00		
Road Plant Purchases	219,000.00		137,000.00		122,000.00		
State Vehicle Licensing	0.00		270,360.00		278,878.00		
Aerodromes	0.00		0.00		0.00		
SUB-TOTAL	219,000.00	2,384,820.00	407,360.00	2,232,231.00	400,878.00	2,395,202.00	
TOTAL - PROGRAMME SUMMARY	1,805,410.00	4,181,434.00	1,727,456.00	4,094,306.00	1,986,978.00	3,813,450.03	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2016/2017 Financial Year Budget

CONSTRUCTION OF ROADS

OPERATING EXPENDITURE

OPERATING REVENUE

5921 DIRECT ROAD GRANTS
 5931 MRD RRG ROAD PROJECT FUNDS
 5941 BLACKSPOT FUNDING
 5981 ROADS TO RECOVERY

SUB-TOTAL

CAPITAL EXPENDITURE

5710 ROAD CONSTRUCTION
 5730 REGIONAL ROAD GROUP
 5750 BLACKSPOT PROJECTS
 5920 ROADS TO RECOVERY

CAPITAL REVENUE

SUB-TOTAL

TOTAL - CONSTRUCTION OF ROADS

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
5921 DIRECT ROAD GRANTS	133,018.00		123,400.00		123,400.00		
5931 MRD RRG ROAD PROJECT FUNDS	272,208.00		329,999.00		329,999.00		
5941 BLACKSPOT FUNDING	0.00		66,733.00		66,733.00		
5981 ROADS TO RECOVERY	885,000.00		529,604.00		786,000.00		
SUB-TOTAL	1,290,226.00	0.00	1,049,736.00	0.00	1,306,132.00	0.00	
<u>CAPITAL EXPENDITURE</u>							
5710 ROAD CONSTRUCTION		532,508.00		575,797.00		575,797.00	
5730 REGIONAL ROAD GROUP		408,312.00		495,266.00		495,283.00	
5750 BLACKSPOT PROJECTS		0.00		101,786.00		101,876.00	
5920 ROADS TO RECOVERY		885,000.00		606,382.00		768,095.00	
SUB-TOTAL	0.00	1,825,820.00	0.00	1,779,231.00	0.00	1,941,051.00	
TOTAL - CONSTRUCTION OF ROADS	1,290,226.00	1,825,820.00	1,049,736.00	0.00	1,306,132.00	0.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2016/2017 Financial Year Budget

MAINTENANCE OF ROADS

OPERATING EXPENDITURE

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
5390 DEPOT INSURANCE		8,363.00		7,964.00		10,136.00	
5460 MAINTENANCE OF ROADS		654,563.00		560,710.00		357,026.00	
5480 FOOTPATHS MAINTENANCE		18,796.00		15,912.00		5,786.00	
5540 DEPOT MAINTENANCE		16,919.00		16,939.00		8,574.00	
5560 DUMBLEYUNG TOWNSCAPE		0.00		24,632.00		24,632.00	
5570 STREET LIGHTING		16,975.00		16,480.00		14,202.00	
5580 DRAINAGE/BRIDGES		1,592.00		1,596.00		1,596.00	
5590 STREET MTCE - TOWNS		27,224.00		27,347.00		36,222.00	
5600 ROAD SIGNS		4,297.00		4,304.00		2,157.00	
5610 KUKERIN TOWNSCAPE		17,289.00		23,120.00		23,120.00	
5630 RURAL VERGES		11,538.00		11,547.00		11,000.00	
6610 DEPRECIATION (SCH 12)		635,869.00		786,316.00		577,027.03	

OPERATING REVENUE

SUB-TOTAL	0.00	1,413,425.00	0.00	1,496,867.00	0.00	1,071,478.03	
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CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
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TOTAL - MAINTENANCE OF ROADS	0.00	1,413,425.00	0.00	1,496,867.00	0.00	1,071,478.03	
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SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2016/2017 Financial Year Budget

ROAD PLANT PURCHASES	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
6722 LOSS ON DISPOSAL OF ASSET (ROAD PLANT)		40,000.00		29,431.00		2,500.00	
6724 ADMIN ALLOC - ROAD PLANT PURCHASES		2,428.00		2,438.00		2,420.00	
OPERATING REVENUE							
6721 PROFIT ON DISPOSAL OF ASSET (ROAD PLANT)	18,099.00		0.00		1,090.00		
SUB-TOTAL	18,099.00	42,428.00	0.00	31,869.00	1,090.00	4,920.00	
CAPITAL EXPENDITURE							
6384 SUPERVISORS VEHICLE		37,000.00		29,000.00		34,517.00	
6424 FRONT END LOADER		240,000.00		60,000.00		61,000.00	
6444 VIBRATING ROLLER		0.00		145,000.00		134,500.00	
6454 MOWERS		0.00		20,000.00		20,000.00	
6474 PLANT		10,000.00		9,000.00		8,237.00	
6484 3 TON TRUCK		75,000.00		0.00		0.00	
6504 12T TIP TRUCK		160,000.00		160,000.00		165,760.00	
6524 LIGHT VEHICLES		37,000.00		30,000.00		30,137.00	
CAPITAL REVENUE							
6523 TRADE-IN 12 TONNE TRUCK (PROCEEDS)	70,000.00		70,000.00		80,000.00		
6525 T/I FRONT END LOADER (PROCEEDS)	60,000.00		0.00		0.00		
6645 TRADE-IN 3 TON TRUCK (PROCEEDS)	35,000.00		0.00		0.00		
6655 TRADE IN VIBRATING ROLLER (PROCEEDS)	0.00		35,000.00		35,000.00		
6665 TRADE-IN LIGHT VEHICLES (PROCEEDS)	54,000.00		25,000.00		20,227.00		
8270 TRANSFER FROM PLANT RESERVE	0.00		7,000.00		7,000.00		
SUB-TOTAL	219,000.00	559,000.00	137,000.00	453,000.00	122,000.00	454,151.00	
TOTAL - ROAD PLANT PURCHASES	237,099.00	601,428.00	137,000.00	484,869.00	123,090.00	459,071.00	

Trade in of Works Supervisors Vehicle and Grader Ute.

