



**Special Council Meeting
Attachments
Tuesday, 21 July 2020**

ATTACHMENTS		
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9.1.1	Adoption of 2020-21 Budget	2

Shire of Dalwallinu

2020 - 2021 Budget



SHIRE OF DALWALLINU

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Social and economic stability and well planned sustainable towns. A high standard of living, promoting business growth and nurturing agriculture in balance with the environment. A place of opportunity, acceptance of all people, strong health/aged care, educational services and a community favourable to extend families.

SHIRE OF DALWALLINU
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	3,269,323	3,274,816	3,268,453
Operating grants, subsidies and contributions	10(a)	2,202,932	3,787,003	2,380,984
Fees and charges	9	1,160,284	1,195,588	1,249,112
Interest earnings	12(a)	53,897	99,033	92,590
Other revenue	12(b)	100	1,122	100
		6,686,536	8,357,562	6,991,239
Expenses				
Employee costs		(2,493,877)	(2,333,877)	(2,451,518)
Materials and contracts		(2,750,784)	(2,219,594)	(2,727,361)
Utility charges		(454,878)	(525,796)	(522,824)
Depreciation on non-current assets	5	(5,534,673)	(5,000,657)	(5,197,645)
Interest expenses	12(d)	(142,626)	(130,011)	(106,618)
Insurance expenses		(171,231)	(145,241)	(162,262)
Other expenditure		(183,662)	(167,541)	(151,281)
		(11,731,731)	(10,522,717)	(11,319,509)
Subtotal		(5,045,195)	(2,165,155)	(4,328,270)
Non-operating grants, subsidies and contributions	10(b)	3,245,121	1,491,653	1,499,148
Profit on asset disposals	4(b)	4,500	108,172	70,841
Loss on asset disposals	4(b)	(451,729)	(180,245)	(67,721)
		2,797,892	1,419,580	1,502,268
Net result		(2,247,303)	(745,575)	(2,826,002)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,247,303)	(745,575)	(2,826,002)

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

SHIRE OF DALWALLINU FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF DALWALLINU
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		300	9,798	459
General purpose funding		4,884,155	6,369,705	4,821,463
Law, order, public safety		29,188	57,288	192,213
Health		22,907	24,492	21,082
Education and welfare		2,961	5,548	3,501
Housing		363,883	347,075	355,352
Community amenities		579,138	595,787	595,078
Recreation and culture		184,413	284,759	265,330
Transport		309,606	306,257	313,176
Economic services		183,559	186,762	260,554
Other property and services		126,426	170,091	163,032
		6,686,536	8,357,562	6,991,240
Expenses excluding finance costs	4(a),5,12(c),(e),(f)			
Governance		(735,321)	(579,118)	(801,108)
General purpose funding		(170,316)	(184,417)	(220,279)
Law, order, public safety		(185,768)	(176,652)	(170,136)
Health		(317,534)	(272,227)	(259,103)
Education and welfare		(41,832)	(63,889)	(79,576)
Housing		(453,704)	(321,185)	(360,299)
Community amenities		(840,344)	(797,571)	(711,924)
Recreation and culture		(1,944,845)	(1,760,336)	(1,936,290)
Transport		(6,119,034)	(5,444,297)	(5,703,129)
Economic services		(521,046)	(641,758)	(812,541)
Other property and services		(259,361)	(151,256)	(158,507)
		(11,589,105)	(10,392,706)	(11,212,892)
Finance costs	,7,6(a),12(d)			
Community amenities		(9,393)	(11,085)	(11,805)
Recreation and culture		(110,666)	(118,356)	(94,813)
Other property and services		(22,567)	(570)	0
		(142,626)	(130,011)	(106,618)
Subtotal		(5,045,195)	(2,165,155)	(4,328,270)
Non-operating grants, subsidies and contributions	10(b)	3,245,121	1,491,653	1,499,148
Profit on disposal of assets	4(b)	4,500	108,172	70,841
(Loss) on disposal of assets	4(b)	(451,729)	(180,245)	(67,721)
		2,797,892	1,419,580	1,502,268
Net result		(2,247,303)	(745,575)	(2,826,002)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,247,303)	(745,575)	(2,826,002)

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

**SHIRE OF DALWALLINU
FOR THE YEAR ENDED 30 JUNE 2021**

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

Includes the activities of members of council and the administrative support available to 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 Shire services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates income & expenditure, Grants commission and Pensioners deferred rates interest.

LAW, ORDER, PUBLIC SAFETY

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

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

To provide an operational framework for environmental and community health.

Food quality, pest control, immunisation services and other health.

EDUCATION AND WELFARE

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

School support, assistance to playgroups, retirements villages and other voluntary services.

HOUSING

To provide and maintain employee, non-employee and elderly residents housing.

Provision and maintenance of staff and rental housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of public conveniences, storm water drainage maintenance, sewerage scheme operation, litter control and roadside furniture.

