



Special Council Meeting

27th July 2018



Papers Relating

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<u>Item Number</u>	<u>Report</u>
7.1.1	Application for Clearing Permit 7021/2
7.2.1	Budget 2018-2019



7.1.1

Application for a Clearing Permit CPS 7021/2

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Our Ref:
Enquiries
Fax
Email

A0635/201601 - CPS 7021/2
Heather Johnson – Ph 08 9222 3614
08 9222 3650
heather.johnson@mp.wa.gov.au

Mr Doug Stead
Chief Executive Officer
Shire of Dundas
PO Box 163
NORSEMAN WA 6443

Dear Mr Stead

Application to amend a previously granted Clearing Permit under the *Environmental Protection Act 1986*

The Department of Mines, Industry Regulation and Safety has received the following application to amend a previously granted clearing permit under the *Environmental Protection Act 1986* (the Act):

Permit Holder:	Audalia Resources Limited – Medcalf Vanadium Mining Project
Permit Type:	Purpose Permit
Tenement:	Mining Lease 63/656
Purpose:	Mineral Exploration
Area (ha):	0.84 ha
Period of Permit:	2 July 2016 – 31 July 2021
Shire:	Shire of Dundas
Clearing Permit System (CPS) No:	7021/2
Amendment requested:	To increase clearing area from 0.58 ha to 0.84 ha

In accordance with sub-section 51E(4) of the Act, on behalf of the General Manager Environmental Compliance, Resource and Environmental Compliance Division, I consider that you may have a direct interest in the subject matter of the application and invite your comment on the proposal. The General Manager Environmental Compliance, Resource and Environmental Compliance Division, will then, after having taken into account any comments received and subject to sections 51O and 51P, either grant the amended clearing permit (including any specified conditions) or refuse to grant the amendment.

Enclosed are maps indicating the amended application area. Please forward your submission to the above address within 21 days from the **Monday, 16 July 2018** quoting CPS 7021/2.

If you have any queries regarding this matter, please contact Heather Johnson in the Department's Resource and Environmental Compliance Division, as above, for further information.

Yours sincerely

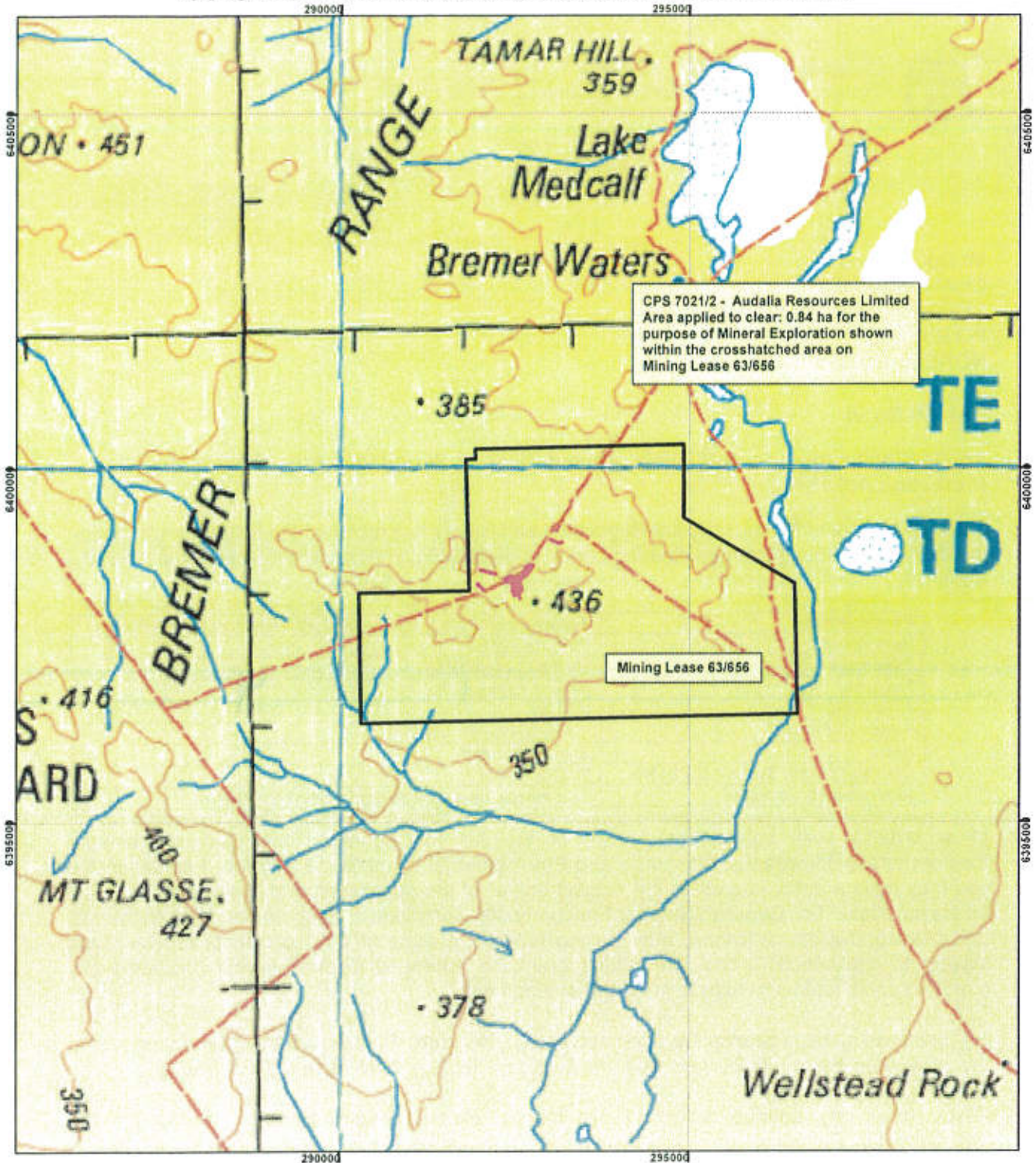
p.p. 
Daniel Endacott
General Manager Environmental Compliance
Resource and Environmental Compliance Division

13 July 2018

Encs

017751.heather.johnson


CPS 7021/2 - Audalia Resources Limited




CPS 7021/2 - Audalia Resources Limited
 Area applied to clear: 0.84 ha for the
 purpose of Mineral Exploration shown
 within the crosshatched area on
 Mining Lease 63/656

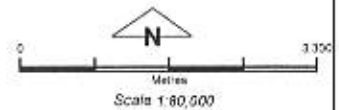
Mining Lease 63/656

Legend

 Clearing Instruments

TENID

 M 6300656



Geocentric Datum Australia 1994
 Note: the data in this map have not been
 projected. This may result in geometric
 distortion or measurement inaccuracies.

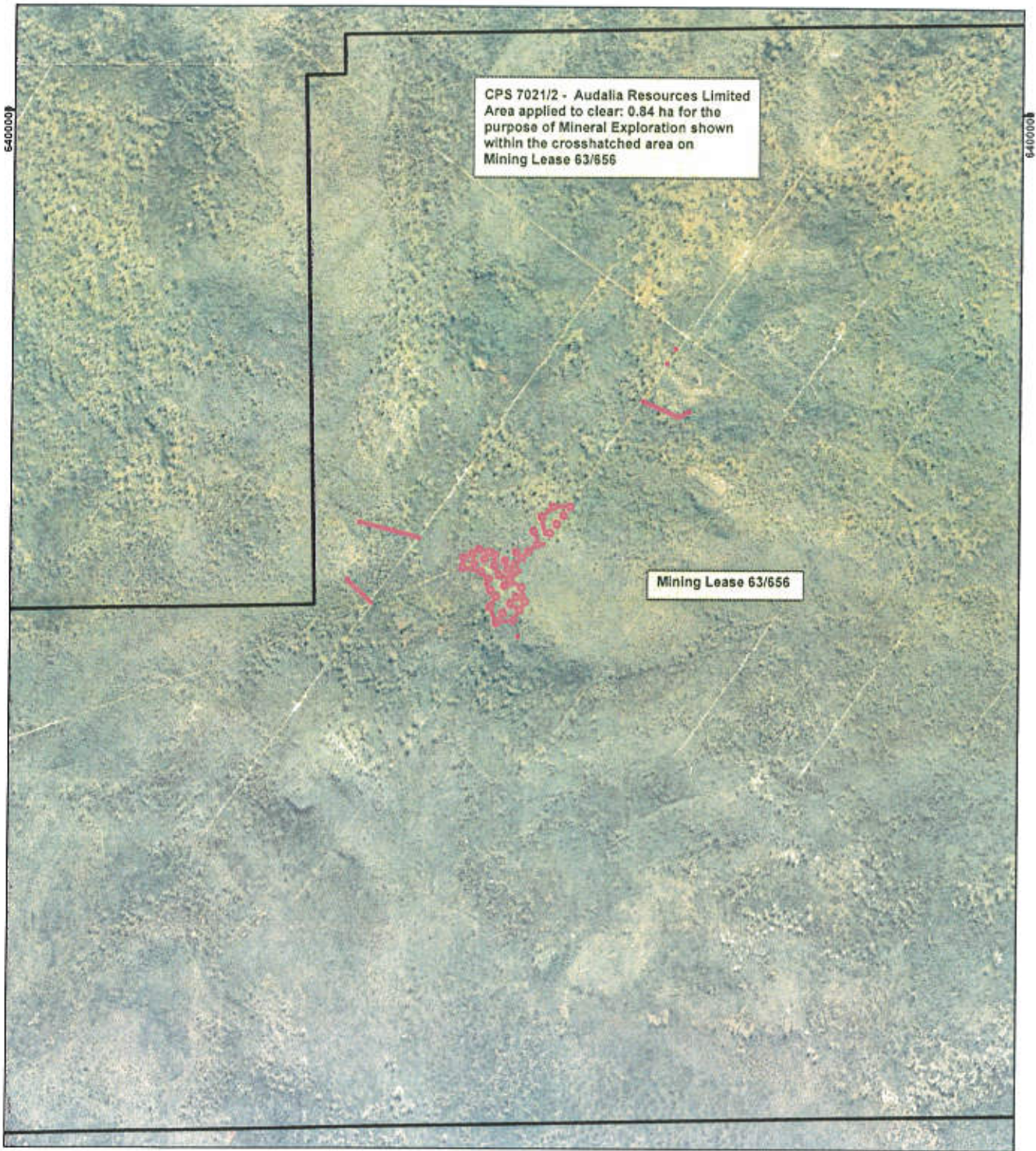
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Officer with delegated authority under Section 20 of
 the Environmental Protection Act 1986

Information derived from this map should be
 confirmed with the data custodian acknowledged
 by the agency acronym in the legend.




CPS 7021/2 - Audalia Resources Limited

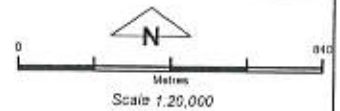


Legend

 Clearing Instruments

TENID

 M 6300656



Geocentric Datum Australia 1994

Note: the data in this map have not been projected. This may result in geometric distortion or measurement inaccuracies.

Date

Office: With delegated authority under Section 20 of
the Environmental Protection Act 1986

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7.2.1

Budget 2018 - 2019

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Rates Objectives and Reasons Differential Rates and Minimum Payments 2018/2019 Financial Year

In accordance with Section 6.36 of the Local Government Act 1995, the Shire of Dundas is required to publish its Objectives and Reasons for implementing Differential Rates.

1. Overall Objective

The purpose of the levying of rates is to meet Shires budget requirements in each financial year in order to deliver services and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.33 of the Local Government Act 1995 provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Dundas.

2. Unimproved Value (UV)

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis.

Council has adopted differential rates in its Unimproved Valuation area for improved and vacant mining leases, exploration, prospecting, pastoral leases and improved and vacant UV land.

The application of differential rating maintains the status quo in terms of equity in the rating of properties across the Shire, enabling the Council to provide facilities, infrastructure and services to the entire community and visitors.

UV – Mining (Including Exploration and Prospecting Leases)

This rating category cover mining, exploration and prospecting leases located within the Shire of Dundas.

The proposed rate for this category is 15.2582 cents per dollar of UV, with a minimum rate of \$349 except for prospecting leases. The Shire encourages prospecting by way of a reduced minimum rate of \$300 as compared with other mining categories.

The proposed rate mainly reflects the ongoing costs (increased cost) involved in maintaining the road network that services these land use as the Shire's local authority boundaries extend all the way to the WA/SA state boundary.

The mining operations result in the Shire's road network and infrastructure requiring continual ongoing maintenance and renewal work to service these users. The Shire acknowledges the fact that exploration, prospecting and mining have different levels of impact on the Shire's road network. However, there remain the need to fund maintenance and renewal requirements of this vital infrastructure asset for the benefit of all users.

In determining proposed rate in the dollar of these categories, consideration was given to the comparable rate in the dollar of the neighbouring shires (with significant mining focus) which provide similar services for mining activities. Even after this proposed increase in rate in the dollar, the Shire of Dundas remains as one of the shires with lowest UV rates for mining leases.

UV – Pastoral

This rating category applies to all pastoral leases that have been granted under the repealed *Land Act 1933*.

The proposed rate of 8.0000 cents per dollar of UV, with a minimum rate of \$349 is proposed for this category.

The proposed rate is comparatively low compared to the mining UV rates due to the following:

- The minimal impact on or requirement that the pastoral industry has on or for Shire services and infrastructure.
- To encourage a diversification of land use other than mining related activities.
- Mining activities have and require a higher level of governance for licences, clearing permits etc
- Mining imposes greater damage to the environment with clearing, drilling and mining activities.

The Shire has factored in capacity to pay in determining the rate in the dollar for pastoral leases with a lowest UV rate in the dollar. However, the Shire need to ensure a minimum of 2:1 ratio between the Pastoral UV and the Mining UV to ensure fairness across these categories. The proposed rate will help the Shire to gradually minimise the large disparity between the Pastoral UV and the Mining UV categories.

This rate reflects the cost of providing building inspection services, emergency services and other amenities for those properties. Most of these properties are located a large distance from the main service centre. However, the cost of servicing the communities within the boundaries of the Shire should be borne by all residents and property owners.

3. Gross Rental Value (GRV)

The Local Government Act 1995 determines that properties of a non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties within the Shire of Dundas every five years and assigns a GRV. The current valuation is effective from 1st July 2014.

Interim valuations are provided monthly to the Shire by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances the Shire recalculates the rates for the affected properties and issues interim rates notices.

The four categories of GRV properties, dependent on land use and zoning are;

- Residential
- Commercial
- Industrial
- Vacant Land

It is proposed that all properties using GRV as the basis for rating will attract the same rate in the dollar and minimum rates.

Some of these properties are located a large distance from the main service centre. However, the Shire has decided to charge the base rate by which properties within the town site are assessed. This rate reflects the cost of providing health and building inspection services, emergency services and other amenities for those properties. The cost of servicing the communities within the boundaries of the Shire should be borne by all residents and property owners.

The proposed rate in the dollar is 15.8624 cents per dollar of GRV, with a minimum rate of \$349.

4. Minimum Rates

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount.

A minimum rate of \$349 has been set for all GRV rating categories. The Shire imposes one general minimum rate payment that applies to all GRV rateable properties within the boundaries of the town site. The rate is imposed to discourage holding undeveloped land with the Shire, which reduces the amenity of the area, and thereby encourages its early development.

The UV minimums (\$349) are applied to ensure that the rate burden is distributed equitably between all property owners. Mining, Pastoral, Exploration and Prospecting leases fall under this category and the majority are held by large mining companies.

The Shire does offer a reduced minimum rate for Prospecting Leases (\$300).

5. Summary

In arriving at the proposed rates in the dollar the Shire has attempted to balance the need for revenue to fund essential services and facilities with the consideration of the rate payer's capacity to pay.



**ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

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SHIRE OF DUNDAS
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Revenue				
Rates	8	2,293,326	2,071,460	2,000,000
Operating grants, subsidies and contributions		908,331	1,812,545	1,029,776
Fees and charges	14	257,635	279,641	232,540
Service charges	11	0	0	0
Interest earnings	2(a)	158,000	228,477	182,000
Other revenue	2(a)	152,000	161,364	153,985
		<u>3,769,292</u>	<u>4,553,487</u>	<u>3,598,301</u>
Expenses				
Employee costs		(1,939,342)	(1,826,979)	(1,887,106)
Materials and contracts		(1,269,432)	(966,800)	(1,082,159)
Utility charges		(223,284)	(217,855)	(203,382)
Depreciation on non-current assets	2(a)	(2,384,778)	(2,338,578)	(2,092,190)
Interest expenses	2(a)	(11,433)	(12,654)	(17,300)
Insurance expenses		(161,839)	(148,137)	(158,321)
Other expenditure		(276,610)	(181,261)	(274,898)
		<u>(6,266,718)</u>	<u>(5,692,264)</u>	<u>(5,715,356)</u>
		(2,497,426)	(1,138,777)	(2,117,055)
Non-operating grants, subsidies and contributions		4,943,776	2,947,419	2,933,983
Profit on asset disposals	6	0	25,746	25,063
Loss on asset disposals	6	0	(331)	(932)
Loss on revaluation of non current assets		0	0	0
		<u>2,446,350</u>	<u>1,834,057</u>	<u>841,059</u>
NET RESULT				
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME				
		<u><u>2,446,350</u></u>	<u><u>1,834,057</u></u>	<u><u>841,059</u></u>

Notes:

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

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

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

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

SHIRE OF DUNDAS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		21,000	64,086	41,500
General purpose funding		3,000,738	3,390,814	2,754,118
Law, order, public safety		15,800	109,044	19,500
Education and welfare		90,000	82,160	85,000
Housing		26,600	18,603	17,740
Community amenities		171,935	173,890	159,000
Recreation and culture		9,500	42,409	120,150
Transport		221,219	428,576	214,933
Economic services		178,500	178,259	150,985
Other property and services		30,000	61,880	30,875
		<u>3,769,292</u>	<u>4,553,486</u>	<u>3,598,301</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(655,115)	(632,417)	(647,221)
General purpose funding		(419,861)	(315,505)	(374,556)
Law, order, public safety		(128,141)	(234,350)	(138,292)
Health		(175,815)	(164,692)	(148,585)
Education and welfare		(260,297)	(218,658)	(233,470)
Housing		(110,664)	(86,296)	(85,419)
Community amenities		(567,113)	(485,674)	(588,170)
Recreation and culture		(1,279,144)	(1,178,447)	(1,193,101)
Transport		(2,045,293)	(1,822,987)	(1,903,615)
Economic services		(417,491)	(374,052)	(380,218)
Other property and services		(196,351)	(166,531)	(5,408)
		<u>(6,255,285)</u>	<u>(5,679,609)</u>	<u>(5,698,055)</u>
Finance Costs (Refer Notes 2 & 9)				
Health		(11,433)	(12,654)	(17,300)
		<u>(11,433)</u>	<u>(12,654)</u>	<u>(17,300)</u>
Non-operating Grants, Subsidies and Contributions				
Recreation and culture		190,000	98,000	98,000
Transport		3,474,558	1,649,419	1,835,983
Economic services		1,279,218	1,200,000	1,000,000
		<u>4,943,776</u>	<u>2,947,419</u>	<u>2,933,983</u>

SHIRE OF DUNDAS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Transport		0	25,746	24,130
		<u>0</u>	<u>25,746</u>	<u>24,130</u>
Loss on				
Revaluation Of Non Current Assets				
Transport		0	(331)	0
		<u>0</u>	<u>(331)</u>	<u>0</u>
NET RESULT		2,446,350	1,834,057	841,059
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>2,446,350</u></u>	<u><u>1,834,057</u></u>	<u><u>841,059</u></u>

Notes:

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

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

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

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

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

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,393,326	2,093,296	2,325,000
Operating grants, subsidies and contributions		1,007,997	1,710,666	1,029,776
Fees and charges		257,635	279,641	232,540
Service charges		0	0	0
Interest earnings		158,000	228,477	182,000
Goods and services tax		1,613	(574)	0
Other revenue		152,000	161,364	153,985
		<u>3,970,571</u>	<u>4,472,870</u>	<u>3,923,301</u>
Payments				
Employee costs		(1,939,342)	(1,856,096)	(1,887,106)
Materials and contracts		(1,646,508)	(705,102)	(1,221,985)
Utility charges		(223,284)	(217,855)	(203,382)
Interest expenses		(11,433)	(12,654)	(17,300)
Insurance expenses		(161,839)	(148,137)	(158,321)
Goods and services tax		0	0	0
Other expenditure		(276,610)	(181,261)	(274,898)
		<u>(4,259,016)</u>	<u>(3,121,105)</u>	<u>(3,762,992)</u>
Net cash provided by (used in) operating activities	3(b)	<u>(288,445)</u>	<u>1,351,765</u>	<u>160,309</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(3,398,860)	(421,973)	(1,931,000)
Payments for construction of infrastructure	5	(4,280,071)	(3,787,083)	(3,838,673)
Non-operating grants, subsidies and contributions used for the development of assets		4,943,774	2,947,419	2,933,983
Proceeds from sale of plant & equipment	6	0	39,086	40,000
Net cash provided by (used in) investing activities		<u>(2,735,157)</u>	<u>(1,222,551)</u>	<u>(2,795,690)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(45,983)	(44,762)	(44,762)
Advances to community groups		0		0
Proceeds from self supporting loans		0	0	0
Proceeds from new debentures	7	0	(0)	0
Net cash provided by (used in) financing activities		<u>(45,983)</u>	<u>(44,763)</u>	<u>(44,762)</u>
Net increase (decrease) in cash held		(3,069,585)	84,451	(2,680,143)
Cash at beginning of year		<u>7,659,413</u>	<u>7,574,962</u>	<u>7,574,961</u>
Cash and cash equivalents at the end of the year	3(a)	<u>4,589,828</u>	<u>7,659,413</u>	<u>4,894,818</u>

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

**SHIRE OF DUNDAS
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	1,241,788	1,094,663	1,094,663
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		21,000	64,088	41,500
General purpose funding		707,412	1,319,354	754,118
Law, order, public safety		15,800	109,044	19,500
Health		4,000	3,765	4,500
Education and welfare		90,000	82,160	85,000
Housing		26,600	18,603	17,740
Community amenities		171,935	173,890	159,000
Recreation and culture		9,500	42,409	120,150
Transport		221,219	454,322	239,995
Economic services		178,500	178,259	150,985
Other property and services		30,000	61,880	30,875
		<u>1,475,966</u>	<u>2,507,774</u>	<u>1,623,363</u>
Expenditure from operating activities	1,2			
Governance		(655,115)	(632,417)	(647,223)
General purpose funding		(419,861)	(315,505)	(374,556)
Law, order, public safety		(128,141)	(234,350)	(138,292)
Health		(187,248)	(177,346)	(165,885)
Education and welfare		(260,297)	(218,658)	(233,470)
Housing		(110,664)	(86,296)	(85,419)
Community amenities		(567,113)	(485,674)	(588,170)
Recreation and culture		(1,279,144)	(1,178,447)	(1,193,101)
Transport		(2,045,293)	(1,823,318)	(1,904,547)
Economic services		(417,491)	(374,052)	(380,218)
Other property and services		(196,351)	(166,531)	(5,408)
		<u>(6,266,718)</u>	<u>(5,692,594)</u>	<u>(5,716,289)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	0	(25,415)	(24,131)
Movement in Deferred Pensioner Rates/ESL		0	(13,734)	0
Movement in Employee Benefit Provisions (Non-Current)		0	(26,747)	0
Adjustments for Fixed Assets		0	0	0
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	2,384,776	2,338,578	2,092,229
Amount attributable to operating activities		<u>(1,164,188)</u>	<u>182,526</u>	<u>(930,165)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		4,943,776	2,947,419	2,933,983
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(3,398,860)	(421,973)	(1,931,000)
Purchase and construction of infrastructure	5	(4,280,071)	(3,787,083)	(3,838,707)
Proceeds from disposal of assets	6	0	39,086	40,000
Amount attributable to investing activities		<u>(2,735,155)</u>	<u>(1,222,551)</u>	<u>(2,795,724)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(45,983)	(44,762)	(44,762)
Proceeds from new debentures	7	0	(0)	0
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(90,000)	(1,345,937)	(371,716)
Transfers from cash backed reserves (restricted assets)	9	1,742,000	1,601,053	2,142,367
Amount attributable to financing activities		<u>1,606,017</u>	<u>210,353</u>	<u>1,725,889</u>
Budgeted deficiency before general rates		<u>(2,293,326)</u>	<u>(829,672)</u>	<u>(2,000,000)</u>
Estimated amount to be raised from general rates	8	<u>2,293,326</u>	<u>2,071,460</u>	<u>2,000,000</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>(0)</u>	<u>1,241,788</u>	<u>(0)</u>

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2017/18 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

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

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land Under Roads

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	4 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	60 to 80 years
seal	
- bituminous seals	15 to 20 years
- asphalt surfaces	20 years
Gravel roads	
formation	not depreciated
pavement	60 to 80 years
gravel sheet	5 - 15 years
Formed roads	
formation	not depreciated
pavement	60 to 80 years
Footpaths - slab	80 years
Sewerage piping	12 to 15 years
Airport infrastructure	10 to 80 years
Water supply piping & drainage systems	60 to 80 years
Other infrastructure	10 - 50 years

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

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

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

Capitalisation Threshold

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

(k) Fair Value of Assets and Liabilities

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

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

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

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

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

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

(s) Interests in Joint Arrangements

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	30,000	21,200	15,000
Other services	0	0	5,000
Depreciation By Program			
Governance	135,500	133,545	118,968
General purpose funding			
Law, order, public safety	17,000	15,929	31,367
Health	38,000	37,632	13,817
Education and welfare	16,658	13,947	16,658
Housing	55,000	54,113	27,361
Community amenities	68,377	64,989	69,258
Recreation and culture	338,500	329,067	171,176
Transport	1,387,743	1,377,499	1,293,838
Economic services	43,000	28,311	24,959
Other property and services	285,000	283,546	324,788
	2,384,778	2,338,578	2,092,190
Depreciation By Asset Class			
Land and buildings	444,890	436,272	242,636
Furniture and equipment	45,599	44,716	40,281
Plant and equipment	378,817	371,478	355,149
Roads	982,226	963,197	931,541
Footpaths	89,052	87,327	88,725
Drainage	241,474	236,796	240,589
Airport	59,074	57,930	57,144
Parks and Ovals	79,541	78,000	74,201
Other Infrastructure	64,104	62,863	61,925
	2,384,778	2,338,578	2,092,190
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	11,433	12,654	17,300
Other			
	11,433	12,654	17,300
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	90,000	145,938	125,000
- Other funds	4,000	3,965	4,000
Other interest revenue (<i>refer note 12</i>)	64,000	78,574	53,000
	158,000	228,477	182,000
(iii) Other Revenue			
Reimbursements and recoveries	152,000	161,364	153,985
Other			
	152,000	161,364	153,985

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objectives:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose funding and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objectives:

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

Activities:

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

HEALTH

Objectives:

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE

Objectives:

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

Activities:

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

HOUSING

Objectives:

To provide and maintain elderly resident housing.

Activities:

Provision and maintenance of elderly residents housing.

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objectives:

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objectives:

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

Activities:

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

TRANSPORT

Objectives:

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

Activities:

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

ECONOMIC SERVICES

Objectives:

To help promote the shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY & SERVICES

Objectives:

To monitor and control council's overheads operating accounts.

Activities:

Private work private works operation, plant repairs and operation costs and engineering operating costs.

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

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Cash - unrestricted	213,349	1,630,934	381,874
Cash - restricted	4,376,479	6,028,479	4,512,944
	<u>4,589,828</u>	<u>7,659,413</u>	<u>4,894,818</u>

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

Leave Reserve	359,988	354,693	353,567
Plant Reserve	787,291	775,710	773,246
Aerodrome Reserve	144,371	142,247	141,795
Unspent Grant Reserve	18,084	1,200,166	113,326
IT Reserve	94,744	93,351	93,054
Transport Reserve	1,769,621	1,743,590	1,613,053
Land Development Reserve	1,202,380	1,718,721	1,424,902
	<u>4,376,478</u>	<u>6,028,478</u>	<u>4,512,944</u>

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

Net result	2,446,350	1,834,057	841,059
Depreciation	2,384,778	2,338,578	2,092,190
(Profit)/loss on sale of asset	0	(25,415)	(24,131)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	201,279	(80,617)	325,000
(Increase)/decrease in inventories	0	0	0
Increase/(decrease) in payables	(377,076)	261,698	(139,826)
Increase/(decrease) in employee provisions	0	(29,117)	0
Grants/contributions for the development of assets	(4,943,776)	(2,947,419)	(2,933,983)
Net Cash from Operating Activities	<u>(288,445)</u>	<u>1,351,765</u>	<u>160,309</u>

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

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	10,000	3,881	12,000
Credit card balance at balance date			
Total Amount of Credit Unused	<u>10,000</u>	<u>3,881</u>	<u>12,000</u>
 Loan Facilities			
Loan facilities in use at balance date	<u>387,321</u>	<u>433,305</u>	<u>433,305</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

Note	2018/19 Budget \$	2017/18 Actual \$
------	-------------------------	-------------------------

4. NET CURRENT ASSETS

Composition of estimated net current assets

CURRENT ASSETS

Cash - unrestricted	3(a)	213,349	1,630,934
Cash - restricted reserves	3(a)	4,376,479	6,028,479
Receivables		414,432	615,711
Inventories		0	0
		<u>5,004,260</u>	<u>8,275,124</u>

LESS: CURRENT LIABILITIES

Trade and other payables		(262,000)	(639,076)
Short term borrowings		0	0
Long term borrowings		0	(45,983)
Provisions		(365,782)	(365,782)
		<u>(627,782)</u>	<u>(1,050,841)</u>

Unadjusted net current assets

4,376,478 **7,224,283**

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

These differences are disclosed as adjustments below.

Adjustments

Less: Cash - restricted reserves	3(a)	(4,376,478)	(6,028,478)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		0	0
Add: Current portion of debentures		0	45,983
Add: Current liabilities not expected to be cleared at end of year		0	0

Adjusted net current assets - surplus/(deficit) **0** **1,241,788**

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

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											2017/18 Actual Total \$												
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$													
<u>Property, Plant and Equipment</u>																								
Land and buildings												900,000							2,488,860				185,328	
Furniture and equipment	10,000																		10,000				3,620	
Plant and equipment																				0			233,026	
Building - GVROC																				0			0	
	10,000	0	0	0	0	0	0	0	0	0	0	900,000	0	0	0	0	0	0	2,488,860	0	0	0	421,973	
<u>Infrastructure</u>																								
Roads														1,052,454						1,052,454				329,682
Footpaths																				0			98,071	
Drainage																				0			0	
Parks and ovals											10,000									10,000			119,716	
Other											90,000								50,000				99,507	
Airport														3,077,617						3,077,617			3,140,106	
	0	0	0	0	0	0	0	0	0	0	100,000	0	0	4,130,071	0	0	0	50,000	4,280,071	0	0	0	3,787,083	
<u>Land Held for Resale</u>																								
Land Held for Resale																								
Total Acquisitions	10,000	0	0	0	0	0	0	0	0	0	100,000	900,000	4,130,071	2,538,860	0	0	0	7,678,931	4,209,056	0	0	0	4,209,056	

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

6. DISPOSALS OF ASSETS

No assets are budgeted to be disposed of during the year.

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-18	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$
Health Doctor's House Loan	433,305	0	45,983	44,762	387,321	433,305	11,433	12,654
	433,305	0	45,983	44,762	387,321	433,305	11,433	12,654

All debenture repayments will be financed by general purpose revenue.

- (b) New Debentures
Not budgeted for any new debenture.
- (c) Unspent Debentures
Not available.
- (d) Overdraft
Not available.