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2016/2017 Financial Year Budget

STATE VEHICLE LICENSING	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
6072 TRANSPORT LICENSING PAYMENTS		265,225.00		257,500.00		266,563.00	
6004 ADMIN ALLOC - STATE VEHICLE LICENSING		73,989.00		74,289.00		73,737.00	
<u>OPERATING REVENUE</u>							
5163 COMMISSION - DEPT OF PLANNING AND	12,360.00		12,360.00		10,380.00		
5173 LG SERIES NUMBER PLATES	500.00		500.00		136.00		
6023 TRANSPORT LICENSING RECEIPTS	265,225.00		257,500.00		268,362.00		This has reduced due to the Kukerin Plate sales slowing down.
SUB-TOTAL	278,085.00	339,214.00	270,360.00	331,789.00	278,878.00	340,300.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - STATE VEHICLE LICENSING	278,085.00	339,214.00	270,360.00	331,789.00	278,878.00	340,300.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 12 - TRANSPORT
2016/2017 Financial Year Budget

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
AERODROMES							
<u>OPERATING EXPENDITURE</u>							
6212 AIRSTRIP MAINTENANCE		1,547.00		1,550.00		1,550.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	1,547.00	0.00	1,550.00	0.00	1,550.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - AERODROMES	0.00	1,547.00	0.00	1,550.00	0.00	1,550.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2016/2017 Financial Year Budget

PROGRAMME SUMMARY

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Rural Services		26,609.00		26,630.00		14,948.00	
Tourism and Area Promotion		103,524.00		129,587.00		109,518.89	
Building Control		11,268.00		10,972.00		6,965.00	
Other Economic Services		113,134.00		295,559.00		318,979.00	
<u>OPERATING REVENUE</u>							
Rural Services	9,500.00		9,270.00		8,470.00		
Tourism and Area Promotion	16,120.00		15,960.00		18,747.00		
Building Control	2,150.00		2,150.00		1,285.00		
Other Economic Services	85,443.00		305,056.00		221,565.00		
SUB-TOTAL	113,213.00	254,535.00	332,436.00	462,748.00	250,067.00	450,410.89	
<u>CAPITAL EXPENDITURE</u>							
Rural Services		0.00		0.00		0.00	
Tourism and Area Promotion		10,000.00		27,975.00		27,975.00	
Building Control		0.00		0.00		0.00	
Other Economic Services		5,399.00		20,131.00		20,131.00	
<u>CAPITAL REVENUE</u>							
Rural Services	0.00		0.00		0.00		
Tourism and Area Promotion	0.00		0.00		0.00		
Building Control	0.00		0.00		0.00		
Other Economic Services	0.00		0.00		0.00		
SUB-TOTAL	0.00	15,399.00	0.00	48,106.00	0.00	48,106.00	
TOTAL - PROGRAMME SUMMARY	113,213.00	269,934.00	332,436.00	462,748.00	250,067.00	450,410.89	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2016/2017 Financial Year Budget

RURAL SERVICES	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
6502 STANDPIPE MAINTENANCE		21,595.00		21,600.00		10,385.00	
6572 KUKERIN STOCK DAM		3,800.00		3,811.00		3,353.00	
6584 ADMIN ALLOC - RURAL SERVICES		1,214.00		1,219.00		1,210.00	
<u>OPERATING REVENUE</u>							
6673 REIMBURSEMENTS	9,500.00		9,270.00		8,470.00		
SUB-TOTAL	9,500.00	26,609.00	9,270.00	26,630.00	8,470.00	14,948.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - RURAL SERVICES	9,500.00	26,609.00	9,270.00	26,630.00	8,470.00	14,948.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2016/2017 Financial Year Budget

TOURISM & AREA PROMOTION

OPERATING EXPENDITURE

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
6620 DEPRECIATION (SCH 13)		12,287.00		17,212.00		11,149.89
6922 DISPLAY ROYAL SHOW		200.00		210.00		0.00
6932 AREA PROMOTION		5,665.00		5,500.00		4,298.00
6942 DYG CARA/PARK & BLUEBIRD LODGE		18,221.00		30,475.00		30,191.00
6952 KUKERIN CARAVAN PARK		7,420.00		10,332.00		8,610.00
7012 LAKE DUMBLEYUNG		2,470.00		2,492.00		104.00
7022 OTHER/BLUEBIRD FESTIVAL		200.00		200.00		356.00
7032 COMMUNITY ASSISTANCE		11,870.00		13,794.00		9,773.00
7102 DYG SHORT TERM ACCOM UNITS		309.00		308.00		307.00
7106 KUK SHORT TERM ACCOM UNITS		0.00		4,000.00		0.00
7104 ADMIN ALLOC - TOURISM AND AREA PRC		44,882.00		45,064.00		44,730.00

OPERATING REVENUE

7013 SUNDRY REIMBURSEMENT / BLUEBIRD F	0.00		0.00		0.00	
7023 DYG CARA/PARK & BLUEBIRD LODGE	12,360.00		12,360.00		16,329.00	
7033 KUKERIN CARAVAN PARK	2,060.00		2,060.00		1,655.00	
7063 DYG C/PARK WASH MACHINE	200.00		40.00		150.00	
7093 DUMBLEYUNG SHORT STORIES BOOK S/	500.00		500.00		177.00	
7123 DYG ACCOM UNITS INCOME	500.00		500.00		436.00	
7126 KUK ACCOM UNITS INCOME	500.00		500.00		0.00	

SUB-TOTAL

	16,120.00	103,524.00	15,960.00	129,587.00	18,747.00	109,518.89
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CAPITAL EXPENDITURE

7144 CARAVAN PARK UPGRADES		10,000.00		27,975.00		27,975.00
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Fit out of Campers Kitchen \$10000. See Worksheet #1

CAPITAL REVENUE

SUB-TOTAL

	0.00	10,000.00	0.00	27,975.00	0.00	27,975.00
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TOTAL - TOURISM & AREA PROMOTION

	16,120.00	113,524.00	15,960.00	157,562.00	18,747.00	137,493.89
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SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2016/2017 Financial Year Budget

BUILDING CONTROL	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
6882 BUILDING SURVEYOR - WAGES		10,300.00		10,000.00		6,000.00	
6894 ADMIN ALLOC - BUILDING CONTROL		968.00		972.00		965.00	
<u>OPERATING REVENUE</u>							
3913 SEPTIC TANK FEES	150.00		150.00		0.00		
6813 BUILDING PERMITS	2,000.00		2,000.00		1,285.00		
SUB-TOTAL	2,150.00	11,268.00	2,150.00	10,972.00	1,285.00	6,965.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - BUILDING CONTROL	2,150.00	11,268.00	2,150.00	10,972.00	1,285.00	6,965.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 13 - ECONOMIC SERVICES
2016/2017 Financial Year Budget