RECREATION AND CULTURE

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

Provision of facilities and support for organisations concerned with leisure time activities and sport, support for performing and creative arts and preservation of the natural estate. This includes maintenance of halls, aquatic centres, recreation and community centres, parks, gardens, sports grounds and operation of libraries.

TRANSPORT

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

Construction, maintenance and cleaning of streets, roads, bridges, drainage works, footpaths, parking facilities and traffic signs, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weed control, vermin control, standpipes and land subdivisions.

OTHER PROPERTY AND SERVICES

To monitor and control the shire's overheads and operating accounts.

Private works operation, public works overheads, materials, salaries & wages, plant repairs and operation costs. With the exception of private works, the above activities listed are mainly summaries of costs that are allocated to all the works and services undertaken by Council.

SHIRE OF DALWALLINU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,269,323	3,259,100	3,268,453
Operating grants, subsidies and contributions		2,202,932	4,765,074	2,380,984
Fees and charges		1,160,284	1,195,588	1,249,112
Interest earnings		53,897	99,033	92,590
Goods and services tax		0	72,943	0
Other revenue		100	1,122	100
		6,686,536	9,392,860	6,991,239
Payments				
Employee costs		(2,493,877)	(2,316,952)	(2,451,518)
Materials and contracts		(2,750,784)	(2,355,042)	(2,727,361)
Utility charges		(454,878)	(525,796)	(522,824)
Interest expenses		(142,626)	(127,843)	(106,618)
Insurance expenses		(171,231)	(145,241)	(162,262)
Other expenditure		(183,662)	(167,541)	(151,281)
		(6,197,058)	(5,638,415)	(6,121,864)
Net cash provided by (used in) operating activities	3	489,478	3,754,445	869,375
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,736,286)	(1,181,079)	(3,811,667)
Payments for construction of infrastructure	4(a)	(4,175,806)	(3,250,818)	(2,920,726)
Non-operating grants, subsidies and contributions		3,245,121	1,491,653	1,499,148
Proceeds from sale of plant and equipment	4(b)	512,984	840,102	520,000
Proceeds from sale of infrastructure	4(b)	0	20,400	0
Net cash provided by (used in) investing activities		(3,153,987)	(2,079,742)	(4,713,245)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(209,202)	(129,673)	(129,812)
Principal elements of lease payments	7	(23,053)	(22,219)	
Proceeds from new borrowings	6(b)	800,000	0	1,100,000
Net cash provided by (used in) financing activities		567,745	(151,892)	970,188
Net increase (decrease) in cash held		(2,096,764)	1,522,811	(2,873,682)
Cash at beginning of year		6,494,103	4,971,292	4,896,856
Cash and cash equivalents at the end of the year	3	4,397,339	6,494,103	2,023,174

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

SHIRE OF DALWALLINU
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		2,855,718	2,655,054	2,678,832
		2,855,718	2,655,054	2,678,832
Revenue from operating activities (excluding rates)				
Governance		300	9,798	459
General purpose funding		1,614,832	3,094,889	1,553,010
Law, order, public safety		29,188	57,288	192,213
Health		22,907	24,492	21,082
Education and welfare		2,961	5,548	3,501
Housing		363,883	439,913	425,118
Community amenities		579,138	595,787	595,078
Recreation and culture		185,913	287,309	265,330
Transport		309,606	319,041	314,251
Economic services		183,559	186,762	260,554
Other property and services		129,426	170,091	163,032
		3,421,713	5,190,918	3,793,628
Expenditure from operating activities				
Governance		(735,321)	(579,118)	(801,108)
General purpose funding		(170,316)	(184,417)	(220,279)
Law, order, public safety		(185,768)	(198,856)	(170,136)
Health		(322,034)	(272,227)	(259,103)
Education and welfare		(41,832)	(63,889)	(79,576)
Housing		(453,704)	(321,185)	(360,299)
Community amenities		(849,737)	(812,856)	(723,729)
Recreation and culture		(2,055,511)	(1,878,692)	(2,031,103)
Transport		(6,158,805)	(5,525,038)	(5,770,850)
Economic services		(521,046)	(710,131)	(812,541)
Other property and services		(689,386)	(156,553)	(158,507)
		(12,183,460)	(10,702,962)	(11,387,231)
Non-cash amounts excluded from operating activities	2 (a)(i)	5,956,927	5,077,017	5,289,205
Amount attributable to operating activities		50,898	2,220,027	374,434
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	3,245,121	1,491,653	1,499,148
Purchase property, plant and equipment	4(a)	(2,736,286)	(1,181,079)	(3,811,667)
Purchase and construction of infrastructure	4(a)	(4,175,806)	(3,250,818)	(2,920,726)
Proceeds from disposal of assets	4(b)	512,984	860,502	520,000
Amount attributable to investing activities		(3,153,987)	(2,079,742)	(4,713,245)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(209,202)	(129,673)	(129,812)
Principal elements of finance lease payments	7	(23,053)	(23,097)	0
Proceeds from new borrowings	6(b)	800,000	0	1,100,000
Transfers to cash backed reserves (restricted assets)	8(a)	(920,356)	(1,258,108)	(1,061,325)
Transfers from cash backed reserves (restricted assets)	8(a)	186,377	851,495	1,161,495
Amount attributable to financing activities		(166,234)	(559,383)	1,070,358
Budgeted deficiency before general rates		(3,269,323)	(419,098)	(3,268,453)
Estimated amount to be raised from general rates	1	3,269,323	3,274,816	3,268,453
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	2,855,718	0