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

8. RATING INFORMATION - 2018/19 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2018/19 Budgeted Rate Revenue \$	2018/19 Budgeted Interim Rates \$	2018/19 Budgeted Back Rates \$	2018/19 Budgeted Total Revenue \$	2017/18 Actual \$
Differential general rate or general rate								
GRV	0.158624	539	5,628,612	892,833	0	0	892,833	753,423
UV - Pastoral	0.080000	15	708,393	56,671	0	0	56,671	35,420
UV - Mining Leases	0.152582	329	8,096,871	1,235,437	0	0	1,235,437	1,146,567
Sub-Totals		883	14,433,876	2,184,941	0	0	2,184,941	1,935,410
Minimum payment	\$							
GRV	349	150	66,639	52,350	0	0	52,350	51,303
UV	349	115	126,603	40,135	0	0	40,135	68,124
UV - Prospecting Leases	300	53	60,632	15,900	0	0	15,900	15,704
Sub-Totals		318	253,874	108,385	0	0	108,385	135,131
Discounts (Note 13)								
							0	0
Total amount raised from general rates								
							2,293,326	2,070,541
Specified area rates (Note 10)							0	0
Movement in Excess Rates							0	919
Total Rates							2,293,326	2,071,460

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

8(a). RATING INFORMATION - 2018/19 FINANCIAL YEAR (CONTINUED)

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

The general rates detailed above for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the Council has adopted differential rates in its Unimproved Valuation area for improved and vacant mining leases, exploration, prospecting and pastoral leases and improved and vacant UV land.

The application of differential rating maintains the status quo in terms of equity in the rating of properties across the Shire, enabling the Council to provide facilities, infrastructure and services to the entire community and visitors.

Description	Characteristics	Objects	Reasons
UV - Pastoral	This rating category applies to all pastoral leases that have been granted under the repealed Land Act 1933.	This rate reflects the cost of providing building inspection services, emergency services and other amenities for those properties. Most of these properties are located a large distance from the main service centre. However, the cost of servicing the communities within the boundaries of the Shire should be borne by all residents and property owners.	<p>The proposed rate is comparatively low compared to the mining UV rates due to the following:</p> <ul style="list-style-type: none"> • The minimal impact on or requirement that the pastoral industry has on or for Shire services and infrastructure. • To encourage a diversification of land use other than mining related activities. • Mining activities have and require a higher level of governance for licences, clearing permits etc • Mining imposes greater damage to the environment with clearing, drilling and mining activities. <p>The Shire has factored in capacity to pay in determining the rate in the dollar for pastoral leases with a lowest UV rate in the dollar. However, the Shire need to ensure a minimum of 2:1 ratio between the Pastoral UV and the Mining UV to ensure fairness across these categories. The proposed rate will help the Shire to gradually minimise the large disparity between the Pastoral UV and the Mining UV categories.</p>

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

8(a). RATING INFORMATION - 2018/19 FINANCIAL YEAR (CONTINUED)
OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING (CONTINUED)

Description	Characteristics	Objects	Reasons
UV - Mining	This rating category cover mining, exploration and prospecting leases located within the Shire of Dundas.	The proposed rate mainly reflects the ongoing costs (increased cost) involved in maintaining the road network that services these land use as the Shire's local authority boundaries extend all the way to the WA/SA state boundary.	<p>The mining operations result in the Shire's road network and infrastructure requiring continual ongoing maintenance and renewal work to service these users. The Shire acknowledges the fact that exploration, prospecting and mining have different levels of impact on the Shire's road network. However, there remain the need to fund maintenance and renewal requirements of this vital infrastructure asset for the benefit of all users.</p> <p>In determining proposed rate in the dollar of these categories, consideration was given to the comparable rate in the dollar of the neighbouring shires (with significant mining focus) which provide similar services for mining activities. Even after this proposed increase in rate in the dollar, the Shire of Dundas remains as one of the shires with lowest UV rates for mining leases.</p>

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
UV	A minimum rate of \$349 has been set for all UV rating categories.	The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount.	The UV minimums are applied to ensure that the rate burden is distributed equitably between all property owners. Mining, Pastoral and Exploration Leases fall under this category and the majority are held by large mining companies.
UV - Prospecting Leases	The Shire does offer a reduced minimum rate for Prospecting Leases	The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount.	The Shire imposes a reduced rate for Prospecting to encourage more prospecting leases.

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

9. CASH BACKED RESERVES

	2018/19 Budget			2017/18 Actual			2017/18 Budget					
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Leave Reserve	354,693	5,295		359,988	346,656	8,037		354,693	346,656	6,911		353,567
Plant Reserve	775,710	11,581		787,291	758,133	17,577		775,710	758,133	15,113		773,246
Aerodrome Reserve	142,247	2,124		144,371	139,024	3,223		142,247	139,024	2,771		141,795
Unspent Grant Reserve	1,200,166	17,917	(1,200,000)	18,084	1,568,297	1,232,922	(1,601,053)	1,200,166	1,568,297	37,396	(1,492,367)	113,326
IT Reserve	93,351	1,394		94,744	91,236	2,115		93,351	91,236	1,819		93,054
Transport Reserve	1,743,590	26,030		1,769,621	1,704,082	39,508		1,743,590	1,704,082	33,971	(125,000)	1,613,053
Land Development Reserve	1,718,721	25,659	(542,000)	1,202,380	1,676,166	42,565		1,718,721	1,676,166	273,735	(525,000)	1,424,901
	6,028,478	90,000	(1,742,000)	4,376,478	6,283,584	1,345,937	(1,601,053)	6,028,478	6,283,584	371,716	(2,142,367)	4,512,943

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

Purpose of the reserve

- Leave Reserve - to be used to fund annual, sick and long service leave requirements and payments to staff.
- Plant Reserve - to be used for the purchase of major plant.
- Aerodrome Reserve - to be used for the construction and/or maintenance of the airstrip at Norseman and Eucla.
- Unspent Grant Reserve - to be used to restrict unspent grants and contributions at the end of the financial year.
- IT Reserve - to be used to fund the replacement of IT Equipment
- Transport Reserve - to be used for the construction, maintenance and resealing of the Shire's transport network
- Land Development Reserve - to be used for building construction and maintenance of Shire infrastructure.

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

10. SPECIFIED AREA RATE - 2018/19 FINANCIAL YEAR

The Shire does not impose any specified Area Rates.

11. SERVICE CHARGES - 2018/19 FINANCIAL YEAR

The Shire does not impose any Service Charges.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2018/19 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
1st Instalment	7/09/2018	0.0	0.00%	7.50%
2nd Instalment	7/11/2018	10.0	5.50%	7.50%
3rd Instalment	16/01/2019	10.0	5.50%	7.50%
4th Instalment	3/04/2019	10.0	5.50%	7.50%

	2018/19 Budget \$	2017/18 Actual \$
Instalment Plan Admin Charge Revenue	4,000	3,090
Instalment Plan Interest Earned	4,000	3,580
Unpaid Rates Interest Earned	60,000	74,994
	68,000	81,664

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2018/19 FINANCIAL YEAR**

No discount / concession on rate is offered by the Shire.

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

14. FEES & CHARGES REVENUE	2018/19 Budget \$	2017/18 Actual \$
Governance	10,000	13,781
General purpose funding	5,000	4,323
Law, order, public safety	2,300	3,329
Health	4,000	3,765
Education and welfare	0	0
Housing	26,600	18,603
Community amenities	166,735	169,395
Recreation and culture	7,000	6,320
Transport	0	0
Economic services	36,000	50,385
Other property and services	0	9,739
	<u>257,635</u>	<u>279,641</u>

15. ELECTED MEMBERS REMUNERATION	2018/19 Budget \$	2017/18 Actual \$
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	22,000	21,199
Mayor/President's allowance	12,000	12,000
Deputy Mayor/President's allowance	3,000	3,000
Travelling expenses	10,000	6,610
Telecommunications allowance	0	0
	<u>47,000</u>	<u>42,809</u>

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

16. TRUST FUNDS

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

Detail	Balance 1-Jul-18 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-19 \$
Community Resource Centre	93,168			93,168
Chamber Of Commerce	0			0
Demolition Deposits	500			500
Excess (Overpaid) Rates	1,932			1,932
Gym Key Deposits	4,200			4,200
Hall Deposits				0
Tennis Key Deposit	600			600
BCITF (Buil Con Indu Trai Fun)	497			497
Library (TOY)	483			483
Community Garden	2,539			2,539
Ngadju Womens Caring	23,616			23,616
Licensing (Transport)	51,340			51,340
Raffle Tickets				0
Bank Interest	293			293
	<u>179,168</u>	<u>0</u>	<u>0</u>	<u>179,168</u>

17. MAJOR LAND TRANSACTIONS

The Shire has not planned to participate in any major land transaction during the year 2018/19.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire has not planned to participate in any major trading undertaking during the year 2018/19.

19. INTERESTS IN JOINT ARRANGEMENTS

The Shire has entered in to a joint venture arrangement with other members of the GVROC to manage a record archiving facility.

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Budget - Mgt format

2018/19

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SHIRE OF DUNDAS
BUDGET 2018/19 - MGT FORMAT
FOR THE PERIOD ENDED

30 JUNE 2019

	2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
In \$					
OPERATING EXPENDITURE					
General Purpose Funding	374,556	405,682	315,505	419,861	104,356
Governance	647,223	661,374	632,417	655,115	22,698
Law, Order, Public Safety	138,292	248,992	234,350	128,141	-106,209
Health	163,135	200,758	177,347	187,248	9,901
Education and Welfare	233,470	241,261	218,658	260,297	41,639
Housing	84,419	106,090	86,296	110,664	24,369
Community Amenities	588,170	564,018	486,005	567,113	81,109
Recreation and Culture	1,193,101	1,297,306	1,178,447	1,279,144	100,697
Transport	1,904,545	1,968,511	1,822,987	2,045,293	222,305
Economic Services	383,968	435,494	374,052	417,491	43,439
Other Property and Services	5,408	82,749	166,531	196,351	29,820
Sub Total	5,716,286	6,212,233	5,692,596	6,266,719	574,123
OPERATING REVENUE					
General Purpose Funding	-2,754,118	-2,806,912	-3,390,814	-3,000,738	390,075
Governance	-41,500	-41,705	-64,088	-21,000	43,088
Law, Order, Public Safety	-19,500	-156,200	-109,044	-15,800	93,244
Health	-4,500	-4,500	-3,765	-4,000	-235
Education and Welfare	-85,000	-81,019	-82,160	-90,000	-7,840
Housing	-17,740	-15,240	-18,603	-26,600	-7,997
Community Amenities	-159,000	-173,070	-173,890	-171,935	1,956
Recreation & Culture	-120,150	-106,450	-42,409	-9,500	32,909
Transport	-239,996	-250,183	-454,322	-221,219	233,103
Economic Services	-150,985	-192,105	-178,259	-178,500	-241
Other Property and Services	-30,875	-51,705	-61,880	-30,000	31,880
Sub Total	-3,623,364	-3,879,089	-4,579,233	-3,769,292	809,941
NET RESULT	2,092,922	2,333,144	1,113,362	2,497,427	1,384,065

	2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
In \$					
CAPITAL EXPENDITURE					
General Purpose Funding	125,000	140,000	145,938	90,000	-55,938
Governance	253,716	15,000	1,203,620	10,000	-1,193,620
Law, Order, Public Safety	22,000	32,000	29,172	0	-29,172
Health	44,762	44,762	44,762	45,983	1,221
Education and Welfare	0	0	0	0	0
Housing	73,000	73,000	63,029	0	-63,029
Community Amenities	75,000	85,000	7,326	100,000	92,674
Recreation and Culture	804,000	934,900	219,231	900,000	680,769
Transport	3,788,707	4,175,733	3,827,575	4,130,071	302,496
Economic Services	1,000,000	1,000,000	59,103	2,538,860	2,479,757
Other Property and Services	0	0	0	0	0
	6,186,185	6,500,395	5,599,756	7,814,914	2,215,158
CAPITAL INCOME					
Governance	0	0	0	0	0
Law, Order, Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Recreation & Culture	-623,000	-813,000	-98,000	-732,000	-634,000
Transport	-3,453,350	-3,530,059	-3,250,473	-3,474,558	-224,085
Economic Services	-1,000,000	-1,000,000	-1,200,000	-2,479,218	-1,279,218
Other Property and Services	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0
	-5,076,350	-5,343,059	-4,548,473	-6,685,776	-2,137,303
Budget (Suplus)/Deficit	3,202,757	3,490,480	2,164,646	3,626,566	1,461,920
Asset Register Depreciation	-2,092,190	-2,384,544	-2,338,578	-2,384,778	-46,200
Plus Profit/(Loss)	24,131	25,416	25,415	0	-25,415
Movement in Non Current LSL Provision	0	0	26,747	0	-26,747
Movement in Deferred Rates	0	0	13,734	0	-13,734
Proceeds On Disposal Of Assets	-40,000	-39,086	-39,086	0	39,086
Previous Year (Surplus)/Deficit	-1,094,699	-1,094,663	-1,094,663	-1,241,788	-147,125
Budget (Surplus)/Deficit	-0	-2,397	1,241,786	-0	1,241,786

SHIRE OF DUNDAS		BUDGET 2018/19 - MGT FORMAT		30 JUNE 2019							
FOR THE PERIOD ENDED											
GENERAL PURPOSE FUNDING											
		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)					
OPERATING EXPENDITURE											
RATES		89,214	89,214	84,077	115,130	31,053					
GP GRANTS		0	0	0	0	0					
OTHER GPF		285,341	316,468	231,428	304,731	73,303					
		374,556	405,682	315,505	419,861	104,356					
OPERATING INCOME											
RATES		-2,087,000	-2,164,381	-2,178,120	-2,392,326	-214,207					
GP GRANTS		-534,118	-494,531	-1,058,791	-510,412	548,379					
OTHER GPF		-133,000	-148,000	-153,903	-98,000	55,903					
		-2,754,118	-2,806,912	-3,390,814	-3,000,738	390,075					
CAPITAL EXPENDITURE											
RATES		0	0	0	0	0					
GP GRANTS		0	0	0	0	0					
OTHER GPF		125,000	140,000	145,938	90,000	-55,938					
		125,000	140,000	145,938	90,000	-55,938					
CAPITAL INCOME											
RATES		0	0	0	0	0					
GP GRANTS		0	0	0	0	0					
OTHER GPF		0	0	0	0	0					
		0	0	0	0	0					
		-2,254,562	-2,261,230	-2,929,371	-2,490,877	438,494					

SHIRE OF DUNDAS		BUDGET 2018/19 - MGT FORMAT		30 JUNE 2019									
FOR THE PERIOD ENDED													
GENERAL PURPOSE FUNDING													
		2017/18 BUDGET		2017/18 REVISED BUDGET		ACTUAL YTD JUNE 18 (A)		2018/19 BUDGET (B)		VARIANCE (B-A)			
RATE REVENUE													
Operating Expenditure													
0111	Rates written off	5,000	5,000	0	5,000	5,000							5,000
0602	Rates Valuation Expenses	5,000	5,000	9,417	30,000	30,000							20,583
4952	Rates salaries	37,825	37,825	39,579	39,000	39,000							-579
5102	Rates Super	6,890	6,890	6,616	6,630	6,630							14
4962	Rates Debt Collection Costs	30,000	30,000	26,389	30,000	30,000							3,611
4972	Rates Postage	3,000	3,000	575	3,000	3,000							2,425
4992	Rates Incentive Prize	1,500	1,500	1,500	1,500	1,500							0
		89,214	89,214	84,077	115,130	115,130							31,053
Operating Income													
0061	Rates Levied	-2,000,000	-2,065,381	-2,070,541	-2,293,326	-2,293,326							-222,785
0081	Rates Instalment Charge	-2,000	-4,000	-3,090	-4,000	-4,000							-910
0091	Rates Instalment Interest	-3,000	-4,000	-3,580	-4,000	-4,000							-420
0161	Rates Debt Collection Costs Recoup	-30,000	-30,000	-23,762	-30,000	-30,000							-6,238
0171	Rates Non-payment Penalty Interest	-50,000	-60,000	-74,994	-60,000	-60,000							14,994
0131	Rate Enquiry Fee	-2,000	-1,000	-1,233	-1,000	-1,000							233
0121	Movement In Excess Rates	0	0	-919	0	0							919
		-2,087,000	-2,164,381	-2,178,120	-2,392,326	-2,392,326							-214,207