OTHER ECONOMIC SERVICES	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
1312 28 ABSOLON ST MTCE		12,851.00		8,286.00		41,371.00	Art space - dangerous flooring carpet needs to be removed to fix floorboards and replace with vinyl for art use. Security light will service all 3 shop back doors.
8132 SHOPS - ABSOLON ST		6,255.00		5,800.00		5,345.00	
1342 16A ABSOLON STREET - CLEANING		1,541.00				500.00	
1384 BLUEBIRD INTERPRETIVE CENTRE		82,146.00		270,755.00		260,810.00	See Worksheet #1.
1316 LOAN 92 INTEREST PAID		7,913.00		8,280.00		8,533.00	
1314 ADMIN ALLOC - OTHER ECONOMIC SERVICES		2,428.00		2,438.00		2,420.00	
OPERATING REVENUE							
8273 GRANT	83363.00		304056		220692		Income if all shops rented
8163 RENTAL - SHOPS ABSOLON ST	2,080.00		1,000.00		873.00		
SUB-TOTAL	85,443.00	113,134.00	305,056.00	295,559.00	221,565.00	318,979.00	
CAPITAL EXPENDITURE							
8144 SHOPS - ABSOLON STREET		0.00		15,000.00		15,000.00	
1324 LOAN 92 PRINCIPAL REPAYMENT		5,399.00		5,131.00		5,131.00	
CAPITAL REVENUE							
SUB-TOTAL	0.00	5,399.00	0.00	20,131.00	0.00	20,131.00	
TOTAL - BUILDING CONTROL	85,443.00	118,533.00	305,056.00	315,690.00	221,565.00	339,110.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016/2017 Financial Year Budget

PROGRAMME SUMMARY	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
Private Works		30,584.00		30,202.00		27,521.00	
Public Works Overheads		(2,127.00)		0.00		135,909.00	
Plant Operation Costs		47.00		0.00		0.00	
Plant Depreciation		22.00		0.00		0.00	
Salaries and Wages		0.00		0.00		0.00	
Other Property		202,235.00		102,530.00		100,850.01	
<u>OPERATING REVENUE</u>							
Private Works	23,500.00		23,000.00		20,570.00		
Public Works Overheads	23,850.00		0.00		0.00		
Plant Operation Costs	31,720.00		31,000.00		26,498.00		
Plant Depreciation	0.00		0.00		0.00		
Salaries and Wages	0.00		0.00		0.00		
Other Property	0.00		0.00		0.00		
SUB-TOTAL	79,070.00	230,761.00	54,000.00	132,732.00	47,068.00	264,280.01	
<u>CAPITAL EXPENDITURE</u>							
Private Works		0.00		0.00		0.00	
Public Works Overheads		121,500.00		121,500.00		121,500.00	
Plant Operation Costs		0.00		0.00		0.00	
Plant Depreciation		0.00		0.00		0.00	
Salaries and Wages		0.00		0.00		0.00	
Other Property		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>							
Private Works	0.00		0.00		0.00		
Public Works Overheads	95,454.00		98,181.00		98,181.00		
Plant Operation Costs	0.00		0.00		0.00		
Plant Depreciation	0.00		0.00		0.00		
Salaries and Wages	0.00		0.00		0.00		
Other Property	212,000.00		90,961.00		90,961.00		
SUB-TOTAL	307,454.00	121,500.00	189,142.00	121,500.00	189,142.00	121,500.00	
TOTAL - PROGRAMME SUMMARY	386,524.00	352,261.00	243,142.00	254,232.00	236,210.00	385,780.01	

SHIRE OF DUMBLYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016/2017 Financial Year Budget

PRIVATE WORKS	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
7392 PRIVATE WORKS		16,745.00		16,809.00		13,727.00	
7393 PRIVATE WORKS STOCK		500.00		0.00		500.00	
7394 ADMIN ALLOC - PRIVATE WORKS		13,339.00		13,393.00		13,294.00	
<u>OPERATING REVENUE</u>							
7433 P/WKS - PLANT HIRE	8,000.00		8,000.00		3,740.00		
7443 CHARGES - PRIVATE WORKS	15,500.00		15,000.00		16,830.00		
SUB-TOTAL	23,500.00	30,584.00	23,000.00	30,202.00	20,570.00	27,521.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PRIVATE WORKS	23,500.00	30,584.00	23,000.00	30,202.00	20,570.00	27,521.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016/2017 Financial Year Budget

PUBLIC WORKS OVERHEADS

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE							
5550 ROMANS ROAD SYSTEM		6,000.00		8,200.00		5,654.00	
7532 HEARING TESTS		515.00		500.00		500.00	
7632 COUNCIL ADDITIONAL SUPERANNUATIOI		14,420.00		14,000.00		17,798.00	
7652 FREIGHT & POSTAGE		10,600.00		10,300.00		7,376.00	
7662 UTILITY CHARGES		1,030.00		1,000.00		1,100.00	
7672 MEETINGS		10,000.00		10,000.00		11,784.00	
7682 STAFF BONUS POLICY		12,000.00		11,500.00		9,125.00	
7692 MISCELLANEOUS		750.00		750.00		236.00	
7712 SICK PAY		20,263.00		17,000.00		17,000.00	
7722 INSURANCE EMPLOYERS INDEMNITY		34,774.00		37,466.00		37,467.00	
7742 PROTECTIVE CLOTHING		6,000.00		6,000.00		4,048.00	
7752 STAFF TRAINING		19,000.00		18,000.00		24,815.00	
7762 PUBLIC HOLIDAYS		28,876.00		28,583.00		28,583.00	
7772 SUBSIDISED RATES (POW)		2,000.00		2,000.00		1,654.00	
7782 SUPERANNUATION		69,750.00		67,716.00		78,641.00	
7792 SALARIES ALLOCATED		146,095.00		141,840.00		165,199.00	This is the management and supervision component of the works program.
7802 LONG SERVICE LEAVE PAID		4,000.00		4,000.00		0.00	
7832 ANNUAL LEAVE		57,000.00		55,000.00		55,000.00	
7842 OCCUP. HEALTH/SAFETY		10,000.00		9,500.00		14,687.00	
7915 REALISATION ON DISPOSAL OF ASSET (PWO)		0.00		0.00		0.00	
7962 UNALLOCATED WAGES		0.00		0.00		111,259.00	
7864 ADMIN ALLOC - PUBLIC WORKS OVERHEADS		118,871.00		119,353.00		118,467.00	
7874 LOSS ON DISPOSAL OF ASSET		0.00		14,514.00		2,738.00	
Recovered amounts							
7812 ALLOC TO WORKS & SERVICES		(574,071.00)		(577,222.00)		(577,222.00)	
OPERATING REVENUE							
7873 PROFIT ON DISPOSAL OF ASSET	23,850.00			0		0	
SUB-TOTAL	23,850.00	(2,127.00)	0.00	0.00	0.00	135,909.00	
CAPITAL EXPENDITURE							
0934 WORKS MANAGER VEHICLE		121,500.00		121,500.00		121,500.00	Vehicle will be changed over three times this year
CAPITAL REVENUE							
7913 WORKS MANAGER VEHICLE	95,454.00		98,181.00		98,181.00		Vehicle will be changed over three times this year
SUB-TOTAL	95,454.00	121,500.00	98,181.00	121,500.00	98,181.00	121,500.00	
TOTAL - PUBLIC WORKS OVERHEADS	119,304.00	119,373.00	98,181.00	121,500.00	98,181.00	257,409.00	

SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016/2017 Financial Year Budget

PLANT OPERATION COSTS

OPERATING EXPENDITURE

	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
6642 LOSS ON DISPOSAL OF ASSET (POC'S)				0.00			
7872 FUEL & OIL		206,000.00		200,000.00		173,047.00	
7882 TYRES		16,000.00		15,450.00		19,766.00	
7892 PARTS & REPAIRS		108,000.00		105,000.00		112,019.00	
7902 REPAIR WAGES OVERHEADS		60,907.00		60,956.00		64,916.00	
7912 INSURANCES		39,780.00		38,805.00		39,918.00	
7922 EXP. STORES/TOOL REPLACEMENT		34,000.00		33,000.00		34,343.00	
7932 LICENCES - POC		10,300.00		10,000.00		10,000.00	

Recovered amounts

7942 ALLOC TO WORKS & SERVICES		(474,940.00)		(463,211.00)		(454,009.00)	
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OPERATING REVENUE

6641 PROFIT ON DISPOSAL OF ASSET (POC'S)	0.00		0.00		0.00		
7963 INSURANCE REBATE	7,000.00		7,000.00		1,974.00		
7993 DIESEL FUEL REBATE	24,720.00		24,000.00		24,524.00		

SUB-TOTAL

	31,720.00	47.00	31,000.00	0.00	26,498.00	0.00	
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CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

	0.00	0.00	0.00	0.00	0.00	0.00	
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TOTAL - PLANT OPERATION COSTS

	31,720.00	47.00	31,000.00	0.00	26,498.00	0.00	
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SHIRE OF DUMBLEYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016/2017 Financial Year Budget

PLANT DEPRECIATION

OPERATING EXPENDITURE

7952 PLANT DEPRECIATION

Recovered amounts

6890 DEPRECIATION ALLOCATED TO WORKS .

OPERATING REVENUE

SUB-TOTAL

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

TOTAL - PLANT DEPRECIATION

2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	217,139.00		222,071.00		187,643.93	
	(217,117.00)		(222,071.00)		(187,643.93)	
0.00	22.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	
0.00	22.00	0.00	0.00	0.00	0.00	

SHIRE OF DUMBLYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016/2017 Financial Year Budget

SALARIES & WAGES	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
8020 SALARIES		509,030.00		494,204.00		1,627,625.00	
8030 WAGES ALLOCATED		(893,172.00)		(867,157.00)		(3,713.00)	
8040 WAGES		893,172.00		867,157.00		3,713.00	
8050 SALARIES ALLOCATED		(509,030.00)		(494,204.00)		(1,627,625.00)	
<u>OPERATING REVENUE</u>							
8070 WORKERS COMP REIMBURSED	0.00		0.00		0.00		
8091 WORKERS COMPENSATION REBATE							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00	

SHIRE OF DUMBLYUNG
SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016/2017 Financial Year Budget

UNCLASSIFIED	2016/2017 Budget		2015/2016 Budget		Estimated End Of Year Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>							
8135 BAIN ESTATE GRANTS		201,000.00		90,691.00		90961.00	Bain Estate Grant funds for the 2016/17 year. See worksheet #1
6630 DEPRECIATION (SCH 14)				10,620.00		8,679.01	
8004 ADMIN ALLOC - OTHER PROPERTY		1,235.00		1,219.00		1,210.00	
<u>OPERATING REVENUE</u>							
SUB-TOTAL	0.00	202,235.00	0.00	102,530.00	0.00	100,850.01	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
8136 TRANSFER FROM BAIN ESTATE RESERVE	212,000.00		90,961.00		90961.00		\$11000 to Schedule 07 Health for doctor
SUB-TOTAL	212,000.00	0.00	90,961.00	0.00	90,961.00	0.00	
TOTAL - OTHER PROPERTY	212,000.00	202,235.00	90,961.00	102,530.00	90,961.00	100,850.01	

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

Yes/No	Schedule	Account	Request	Amount	Requestor	Ref #	CBP	Comment
	8 Education & Welfare	2874	Aged Persons Units	767,664	Carried Forward - Works were not completed in the 2013/2014 year		RSC 61	Funds to Build 3 units 2 in Kukerin 1 in Dumbleyung
	8 Education & Welfare	2894	Lot 31, 32 Manser Street and Lot 186 Bath Street Kukerin	24,300	Carried Forward - This project is still progressing through the necessary steps			This is already in the process due to a previous Council decision
	08 Education & Welfare	2884	Lots 6 & 7 Harvey Street	4,000	CEO			Conveyencor
	10 Community Amenities	0352	Refuse site maintenance	30,000	CEO / MOWS			Manned Tip 2 days per week.
	10 Community Amenities	3594	Upgrade of Waste Sites	50,000	Carried Forward - Works were not completed in the 2014/2015 year		ENVR 09	Originally planned as upgrade to transfer sites funded under RfR
	10 Community Amenities	3912	Sewerage CCTV Monitoring	10,000	Maurice Walsh			CCTV Monitoring for the Dumbleyung Sewerage Scheme. Included in Sewerage maintenance
	10 Community Amenities	3912	Greasing of Manhole Covers	5,000	Maurice Walsh			Greasing of the Manholes Covers - Dumbleyung Sewerage Scheme included in Sewerage maintenance
	10 Community Amenities	3942	Bridal Creeper Control	15,000	Landcare / CEO			Increase budget to control Bridal Creeper infestations / Spread throughout the shire by engaging a contractor
	10 Community Amenities	4014	Kukerin Sewerage Scheme	400,000	Carried Forward - This project did not receive the necessary funding last year		ARMS 62	Sewerage Scheme is going ahead. Not sure of the shire contribution.
	10 Community Amenities	4014	Sewerage Inflow meter	20,000	CEO			Dumbleyung Sewerage inflow meter
	10 Community Amenities	4122	Town Planning Scheme	25,000	Ongoing Project		ECON 02	Funds Already Committed

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

Yes/No	Schedule	Account	Request	Amount	Requestor	Ref #	CBP	Comment
	11 Recreation & Culture	4454	Dumbleyung Hall Disabled Toilets	71,000	Carried Forward - Works were not completed in the 2014/2015 year			Funded through RFR and aged Friendly community grant
	11 Recreation & Culture	4464	Dongolocking Hall Lean-to	5,000	Carried Forward - Works were not completed in the 2015/2016 year			Dongolocking Tennis Club contribution of \$4,000
	11 Recreation & Culture	4592	Swimming Pool Maintenance	7,000	CEO, Jane Coad			Wet deck
	11 Recreation & Culture	5282	Dumbleyung Historical Society	3,000	CDO/Historical Committee			Signage/ information boards at each historic locality within the shire. This will complete the project.
	13 Economic Services	6392	Area Promotion	2,000	Carried Forward			Create and update Pamphlets and signs to link together old and new tourism initiatives to better promote the region.
	13 Economic Services	7144	Dumbleyung and Kukerin Caravan Park - Campers kitchen fit out	10,000	Cr Ball		ECON 10	Campers Kitchen fit out - BBQ Table & Chairs
	14 Other Property & Services	8135	Bain Estate Grants	212,000	Council			2016/17 amount for grant applications