SHIRE OF DALWALLINU
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF DALWALLINU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV	0.08975	265	3,928,483	352,581	0	0	352,581	350,237	350,237
Unimproved valuations									
UV	0.01902	362	151,421,500	2,880,037	0	0	2,880,037	2,890,973	2,885,480
Sub-Totals		627	155,349,983	3,232,618	0	0	3,232,618	3,241,210	3,235,717
Minimum									
Minimum payment									
\$									
Gross rental valuations									
GRV - Dalwallinu	600	129	675,192	77,400	0	0	77,400	76,800	76,800
GRV - Kalannie	600	36	188,598	21,600	0	0	21,600	20,400	20,400
GRV - Other Towns	600	82	284,231	49,200	0	0	49,200	48,600	48,600
Unimproved valuations									
UV - Rural	700	35	618,778	24,500	0	0	24,500	23,800	23,800
UV - Mining	700	24	140,982	16,800	0	0	16,800	16,800	16,800
Sub-Totals		306	1,907,781	189,500	0	0	189,500	186,400	186,400
		933	157,257,764	3,422,118	0	0	3,422,118	3,427,610	3,422,117
Discounts (Refer note 1(e))							(152,795)	(152,794)	(153,664)
Total amount raised from general rates							3,269,323	3,274,816	3,268,453

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single Full Payment	11/09/2020	0	0.0%	8.0%
Option two				
First instalment	11/09/2020	0	5.5%	8.0%
Second instalment	13/11/2020	6.67	5.5%	8.0%
Third instalment	15/01/2021	6.67	5.5%	8.0%
Fourth instalment	19/03/2021	6.67	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,174	3,128	3,174
Instalment plan interest earned	4,000	7,363	6,000
Unpaid rates and service charge interest earned	3,400	5,791	10,430
	10,574	16,282	19,604

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
			\$	\$	\$	
Rates general	5.0%		141,495	148,774	142,364	
Rates minimum		100	11,300	4,020	11,300	
			152,795	152,794	153,664	

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) (4,500)	(108,172)	(70,841)
Less: Non-cash grants and contributions for assets			91,228
Less: Movement in contract liabilities associated with restricted cash	0	0	3,452
Less: Movement in employee liabilities associated with restricted cash	(24,975)	4,287	
Add: Loss on disposal of assets	4(b) 451,729	180,245	67,721
Add: Depreciation on assets	5 5,534,673	5,000,657	5,197,645
Non cash amounts excluded from operating activities	5,956,927	5,077,017	5,289,205
(ii) Current assets and liabilities excluded from budgeted deficiency			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
Adjustments to net current assets			
Less: Cash - restricted reserves	3 (4,033,400)	(3,299,421)	(2,792,638)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	725,253	134,455	1,099,861
- Current portion of lease liabilities	(23,053)	0	0
- Employee benefit provisions	255,439	280,414	279,579
Add: Movement in provisions between current and non-current provisions	(82,042)	(82,042)	24,462
Total adjustments to net current assets	(3,157,803)	(2,966,594)	(1,388,736)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
(iii) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	363,939	3,194,682	(769,464)
Cash and cash equivalents - restricted			
Cash backed reserves	4,033,400	3,299,421	2,792,638
Receivables	314,424	314,424	1,348,440
Inventories	5,214	5,214	10,947
	4,716,977	6,813,741	3,382,561
Less: current liabilities			
Trade and other payables	(397,322)	(397,322)	(435,298)
Lease liabilities	23,053	0	
Long term borrowings	(725,253)	(134,455)	(1,099,861)
Provisions	(459,652)	(459,652)	(458,666)
	(1,559,174)	(991,429)	(1,993,825)
Net current assets	3,157,803	5,822,312	1,388,736
Less: Total adjustments to net current assets	(3,157,803)	(2,966,594)	(1,388,736)
Closing funding surplus / (deficit)	0	2,855,718	0