GENERAL PURPOSE FUNDING		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
GENERAL PURPOSE GRANTS						
Operating Income						
0181	Grants Commission	-534,118	-494,531	-1,058,791	-510,412	548,379
		-534,118	-494,531	-1,058,791	-510,412	548,379
OTHER GPF						
Operating Expenditure						
5002	Administration Allocation	208,341	214,468	204,134	202,731	-1,403
8152	ESL for Shire Buildings	2,000	2,000	1,950	2,000	50
4942	Provision for Doubtful Debt	75,000	100,000	25,344	100,000	74,656
		285,341	316,468	231,428	304,731	73,303
Operating Income						
8353	Interest on Municipal Bank Account	-4,000	-4,000	-3,965	-4,000	-35
0243	ESL Admin contribution	-4,000	-4,000	-4,000	-4,000	0
8363	Interest on Reserve Fund	-125,000	-140,000	-145,938	-90,000	55,938
		-133,000	-148,000	-153,903	-98,000	55,903
Capital Expenditure						
8364	Transfer of Interest to Reserve Accounts	125,000	140,000	145,938	90,000	-55,938
		125,000	140,000	145,938	90,000	-55,938
		-2,254,562	-2,261,230	-2,929,371	-2,490,877	438,494

BUDGET 2018/19 - MGT FORMAT		30 JUNE 2019							
FOR THE PERIOD ENDED									
GOVERNANCE		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)			
OPERATING EXPENDITURE									
MEMBERS OF COUNCIL		647,223	661,374	624,578	655,115	30,537			
ADMINISTRATION		0	0	7,840	0	-7,840			
		647,223	661,374	632,417	655,115	22,698			
OPERATING INCOME									
MEMBERS OF COUNCIL		-1,000	-1,005	-883	-1,000	-117			
ADMINISTRATION		-40,500	-40,700	-63,205	-20,000	43,205			
		-41,500	-41,705	-64,088	-21,000	43,088			
CAPITAL EXPENDITURE									
MEMBERS OF COUNCIL		0	0	0	0	0			
ADMINISTRATION		253,716	15,000	1,203,620	10,000	-1,193,620			
		253,716	15,000	1,203,620	10,000	-1,193,620			
CAPITAL INCOME									
MEMBERS OF COUNCIL		0	0	0	0	0			
ADMINISTRATION		0	0	0	0	0			
		0	0	0	0	0			
		859,439	634,669	1,771,949	644,115	-1,127,834			

SHIRE OF DUNDAS													
BUDGET 2018/19 - MGT FORMAT		30 JUNE 2019											
FOR THE PERIOD ENDED													
GOVERNANCE													
		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)							
MEMBERS OF COUNCIL													
Operating Expenditure													
0202	Strategic Alliance	16,000	12,000	10,400	12,000	1,600							
0212	Conferences, training & Uniforms	15,000	15,000	9,607	15,000	5,393							
0222	Election Expenses	5,000	3,000	2,784	0	-2,784							
0232	Public Reception	12,000	9,000	8,922	9,000	78							
A023 Receptions & Refreshments-Catering And Other		6,000	3,000	1,626	3,000	1,374							
A006 Public Receptions		6,000	6,000	7,296	6,000	-1,296							
0242	Members Travel	10,000	10,000	6,610	10,000	3,390							
0252	Promotions	2,500	2,500	182	2,500	2,318							
0272	Consultants	10,000	15,000	11,324	25,000	13,676							
A042 Revaluation Of Fixed Assets & Infrastructure				271		-271							
A043 Other Consultancy		10,000	15,000	11,054	25,000	13,946							
0282	Members Depreciation	1,000	1,000	1,069	1,000	-69							
0292	Members Insurance	4,500	5,000	4,900	5,350	450							
0302	Subscriptions	30,000	30,000	29,501	30,000	499							
0312	President / Deputy Allowance	15,000	15,000	15,000	15,000	0							
0322	Sitting Fees	15,000	18,000	21,199	22,000	801							
0362	Donations	5,000	5,500	6,468	5,000	-1,468							
0382	Council Meeting Expenses	5,000	5,000	3,906	5,000	1,094							
0662	Audit Costs	20,000	20,000	21,200	30,000	8,800							
5012	Admin Allocation	481,223	495,374	471,506	468,265	-3,241							
		647,223	661,374	624,578	655,115	30,537							

GOVERNANCE					2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
Operating Income									
0323	Sale of Electoral Rolls					-5	-5	0	5
0343	Contributions & Reimbursements				-1,000	-1,000	-878	-1,000	-122
					-1,000	-1,005	-883	-1,000	-117
ADMINISTRATION									
Operating Expenditure									
0352	Salaries				505,000	505,000	492,857	505,000	12,143
0372	Fringe Benefit Tax				57,200	57,200	54,840	34,000	-20,840
0392	Super				82,820	82,820	83,658	84,000	342
0402	Insurance				47,500	35,000	33,892	37,000	3,108
0412	Staff Training				20,000	20,000	15,314	16,000	686
0692	Staff Uniforms				2,000	2,000	209	2,000	1,791
0422	Office Cleaning				13,000	13,000	8,953	13,000	4,047
A001 Office Cleaning					13,000	13,000	8,953	13,000	4,047
0432	Office Building Maintenance				14,500	14,500	16,726	12,500	-4,226
A002 Office Building Maintenance					12,000	12,000	16,726	10,000	-6,726
A042 Office Building Solar Panels Maintenance					2,500	2,500	0	2,500	2,500
0452	Office Garden Maintenance				30,000	19,000	16,950	15,000	-1,950
A003 Office Garden Maintenance					20,000	15,000	13,335	15,000	1,665
A043 Office Garden Maintenance - Repair of Paving					10,000	4,000	3,615		-3,615
0442	Office Utilities				22,000	22,000	21,327	22,000	673
0462	Printing & Stationery				12,000	10,000	5,246	5,500	254
0472	Telephone & Internet				15,000	15,000	10,238	12,500	2,262
0482	Advertising				5,000	5,000	5,953	5,000	-953
0492	Office Equipment maintenance				55,000	55,000	58,426	56,500	-1,926
0502	Bank Charges				3,500	5,000	4,157	5,000	843
0522	Postage & freight				4,000	4,000	2,782	4,000	1,218

GOVERNANCE		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
0532	Admin Vehicles Running Costs	13,000	20,000	21,557	20,000	-1,557
0552	Removal costs	0	0	3,594	10,000	6,406
0542	Consulting Fees	10,000	55,000	46,102	10,000	-36,102
0562	Travel & Accommodation	15,000	10,000	3,324	10,000	6,676
0612	Legal Fees	5,000	5,000	4,746	5,000	254
0722	Gvroc Joint Venture Depreciation	4,266	4,266	4,225	4,500	275
0622	Depreciation	113,702	130,000	128,251	130,000	1,749
0632	Software	41,500	41,500	34,628	40,000	5,372
0642	Licencing Telephones	800	800	821	800	-21
0782	Records Archive Facility	18,500	18,500	11,496	15,000	3,504
5412	Staff Housing allocation	22,000	16,000	22,768	27,500	4,732
5502	Administration costs allocated to schedules	-1,132,288	-1,165,586	-1,105,200	-1,101,800	3,400
		0	0	7,840	0	-7,840
Operating Income						
0413	Commission	-15,000	-10,000	-13,627	-10,000	3,627
0423	Photocopies	-200	-200	-148	0	148
0453	Reimbursements	-25,000	-15,000	-34,067	-10,000	24,067
0373	Contributions & Donations	-300	-15,500	-15,362	0	15,362
		-40,500	-40,700	-63,205	-20,000	43,205
Capital Expenditure						
0374	Admin Computer Upgrades	7,000	15,000	3,620	10,000	6,380
A040	Servers / Computers	7,000	15,000	3,620	10,000	6,380
9704	Transfer to Unspent Grant Reserve		0	1,200,000	0	-1,200,000
9850	Transfer to Land Development Reserve	246,716	0	0	0	0
		253,716	15,000	1,203,620	10,000	-1,193,620
		859,439	634,669	1,771,949	644,115	-1,127,834

SHIRE OF DUNDAS		BUDGET 2018/19 - MGT FORMAT		30 JUNE 2019									
FOR THE PERIOD ENDED													
LAW, ORDER & PUBLIC SAFETY		2017/18 BUDGET		2017/18 REVISED BUDGET		ACTUAL YTD JUNE 18 (A)		2018/19 BUDGET (B)		VARIANCE (B-A)			
OPERATING EXPENDITURE													
FIRE PREVENTION		40,300	168,163	172,388	30,225	-142,163							
ANIMAL CONTROL		59,349	56,528	45,369	75,467	30,097							
OTHER		38,643	24,300	16,593	22,450	5,857							
		138,292	248,992	234,350	128,141	-106,209							
OPERATING INCOME													
FIRE PREVENTION		-16,000	-153,000	-105,715	-13,500	92,215							
ANIMAL CONTROL		-3,500	-3,200	-3,329	-2,300	1,029							
OTHER		0	0	0	0	0							
		-19,500	-156,200	-109,044	-15,800	93,244							
CAPITAL EXPENDITURE													
FIRE PREVENTION		0	0	0	0	0							
ANIMAL CONTROL		0	0	0	0	0							
OTHER		22,000	32,000	29,172	0	-29,172							
		22,000	32,000	29,172	0	-29,172							
CAPITAL INCOME													
FIRE PREVENTION		0	0	0	0	0							
ANIMAL CONTROL		0	0	0	0	0							
OTHER		0	0	0	0	0							
		0	0	0	0	0							
		140,792	124,792	154,479	112,341	-42,138							

SHIRE OF DUNDAS										
BUDGET 2018/19 - MGT FORMAT										
FOR THE PERIOD ENDED				30 JUNE 2019						
LAW, ORDER & PUBLIC SAFETY										
		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)				
FIRE PREVENTION										
Operating Expenditure										
0742	Council Bushfire Fighting costs	17,000	104,000	104,150	10,000	-94,150				
L001	Council Bushfire Fighting Expenses	17,000	104,000	3,986	10,000	6,014				
L040	Bushfire Incident - 36 66 73			415						
L041	Bushfire Incident - 37 62 79			9,100						
L042	Bushfire Incident - 37 82 95			645						
L043	Bushfire Incident - 37 83 19			6,823						
L044	Bushfire Incident - 37 81 62			808						
L045	Bushfire Incident - 37 87 82			12,347						
L046	Bushfire Incident - 37 90 58			3,387						
L047	Bushfire Incident - 37 90 59			17,962						
L048	Bushfire Incident - 37 83 65			43,345						
L049	Bushfire Incident - 38 20 60			4,729						
L050	Bushfire Incident - 38 16 76			403						
L051	Bushfire Incident - 39 37 05			200						
0752	Fesa Bushfire Fighting costs	10,000	45,000	53,825	0	-53,825				
L004	Dfes Bush Fire Brigade Expenses	10,000	45,000	8,675	0	-8,675				
L024	Bushfire Incident - 37 26 37			45,151	0					
0732	Bush Fire Insurance	2,016	2,016	2,016	3,250	1,234				
0772	Fire Prevention Depreciation	8,227	14,000	13,627	14,000	373				
5022	Admin Allocation	3,057	3,147	-1,230	2,975	4,204				
		40,300	168,163	172,388	30,225	-142,163				

LAW, ORDER & PUBLIC SAFETY		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
0733	FESA BFB Grant	-4,000	-4,000	-4,029	-13,500	-9,471
0713	Contributions and Donations	-12,000	-149,000	-101,686	0	101,686
		-16,000	-153,000	-105,715	-13,500	92,215
0862	Salaries	15,655	15,655	12,952	30,000	17,048
L017	Animal Control Salaries & Wages	15,655	15,655	12,952	30,000	17,048
0872	Super	1,212	1,212	578	5,100	4,522
0822	Animal Pound Maintenance	5,000	5,000	2,326	5,000	2,674
L002	Animal Pound Maintenance	5,000	5,000	2,326	5,000	2,674
0832	Animal Control Other	6,000	6,000	1,885	6,000	4,115
0852	Animal Control Vehicle Expenses	3,000	3,000	3,374	5,000	1,626
0873	Depreciation	5,497	2,000	1,732	2,000	268
5312	Admin Allocation	22,985	23,661	22,521	22,367	-155
		59,349	56,528	45,369	75,467	30,097
0833	Fines & Penalties	-250	-100	-75	0	75
0843	Impounding Fees	-250	-300	-530	0	530
0853	Dog Registration	-2,500	-2,500	-2,485	-2,000	485
0893	Cat Registration	-500	-300	-239	-300	-61
		-3,500	-3,200	-3,329	-2,300	1,029
0922	Local Laws Review	15,000	15,000	7,828	10,000	2,172
0972	Co-Location Building Maintenance	5,000	5,000	5,935	8,000	2,065
L008	Collocated Emergency Services Building Maintenance	3,000	2,000	2,256	4,000	1,744
L023	Co-Location Building Utilities	2,000	3,000	3,590	3,000	-590
L013	Collocation Garden Maintenance	0	0	89	1,000	911

LAW, ORDER & PUBLIC SAFETY													
							2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)			VARIANCE (B-A)
0982	Crime Prevention Strategies		1,000	1,000	46					1,000			954
L012	Dune Buggy & Blue Light Project				46								-46
L024	Crime Prevention Expenditure		1,000	1,000	0					1,000			1,000
0902	FESA - SES Expenses		0	2,300	2,214					2,450			236
L005	Dfes Ses Expenses		0	2,300	2,214					2,450			236
0912	Other Law Depreciation		17,643	1,000	570					1,000			430
			38,643	24,300	16,593					22,450			5,857
Capital Expenditure													
0984	Crime Prevention Plan - Implement Strategie		22,000	32,000	29,172					0			-29,172
L022	Crime Prevention - CCTV Security		22,000	32,000	29,172					0			-29,172
			22,000	32,000	29,172					0			-29,172
			140,792	124,792	154,479					112,341			-42,138

SHIRE OF DUNDAS		BUDGET 2018/19 - MGT FORMAT							
FOR THE PERIOD ENDED		30 JUNE 2019							
HEALTH									
		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)				VARIANCE (B-A)
OPERATING EXPENDITURE									
HEALTH INSPECTION & ADMINISTRATION		27,984	28,484	31,288	27,527				-3,761
PREVENTATIVE SERVICES		500	500	455	500				45
OTHER HEALTH		134,650	171,774	145,604	159,221				13,617
		163,135	200,758	177,347	187,248				9,901
OPERATING INCOME									
HEALTH INSPECTION & ADMINISTRATION		-4,500	-4,500	-3,765	-4,000				-235
PREVENTATIVE SERVICES		0	0	0	0				0
OTHER HEALTH		0	0	0	0				0
		-4,500	-4,500	-3,765	-4,000				-235
CAPITAL EXPENDITURE									
HEALTH INSPECTION & ADMINISTRATION		0	0	0	0				0
PREVENTATIVE SERVICES		0	0	0	0				0
OTHER HEALTH		44,762	44,762	44,762	45,983				1,221
		44,762	44,762	44,762	45,983				1,221
CAPITAL INCOME									
HEALTH INSPECTION & ADMINISTRATION		0	0	0	0				0
PREVENTATIVE SERVICES		0	0	0	0				0
OTHER HEALTH		0	0	0	0				0
		0	0	0	0				0
		203,397	241,020	218,344	229,232				10,888

SHIRE OF DUNDAS									
BUDGET 2018/19 - MGT FORMAT									
FOR THE PERIOD ENDED		30 JUNE 2019							
HEALTH									
			2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)		VARIANCE (B-A)	
HEALTH INSPECTIONS & ADMINISTRATION									
Operating Expenditure									
1522 Health Contract Services			10,000	10,000	14,447	10,000		-4,447	
1542 Health Expenses other			1,000	1,000	200	1,000		800	
5132 Admin Allocation - Health Inspection			16,984	17,484	16,641	16,527		-114	
			27,984	28,484	31,288	27,527		-3,761	
Operating Income									
1543 Charges - Permits			-4,500	-4,500	-3,765	-4,000		-235	
			-4,500	-4,500	-3,765	-4,000		-235	
PREVENTATIVE SERVICES									
Operating expenditure									
1552 Analytical Expenses			500	500	455	500		45	
			500	500	455	500		45	
OTHER HEALTH									
Operating Expenditure									
1602 Dentist Surgery			1,500	1,500	0	0		0	
M004 Dentist Surgery			1,500	1,500	0	0		0	
1612 Medical Centre Insurance			5,000	5,531	5,531	6,030		499	
1622 Medical Centre Utilities			4,000	4,500	7,006	5,000		-2,006	