Worksheet 2: Reserve Transfers To/From

Account	Reserve	Opening Balance	Interest	Transfer To Reserves	Transfer From Reserves	Closing Balance
6801	Plant Reserve	68,127.87	2,104.19			70,232.06
6811	Dam Cleaning Reserve	6,175.80	190.75			6,366.55
6821	Leave Reserve	109,681.35	3,387.61			113,068.96
6831	Sewerage Reserve	154,106.08	4,759.71	6,849.00		165,714.79
6841	Staff Housing Reserve	57,572.46	1,778.18			59,350.64
6861	Aged Care Facility Reserve Municipal	51,863.99	1,601.87			53,465.86
6871	Building Reserve Tourist Reserve	39,752.81	1,227.80	13,364.00		54,344.61
6881	Fence Unmade Road Reserve Landcare Development Reserve Rural Town Reserve	10,518.29	324.87			10,843.16
6891	Gravel Pit Rehabilitation Reserve Fence	-	-			-
6901	Road Drainage Reserve Drainage Maintenance Reserve Asset Plan Reserve	69,383.45	2,142.97	23,000.00	11,613.00	82,913.42
6941	Refuse Reserve	38,523.12	1,189.82			39,712.94
6951	Bain Estate Reserve	24,669.61	761.94			25,431.55
6961		14,136.13	436.61	1,322.00		15,894.74
6971		15,487.91	478.36			15,966.27
6981		50,441.28	1,557.93			51,999.21
6991		1,205.83	37.24			1,243.07
6996		5,003,832.07	154,547.92		212,000.00	4,946,379.99
Total		5,715,478.05	176,527.76	44,535.00	223,613.00	5,712,927.81

Interest To Be Allocated

176,527.76

Total Transfers To Reserves Total

221,062.76

Transfers From Reserves

223,613.00

Worksheet 3: Donations for 2015/2016

Account		Total	PY Budget
0362	Donations		
	WA College of Agriculture	-	
	Anzac Day Wreaths	300	2016 was \$270
	Small Business Awards	200	
	St John Ambulance Dumbleyung-Kukerin Sub-Branch 2015/16 Rates (As per Council Policy 2.15)	1,044	
	Kukerin Agricultural Society 2015/16 Rates (As per Council Policy 2.15)	1,722	
	Donations TBD	2,000	
		5,266	6013
1872	Prim School Trophies		
	Dumbleyung Book Award	60	
	Kukerin Book Award	60	120
		120	
5272	Kukerin Creek Bed Sponsorship	200	200
		200	
6922	Display Royal Show	200	200
		200	
7022	Photography Competition	200	200
		200	
	TOTAL	5,986	6533

Urgent Works required.
Improvement/Want
Could potentially wait

SHIRE OF DUMBLEYUNG
10 Year Rental Budget Forecast

Rental Properties	Job #	General Mainten.	What Requires Replacement for 2016/17	Financial Year (Cost to Council)												
				2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Staff Housing					\$ 5,000.00											
19 McIntyre St Dumbleyung (Lot 48)	HOU5	✓	NIL	\$ -		AC & PE & PI				HW				FC		
21 McIntyre St Dumbleyung (Lot 49)	HOU4	✓	Overall Int.Paint & Floorcoverings	\$ 13,610.00		PE & AC	HW									
25 McIntyre St Dumbleyung (Lot 51)	HOU2	✓	Overall Int.Paint	\$ 7,500.00		P.E	FC					HW&AC				
32 McIntyre St Dumbleyung (Lot 264)	HOU3	✓	New Fence required (\$4k housing)	\$ 4,500.00		PE & PI &SD	FC						HW&AC			
40 Tunney St Dumbleyung (Lot 4)	HOU1	✓	NIL	\$ -		PI & FC		PE			HW	AC				
46 Taylor Street Dumbleyung (Lot 161)	HOU6	✓	New Oven required	\$ 1,800.00		PI & FC		HW,AC,PE			FC					
36 Tunney Street Dumbleyung (Lot 6)	HO10	✓	Painting of Facias (Carry over)	\$ 6,000.00							PE & PI	HW & AC	FC			
28 Dawson Street Dumbleyung	HO11	✓	NIL	\$ -					PI	AC	HW & PE	FC				
				\$ 38,410.00												
Aged Persons Units				\$ 5,500.00												
Unit 1, 37 Harvey St Dumbleyung (Lot 112)*	7012	✓	Not in use - insurance claim pending water damage	\$ 1,275.00			H/W									All Other
Unit 2, 37 Harvey St Dumbleyung (Lot 112)	APU2	✓	NIL	\$ -	HW	PE & PI & FC								AC		
Unit 3, 37 Harvey St Dumbleyung (Lot 112)*	APU3	✓	NIL	\$ -		FC	HW				PI	PE	AC			
Unit 4, 37 Harvey St Dumbleyung (Lot 112)*	APU4	✓	Floorcoverings replace w Lino - New exhaust fan bathroom	\$ 4,210.00							HW	AC & PI	PE			
Unit 1 Lot 501 McIntyre St Dumbleyung	APU9	✓	NIL	\$ -								Paint Ext			All Other	
Unit 2 Lot 501 McIntyre St Dumbleyung	AP10	✓	NIL	\$ -								Paint Ext	All Other			
Unit 13 Lot 501 McIntyre St Dumbleyung	2842	✗	NIL	\$ -												All Other PE & PI
Unit 12 Lot 501 McIntyre St Dumbleyung	2842	✗	NIL	\$ -												All Other PE & PI
Unit A, 25 Manser St Kukerin (Lot 61)	APU5	✓	NIL	\$ -		AC & PI	PE		HW							
Unit B, 25 Manser St Kukerin (Lot 61)	APU6	✓	New Clothesline & Antenna replacement	\$ 967.50		AC & PI	PE		HW							
Unit A, 27 Manser St Kukerin (Lot 62)*	APU7	✓	Replace cracked shower screen	\$ 1,262.00		PI & FC										
Unit B, 27 Manser St Kukerin (Lot 62)*	APU8	✓	Floorcoverings & Replace cracked shower screen	\$ 5,222.00		PI		PE	AC			HW				
Unit 1/32 Bath Street Kukerin	AP11	✓	NIL	\$ -								PE			PI/HW/FC	AC
Unit 2/32 Bath Street Kukerin	AP12	✓	NIL	\$ -								PE	All Other			
				\$ 18,436.50												
Low Income Units				\$ 2,500.00												
Unit A, 17 McIntyre St Dumbleyung (Lot 47)*	LIU1	✓	New Oven & Vertical Blind Replacements	\$ 2,848.00		PE	FC	AC & PI -BY TENTANT	HW							
Unit B, 17 McIntyre St Dumbleyung (Lot 47)*	LIU2	✓	NIL	\$ -		PE & HW	FC	AC								
Unit A, 34 Bath St Kukerin*	LIU3	✓	NIL	\$ -		HW	PI & PE	AC	FC							
Unit B, 34 Bath St Kukerin*	LIU4	✓	New Oven	\$ 2,848.00		FC				PI & PE	AC		HW			
				\$ 8,196.00												
Commercial				\$ 2,500.00												
16b Absolon Street Dumbleyung (Scally Arts)		✓	General Maint.	\$ 500.00												
18a Absolon Street Dumbleyung (Arts Space)		✓	Fix hole in floorboards which would require new lino	\$ 3,255.50		HW	AC			PI						
18b Absolon Street Dumbleyung (Landcare)		✓	NIL	\$ -			PI				FC & AC					
				\$ 6,255.50												
Other Buildings				\$ 5,000.00												
28 Absolon Street (Community Resource Centre)	1312	✗	Power & Water Charges	\$ 6,524.00												ALL
CWA	COM5	✓	Replace blinds in main area	\$ 2,034.00												
Thearte Club		✓	NIL	\$ -												
Dumbleyung Town Hall	HAL1	✓	New Tables & Rewire of whole building	\$ 19,000.00												
Dumbleyung Public Toilets	WAS1	✓	Purchase paint for touching up inside	\$ 2,032.00		PE						DOORS		P.CEILING		
Dumbleyung Men Sheds		✗	NIL	\$ -												
Stubbs Park Pavilion	REC1	✓	NIL	\$ -												
Stubbs Park Grandstand	REC1	✓	Guttering, Shower & Seating. General Maint.	\$ 5,370.08												
Stubbs Park Other Buildings	REC1	✗	NIL	\$ -												
Dumbleyung Swimming Pool	REC5	✓	Painting and Plastering Inside Laides Toilets	\$ 3,500.00												
Dumbleyung Squash Courts	REC4	✓	NIL	\$ -			PI		FC							
Dumbleyung Shire Offices	ADM1	✓	NIL	\$ -		PE & PI										
Dumbleyung Shire Depot	WOR2	✓	NIL	\$ -												