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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 DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	1,097,918	3,194,682	(769,464)
Term deposits	3,299,421	3,299,421	2,792,638
	4,397,339	6,494,103	2,023,174
- Unrestricted cash and cash equivalents	363,939	3,194,682	(769,464)
- Restricted cash and cash equivalents	4,033,400	3,299,421	2,792,638
	4,397,339	6,494,103	2,023,174
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave Reserve	255,439	280,414	279,579
Plant Reserve	1,018,589	1,013,521	1,010,504
Joint Venture Housing Reserve	140,173	126,139	116,558
Land & Buildings Reserve	1,159,430	838,992	350,771
Sewerage Scheme Reserve	749,596	498,888	496,497
Townscape Reserve	72,025	71,667	71,453
Telecommunications Reserve	16,763	16,680	16,332
Swimming Pool Reserve	220,803	120,202	119,410
Recreation Reserve	129,450	128,806	128,412
Insurance Excess Reserve	119,410	102,896	102,497
Waste Management Reserve	151,722	101,216	100,625
	4,033,400	3,299,421	2,792,638
Reconciliation of net cash provided by operating activities to net result			
Net result	(2,247,303)	(745,575)	(2,826,002)
Depreciation	5	5,534,673	5,000,657
(Profit)/loss on sale of asset	4(b)	447,229	72,073
(Increase)/decrease in receivables		0	1,035,298
(Increase)/decrease in inventories		0	5,733
Increase/(decrease) in payables		0	(137,490)
Increase/(decrease) in employee provisions		0	15,402
Non-operating grants, subsidies and contributions		(3,245,121)	(1,491,653)
Net cash from operating activities		489,478	3,754,445
		869,375	

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF DALWALLINU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program								2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Law, order, public safety	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>											
Land - freehold land			60,000				61,983	1,548,927	1,670,910	84,051	1,230,000
Buildings - non-specialised								14,050	14,050	277,977	1,226,527
Buildings - specialised	163,318			140,823	205,314				509,455	212,766	445,140
Furniture and equipment					9,750				9,750		0
Plant and equipment		37,000			24,516	412,605		58,000	532,121	606,285	910,000
	163,318	37,000	60,000	140,823	239,580	412,605	61,983	1,620,977	2,736,286	1,181,079	3,811,667
<i>Infrastructure</i>											
Infrastructure - roads						3,808,677			3,808,677	2,063,615	1,982,273
Infrastructure - footpaths						50,350			50,350	0	
Infrastructure - other				57,555	212,249		46,975		316,779	1,187,203	938,453
	0	0	0	57,555	212,249	3,859,027	46,975	0	4,175,806	3,250,818	2,920,726
Total acquisitions	163,318	37,000	60,000	198,378	451,829	4,271,632	108,958	1,620,977	6,912,092	4,431,897	6,732,393

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Law, order, public safety		0	0	0	24,204	2,000	0	(22,204)	0	0	0	0
Health	12,000	7,500	0	(4,500)		0	0	0		0	0	0
Housing		0	0	0	170,400	263,238	92,838	0	170,234	240,000	69,766	0
Community amenities		0	0	0	4,200	0	0	(4,200)		0	0	0
Recreation and culture	0	1,500	1,500	0	17,850	20,400	2,550	0		0	0	0
Transport	136,862	97,091	0	(39,771)	455,548	387,591	12,784	(80,741)	334,646	268,000	1,075	(67,721)
Economic services	69,393	69,393	0	0	248,373	180,000	0	(68,373)		0	0	0
Other property and services	741,958	337,500	3,000	(407,458)	12,000	7,273	0	(4,727)	12,000	12,000	0	0
	960,213	512,984	4,500	(451,729)	932,575	860,502	108,172	(180,245)	516,880	520,000	70,841	(67,721)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	779,351	371,893		(407,458)	270,000	240,000	0	(30,000)	0	0		
Buildings - non-specialised		0			148,773	203,239	92,838	(38,372)	170,234	240,000	69,766	
Buildings - specialised		0			24,204	2,000		(22,204)		0		
Plant and equipment	180,862	141,091	4,500	(44,271)	467,548	394,863	12,784	(85,469)	346,646	280,000	1,075	(67,721)
<i>Infrastructure</i>												
Infrastructure - other		0			22,050	20,400	2,550	(4,200)		0		
	960,213	512,984	4,500	(451,729)	932,575	860,502	108,172	(180,245)	516,880	520,000	70,841	(67,721)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Infrastructure - footpaths
 Infrastructure - drainage
 Infrastructure - parks & Ovals
 Infrastructure - other
 Right of use - furniture and fittings

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
63,895	48,082	53,060
13,213	12,126	23,150
2,326	2,134	2,750
144,062	123,624	145,700
54,571	50,008	47,700
535,819	571,288	516,400
4,192,822	3,779,073	3,923,400
67,414	70,497	86,300
460,551	343,825	399,185
5,534,673	5,000,657	5,197,645
573,683	526,348	758,167
21,124	29,829	47,194
481,185	350,870	329,185
3,943,384	3,619,271	3,720,134
76,032	69,783	62,910
53,510	49,112	23,613
14,887	13,663	19,691
347,814	318,685	236,751
23,054	23,096	
5,534,673	5,000,657	5,197,645

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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.