HEALTH					2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
1672	Medical Centre Cleaning	100	2,000	919	2,000	2,000	1,081	1,081	
M001	Medical Centre Cleaning	100	2,000	919	2,000	2,000	1,081	1,081	
1572	Medical Centre Gardening	4,000	4,000	5,273	4,000	5,000	-273	-273	
M002	Medical Centre Gardening	4,000	4,000	5,273	4,000	5,000	-273	-273	
1592	Medical Centre Building Maintenance	3,000	3,000	1,022	3,000	3,000	1,978	1,978	
M003	Medical Centre Building Maintenance	3,000	3,000	1,022	3,000	3,000	1,978	1,978	
1582	Medical Vehicle Expenses	8,500	8,500	7,852	8,500	8,500	648	648	
1682	Medical Subsidy	23,000	23,000	5,455	23,000	23,000	17,545	17,545	
1632	Other Health Depreciation	13,817	38,000	37,632	38,000	38,000	368	368	
5032	Admin Allocation	36,233	37,299	35,502	37,299	35,258	-244	-244	
1683	Housing Cost Allocated	18,500	27,444	25,192	27,444	18,550	-6,642	-6,642	
1691	Debenture - Government Guarantee Fee	3,450	3,450	1,566	3,450	3,450	1,884	1,884	
1692	Doctors House Loan Interest Payment	13,550	13,550	12,654	13,550	11,433	-1,221	-1,221	
		134,650	171,774	145,604	171,774	159,221	13,617	13,617	
	Capital Expenditure								
1634	Doctor's House Loan Principal Repayment	44,762	44,762	44,762	44,762	45,983	1,221	1,221	
		44,762	44,762	44,762	44,762	45,983	1,221	1,221	
		203,397	241,020	218,344	241,020	229,232	10,888	10,888	

SHIRE OF DUNDAS													
BUDGET 2018/19 - MGT FORMAT													
FOR THE PERIOD ENDED 30 JUNE 2019													
EDUCATION & WELFARE													
	2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)								
OPERATING EXPENDITURE													
CHILD CARE CENTRE	12,500	14,500	12,808	15,500	2,692								
YOUTH PROGRAM	220,970	226,761	205,850	244,797	38,947								
	233,470	241,261	218,658	260,297	41,639								
OPERATING INCOME													
CHILD CARE CENTRE	0	0	0	0	0								
YOUTH PROGRAM	-85,000	-81,019	-82,160	-90,000	-7,840								
	-85,000	-81,019	-82,160	-90,000	-7,840								
CAPITAL EXPENDITURE													
CHILD CARE CENTRE	0	0	0	0	0								
YOUTH PROGRAM	0	0	0	0	0								
	0	0	0	0	0								
CAPITAL INCOME													
CHILD CARE CENTRE	0	0	0	0	0								
YOUTH PROGRAM	0	0	0	0	0								
	0	0	0	0	0								
	148,470	160,242	136,498	170,297	33,799								

SHIRE OF DUNDAS									
BUDGET 2018/19 - MGT FORMAT									
FOR THE PERIOD ENDED		30 JUNE 2019							
EDUCATION & WELFARE									
		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)			
CHILD CARE CENTER									
Operating Expenditure									
1962	CCC Utilities	4,500	4,500	5,730	6,500	770			
1972	CCC Building Mtce	3,000	3,000	655	2,000	1,345			
	C001 Child Care Centre Building Maintenance	3,000	3,000	655	2,000	1,345			
1982	CCC Garden Mtce	5,000	7,000	6,423	7,000	577			
	C002 Child Care Centre Garden Maintenance	5,000	7,000	6,423	7,000	577			
		12,500	14,500	12,808	15,500	2,692			
YOUTH PROGRAM									
Operating Expenditure									
2002	Salaries	117,700	128,000	124,334	132,000	7,666			
2012	Super	14,140	14,140	12,669	22,440	9,771			
2022	Training	1,000	1,000	197	2,000	1,804			
2042	Utility	2,500	2,500	2,020	2,500	480			
2052	Insurance	4,500	4,992	4,992	5,450	458			
2062	Activities cost	7,500	7,500	7,278	17,500	10,222			
	Youth Excursion Activities				10,000	10,000			
	School Holiday Activities				4,000	4,000			
	Friday Night Sports				1,000	1,000			
	Other Activities				2,500	2,500			

EDUCATION & WELFARE		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
2072	Maintenance	10,900	5,000	1,203	5,000	3,797
Y001	Youth - Building Maintenance	10,900	5,000	1,203	5,000	3,797
2082	Bus Expenses	5,000	5,000	2,781	5,000	2,219
Y002	Youth - Bus Expenses	5,000	5,000	2,781	5,000	2,219
2092	Vehicle Expenses	4,500	4,500	4,729	4,500	-229
2202	Youth Office Expenses	1,000	1,000	0	2,000	2,000
5342	Admin Allocation	30,572	31,471	29,955	29,749	-206
2242	Kidsport Program	5,000	5,000	1,747	0	-1,747
5442	Depreciation	16,658	16,658	13,947	16,658	2,711
		220,970	226,761	205,850	244,797	38,947
	Operating Income					
2183	Program Grant	-80,000	-80,000	-81,061	-80,000	1,061
2173	Other Grants	-5,000	0	0	-10,000	-10,000
2193	Contributions	0	-1,019	-1,100	0	1,100
		-85,000	-81,019	-82,160	-90,000	-7,840
		148,470	160,242	136,498	170,297	33,799

SHIRE OF DUNDAS		BUDGET 2018/19 - MGT FORMAT		30 JUNE 2019							
FOR THE PERIOD ENDED											
HOUSING		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)					
OPERATING EXPENDITURE											
STAFF HOUSING		49,742	48,800	32,162	55,867	23,705					
HOUSING OTHER		34,677	57,290	54,134	54,798	664					
		84,419	106,090	86,296	110,664	24,369					
OPERATING INCOME											
STAFF HOUSING		-6,240	-6,240	-9,949	-17,600	-7,651					
HOUSING OTHER		-11,500	-9,000	-8,654	-9,000	-346					
		-17,740	-15,240	-18,603	-26,600	-7,997					
CAPITAL EXPENDITURE											
STAFF HOUSING		0	0	0	0	0					
HOUSING OTHER		73,000	73,000	63,029	0	-63,029					
		73,000	73,000	63,029	0	-63,029					
CAPITAL INCOME											
STAFF HOUSING		0	0	0	0	0					
HOUSING OTHER		0	0	0	0	0					
		0	0	0	0	0					
		139,679	163,850	130,721	84,064	-46,657					

SHIRE OF DUNDAS														
BUDGET 2018/19 - MGT FORMAT														
FOR THE PERIOD ENDED		30 JUNE 2019												
HOUSING														
		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18	2018/19 BUDGET (B)	VARIANCE (B-A)								
STAFF HOUSING														
Operating Expenditure														
2422	Staff Housing Insurance	2,500	3,104	3,104	3,400	296								
2432	Staff Housing Utilities	11,500	14,000	13,583	15,500	1,917								
SU01	Utilities 124 Prinsep	2,000	3,000	3,399	3,500	101								
SU02	Utilities 82 Angove	3,000	4,000	4,893	4,000	-893								
SU03	Utilities 11 Roberts	2,000	2,500	2,505	2,500	-5								
SU04	Utilities 139 Roberts	1,500	1,500	1,437	2,000	563								
SU05	Utilities 36 Angove	1,500	1,500	967	1,500	533								
SU06	Utilities 13 Roberts	1,500	1,500	382	2,000	1,618								
2402	Staff Housing Building Mtce	33,000	18,000	6,178	37,000	30,822								
SB01	Building Maintenance 124 Prinsep	6,000	3,000	369	6,000	5,632								
SB02	Building Maintenance 82 Angove	6,000	3,000	719	10,000	9,281								
SB03	Building Maintenance 11 Roberts	6,000	3,000	2,217	6,000	3,783								
SB04	Building Maintenance 139 Roberts	6,000	3,000	1,665	6,000	4,335								
SB05	Building Maintenance 36 Angove	3,000	3,000	785	3,000	2,215								
SB06	Building Maintenance 13 Roberts	6,000	3,000	424	6,000	5,577								
2452	Staff Housing Garden Mtce	11,000	8,500	5,224	9,000	3,776								
SG01	Gardening 124 Prinsep	2,000	1,500	1,995	2,000	5								
SG02	Gardening 82 Angove	3,000	1,500	282	2,000	1,718								
SG03	Gardening 11 Roberts	1,500	2,500	2,302	2,000	-302								
SG04	Gardening 139 Roberts	1,500	1,000	398	1,000	602								
SG05	Gardening 36 Angove	1,500	1,000	201	1,000	799								
SG06	Gardening 13 Roberts	1,500	1,000	45	1,000	955								

HOUSING	2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
2412 Staff Housing Depreciation	19,166	25,000	25,063	25,000	-63
5152 Admin Alloc - Staff Housing	4,076	4,196	3,994	3,967	-27
5402 Allocated to Schedules	-31,500	-24,000	-24,985	-38,000	-13,016
	49,742	48,800	32,162	55,867	23,705
Operating Income					
2463 Staff Housing Reimbursement	0	0	0	-8,000	-8,000
2433 Staff Housing Rental	-6,240	-6,240	-9,949	-9,600	349
	-6,240	-6,240	-9,949	-17,600	-7,651
HOUSING OTHER					
Operating Expenditure					
2532 Other Housing Insurance	1,000	944	944	1,050	106
2542 Other Housing Utilities	10,000	10,000	12,218	10,000	-2,218
HO05 Housing Other - Utilities (Docs)			3,776		-3,776
DH03 Doctor'S House Utilitie	10,000	10,000	8,442	10,000	1,558
2552 Other Housing Building Mtce	6,000	15,300	16,457	6,000	-10,457
HO01 Building Maintenance - 13 Roberts Street		300	285		-285
DH01 Doctor'S House Building Maintenance	6,000	15,000	16,172	6,000	-10,172
2582 Other Housing Gardening Mtce	1,500	1,500	579	1,500	921
DH02 Doctor'S House Gardening	1,500	1,500	579	1,500	921
2562 Other Housing Depreciation	8,195	30,000	29,050	30,000	950
1712 Aged Persons Housing Insurance	1,500	861	861	950	89
1722 Aged Persons Housing Utilities	2,500	3,500	3,354	3,500	146
AP03 Aged Persons Home - Utilities	2,500	3,500	3,354	3,500	146
1742 Aged Persons Housing Building Mtce	10,000	10,000	6,814	10,000	3,186
AP01 Aged Persons Homes Building Mtce	10,000	10,000	6,814	10,000	3,186

HOUSING					2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
1732	Aged Persons Housing Garden Mtce				7,500	7,500	4,168	5,500	1,332
	AP02 Aged Persons Homes Garden Mtce				7,500	7,500	4,168	5,500	1,332
5052	Admin Allocation				4,982	5,129	4,882	4,848	-34
5403	Allocated to Schedules				-18,500	-27,444	-25,192	-18,550	6,642
					34,677	57,290	54,134	54,798	664
Operating Income									
2533	Aged Persons Housing Rental				-11,500	-9,000	-8,654	-9,000	-346
					-11,500	-9,000	-8,654	-9,000	-346
Capital Expenditure									
2524	Other Housing Building Upgrades				73,000	73,000	63,029	0	-63,029
AP05	Aged Persons Upgrade - Refit Unit 3				25,000	25,000	17,645	0	-17,645
AP07	Aged Persons Upgrade - Reroof				40,000	40,000	45,384	0	-45,384
AP09	Aged Persons Upgrade - Window Upgrade				8,000	8,000	0	0	0
					73,000	73,000	63,029	0	-63,029
					139,679	163,850	130,721	84,064	-46,657

SHIRE OF DUNDAS		BUDGET 2018/19 - MGT FORMAT		30 JUNE 2019							
FOR THE PERIOD ENDED											
COMMUNITY AMENITIES											
	2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18	2018/19 BUDGET	VARIANCE (B-A)						
			(A)	(B)							
OPERATING EXPENDITURE											
SANITATION - HOUSEHOLD REFUSE	380,292	371,491	352,645	386,182	33,536						
SEWERAGE	24,181	11,800	3,744	11,800	8,056						
URBAN STORM WATER DRAINAGE	60,191	60,490	36,561	41,916	5,356						
TOWN PLANNING & REGIONAL DEVELOPMENT	5,000	5,000	9,634	35,000	25,366						
OTHER COMMUNITY AMENITIES	118,507	115,237	83,420	92,215	8,795						
	588,170	564,018	486,005	567,113	81,109						
SANITATION - HOUSEHOLD REFUSE	-155,000	-161,500	-165,117	-162,485	2,643						
SEWERAGE	-2,500	-3,870	-3,868	-3,750	118						
URBAN STORM WATER DRAINAGE	0	0	0	0	0						
TOWN PLANNING & REGIONAL DEVELOPMENT	0	-200	-287	-200	87						
OTHER COMMUNITY AMENITIES	-1,500	-7,500	-4,608	-5,500	892						
	-159,000	-173,070	-173,890	-171,935	1,956						
CAPITAL EXPENDITURE											
SANITATION - HOUSEHOLD REFUSE	75,000	85,000	7,326	90,000	82,674						
SEWERAGE	0	0	0	0	0						
URBAN STORM WATER DRAINAGE	0	0	0	0	0						
TOWN PLANNING & REGIONAL DEVELOPMENT	0	0	0	0	0						
OTHER COMMUNITY AMENITIES	0	0	0	10,000	10,000						
	75,000	85,000	7,326	100,000	92,674						
CAPITAL INCOME											
SANITATION - HOUSEHOLD REFUSE	0	0	0	0	0						
SEWERAGE	0	0	0	0	0						
URBAN STORM WATER DRAINAGE	0	0	0	0	0						
TOWN PLANNING & REGIONAL DEVELOPMENT	0	0	0	0	0						
OTHER COMMUNITY AMENITIES	0	0	0	0	0						
	0	0	0	0	0						
	504,170	475,948	319,440	495,179	175,739						

SHIRE OF DUNDAS																
BUDGET 2018/19 - MGT FORMAT																
FOR THE PERIOD ENDED							30 JUNE 2019									
COMMUNITY AMENITIES																
							2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)					
SANITATION - HOUSEHOLD REFUSE																
Operating Expenditure																
2722					Salaries	117,160	117,160	110,566	115,000	115,000	4,434					
					<i>CA32 Refuse Site Salaries & Wages</i>	117,160	117,160	110,566	115,000	115,000	4,434					
2732					Super	15,403	15,403	11,220	19,550	19,550	8,330					
2602					Domestic Refuse Collection	45,000	45,000	49,588	50,000	50,000	412					
					<i>CA01 Domestic Refuse Collection</i>	45,000	45,000	49,588	50,000	50,000	412					
2612					Waste Facility Mtce	100,000	90,000	97,098	100,000	100,000	2,902					
					<i>CA02 Waste Facility Maintenance Norseman</i>	95,000	85,000	96,599	95,000	95,000	-1,599					
					<i>CA03 Waste Facility Maintenance Eucla</i>	5,000	5,000	499	5,000	5,000	4,501					
2652					Litter Control	5,000	5,000	2,781	5,000	5,000	2,219					
					<i>CA04 Litter Control</i>	5,000	5,000	2,781	5,000	5,000	2,219					
2682					Town Clean up	20,000	20,000	10,223	20,000	20,000	9,777					
					<i>CA05 Town Cleanup</i>	10,000	10,000	7,814	10,000	10,000	2,186					
					<i>CA33 Bulk Rubbish Pick Up - Norseman</i>	4,500	4,500	2,410	4,500	4,500	2,090					
					<i>CA34 Bulk Rubbish Pickup - Eucla</i>	5,500	5,500	0	5,500	5,500	5,500					
2702					Other Sanitation Expenses	1,500	1,500	125	1,500	1,500	1,375					
2622					Sanitation Depreciation	35,467	35,467	31,105	35,467	35,467	4,362					
5062					Admin Allocation	40,762	41,961	39,939	39,939	39,665	-275					
						380,292	371,491	352,645	386,182	386,182	33,536					