Dumbleyung Caravan Park/Bluebird Lodge	CAR1	✓	Doors in Frosted Film & Fittings for BB Lodge	\$ 800.00		MICROW	PE & HW				3x AC			
Dumbleyung Railway Station		✗	NIL	\$ -					PE					
Kukerin Library	LIB2	✓	Basin Leaking needs repairing	\$ 121.00			PI, PE & FC							
Kukerin Playgroup		✓	New Door	\$ 500.00					PI					
Kukerin Depot	WOR2	✓	NIL	\$ -										
Kukerin Public Toilets	WAS2	✓	NIL	\$ -										
Kukerin Town Hall	HAL2	✓	NIL	\$ -										
Kukerin Nenke Park Pavilion	REC2	✗	NIL	\$ -										
Kukerin Nenke Park Grandstand/Sheds	REC3	✓	Gutters on Woolshed	\$ 4,963.93										
Kukerin Caravan Park	CAR2	✓	NIL	\$ -										
Moulyinning Hall	HAL3	✓	Termites	\$ 1,012.00	New Toilets								PI & PE	
Moulyinning School		✓	Termites	\$ 500.00				PE	PI					
Dongolocking Hall	HAL4	✓	Termites	\$ 770.00		PE		PI	FC					
				\$ 40,603.01										

\$ 194,723.01 \$ 191,416.70 \$59,536.00 \$38,946.00 \$45,110.00 \$ 47,928.00 \$ 38,740.00 \$ 45,650.00 \$ 17,180.00 \$ 81,160.00 \$ -

Legend	
Painting Interior	P.I
Painting Exterior	P.E
Floorcoverings	F/C
Hot Water System	HW
Air Conditioner	A/C
General Maintenance	GM

Worksheet 6: ROAD CONSTRUCTION

Job No.	Road Name	Man hours	Construct Time	Labour & Plant (inc O/H & Depn)	Materials	Total
	<i>Description of Works</i>					
R002	<i>Tincurrin Rd</i>	300	3 Days	\$35,602	\$125,000	\$160,602
	<i>Reseal and Cement Stabilise</i>					
R004	<i>Kukerin North Rd</i>	68	1 Day	\$8,070	\$47,000	\$55,070
	<i>Reseal for 3kms</i>					
R005	<i>Fence Rd</i>	120	2 Days	\$14,241	\$141,000	\$155,241
	<i>Reseal and Cement Stabilise 3.5kms</i>					
R123	<i>Dumbleyung-Nyabing Rd</i>	68	1 Day	\$8,070	\$35,000	\$43,070
	<i>Reseal 1km</i>					
T092	<i>Richardson St</i>	68	1 Day	\$8,070	\$28,000	\$36,070
	<i>Reseal 1.8km</i>					
T001	<i>129 Gate Rd</i>	256	1 Week	\$30,380	\$162,000	\$192,380
	<i>Construct and Seal from existing seal 6.5km</i>					
RT01	<i>129 Gate Rd</i>	744	5 Weeks	\$88,292	\$25,000	\$113,292
	<i>Widen and Gravel 6.5km</i>					
T004	<i>Kukerin North-Kings Rd Intersection</i>	256	1 Week	\$30,380	\$25,000	\$55,380
	<i>Realign Intersection</i>					
T005	<i>Fence Rd</i>	257	1 Week	\$30,499	\$126,000	\$156,499
	<i>Reseal 5km</i>					
T025	<i>Adams Rd</i>	256	5 Weeks	\$30,380	\$162,000	\$192,380
	<i>Construct and Seal from existing seal 6.5km</i>					
RT25	<i>Adams Rd</i>	744	5 Weeks	\$88,292	\$25,000	\$113,292