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 20 years
Sealed Roads and Streets	
Clearing and Earthworks	Not depreciated
Pavement	40 years
Seal	15 to 20 years
Footpaths	20 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	50 years
Infrastructure - parks & Ovals	10 to 40 years
Infrastructure - other	10 to 50 Years
Infrastructure - gardens	Not depreciated
Right of use - furniture and fittings	Based on the remaining lease

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF DALWALLINU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal	Budget	Budget	Principal	Actual		Actual	Actual	Actual	Principal		Budget	Budget	Budget	Principal	Principal
				1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities																			
				107,753	0	(17,617)	90,136	(9,393)	123,755	0	(16,002)	107,753	(11,085)	123,755	0	(16,002)	107,753	(11,805)	
Loan 64 - Sewerage Scheme																			
Recreation and culture																			
				578,532	0	(58,584)	519,948	(16,086)	635,658	0	(57,126)	578,532	(18,351)	626,128		(57,265)	568,863	(14,234)	
Loan 157 - Dalwallinu Discovery Centre																			
				2,643,455	0	(58,255)	2,585,200	(93,529)	2,700,000	0	(56,545)	2,643,455	(98,553)	2,700,000		(56,545)	2,643,455	(80,579)	
Loan 159 - Dalwallinu Recreation Centre																			
Economic services																			
				0	0	0	0	0	0	0	0	0	0	0	1,100,000	0	1,100,000	0	
Loan 160 - Bell St Subdivision																			
Other property and services																			
				0	800,000	(74,746)	725,254	(22,168)	0	0	0	0	0	0	0	0	0	0	
Loan 160 - Bell St Subdivision																			
				3,329,740	800,000	(209,202)	3,920,538	(141,176)	3,459,413	0	(129,673)	3,329,740	(127,989)	3,449,883	1,100,000	(129,812)	4,420,071	(106,618)	
				3,329,740	800,000	(209,202)	3,920,538	(141,176)	3,459,413	0	(129,673)	3,329,740	(127,989)	3,449,883	1,100,000	(129,812)	4,420,071	(106,618)	

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

SHIRE OF DALWALLINU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Bell Street Subdivision	WA Treasury Corporation	Debenture	5	3.0%	\$ 800,000	\$ 83,314	\$ 800,000	\$ 0
					800,000	83,314	800,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Credit card limit	10,000	7,397	10,000
Credit card balance at balance date	0	2,603	0
Total amount of credit unused	10,000	10,000	10,000
Loan facilities			
Loan facilities in use at balance date	3,920,538	3,329,740	4,420,071

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2020/21 Budget New Leases	2020/21 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2021	2020/21 Budget Lease Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Leases	2019/20 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2020	2019/20 Actual Lease Interest repayments	Budget Principal 1 July 2019	2019/20 Budget New Leases	2019/20 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2020	2019/20 Budget Lease Interest repayments
					1 July 2020	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gymnasium Equipment	2	Maya Financial	2.3%	4	53,555	0	(17,852)	35,703	(1,051)	71,456		(17,901)	53,555	(1,452)	0	0	0	0	0
Other property and services																			
Photocopiers x 2	1	Ricoch Finance	3.2%	5	15,160	0	(5,201)	9,959	(399)	20,356		(5,196)	15,160	(570)	0	0	0	0	0
					68,715	0	(23,053)	45,662	(1,450)	91,812	0	(23,097)	68,715	(2,022)	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
(a) Leave Reserve	\$ 280,414	\$ 1,402	\$ (26,377)	\$ 255,439	\$ 276,127	\$ 4,287	\$	\$ 280,414	\$ 276,127	\$ 3,452	\$ 0	\$ 279,579
(b) Plant Reserve	1,013,521	5,068		1,018,589	998,028	15,493		1,013,521	998,029	12,475	0	1,010,504
(c) Joint Venture Housing Reserve	126,139	14,034		140,173	287,722	22,417	(184,000)	126,139	287,722	12,836	(184,000)	116,558
(d) Land & Buildings Reserve	838,992	480,438	(160,000)	1,159,430	454,148	452,339	(67,495)	838,992	454,147	274,119	(377,495)	350,771
(e) Sewerage Scheme Reserve	498,888	250,708		749,596	335,816	613,072	(450,000)	498,888	335,816	610,681	(450,000)	496,497
(f) Townscape Reserve	71,667	358		72,025	70,571	1,096		71,667	70,571	882	0	71,453
(g) Telecommunications Reserve	16,680	83		16,763	114,896	1,784	(100,000)	16,680	114,896	1,436	(100,000)	16,332
(h) Swimming Pool Reserve	120,202	100,601		220,803	43,862	76,340		120,202	43,862	75,548	0	119,410
(i) Recreation Reserve	128,806	644		129,450	176,209	2,597	(50,000)	128,806	176,209	2,203	(50,000)	128,412
(j) Insurance Excess Reserve	102,896	16,514		119,410	85,429	17,467		102,896	85,429	17,068	0	102,497
(k) Waste Management Reserve	101,216	50,506		151,722	50,000	51,216		101,216	50,000	50,625	0	100,625
	3,299,421	920,356	(186,377)	4,033,400	2,892,808	1,258,108	(851,495)	3,299,421	2,892,808	1,061,325	(1,161,495)	2,792,638