COMMUNITY AMENITIES							2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
Operating Income											
2633	Domestic Rubbish Collection						-90,000	-94,000	-93,745	-100,307	-6,562
2653	Commercial Rubbish Collection						-40,000	-42,500	-42,123	-47,178	-5,055
2643	Other Refuse Removal						-25,000	-25,000	-29,260	-15,000	14,260
							-155,000	-161,500	-165,127	-162,485	2,643
Capital Expenditure											
2614	Rubbish Tip Infrastructure						75,000	85,000	7,326	90,000	82,674
	<i>CA15 Waste Facility Fence</i>						35,000	35,000	0	35,000	35,000
	<i>CA62 Expansion Of Norseman Tip</i>						40,000	50,000	7,326	55,000	47,674
							75,000	85,000	7,326	90,000	82,674
SEWERAGE											
Operating Expenditure											
2842	Welcome Park Waste Facility						2,500	1,000	0	1,000	1,000
2852	Sewerage Depreciation						1,681	800	591	800	209
2872	Effluent Drainage Scheme						20,000	10,000	3,153	10,000	6,847
	<i>CA06 Effluent Drainage Scheme</i>						20,000	10,000	3,153	10,000	6,847
							24,181	11,800	3,744	11,800	8,056
Operating Income											
2833	Sewerage Connection Fee						-2,500	-3,750	-3,750	-3,750	0
2873	Septic Tank Fees						0	-120	-118	0	118
							-2,500	-3,870	-3,868	-3,750	118
URBAN STORMWATER DRAINAGE											
Operating Expenditure											
2882	Storm Drain Maintenance						50,000	50,000	26,576	32,000	5,424
	<i>CA07 Storm Drain Maintenance</i>						30,000	30,000	18,954	22,000	3,046
	<i>CA50 Drainage Survey and Design</i>						20,000	20,000	7,622	10,000	2,378
5162	Admin Alloc - Drainage						10,191	10,490	9,985	9,916	-69
							60,191	60,490	36,561	41,916	5,356

COMMUNITY AMENITIES													
							2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)			VARIANCE (B-A)
TOWN PLANNING AND REGIONAL DEVELOPMENT													
Operating Expenditure													
2892							5,000	5,000	9,634	35,000			25,366
							5,000	5,000	9,634	35,000			25,366
Operating Income													
2893							0	-200	-287	-200			87
							0	-200	-287	-200			87
OTHER COMMUNITY AMENITIES													
Operating Expenditure													
2302							12,000	12,000	4,555	10,000			5,445
							12,000	12,000	4,555	10,000			5,445
2312							5,500	5,500	2,781	5,500			2,719
2352							4,500	4,500	1,304	2,000			696
							4,500	4,500	1,304	2,000			696
2362							1,500	1,630	1,630	1,800			170
2322							25,000	27,000	17,295	12,500			-4,795
CA09							17,500	17,500	13,284	5,000			-8,284
CA10							3,000	3,000	732	3,000			2,268
CA11							2,000	4,000	2,484	2,000			-484
CA37							2,500	2,500	796	2,500			1,704

COMMUNITY AMENITIES													
							2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)			VARIANCE (B-A)
2342	Public Conveniences Cleaning						34,500	29,000	19,235	25,000			5,765
CA16	Public Conveniences Cleaning-Tra						16,000	12,000	9,684	10,000			316
CA17	Public Conveniences Cleaning-Phoenix Park						5,000	5,000	3,105	4,000			895
CA18	Public Conveniences Cleaning-Office Public Toilet						7,500	6,000	4,231	5,000			769
CA38	Public Conveniences Cleaning- Hyden Rd						6,000	6,000	2,214	6,000			3,786
2332	Other Comm. Ament. Dep'N						32,110	32,110	33,292	32,110			-1,182
5262	Admin Alloc - Com Amen						3,397	3,497	3,328	3,305			-23
							118,507	115,237	83,420	92,215			8,795
	Operating Income												
2363	Charges - Cemetery Fees						-500	-500	-400	-500			-100
2373	Contributions						-1,000	-7,000	-4,208	-5,000			-792
							-1,500	-7,500	-4,608	-5,500			-892
	Capital Expenditure												
2364	Cemetery Upgrade						0	0	0	10,000			10,000
CA60	Expansion Survey/Design						0	0	0	10,000			10,000
							0	0	0	10,000			10,000
							504,170	475,948	319,440	495,179			175,739

SHIRE OF DUNDAS		BUDGET 2018/19 - MGT FORMAT		30 JUNE 2019					
FOR THE PERIOD ENDED									
RECREATION & CULTURE		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18	2018/19 BUDGET (B)	VARIANCE (B-A)			
OPERATING EXPENDITURE									
PUBLIC HALLS & CIVIC CENTRES	82,480	164,752	150,484	164,618	14,134				
SWIMMING POOLS	206,426	192,805	170,034	188,497	18,163				
OTHER RECREATION & SPORT	516,445	594,582	589,449	630,372	40,923				
LIBRARIES	26,036	26,536	26,528	28,107	1,579				
OTHER CULTURE	361,715	318,631	241,952	267,550	25,598				
	1,193,101	1,297,306	1,178,447	1,279,144	100,697				
OPERATING INCOME									
PUBLIC HALLS & CIVIC CENTRES	-1,000	-1,000	-545	-500	45				
SWIMMING POOLS	0	0	-109	0	109				
OTHER RECREATION & SPORT	-6,600	-6,600	-5,666	-6,500	-834				
LIBRARIES	0	0	0	0	0				
OTHER CULTURE	-112,550	-98,850	-36,088	-2,500	33,588				
	-120,150	-106,450	-42,409	-9,500	32,909				
CAPITAL EXPENDITURE									
PUBLIC HALLS & CIVIC CENTRES	550,000	720,000	36,506	870,000	833,494				
SWIMMING POOLS	60,000	64,400	63,009	0	-63,009				
OTHER RECREATION & SPORT	164,000	120,500	119,716	0	-119,716				
LIBRARIES	0	0	0	0	0				
OTHER CULTURE	30,000	30,000	0	30,000	30,000				
	804,000	934,900	219,231	900,000	680,769				
CAPITAL INCOME									
PUBLIC HALLS & CIVIC CENTRES	-525,000	-715,000	0	-732,000	-732,000				
SWIMMING POOLS	0	0	0	0	0				
OTHER RECREATION & SPORT	-98,000	-98,000	-98,000	0	98,000				
LIBRARIES	0	0	0	0	0				
OTHER CULTURE	0	0	0	0	0				
	-623,000	-813,000	-98,000	-732,000	-634,000				
	1,253,951	1,312,756	1,257,270	1,437,644	180,374				

SHIRE OF DUNDAS												
BUDGET 2018/19 - MGT FORMAT												
FOR THE PERIOD ENDED		30 JUNE 2019										
RECREATION & CULTURE												
		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)						
PUBLIC HALLS & CIVIC CENTRES												
Operating Expenditure												
3352	Public Halls Insurance	9,000	10,496	10,496	11,500	1,004						
3362	Public Halls Utilities	4,300	4,600	4,668	4,600	-68						
HP04	Town Hall - Utilities	3,000	3,000	3,366	3,000	-366						
HP08	Public Halls - Utilities Old Scout Hall	500	500	432	500	68						
HP31	78 Prinsep Street - Utilities	500	500	262	400	138						
HP36	Dodd House - Utilities	200	500	608	600	-8						
HP25	Public Halls - Utilities Men In Sheds	100	100	0	100	100						
3372	Public Halls Gardening	9,000	9,000	5,680	9,000	3,320						
HP05	Town Hall Gardening	6,000	6,000	3,804	6,000	2,196						
HP07	Dodd House Gardening	1,500	1,500	1,098	1,500	402						
HP13	Old Scout Hall Gardening	1,500	1,500	778	1,500	722						
3382	Public Halls Cleaning	5,000	5,000	2,217	5,000	2,783						
HP06	Town Hall Cleaning	5,000	5,000	2,217	5,000	2,783						
3302	Norseman Town Building Maintenance	7,500	7,500	1,417	7,500	6,083						
HP01	Town Hall Building Maintenance	7,500	7,500	1,417	7,500	6,083						
3312	Dodd House Building Maintenance	2,500	2,500	305	2,000	1,695						
HP02	Dodd House Building Maintenance	2,500	2,500	305	2,000	1,695						
3313	Camel cafe Building Maintenance	0	0	69	0	-69						
HP60	Camel cafe Building Maintenance	0	0	69	0	-69						

RECREATION & CULTURE		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
3322	Eucla Town Hall / Tennis Court Building Maintenance	0	0	3,600	0	-3,600
<i>HP03 Eucla Town Hall Building Maintenance</i>				<i>3,600</i>		<i>-3,600</i>
3332	Public Halls Depreciation	27,857	108,000	106,775	108,000	1,225
3392	Scout Hall Building Maintenance	3,000	3,000	3,833	3,000	-833
<i>HP14 Old Scout Hall Building Maintenance</i>		<i>3,000</i>	<i>3,000</i>	<i>3,833</i>	<i>3,000</i>	<i>-833</i>
3393	Men in Sheds	3,000	3,000	400	3,000	2,600
<i>HP18 Old Ses Building (Mens Shed) - Biding Maintenance</i>		<i>3,000</i>	<i>3,000</i>	<i>400</i>	<i>3,000</i>	<i>2,600</i>
5072	Admin Alloc-Rec & Culture	11,323	11,656	11,094	11,018	-76
		82,480	164,752	150,484	164,618	14,134
Operating Income						
3333	Hall Hire	-1,000	-1,000	-545	-500	45
		-1,000	-1,000	-545	-500	45
Capital Expenditure						
3324	Eucla Town Hall Building Improvements	525,000	715,000	36,506	870,000	833,494
<i>HP34 Eucla Town Hall Building Improvements</i>		<i>525,000</i>	<i>715,000</i>	<i>36,506</i>	<i>870,000</i>	<i>833,494</i>
3384	Scott Hall Capital Improvements	25,000	5,000	0	0	0
<i>HP61 Scott Hall Capital Improvements - New AC System</i>		<i>25,000</i>	<i>5,000</i>	<i>0</i>	<i>0</i>	<i>0</i>
		550,000	720,000	36,506	870,000	833,494
Capital Income						
3385	Transfer From Land Development Reserve	-525,000	-525,000	0	-542,000	-542,000
3356	Grants - Eucla Town Hall Building Improvements	0	-190,000	0	-190,000	-190,000
		-525,000	-715,000	0	-732,000	-732,000

RECREATION & CULTURE		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
SWIMMING POOL AREAS						
Operating Expenditure						
3432	Swim Pool - Plant Maintenance	17,500	25,000	18,544	12,000	-6,544
<i>RC03</i>	<i>Swim Pool - Plant Maintenance</i>	<i>17,500</i>	<i>25,000</i>	<i>18,544</i>	<i>12,000</i>	<i>-6,544</i>
3552	Swim Pool - Building Maintenance	13,000	13,000	10,799	20,000	9,201
<i>RC01</i>	<i>Swim Pool - Building Maintenance</i>	<i>13,000</i>	<i>13,000</i>	<i>10,799</i>	<i>20,000</i>	<i>9,201</i>
3522	Swim Pool - Gardening Maintenance	7,000	7,000	5,452	7,000	1,548
<i>RC02</i>	<i>Swim Pool - Garden Maintenance</i>	<i>7,000</i>	<i>7,000</i>	<i>5,452</i>	<i>7,000</i>	<i>1,548</i>
3442	Swim Pool - Telephone	500	500	414	500	86
3452	Swim Pool - Electricity	15,000	15,000	16,007	17,500	1,493
3462	Swim Pool - Water Charges	10,000	10,000	9,262	10,000	738
3472	Swim Pool - Chemicals	15,000	10,000	809	10,000	9,191
<i>RC06</i>	<i>Swimming Pool Chemicals</i>	<i>15,000</i>	<i>10,000</i>	<i>809</i>	<i>10,000</i>	<i>9,191</i>
3482	Swim Pool - Insurance	10,000	10,500	10,411	11,350	939
3492	Swim Pool - Other Expenses	1,000	1,500	1,047	1,500	453
3502	Swim Pool - Advertising	1,000	0	0	0	0
3512	Swim Pool - Depreciation	26,986	10,000	7,568	10,000	2,432
3542	Swim Pool - Manager Contract	60,000	60,000	60,876	60,000	-876
5172	Admin Alloc - Pool	29,440	30,305	28,845	28,647	-198
		206,426	192,805	170,034	188,497	18,463
Operating Income						
3433	Pool Admission	0	0	-109	0	109
		0	0	-109	0	109

RECREATION & CULTURE		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
Capital Expenditure						
3444	Swimming Pool Capital Works	60,000	64,400	63,009	0	-63,009
RC30	Swimming Pool Capital Work	40,000	50,000	49,600	0	-49,600
RC31	Swimming Pool - Upgrade Toddlers' Pool	3,500	1,000	416	0	-416
RC32	Swimming Pool - New Water Drinking Fountain	5,000	6,000	5,811	0	-5,811
RC33	Swimming Pool - New Shade Covers	3,600	0	0	0	0
RC34	Swimming Pool - Paint Shade Structures	3,100	2,900	2,818	0	-2,818
RC35	Swimming Pool - Paint Edge Of The Pool	4,800	4,500	4,364	0	-4,364
		60,000	64,400	63,009	0	-63,009
OTHER RECREATION & SPORT						
Operating Expenditure						
3622	Parks, Gardens & Reserves Mtce	300,000	282,500	290,928	322,000	31,072
G001	Sports Complex Grounds	30,000	25,000	21,324	30,000	8,677
G002	Tin Dam Grounds	11,000	10,000	10,691	12,500	1,809
G003	Ngadju Park (John Street)	12,000	10,000	14,780	13,500	-1,280
G004	Rotunda Park	12,000	10,000	10,949	11,000	51
G007	Welcome Park & Tourist Rest Area	25,000	20,000	22,345	25,000	2,655
G008	Roundabouts	45,000	45,000	58,542	55,000	-3,542
G010	Marks Park Grounds	26,000	20,000	23,274	24,000	726
G017	Rest & Information Bays	25,000	25,000	23,972	25,000	1,028
G018	Phoenix Park	20,000	20,000	25,229	25,000	-229
G019	Wildflower Park	1,000	1,000	1,207	2,000	793
G023	Beacon Hill Lookout & Trail	2,500	5,000	3,400	4,000	600
G024	Skate Park Surrounds	3,000	3,000	1,411	3,000	1,589
G027	Bromus Dam Surrounds	10,000	10,000	9,271	10,000	729
G028	Dundas Rocks Surrounds	10,000	10,000	7,353	10,000	2,647
G029	Dfes Co-Location Ground Maintenance	1,000	1,000	742	1,000	258

RECREATION & CULTURE		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
G035	Walk Trails	1,000	1,000	1,041	1,500	459
G036	Granite & Walk Trail Road	2,500	2,500	489	2,500	2,011
G037	Depot Nursery	1,000	2,000	2,291	2,000	-291
G041	P&G Racecourse	10,000	10,000	5,664	10,000	4,336
G042	P&G Arcade	2,000	2,000	2,873	3,000	127
G043	P&G Various	30,000	30,000	24,405	30,000	5,595
G045	Community Garden	2,500	2,500	3,892	4,500	608
G046	Norseman Golf Course	4,000	4,000	2,646	3,000	354
G047	School Of Mines & Lions Park Garden Maintenance	2,000	2,000	1,418	1,500	82
G048	Bowling Club Greens & Surrounds	1,000	1,000	739	1,000	261
G049	Mines & Norseman Workers Club	2,500	2,500	3,468	5,000	1,532
G050	Granite & Woodlands Discovery Trail	5,000	5,000	5,988	6,000	12
G051	Norseman Motorcross Track	3,000	3,000	1,523	1,000	-523
3602	Sports Complex Utilities	1,300	1,300	908	1,250	342
CS05	Community Sports Centre - Utilities	1,000	1,000	352	750	398
CS11	Csc - Court Lights Utilities	300	300	555	500	-55
3612	Sports Complex Insurance	6,000	7,022	7,022	7,700	678
3632	Sports Complex Building Mtce	5,000	5,000	1,089	5,000	3,911
CS01	Community Sports Centre - Complex	2,500	2,500	839	2,500	1,661
CS02	Community Sports Centre - Squash Courts	2,500	2,500	250	2,500	2,250
3662	Sports Complex Cleaning	3,500	3,500	2,009	3,500	1,491
CS06	Community Sports Centre-Complex	3,000	3,000	1,813	3,000	1,187
CS07	Community Sports Centre-Squash Courts	500	500	196	500	304
3652	Gym Building Maintenance	1,000	2,000	4,452	1,000	-3,452
CS10	Gym Maintenance	1,000	2,000	4,452	1,000	-3,452
3682	Loss on Sale of Recreation Assets					