Worksheet 6: ROAD CONSTRUCTION

Job No.	Road Name	Man hours	Construct Time	Labour & Plant (inc O/H & Depn)	Materials	Total
	<i>Widen and Gravel 6.5km</i>					
C012	<i>Bibikin Rd</i>	615	4 weeks	\$72,984	\$9,600	\$82,584
	<i>Widen and Gravel for 3km</i>					
C013	<i>Wishbone Rd</i>	615	4 weeks	\$72,984	\$13,000	\$85,984
	<i>Widen and Gravel 3.7km north 129 Gate Rd</i>					
C022	<i>Rifle Range Rd</i>	615	4 weeks	\$72,984	\$9,600	\$82,584
	<i>Widen and Gravel for 3km</i>					
C086	<i>Coomelberrup Rd</i>	360	3 weeks	\$42,722	\$7,200	\$49,922
	<i>Widen and Gravel 2km</i>					
C029	<i>Falcondale Rd</i>	580	4 Weeks	\$68,830	\$10,000	\$78,830
	<i>Widen and Gravel for 4kms</i>					
C094	<i>Boundary Rd</i>	645	4 Weeks	\$76,544	\$8,000	\$84,544
	<i>Widen and Gravel for 4km</i>					
CKUK	<i>Kukerin Town Streets</i>	256	1 Week	\$30,380	\$12,556	\$42,936
	<i>Widen and Seal</i>					
CFWY	<i>Dumbleyung-Nyabing Rd Culvert</i>	185	1 Week	\$21,956	\$20,500	\$42,456
	<i>Reconstruct floodway</i>					
	TOTAL	7008	39 weeks	\$831,659	\$991,456	\$1,823,115

Regional Road Group Roads To	556	\$65,982	\$348,000	\$413,982
Recovery Blackspot Program	2581	\$306,294	\$553,000	\$859,294
Council				
	3871	\$459,383	\$90,456	\$549,839
	7008	831,659	991,456	1,823,115

Worksheet 8: Direct Employee Labour, PWOH & POC Accounts

2016/2017 Budget											
Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Total	Employee Costs	PWOH	POC	Depreciation Allocated	Material & Contracts
04	Governance	04	Members Of Council	0282	COUNCIL CHAMBERS MAINT						
04	Governance	05	Other Governance	0592	OFFICE CLEANING/UTILITIES	4,007	1,386	1,221	-	-	1,400
05	Law, Order & Public Safety	06	Fire Prevention	1102	MTCE PLANT & EQUIPMENT	13,922	3,340	2,943	-	-	7,639
05	Law, Order & Public Safety	06	Fire Prevention	1122	UTILITIES & RATES	14,530	1,355	1,194	7,727	3,532	722
05	Law, Order & Public Safety	07	Animal Control	1252	DOG CONTROL EXPENSES	3,500	315	278	129	59	2,719
13	Economic Services	51	Other Economic Services	1312	28 ABSOLON ST MTCE	3,239	315	278	-	-	2,646
13	Economic Services	51	Other Economic Services	1342	16A ABSOLON STREET - CLEANING	12,851	3,151	2,776	-	-	6,924
08	Education And Welfare	70	Education	2792	SCHOOL ASSISTANCE	1,541	819	722	-	-	
08	Education And Welfare	19	Aged Persons Units	2822	APU MAINTENANCE	1,506	315	278	129	59	725
08	Education And Welfare	19	Aged Persons Units	2874	AGED PERSON UNITS (R4R)	20,807	1,260	1,110	-	-	18,437
11	Recreation And Culture	32	Public Halls	3012	DYG CWA ASSISTANCE	812,664	3,151	2,776	3,220	1,472	801,671
09	Housing	23	Staff Housing	3172	BUILDING MAINTENANCE	6,479	2,048	1,804	64	29	2,534
09	Housing	24	Other Housing	3312	LOW INCOME UNIT MAINT	43,508	2,710	2,388	-	-	38,410
10	Community Amenities	25	Domestic Refuse	3532	DOM. REFUSE COLLECTION	8,789	315	278	-	-	8,196
10	Community Amenities	25	Domestic Refuse	3542	REFUSE SITE MAINT	35,262	1,450	1,277	386	176	31,973
10	Community Amenities	26	Commercial Refuse	3722	ST BINS REFUSE COLL.	60,619	6,302	5,552	12,878	5,887	30,000
10	Community Amenities	29	Protection Of Environment	3892	DRUM MUSTER	14,937	7,941	6,996	-	-	-
10	Community Amenities	29	Protection Of Environment	NEW ACCOUNT	WATER SUPPLY CONTRACT	-	-	-	-	-	-
10	Community Amenities	27	Sewerage	3912	SEWERAGE MAINTENANCE	148,476	15,692	13,825	17,321	7,918	93,720
10	Community Amenities	31	Cemeteries & Public Toilets	4162	CEMETERIES	43,015	3,939	3,470	129	59	65,418
10	Community Amenities	31	Cemeteries & Public Toilets	4182	PUBLIC CONVENIENCES	11,268	4,727	4,164	1,288	589	500
11	Recreation And Culture	32	Public Halls	4382	PUBLIC HALLS- MAINTENANCE	17,258	7,563	6,663	-	-	3,032
11	Recreation And Culture	33	Swimming Pool	4592	S/POOL MTCE/OTHER	37,824	6,302	5,552	129	59	25,782
11	Recreation And Culture	34	Other Recreation	4762	DUMBLYUNG TENNIS COURTS	22,041	819	722	-	-	20,500
11	Recreation And Culture	34	Other Recreation	4772	NENKE PARK	10,356	4,947	4,358	-	-	1,051
11	Recreation And Culture	34	Other Recreation	4782	STUBBS PARK	33,807	10,430	9,189	4,958	2,267	6,963
11	Recreation And Culture	34	Other Recreation	4792	COMMUNITY PARKS AND GARDENS	29,472	7,909	6,968	4,958	2,267	7,370
11	Recreation And Culture	34	Other Recreation	4802	SQUASH COURTS	100,017	44,115	38,865	4,829	2,208	10,000
12	Transport	38	Maintenance Of Road Network	5460	MAINTENANCE OF ROADS	3,464	1,576	1,388	-	-	500
12	Transport	38	Maintenance Of Road Network	5480	FOOTPATHS MAINTENANCE	654,563	224,736	197,992	124,788	57,047	50,000
12	Transport	38	Maintenance Of Road Network	5540	DEPOT MAINTENANCE	18,796	5,042	4,442	386	176	8,750
12	Transport	38	Maintenance Of Road Network	5560	DUMBLYUNG TOWNSCAPE	16,919	5,987	5,275	451	206	5,000
12	Transport	38	Maintenance Of Road Network	5580	DRAINAGE/BRIDGES	-	-	-	-	-	-
12	Transport	38	Maintenance Of Road Network	5590	STREET MTCE - TOWNS	1,592	630	555	64	29	314
12	Transport	38	Maintenance Of Road Network	5600	ROAD SIGNS	27,224	6,302	5,552	6,439	2,944	5,987
12	Transport	38	Maintenance Of Road Network	5610	KUKERIN TOWNSCAPE	4,297	1,954	1,721	193	88	341
12	Transport	38	Maintenance Of Road Network	5630	RURAL VERGES	17,289	630	555	64	29	16,011
12	Transport	37	Construction Of Road Network	5710	ROAD CONSTRUCTION	11,538	3,151	2,776	129	59	5,423
12	Transport	37	Construction Of Road Network	5730	ROAD PROJECT	532,508	121,979	107,463	145,908	66,702	90,456
12	Transport	37	Construction Of Road Network	5920	ROADS TO RECOVERY	408,312	17,520	15,435	11,912	5,446	357,999
12	Transport	42	Aerodrome	6212	AIRSTRIIP MAINTENANCE	885,000	75,626	66,626	120,538	55,104	567,106
13	Economic Services	44	Rural Services	6502	STANDPIPE MAINTENANCE	1,547	315	278	64	29	861
13	Economic Services	44	Rural Services	6572	KUKERIN STOCK DAM	21,595	945	833	64	29	19,724
13	Economic Services	45	Tourism And Area Promotion	6942	DYG CARA/PARK & BLUEBIRD LODGE	3,800	630	555	515	235	1,865
13	Economic Services	45	Tourism And Area Promotion	6952	KUKERIN CARAVAN PARK	18,221	6,554	5,774	64	29	5,800
13	Economic Services	45	Tourism And Area Promotion	7012	LAKE DUMBLYUNG	7,420	3,151	2,776	64	29	1,400
13	Economic Services	45	Tourism And Area Promotion	7032	COMMUNITY ASSISTANCE	2,470	315	278	1,288	589	-
13	Economic Services	45	Tourism And Area Promotion	7102	DYG SHORT TERM ACCOM UNITS	11,870	5,546	4,886	644	294	500
14	Other Property And Services	50	Private Works	7392	PRIVATE WORKS	309	158	139	-	-	12
04	Governance	05	Other Governance	7822	OFFICE BUILDING MAINTENANCE	16,745	3,939	3,470	3,220	1,472	4,644
14	Other Property And Services	53	Plant Operation Costs	7902	REPAIR WAGES OVERHEADS	5,474	252	222	-	-	5,000
14	Other Property And Services	53	Plant Operation Costs	7922	EXP. STORES/TOOL REPLACEMENT	60,907	22,058	19,433	-	-	19,416
14	Other Property And Services	53	Plant Operation Costs	7932	LICENCES - POC	-	-	-	-	-	-
					TOTAL	-	-	-	-	-	-
					PWOH Rate	4,273,305	651,612	574,071	474,940	217,117	2,385,191
					Allocated as per schedules			574071			