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	ongoing	To be used to fund sick, annual and long service leave requirements.
(b) Plant Reserve	ongoing	To be used for the purchase & maintenance of major plant or to cover contractor expenditure where the Shire doesn't have resources available internally.
(c) Joint Venture Housing Reserve	ongoing	To be used for the construction & maintenance of the Joint Venture Housing.
(d) Land & Buildings Reserve	ongoing	To be used for the purchase, construction & maintenance of residential & commercial sites.
(e) Sewerage Scheme Reserve	ongoing	To be used for the maintenance & replacement of the Sewerage Scheme.
(f) Townscape Reserve	ongoing	To be used for various townscape special projects.
(g) Telecommunications Reserve	ongoing	To be used to leverage enhanced telecommunications capabilities within the Shire.
(h) Swimming Pool Reserve	ongoing	To be used to ensure long term maintenance and upgrade of the swimming pool.
(i) Recreation Reserve	ongoing	To be used to ensure long term maintenance and upgrade of the recreation areas.
(j) Insurance Excess Reserve	ongoing	To be used to pay for insurance excess in the event of abnormal number of claims in a year.
(k) Waste Management Reserve	ongoing	To be used to pay for future waste management requirements.

SHIRE OF DALWALLINU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	100	55	259
General purpose funding	5,174	6,366	4,644
Law, order, public safety	4,100	5,399	6,100
Health	1,572	2,799	3,654
Education and welfare	1	1	1
Housing	342,940	329,511	322,317
Community amenities	556,952	573,484	587,770
Recreation and culture	78,719	77,128	66,036
Transport	22,000	25,227	32,000
Economic services	123,500	112,683	169,500
Other property and services	25,226	62,935	56,831
	1,160,284	1,195,588	1,249,112

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$	\$	\$	\$	\$	\$
By Program:								
(a) Operating grants, subsidies and contributions								
Governance	0	0	0	0	0	100	9,743	100
General purpose funding	0	0	0	0	0	1,555,761	2,989,492	1,455,776
Law, order, public safety	0	0	0	0	0	25,088	51,888	186,113
Health	0	0	0	0	0	21,335	21,693	17,428
Education and welfare	0	0	0	0	0	2,960	5,547	3,500
Housing	0	0	0	0	0	20,943	17,563	33,034
Community amenities	0	0	0	0	0	22,187	22,303	7,309
Recreation and culture	0	0	0	0	0	105,694	207,631	199,294
Transport	0	0	0	0	0	287,605	281,029	281,176
Economic services	0	0	0	0	0	60,059	74,079	91,054
Other property and services	0	0	0	0	0	101,200	106,035	106,200
	0	0	0	0	0	2,202,932	3,787,003	2,380,984
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety	0	0	0	0	0	163,318	0	0
Community amenities	0	0	0	0	0	174,823	0	0
Recreation and culture	0	0	0	0	0	160,055	324,868	332,363
Transport	0	0	0	0	0	2,731,925	1,166,785	1,166,785
Economic services	0	0	0	0	0	15,000	0	0
	0	0	0	0	0	3,245,121	1,491,653	1,499,148
Total	0	0	0	0	0	5,448,053	5,278,656	3,880,132

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	when obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	16,497	47,544	36,160
- Other funds	30,000	38,335	40,000
Other interest revenue (refer note 1b)	7,400	13,154	16,430
	53,897	99,033	92,590

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5% on instalment and at 8% of unpaid rates.

(b) Other revenue

Reimbursements and recoveries	0	0	0
Other	100	1,122	100
	100	1,122	100

The net result includes as expenses

(c) Auditors remuneration

Audit services	30,000	20,000	30,000
Other services	10,000	800	10,000
	40,000	20,800	40,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	141,176	127,989	106,618
Interest expense on lease liabilities	1,450	2,022	0
	142,626	130,011	106,618

(e) Elected members remuneration

Meeting fees	41,240	33,312	45,239
Mayor/President's allowance	7,942	7,942	7,942
Deputy Mayor/President's allowance	1,985	1,985	1,985
Travelling expenses	4,000	2,381	9,000
	55,167	45,620	64,166

(f) Write offs

General rate	5,000	5,559	9,100
	5,000	5,559	9,100

13. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the Department of Housing have a joint venture arrangement with regard to the provision of seven houses in Dalwallinu and one in Kalannie. The Shire provided the land and have a joint agreement for the use and maintenance of the constructed houses.

The Shire's share of the houses is included in "Land & Buildings" as follows:

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Non-current assets			
Land and Buildings	1,624,701	1,624,701	1,329,516
Less: accumulated depreciation	(76,935)	(65,320)	(65,188)
	1,547,766	1,559,381	1,264,328

SIGNIFICANT ACCOUNTING POLICIES

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.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Dalwallinu's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

14. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Public Open Spaces		66,000	(66,000)	0
	0	66,000	(66,000)	0