RECREATION & CULTURE		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
3702	Gym Cleaning	1,500	1,500	761	1,500	739
	<i>CS14 Gym Cleaning</i>	1,500	1,500	761	1,500	739
3762	Gym Lease Equipment	10,500	10,500	10,230	10,500	270
3772	Bowling Club Building Maintenance	3,000	2,000	2,114	3,000	886
	<i>OR18 Bowling Club Building Maintenance</i>	3,000	2,000	2,114	3,000	886
3672	Other Rec & Spt Dep'N	107,649	200,000	194,496	200,000	5,504
5272	Admin Alloc - Other Rec	76,996	79,260	75,441	74,922	-519
		516,445	594,582	589,449	630,372	40,923
	Operating Income					
3443	Gym - Membership Fees	-6,000	-6,000	-5,368	-6,000	-632
3623	Sports Complex Hire	-500	-500	-298	-500	-202
3653	Lights Hire	-100	-100	0	0	0
		-6,600	-6,600	-5,666	-6,500	-834
	Capital Expenditure					
3664	Marks Park Upgrade	140,000	120,500	119,716	0	-119,716
	<i>RC36 Marks Park Upgrade - Play Equipment</i>	73,000	66,000	65,905	0	-65,905
	<i>RC37 Marks Park Upgrade - Softfall</i>	48,000	39,000	38,469	0	-38,469
	<i>RC38 Marks Park Upgrade - Disabled Paths</i>	19,000	15,500	15,343	0	-15,343
3674	EucLa Recreational Facilities	24,000	0	0	0	0
	<i>CS51 EucLa Tennis Court Upgrade</i>	24,000	0	0	0	0
		164,000	120,500	119,716	0	-119,716
	Capital Income					
3735	Marks Park Upgrade Grant	-98,000	-98,000	-98,000	0	98,000
		-98,000	-98,000	-98,000	0	98,000

RECREATION & CULTURE		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
LIBRARIES						
Operating Expenditure						
3812	Library - Salaries	21,715	21,715	21,921	21,715	-206
3822	Library - Superannuation	2,121	2,121	2,060	3,692	1,631
3862	Library - Software	1,200	1,200	1,200	1,200	0
3832	Library - Operating Other	1,000	1,500	1,347	1,500	153
		26,036	26,536	26,528	28,107	1,579
OTHER CULTURE						
Operating Expenditure						
3042	Community Art	30,000	20,000	0	20,000	20,000
3052	Photographic Competition	4,000	4,000	3,276	3,500	224
3062	Community Calender	5,600	5,600	5,146	6,000	854
3082	Arts and Culture Performances	10,000	10,000	4,681	10,000	5,319
OC28 Arts and Culture Performances		5,000	5,000	4,658	7,000	2,342
OC30 Banners on the Terrace		5,000	5,000	23	3,000	2,977
3083	Public Art / Murals / Sculpture / Banners	70,000	60,000	40,488	0	-40,488
3962	Norseman Today Donation	20,000	20,000	20,000	15,000	-5,000
3932	Museums Insurance	2,500	3,000	2,942	3,250	308
3982	Museums Precinct Building Maintenance	2,500	2,500	1,010	2,500	1,490
OC01 Old School Of Mines Maintenance		2,500	2,500	1,010	2,500	1,490
3086	Community Engagement Projects	22,500	17,500	4,855	15,000	10,145
OC15 Community Engagement Projects - Community Consultation		10,000	5,000	755	8,000	7,245
OC16 Community Engagement Projects - Ngadju Engagement		5,000	5,000	1,454	5,000	3,546
OC17 Community Engagement Projects - Youth Council		2,500	2,500	167	0	-167
OC18 Community Engagement Projects - Others		5,000	5,000	2,479	2,000	-479

RECREATION & CULTURE		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
3087	Community Events	50,400	32,500	26,154	49,000	22,846
OC19	<i>Community Events - ANZAC</i>	1,000	1,000	1,575	1,000	-575
OC20	<i>Community Events - Australia Day</i>	1,400	1,400	1,840	2,000	160
OC21	<i>Community Events - Blessing of the Roads</i>	500	500	0	500	500
OC22	<i>Community Events - Christmas Events</i>	7,000	9,100	9,140	10,000	860
OC24	<i>Community Events - Community Gold Fever Festival</i>	20,000	0	0	15,000	15,000
OC25	<i>Community Events - Remembrance Day</i>	500	500	186	500	314
OC26	<i>Community Events - NAIDOC</i>	2,000	2,000	909	1,000	91
OC27	<i>Community Events - Jungkajungka Woodlands</i>	18,000	18,000	12,503	9,000	-3,503
OC29	<i>Norseman 125 years Celebration</i>				10,000	10,000
3088	Community Development - Professional Development	5,000	7,500	8,825	2,500	-6,325
3089	Community Development - Salaries	87,099	87,099	81,907	90,000	8,093
3090	Community Development - Superannuation	13,432	13,432	11,641	15,300	3,659
4022	Community Grants Program	30,000	15,000	10,800	15,000	4,200
3972	Other Culture - Depreciation	8,684	20,500	20,227	20,500	273
		361,715	318,631	241,952	267,550	25,598
Operating Income						
3015	Other Culture - Grants	-106,350	-96,350	-33,550	0	33,550
3103	Other Culture - Contribution	-6,200	-2,500	-2,538	-2,500	38
		-112,550	-98,850	-36,088	-2,500	33,588
Capital Expenditure						
3084	Museum Building Renovations	30,000	30,000	0	30,000	30,000
OC13	<i>Museum Gazebo</i>	30,000	30,000	0	30,000	30,000
		30,000	30,000	0	30,000	30,000
		1,253,951	1,312,756	1,257,270	1,437,644	180,374

SHIRE OF DUNDAS													
BUDGET 2018/19 - MGT FORMAT													
FOR THE PERIOD ENDED	30 JUNE 2019												
TRANSPORT													
	2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18	2018/19 BUDGET	VARIANCE (B-A)								
			(A)	(B)									
OPERATING EXPENDITURE													
ROADS, STREETS, BRIDGES & DEPOTS	1,766,173	1,833,732	1,753,418	1,871,648	118,230								
ROAD PLANT PURCHASES	932	331	331	0	-331								
AERODROME	137,440	134,448	69,238	173,645	104,407								
	1,904,545	1,968,511	1,822,987	2,045,293	222,305								
OPERATING INCOME													
ROADS, STREETS, BRIDGES & DEPOTS	-214,933	-224,437	-428,576	-221,219	207,357								
ROAD PLANT PURCHASES	-25,063	-25,746	-25,746	0	25,746								
AERODROME	0	0	0	0	0								
	-239,996	-250,183	-454,322	-221,219	233,103								
CAPITAL EXPENDITURE													
ROADS, STREETS, BRIDGES & DEPOTS	1,247,707	1,217,707	454,443	1,052,454	598,011								
ROAD PLANT PURCHASES	241,000	233,026	233,026	0	-233,026								
AERODROME	2,300,000	2,725,000	3,140,106	3,077,617	-62,489								
	3,788,707	4,175,733	3,827,575	4,130,071	302,496								
CAPITAL INCOME													
ROADS, STREETS, BRIDGES & DEPOTS	-1,064,471	-1,037,471	-622,907	-474,558	148,350								
ROAD PLANT PURCHASES	0	0	0	0	0								
AERODROME	-2,388,879	-2,492,588	-2,627,565	-3,000,000	-372,435								
	-3,453,350	-3,530,059	-3,250,473	-3,474,558	-224,085								
	1,999,906	2,364,002	1,945,767	2,479,587	533,820								

SHIRE OF DUNDAS													
BUDGET 2018/19 - MGT FORMAT													
FOR THE PERIOD ENDED													
TRANSPORT													
		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)							
30 JUNE 2019													
MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOTS													
Operating Expenditure													
4602	Norseman Street Maintenance	188,000	166,050	144,916	188,000	43,084							
TN01	Norseman Street Mtce Various	70,000	70,000	69,130	70,000	0							
TN02	Norseman Street Maintenance-Verges	52,000	52,000	35,021	45,000	-7,000							
TN03	Norseman Block Maintenance	20,000	12,000	2,800	32,000	20,000							
TN04	Norseman Street Maintenance-Lanes	10,000	10,000	12,291	15,000	5,000							
TN05	Norseman Street Maintenance-Patching	1,500	1,500	1,288	1,500	0							
TN06	Norseman Stockpiling Gravel	30,000	16,050	23,426	20,000	3,950							
TN07	Norseman Street Cros Overs	1,500	1,500	514	1,500	0							
TN08	Norseman Street Verandah Maintenance	3,000	3,000	447	3,000	0							
4612	Eyre Highway Properties	10,000	10,000	0	10,000	0							
TE02	Eucla Airstrip Road	10,000	10,000	0	10,000	0							
4622	Eucla Townsite Maintenance	10,000	10,000	2,777	10,000	0							
TE01	Euclas Street Maintenance - Various	10,000	10,000	2,777	10,000	0							
4632	Rural Road Maintenance	50,000	50,000	28,114	50,000	0							
TR02	Pastoral Access Road Balladonia	4,000	4,000	0	5,000	1,000							
TR05	Pastoral Access Road Arubiddy	15,000	15,000	0	5,000	-10,000							
TR07	Pastoral Access Road Mundrabilla	4,000	4,000	3,600	5,000	1,000							
TR10	Hyden Road Maintenance	0	0	2,917	0	0							
TR12	Victoria Rocks Road Maintenance	4,000	4,000	0	5,000	1,000							
TR13	Pastoral Access Road Southern Hills Station	10,000	10,000	5,000	5,000	-5,000							
TR17	Heritage Trail Maintenance	10,000	10,000	12,036	10,000	0							

TRANSPORT													
							2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)		
TR18	Mort Harslett Drive Maintenance						3,000	3,000	4,562	5,000	2,000		
TR09	Various Pastoral Access Roads								0	10,000	10,000		
4642	Depot Utilities						7,500	7,500	10,336	8,500	1,000		
4682	Depot Building Insurance						2,000	2,340	2,340	2,600	260		
4692	Depot Building Maintenance						12,500	12,500	7,391	12,500	0		
TO01	Depot Building Maintenance						12,500	12,500	7,391	12,500	0		
4652	Depot General Maintenance						25,000	25,000	20,946	25,000	0		
TO02	Depot General Maintenance						25,000	25,000	20,946	25,000	0		
4662	Footpath Repairs						15,000	10,000	7,744	10,000	0		
TO03	Footpath Repairs & Maintenance						15,000	10,000	7,744	10,000	0		
4672	Lighting Of Streets						45,000	45,000	39,428	40,000	-5,000		
6112	Street Cleaning						5,000	8,000	9,325	8,000	0		
TO07	Street Cleaning						5,000	8,000	9,325	8,000	0		
6022	Footbridge Maintenance						5,000	2,500	1,228	2,500	0		
TO10	Footbridge Maintenance						5,000	2,500	1,228	2,500	0		
6072	Street Trees & Watering						30,000	35,000	56,188	65,000	30,000		
TO06	Street Trees & Watering						30,000	35,000	56,188	65,000	30,000		
6082	Street Signs						30,000	22,000	11,967	17,000	-5,000		
TO04	Traffic & Street Signs						25,000	20,000	11,681	15,000	-5,000		
TO36	Banner Poles and Banners for Roberts St						5,000	2,000	286	2,000	0		
6152	Depreciation On Infrastructure						1,237,193	1,331,098	1,318,633	1,331,098	0		
5082	Admin Alloc-Transport						93,980	96,744	92,082	91,450	-5,294		
							1,766,173	1,833,732	1,753,418	1,871,648	37,916		

TRANSPORT		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
	Operating Income					
6025	MIRD Direct Grant	-49,779	-49,779	-49,779	-52,206	-2,427
4613	FAG Grants - Roads	-157,654	-167,158	-370,737	-161,513	5,645
3533	Street Lighting Contribution	-7,500	-7,500	-8,060	-7,500	0
		-214,933	-224,437	-428,576	-221,219	3,218
	CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOTS					
	Capital Expenditure					
3274	Depot Building Upgrade	30,000	27,000	26,690	0	-27,000
TO39	Storage Shed	30,000	27,000	26,690	0	-27,000
3134	Hyden Road RRG East Grant Works	457,707	457,707	329,682	259,706	-198,001
TR97	Rrg Hyden Noresman Rd Slk 140-182	0	300,000	277,410	0	-300,000
TR98	Rrg Mort Harslet Construction Slk 11.2-12.4	0	500	402	130,467	129,967
TR99	Rrg Hyden Noresman Rd Slk 8-60	457,707	157,207	51,869	129,239	-27,968
4104	Black Spot Funding Works	185,000	185,000	0	184,754	-246
BS03	Black Spot - Mort Harslet Drive	185,000	185,000	0	184,754	-246
4144	R2R Grant Works	450,000	450,000	0	607,994	157,994
RR20	Hyden Norseman Rd Slk 8-60	450,000	450,000	0	0	-450,000
RR21	Hyden Road - SLK 150-167			0	355,464	355,464
RR22	R2R 2018/19 Projects			0	252,530	252,530
6801	Footpath Construction	125,000	98,000	98,071	0	-98,000
FC04	Footpath Robert Street - BP to Old Eyer (West)	27,150	26,000	25,077	0	-26,000
FC05	Footpath Robert Street - Old Eyer to McIvor (West)	47,850	32,000	31,423	0	-32,000
FC06	Replacement Footpath Bridge - Prinsep St. and Austin St.	50,000	40,000	41,571	0	-40,000
		1,247,707	1,217,707	454,443	1,052,454	-165,253

TRANSPORT		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
Capital Income						
6065	Blackspot Funding Grant	-86,000	-86,000	0	-86,000	0
6035	Roads 2 Recovery Grant	-450,000	-450,000	-355,464	-252,530	197,470
6055	Regional Road Group Grant	-403,471	-403,471	-267,443	-136,028	267,443
9811	Transfer From Transport Reserve	-125,000	-98,000	0	0	98,000
		-1,064,471	-1,037,471	-622,907	-474,558	562,913
ROAD PLANT PURCHASES						
Operating Expenditure						
6222	Loss on Sale of Asset	932	331	331	0	-331
		932	331	331	0	-331
Operating Income						
6223	Profit on Sale of Asset	-25,063	-25,746	-25,746	0	25,746
		-25,063	-25,746	-25,746	0	25,746
Capital Expenditure						
6124	Road Plant Purchases	241,000	233,026	233,026	0	-233,026
PP11	Multi Tyred Roller	165,000	160,000	160,000	0	-160,000
PP12	Kubota Excavator	76,000	53,250	53,250	0	-53,250
PP13	Scrubber		14,813	14,813	0	-14,813
PP14	Kubota Mower		4,963	4,963	0	-4,963
		241,000	233,026	233,026	0	-233,026
Capital Income						
6285	Sale of Road Plant	-40,000	-39,086	-39,086	0	39,086
6286	Realisation on Disposal of assets	40,000	39,086	39,086	0	-39,086