Worksheet 8: 10 YEAR PLANT REPLACEMENT PROGRAM

Operations	Plant No.	Year of Man	Replacement Timeframe	Market Value	Trade-in	Cost to Council	Financial Year (Cost to Council)										
							2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
Colorado Dual Cab(WS)	P4128	2015	1	\$37,000	\$27,000	\$10,000	\$11,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Colorado (Dual Cab)	P4119	2014	2	\$37,000	\$27,000	\$10,000	\$11,000		\$15,000	\$12,000			\$12,000		\$12,000		
Colorado (Spray)	P4132	2015	4	\$30,000	\$15,000	\$15,000			\$15,000			\$16,000					
Ford Ranger (P&G)	P4003	2010	4	\$30,000	\$8,000	\$22,000		\$25,000			\$15,000					\$15,000	
Colorado (Grader)	P4118	2014	4	\$30,000	\$8,000	\$22,000			\$15,000			\$16,000					
Ford Ranger (Mech)	P3095	2010	4	\$30,000	\$8,000	\$22,000			\$25,000				\$16,000				
Ford Ranger (Kuk)	P4000	2010	4	\$30,000	\$5,000	\$25,000			\$25,000			\$16,000					
Graders																	
Volvo Grader G930	P4110	2013	8	\$330,000	\$100,000	\$230,000					\$230,000						
Volvo Grader G930	P3087	2007	8	\$330,000	\$60,000	\$270,000		\$270,000							\$220,000		
Volvo Grader G930	P4008	2011	8	\$330,000	\$100,000	\$230,000				\$230,000							
Trucks																	
Isuzu GIGA Tip Truck	P4134	2015	4	\$160,000	\$70,000	\$90,000				\$100,000				\$105,000			
Isuzu Tip Truck	P4013	2012	4	\$160,000	\$70,000	\$90,000	\$90,000			\$100,000				\$105,000			
Isuzu Tip Truck	P4124	2014	4	\$160,000	\$70,000	\$90,000			\$100,000			\$105,000					
Isuzu 3t Tip Truck	P4005	2010	4	\$75,000	\$35,000	\$40,000	\$40,000				\$50,000				\$55,000		
Rollers / Compactors																	
Dynapac Vibrating Steel Roller	P4133	2015	5	\$145,000	\$35,000	\$110,000						\$110,000					
Bomag Rubber Tyre	P3093	2008	7	\$180,000	\$60,000	\$120,000					\$100,000						
Loaders																	
Volvo Loader L60	P4012	2012	8	\$240,000	\$80,000	\$160,000				\$170,000						\$170,000	
Volvo Loader L60	P4131	2008	8	\$240,000	\$60,000	\$180,000	\$180,000							\$170,000			
Volvo Backhoe BL71	P4122	2014	5	\$150,000	\$55,000	\$95,000					\$120,000						
Volvo Skidsteer	P4121	2012	6	\$70,000	\$35,000	\$35,000				\$35,000							
Tractors / Implants / Misc																	
Massey Tractor	P3057	2004	8	\$60,000	\$15,000	\$45,000			\$60,000								
John Deere Tractor	P25	2001	8	\$75,000	\$15,000	\$60,000											
McCormack Tractor	P3097	2009	8	\$53,000	\$20,000	\$33,000										\$60,000	
Tar Buggy	P62	1996	8	\$35,000	\$5,000	\$30,000			\$20,000								
Skid Steer Attachments				\$20,000		\$20,000		\$20,000	\$40,000		\$20,000						
Low Loader	P82	2001	8	\$60,000	\$35,000	\$25,000										\$65,000	
Ride On Mowers																	
Kubota	P3069	2005	6	\$28,000		\$28,000						\$20,000					
Peruzzo 3 PL		2010	6	\$16,000		\$16,000	\$20,000							\$20,000			
Toro	P4006	2007	6	\$30,000		\$30,000						\$20,000					
Hustler	P4109	2013	6	\$20,000		\$20,000			\$20,000							\$30,000	
Small Plant																	
Includes whipper snipper saws, trailers, etc.		N/A	N/A	\$10,000		\$10,000	\$10,000	\$10,000	\$10,000	\$11,000	\$11,000	\$11,000	\$11,000	\$12,000	\$12,000	\$12,000	
\$3,201,000							TOTAL	\$342,000	\$355,000	\$320,000	\$426,000	\$368,000	\$486,000	\$336,000	\$418,000	\$329,000	\$362,000