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

**SHIRE OF DALWALLINU
2020/2021 BUDGET
RATE SETTING STATEMENT**

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
Revenue				
General Purpose Funding	1,614,832	1,537,552	3,094,889	1,553,010
Governance	300	10,202	9,798	459
Law, Order and Public Safety	192,506	190,413	57,288	192,213
Health	22,907	21,082	24,492	21,082
Education and Welfare	2,961	5,701	5,548	3,501
Housing	363,883	441,689	439,913	425,117
Community Amenities	753,961	602,683	595,787	595,078
Recreation and Culture	345,968	404,918	612,177	597,693
Transport	3,041,530	1,481,438	1,485,826	1,481,036
Economic Services	198,559	245,029	186,762	260,554
Other Property and Services	129,426	185,067	170,091	163,031
	6,666,834	5,125,775	6,682,570	5,292,774
Expenses				
General Purpose Funding	(170,316)	(221,815)	(184,417)	(220,279)
Governance	(735,321)	(748,116)	(579,118)	(801,109)
Law, Order and Public Safety	(185,768)	(173,795)	(198,856)	(170,135)
Health	(322,034)	(290,062)	(272,227)	(259,103)
Education and Welfare	(41,832)	(79,462)	(63,889)	(79,576)
Housing	(453,704)	(341,285)	(321,185)	(360,299)
Community Amenities	(849,737)	(726,483)	(812,856)	(723,728)
Recreation and Culture	(2,055,511)	(2,045,013)	(1,878,692)	(2,031,101)
Transport	(6,158,806)	(5,775,465)	(5,525,038)	(5,770,850)
Economic Services	(521,046)	(795,411)	(710,131)	(812,542)
Other Property and Services	(689,386)	(164,008)	(156,553)	(158,508)
	(12,183,460)	(11,360,915)	(10,702,962)	(11,387,229)
Capital Income				
Proceeds from Disposal of Assets	512,984	563,093	860,502	520,000
New Borrowings	800,000	1,400,000	0	1,100,000
Transfer from Reserve	186,377	1,161,495	851,495	1,161,495
	1,499,361	3,124,588	1,711,997	2,781,495
Capital Expenditure				
Land & Buildings	(2,194,415)	(2,732,706)	(574,794)	(2,488,656)
Infrastructure - Roads	(3,808,677)	(1,982,540)	(2,063,614)	(1,982,273)
Infrastructure - Other	(316,779)	(1,426,777)	(1,187,203)	(1,351,464)
Infrastructure - Footpaths	(50,350)	0	0	0
Plant and Equipment	(532,121)	(909,062)	(606,285)	(910,000)
Furniture and Equipment	(9,750)	0	0	0
Repayment of Debentures	(209,202)	(129,812)	(129,673)	(129,812)
Transfer to Reserves	(920,356)	(1,062,842)	(1,258,108)	(966,645)
	(8,041,650)	(8,243,739)	(5,819,677)	(7,828,850)
	(12,058,915)	(11,354,291)	(8,128,072)	(11,141,810)
Total Operating + Non-Operating				
	(12,058,915)	(11,354,291)	(8,128,072)	(11,141,810)
ADJUST- NON CASH ITEMS				
Depreciation	5,534,673	5,197,645	5,000,657	5,197,645
Profit/(Loss) on Sale of Assets	(447,229)	24,405	(72,073)	3,120
Movement in Employee Benefits	(24,975)	0	4,287	0
Principal Elements of Finance Lease Payments	(23,053)	0	(23,097)	0
ADD Surplus/(Deficit) July 1 b/f	2,855,718	2,655,054	2,655,054	2,678,833
LESS Surplus/(Deficit) June 30 c/f	0	(19,122)	2,855,718	0
	(3,269,323)	(3,506,875)	(3,274,816)	(3,268,452)
Amount Required from Rates	(3,269,323)	(3,506,875)	(3,274,816)	(3,268,452)

SHIRE OF DALWALLINU 2020/2021 BUDGET

INCOME STATEMENT

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
Income				
General Purpose Funding	4,884,155	4,806,005	6,369,705	4,821,464
Governance	300	10,202	9,798	459
Law, Order and Public Safety	192,506	190,413	57,288	192,213
Health	22,907	21,082	24,492	21,082
Education and Welfare	2,961	5,701	5,548	3,501
Housing	363,883	441,689	439,913	425,117
Community Amenities	753,961	602,683	595,717	595,078
Recreation and Culture	345,968	404,918	612,177	597,693
Transport	3,041,530	1,481,438	1,485,826	1,481,036
Economic Services	198,559	245,029	186,762	260,554
Other Property and Services	129,426	185,067	170,091	163,031
Total Income	9,936,157	8,394,227	9,957,316	8,561,228
Expense				
General Purpose Funding	(170,316)	(221,815)	(184,416)	(220,279)
Governance	(735,321)	(748,116)	(579,119)	(801,109)
Law, Order and Public Safety	(185,768)	(173,795)	(198,856)	(170,135)
Health	(322,034)	(290,062)	(272,227)	(259,103)
Education and Welfare	(41,832)	(79,462)	(63,889)	(79,576)
Housing	(453,704)	(341,285)	(321,185)	(360,299)
Community Amenities	(849,737)	(726,483)	(812,856)	(723,728)
Recreation and Culture	(2,055,511)	(2,045,013)	(1,878,692)	(2,031,101)
Transport	(6,158,806)	(5,775,465)	(5,525,038)	(5,770,850)
Economic Services	(521,046)	(795,411)	(710,131)	(812,542)
Other Property and Services	(689,386)	(164,009)	(156,553)	(158,508)
Total Expense	(12,183,460)	(11,360,916)	(10,702,962)	(11,387,230)
Net Income	(2,247,303)	(2,966,689)	(745,645)	(2,826,002)