TRANSPORT	2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
AERODROME					
Operating Expenditure					
6502 Norseman & Eucla Airfield Maintenance	30,000	10,000	5,790	40,000	30,000
TA01 Norseman Airstrip Maintenance	10,000	0	0	20,000	20,000
TA02 Eucla Airstrip Maintenance	20,000	10,000	5,790	20,000	10,000
6506 Eucla Airstrip Feasibility Study	50,000	65,000	1,780	75,000	10,000
6532 Aerodrome Insurance	795	2,803	2,803	2,000	-803
6522 Aerodrome Depreciation	56,645	56,645	58,865	56,645	0
	137,440	134,448	69,238	173,645	39,197
Capital Expenditure					
6504 Norseman Airport Upgrade	2,300,000	2,725,000	3,140,106	77,617	-3,062,489
TA07 Norseman Airstrip - Haulage Shire			8,178		-8,178
TA19 Norseman Airstrip - Supply and Haulage of Gypsum			147,155		-147,155
TA17 Norseman Airstrip - Surface Upgrade - Stage 1			119,421		-119,421
TA18 Norseman Upgrade - Surface Upgrade - Stage 2	2,300,000	2,725,000	2,865,353	77,617	-2,787,736
6524 Eucla Airstrip Upgrade	0	0	0	3,000,000	3,000,000
TA20 Eucla Airstrip Upgrade				3,000,000	3,000,000
	2,300,000	2,725,000	3,140,106	3,077,617	-62,489
Capital Income					
6505 Airports Upgrade Grants	0	0	0	-3,000,000	-3,000,000
6510 DIRS - RAAP Grants (Airstrip funding)	-400,000	-400,000	-530,000	0	530,000
6515 Transfer from Unspent Grant Reserve	-1,492,367	-1,596,076	-1,601,053	0	1,601,053
6523 RADS Grants (Airstrip funding)	-496,512	-496,512	-496,512	0	496,512
	-2,388,879	-2,492,588	-2,627,565	-3,000,000	-372,435
	1,999,906	2,364,002	1,945,767	2,479,587	533,820

SHIRE OF DUNDAS													
BUDGET 2018/19 - MGT FORMAT													
FOR THE PERIOD ENDED		30 JUNE 2019											
ECONOMIC SERVICES													
		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)							
OPERATING EXPENDITURE													
RURAL SERVICES		5,000	5,000	1,962	5,000		3,038						
TOURISM & AREA PROMOTION		177,986	189,792	160,257	187,368		-2,424						
BUILDING CONTROL		49,100	49,433	42,613	44,418		-5,015						
OTHER ECONOMIC SERVICES		151,881	191,268	169,220	180,705		-10,563						
		383,968	435,494	374,052	417,491		-18,003						
OPERATING INCOME													
RURAL SERVICES		0	0	0	0		0						
TOURISM & AREA PROMOTION		-1,000	-1,500	-1,455	-1,500		-45						
BUILDING CONTROL		-2,000	-2,000	-907	-1,000		-93						
OTHER ECONOMIC SERVICES		-147,985	-188,605	-175,897	-176,000		-103						
		-150,985	-192,105	-178,259	-178,500		-241						
CAPITAL EXPENDITURE													
RURAL SERVICES		0	0	0	0		0						
TOURISM & AREA PROMOTION		0	0	0	50,000		50,000						
BUILDING CONTROL		0	0	0	0		0						
OTHER ECONOMIC SERVICES		1,000,000	1,000,000	59,103	2,488,860		2,429,757						
		1,000,000	1,000,000	59,103	2,538,860		2,479,757						
CAPITAL INCOME													
RURAL SERVICES		0	0	0	0		0						
TOURISM & AREA PROMOTION		0	0	0	0		0						
BUILDING CONTROL		0	0	0	0		0						
OTHER ECONOMIC SERVICES		-1,000,000	-1,000,000	-1,200,000	-2,479,218		-1,279,218						
		-1,000,000	-1,000,000	-1,200,000	-2,479,218		-1,279,218						
		232,983	243,389	-945,103	298,633		1,243,737						

SHIRE OF DUNDAS													
BUDGET 2018/19 - MGT FORMAT													
FOR THE PERIOD ENDED													
ECONOMIC SERVICES													
		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)								VARIANCE (B-A)
30 JUNE 2019													
RURAL SERVICES													
Operating Expenditure													
6722	Noxious Weeds/Pest Plants	5,000	5,000	1,962	5,000								3,038
RS01	Noxious Plants & Weeds Eradication	5,000	5,000	1,962	5,000								3,038
		5,000	5,000	1,962	5,000								3,038
TOURISM AND AREA PROMOTION													
Operating Expenditure													
6832	Area Promotions	15,000	7,500	4,788	37,500								32,712
6833	Business Evenings	4,000	4,000	0	0								0
6834	Customer Service Awards	1,000	1,000	0	0								0
6835	Goldfields Tourism Network	15,000	25,000	25,000	0								-25,000
6893	Website Upgrade	15,000	5,000	0	5,000								5,000
6842	Tourist Bureau Subsidy	60,000	60,000	60,000	60,000								0
6892	Area Market Depreciation	24,959	43,000	28,311	43,000								14,689
5092	Admin Alloc-Econ Serv	43,027	44,292	42,158	41,868								-290
		177,986	189,792	160,257	187,368								27,111
Operating Income													
6813	Contributions & Donations	-1,000	-1,500	-1,455	-1,500								-45
		-1,000	-1,500	-1,455	-1,500								-45
3388	Bromus Dam Capital	0	0	0	50,000								50,000
ES23	Bromus Dam Toilets	0	0	0	50,000								50,000
		0	0	0	50,000								50,000

ECONOMIC SERVICES		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
BUILDING CONTROL						
Operating Expenditure						
6902	Building Control - Salaries	23,063	23,063	23,026	20,000	-3,026
6912	Building Control - Superannuation	4,715	4,715	4,797	3,400	-1,397
6922	Building Control Other Expenses	10,000	10,000	3,696	10,000	6,304
5192	Admin Alloc - Build	11,323	11,656	11,094	11,018	-76
		49,100	49,433	42,613	44,418	1,805
Operating Income						
6933	Building Permits	-2,000	-2,000	-907	-1,000	-93
		-2,000	-2,000	-907	-1,000	-93
OTHER ECONOMIC SERVICES						
Operating Expenditure						
7232	Water Supply Stand Pipes	20,000	35,000	38,341	35,000	-3,341
ES02	Water Supply & Standpipes	20,000	35,000	38,341	35,000	-3,341
7262	Telecentre Expenses	121,985	145,000	122,677	135,000	12,323
ES07	Telecentre Cleaning	5,000	5,000	1,625	5,000	3,375
ES08	Telecentre Staff	48,985	72,000	62,311	70,000	7,689
ES09	Centrelink Staff	8,000	8,000	14,735	15,000	265
ES10	Other Crc Expenses	60,000	60,000	44,006	45,000	994
8112	Arcade Utilities	1,000	1,500	1,940	1,500	-440
OP04	Arcade Utilities	1,000	1,500	1,940	1,500	-440
8172	Arcade Building Maintenance	500	500	276	500	224
OP06	Arcade Building Maintenance	500	500	276	500	224
8102	DCP (Old Shire) Building Maintenance	3,000	3,000	520	3,000	2,480
OP03	80 Prinsep Street Building Maintenance	3,000	3,000	520	3,000	2,480

ECONOMIC SERVICES		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
3313	Camel cafe Building Maintenance	0	500	69	0	-69
HP60	Camel cafe Building Maintenance	0	500	69	0	-69
8122	80 Prinsep Street Utilities	1,000	1,000	799	1,000	201
OP07	80 Prinsep Street (Utilities)	1,000	1,000	799	1,000	201
8142	DCP (Old Shire) Building Insurance	1,000	1,272	1,272	1,400	128
5292	Admin Alloc - Other Economic Services	3,396	3,496	3,328	3,305	-23
		151,881	191,268	169,220	180,705	11,485
	Operating Income					
7273	Water Sales	-20,000	-35,000	-24,561	-35,000	-10,439
7293	Reimbursement Telecentre Expenses	-121,985	-145,000	-120,419	-135,000	-14,581
7283	Proceeds- Sale Of Scrap	0	-2,605	-24,917	0	24,917
8113	Rent from DCD Building	-6,000	-6,000	-6,000	-6,000	-0
		-147,985	-188,605	-175,897	-176,000	-103
	Capital Expenditure					
3386	Woodland Cultural and Visitor Centre	1,000,000	1,000,000	59,103	2,488,860	2,429,757
HP63	Woodland Cultural and Visitor Centre - Upgrade P	1,000,000	1,000,000	59,103	2,488,860	2,429,757
		1,000,000	1,000,000	59,103	2,488,860	2,429,757
	Capital Income					
3395	Grants - Woodland Cultural and Visitor Centre	-1,000,000	-1,000,000	-1,200,000	-1,279,218	-79,218
9865	Transfer From Reserve	0	0	0	-1,200,000	-1,200,000
		-1,000,000	-1,000,000	-1,200,000	-2,479,218	-1,279,218
		232,983	243,389	-945,103	298,633	1,243,737

SHIRE OF DUNDAS	BUDGET 2018/19 - MGT FORMAT											
	FOR THE PERIOD ENDED	30 JUNE 2019										
OTHER PROPERTY & SERVICES			2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18	2018/19 BUDGET	VARIANCE (B-A)					
					(A)	(B)						
OPERATING EXPENDITURE												
PRIVATE WORKS			0	6,398	7,090	0	-7,090					
PUBLIC WORKS OVERHEAD			0	20,000	-180	20,000	0					
PLANT OPERATIONS			0	35,000	9,615	35,000	0					
PLANT DEPRECIATION			0	0	131,004	120,000	120,000					
UNCLASSIFIED			5,408	15,000	14,790	15,000	0					
MATERIALS IN STORE			0	0	2,745	0	0					
SALARIES & WAGES			0	6,351	1,468	6,351	0					
			5,408	82,749	166,531	196,351	113,602					
OPERATING INCOME												
PRIVATE WORKS			-375	-11,784	-12,306	0	12,306					
PUBLIC WORKS OVERHEAD			-500	-500	-4,264	0	4,264					
PLANT OPERATIONS			-30,000	-30,000	-32,999	-30,000	2,999					
PLANT DEPRECIATION			0	0	0	0	0					
UNCLASSIFIED			0	0	0	0	0					
SALARIES & WAGES			0	-9,421	-12,311	0	12,311					
			-30,875	-51,705	-61,880	-30,000	31,880					
CAPITAL EXPENDITURE												
PRIVATE WORKS			0	0	0	0	0					
PUBLIC WORKS OVERHEAD			0	0	0	0	0					
PLANT OPERATIONS			0	0	0	0	0					
PLANT DEPRECIATION			0	0	0	0	0					
UNCLASSIFIED			0	0	0	0	0					
			0	0	0	0	0					
CAPITAL INCOME												
PRIVATE WORKS			0	0	0	0	0					
PUBLIC WORKS OVERHEAD			0	0	0	0	0					
PLANT OPERATIONS			0	0	0	0	0					
PLANT DEPRECIATION			0	0	0	0	0					
			0	0	0	0	0					
			-25,467	31,044	104,652	166,351	61,699					

SHIRE OF DUNDAS													
BUDGET 2018/19 - MGT FORMAT													
FOR THE PERIOD ENDED		30 JUNE 2019											
OTHER PROPERTY & SERVICES													
				2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)					
PRIVATE WORKS													
Operating Expenditure													
7302	Private Works - Various			0	6,398	7,090	0		-7,090				
PW00	Various Private Works			0	1,464	1,464							
PW01	Private Works Jobs (Fire Hazard Blocks)			0	2,028	2,028							
PW03	Private Works - Cobey			0	1,182	1,182							
PW04	Private Works - Lendlease			0	119	119							
PW05	Private Works - 74 Goodliffe Street			0	180	180							
PW06	Private Works - Lurlene Graham			0	277	277							
PW07	Private Works - Bp Norseman				295	295							
W022	Private Works - Water Corp				0	263							
PW08	Private Works - Ngadju Rangers				853	1,283							
				0	6,398	7,090	0		-7,090				
Operating Income													
7333	Charges - Private Works			0	-9,284	-9,739	0		9,739				
4323	Charges - Plant Hire			-375	-2,500	-2,567	0		2,567				
				-375	-11,784	-12,306	0		12,306				
PUBLIC WORKS OVERHEAD													
Operating Expenditure													
7622	Salaries (PWO)			244,420	244,420	225,064	235,000		9,936				
7652	Insurance On Works			32,000	29,676	29,676	32,500		2,824				
7632	Superannuation Of Workmen			136,350	136,350	142,307	145,000		2,693				
7642	Sick & Holiday Pay			232,300	232,300	167,260	175,000		7,740				
7662	Vehicle Expenses			25,000	25,000	27,474	25,000		-2,474				

OTHER PROPERTY & SERVICES		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
7672	Protective Clothing	10,500	10,500	2,174	10,500	8,326
7702	Roman Software Upgarde/Subscriptions	6,000	6,000	5,597	6,000	403
7682	Eng Office Expenses	8,000	8,000	4,862	8,000	3,138
7692	Training	20,000	18,000	18,960	23,000	4,040
	OP01 Engineering Staff Training	17,000	15,000	17,574	20,000	2,426
	OP02 Engineering Staff Medicals	1,500	1,500	695	1,500	805
	OP08 Engineering Staff - Meetings	1,500	1,500	692	1,500	808
5422	Staff Housing Allocation to Works	9,500	8,000	2,217	10,500	8,283
7742	Less Alloc To Works	-724,070	-698,246	-625,795	-650,500	-24,705
8015	Work - 4 - Dole			23		-23
	Operating Income	0	20,000	-180	20,000	20,180
7623	Contribution & Donations	-500	-500	-4,264	0	4,264
		-500	-500	-4,264	0	4,264
	PLANT OPERATION COSTS					
	Operating Expenditure					
7802	Fuel & Oil	150,000	150,000	160,021	150,000	-10,021
7812	Tyres	35,000	20,000	1,937	20,000	18,063
7822	Parts & Repairs	200,000	200,000	159,341	200,000	40,659
7832	Repair Wages	15,000	15,000	12,339	15,000	2,661
7842	Insurance & Licenses	36,921	38,000	37,630	41,000	3,370
7852	Sundry Tools & Plant	15,000	15,000	8,094	15,000	6,906
7882	Less Alloc To Works	-451,921	-403,000	-369,748	-406,000	-36,252
		0	35,000	9,615	35,000	25,385
	Operating Income					
7813	Diesel Fuel Rebate	-30,000	-30,000	-32,999	-30,000	2,999
7823	Contribution - Claims	0	0	0	0	-0
		-30,000	-30,000	-32,999	-30,000	2,999

OTHER PROPERTY & SERVICES		2017/18 BUDGET	2017/18 REVISED BUDGET	ACTUAL YTD JUNE 18 (A)	2018/19 BUDGET (B)	VARIANCE (B-A)
PLANT DEPRECIATION						
Operating Expenditure						
6092	Road Maintenance Council Depreciation	319,380	270,000	268,756	270,000	1,244
6102	Plant Depn' Alloc To Jobs	-319,380	-270,000	-137,752	-150,000	-12,248
		0	0	131,004	120,000	-11,004
UNCLASSIFIED						
8132	Unclassified Dep'N	5,408	15,000	14,790	15,000	210
		5,408	15,000	14,790	15,000	210
MATERIALS IN STORE						
Operating Expenditure						
7902	Materials Purchased	150,000	150,000	156,191	150,000	-6,191
7912	Materials Allocated to Works	-150,000	-150,000	-153,446	-150,000	3,446
		0	0	2,745	0	0
SALARIES AND WAGES						
Operating Expenditure						
8002	Salaries & Wages	2,156,350	2,156,350	2,138,921	2,150,000	11,079
8012	Salaries & Wages Alloc	-2,156,350	-2,156,350	-2,145,376	-2,150,000	-4,624
8032	Workers Compensation		5,898	8,788	5,898	-2,890
8022	Rostered Day Off Accruals		453	-865	453	1,318
		0	6,351	1,468	6,351	4,883
Operating Income						
8023	Reimbursements - W/Comp		-9,421	-12,311	0	12,311
		0	-9,421	-12,311	0	12,311
		-25,467	31,044	104,652	166,351	61,699