



SHIRE OF DUMBLEYUNG

Annual Budget 2019/ 2020

SHIRE OF DUMBLEYUNG
BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE'S VISION

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

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

BY NATURE OR TYPE

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

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

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2018/19 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

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

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

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

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

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

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES**EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

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

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

FOR THE YEAR ENDED 30TH JUNE 2020

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE**GOVERNANCE**

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

ACTIVITIES

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

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

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

EDUCATION AND WELFARE

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

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

HOUSING

To provide and maintain housing for low income earners.

Provision and maintenance of housing for low income earners.

COMMUNITY AMENITIES

To provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

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

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

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

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

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

BY NATURE OR TYPE

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

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

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

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

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

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

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

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

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

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

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

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

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

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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

(d) Service Charges

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

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

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

(e) Rates discounts

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

(f) Waivers or concessions

| | | | | | |
|------------|--------|--------|--|--|---|
| Pool entry | Waiver | 100.0% | | | Infants under one year old and school teachers accompanying students during school events and swimming lessons. |
|------------|--------|--------|--|--|---|

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

2 (a). NET CURRENT ASSETS

| Note | 2019/20 | 2019/20 | 2018/19 | 2018/19 |
|--|--------------|--------------|-------------|--------------|
| | Budget | Budget | Estimated | Budget |
| | 30 June 2020 | 01 July 2019 | Actual | 30 June 2019 |
| | \$ | \$ | \$ | \$ |
| Composition of estimated net current assets | | | | |
| Current assets | | | | |
| Cash - unrestricted | 3 | 435,745 | 940,964 | 940,964 |
| Cash - restricted reserves | 3 | 6,081,542 | 6,298,793 | 6,298,793 |
| Receivables | | 140,084 | 1,262,654 | 1,262,654 |
| Inventories | | 18,058 | 20,258 | 20,258 |
| | | 6,675,429 | 8,522,669 | 8,522,669 |
| Less: current liabilities | | | | |
| Trade and other payables | | (334,752) | (298,752) | (287,420) |
| Long term borrowings | | (53,069) | (733,765) | (733,765) |
| Provisions | | (259,135) | (259,135) | (259,135) |
| | | (646,956) | (1,291,652) | (1,280,320) |
| Net current assets | | 6,028,473 | 7,231,017 | 7,242,349 |
| | | | | 5,876,010 |

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from budgeted deficiency

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

| Note | 2019/20 | 2019/20 | 2018/19 | 2018/19 |
|---|--------------|--------------|-------------|--------------|
| | Budget | Budget | Estimated | Budget |
| | 30 June 2020 | 01 July 2019 | Actual | 30 June 2019 |
| | \$ | \$ | \$ | \$ |
| (i) Current assets and liabilities excluded from budgeted deficiency | | | | |
| Net current assets | 2 | 6,028,473 | 7,231,017 | 7,242,349 |
| The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement. | | | | |
| Adjustments to net current assets | | | | |
| Less: Cash - restricted reserves | 3 | (6,081,542) | (6,298,793) | (6,298,793) |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | | 53,069 | 733,765 | 733,765 |
| Adjusted net current assets - surplus/(deficit) | | 0 | 1,665,989 | 1,677,321 |
| | | | | 0 |
| (ii) Operating activities excluded from budgeted deficiency | | | | |
| The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement. | | | | |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 4(b) | (8,146) | (53,070) | (53,070) |
| Less: Movement in liabilities associated with restricted cash | | 0 | (21,741) | (21,741) |
| Add: Loss on disposal of assets | 4(b) | 95,324 | 7,213 | 7,213 |
| Add: Change in accounting policies | 15 | | 11,332 | 0 |
| Add: Depreciation on assets | 5 | 2,399,831 | 2,392,710 | 2,392,710 |
| Non cash amounts excluded from operating activities | | 2,487,009 | 2,358,185 | 2,325,112 |
| | | | | 1,782,197 |

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

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

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

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

CONTRACT LIABILITIES

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

3. RECONCILIATION OF CASH

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

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

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

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

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

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

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

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

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

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

5. ASSET DEPRECIATION

By Program

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

By Class

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

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

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

DEPRECIATION (CONTINUED)

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

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

RECOGNITION OF ASSETS

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

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

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

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

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

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

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

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

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

(c) Unspent borrowings

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

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

Total amount of credit unused

Loan facilities

Loan facilities in use at balance date

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

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

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

(b) Cash Backed Reserves - Purposes

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

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

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

8. FEES & CHARGES REVENUE

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

9. GRANT REVENUE

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

By Program:

Operating grants, subsidies and contributions

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

Non-operating grants, subsidies and contributions

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

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

10. OTHER INFORMATION

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

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

11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS

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

12. INTERESTS IN JOINT ARRANGEMENTS

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

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

13. TRUST FUNDS

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

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

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

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

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

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

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

LEASES

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

INCOME FOR NOT-FOR-PROFIT ENTITIES

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

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

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

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

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

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

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

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

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

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

RATE REVENUE

OPERATING EXPENDITURE

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

OPERATING REVENUE

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

SUB-TOTAL TO PROGRAMME SUMMARY

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL TO PROGRAMME SUMMARY

TOTAL - RATE REVENUE

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

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

GENERAL PURPOSE GRANTS

OPERATING EXPENDITURE

OPERATING REVENUE

0081 FEDERAL UNTIED - ROADS COMPONENT

0181 GRANTS COMMISSION - GENERAL
PURPOSE

SUB-TOTAL TO PROGRAMME SUMMARY

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL TO PROGRAMME SUMMARY

TOTAL - GENERAL PURPOSE GRANTS

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

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

OTHER GEN. PURPOSE INCOME

OPERATING EXPENDITURE

OPERATING REVENUE

0163 RESERVE INTEREST EARNED
 0173 BANK INTEREST EARNED

SUB-TOTAL TO PROGRAMME SUMMARY

CAPITAL EXPENDITURE

8200 TRANSFER INTEREST TO RESERVES

CAPITAL REVENUE

SUB-TOTAL TO PROGRAMME SUMMARY

TOTAL - OTHER GEN. PURPOSE INCOME

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

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

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

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

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

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

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

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

PROGRAMME SUMMARY

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

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

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

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

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

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

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

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

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

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

PROGRAMME SUMMARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PROGRAMME SUMMARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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