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 3 - GENERAL PURPOSE FUNDING

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
GENERAL RATE REVENUE				
Operating Expenditure				
E031050	(4,500)	(4,500)	(4,074)	(4,500)
E031360	(17,000)	(20,000)	(19,025)	(15,000)
E031370	(10,500)	(10,500)	(9,523)	(10,500)
E031380	(200)	(500)	(26)	(500)
E031390	(5,000)	(9,100)	(5,559)	(9,100)
E031900	(107,049)	(146,798)	(120,421)	(148,375)
Total Operating Expenditure	(144,249)	(191,398)	(158,627)	(187,975)
Operating Income				
I031005	(152,795)	(152,764)	(152,794)	(153,664)
I031010	352,581	350,237	350,237	350,237
I031011	2,880,037	2,885,480	2,885,480	2,885,480
I031012	40,000	40,641	40,641	24,038
I031014	0	3,048	3,382	0
I031015	77,400	76,800	76,800	76,800
I031016	0	2,111	2,111	0
I031017	21,600	20,400	20,400	20,400
I031018	49,200	48,600	48,600	48,600
I031019	24,500	23,800	23,800	23,800
I031020	16,800	16,800	16,800	16,800
I031170	3,000	5,000	5,200	10,000
I031171	4,000	7,363	7,363	6,000
I031172	3,174	3,174	3,128	3,174
I031173	200	426	426	200
I031174	16,000	16,000	18,061	10,000
I031180	2,000	1,470	3,238	1,470
I031185	200	230	165	230
Total Operating Income	3,337,897	3,348,816	3,353,038	3,323,565
				3,269,323
OTHER GENERAL PURPOSE FUNDING				
Operating Expenditure				
E032900	(18,268)	(22,717)	(18,403)	(22,604)
E034099	0	0	4	0
Total Operating Expenditure	(18,268)	(22,717)	(18,399)	(22,604)
Operating Income				
I032050	857,400	846,923	1,734,323	797,344
I032051	642,361	534,105	1,196,466	624,394
Total Operating Income	1,499,761	1,381,028	2,930,789	1,421,738

**SHIRE OF DALWALLINU
2020/2021 BUDGET**

SCHEDULE 3 - GENERAL PURPOSE FUNDING

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
GENERAL FINANCING				
Operating Expenditure				
E034220	(7,000)	(7,000)	(6,528)	(9,000)
E034221	(800)	(700)	(861)	(700)
Total Operating Expenditure	(7,800)	(7,700)	(7,389)	(9,700)
Operating Income				
I033070	30,000	40,000	38,335	40,000
I034200	1,402	3,452	4,287	3,452
I034201	631	3,597	2,573	3,597
I034202	5,068	12,475	15,493	12,475
I034203	4,195	5,677	9,103	5,677
I034204	2,494	4,198	6,589	4,198
I034207	358	882	1,096	882
I034209	83	1,436	1,784	1,436
I034210	601	548	1,340	548
I034211	644	2,203	2,597	2,203
I034212	514	1,068	1,467	1,068
I034214	506	625	1,216	625
Total Operating Income	46,497	76,161	85,878	76,161

SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 4 - GOVERNANCE

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
MEMBERS OF COUNCIL				
Operating Expenditure				
E041140	(4,000)	(5,000)	(2,381)	(9,000)
E041141	(6,000)	(13,000)	(11,029)	(21,000)
E041150	0	(4,469)	(5,621)	(4,600)
E041160	(41,240)	(45,239)	(33,312)	(45,239)
E041165	(9,927)	(9,927)	(9,927)	(9,927)
E041170	(14,960)	(20,460)	(14,670)	(20,460)
E041175	(2,000)	(2,000)	(7,118)	(2,000)
E041180	(5,020)	(4,723)	(4,522)	(4,723)
E041185	(43,703)	(55,000)	(13,576)	(50,500)
E041186	(16,005)	(15,093)	(12,710)	(15,093)
E041190	(16,800)	(16,800)	(15,904)	(16,800)
E041191	(2,500)	(5,399)	(9,965)	(5,399)
E041195	(6,780)	(8,000)	(6,100)	(8,000)
E041300	(2,000)	(2,000)	(117)	(2,000)
E041400	(7,000)	(7,000)	(5,578)	(7,000)
E041196	(4,510)	(4,532)	(3,745)	(4,353)
E041197	(3,095)	(650)	(1,042)	(2,023)
E041901	(9,000)	(9,000)	0	(9,000)
E041900	(183,248)	(177,049)	(178,564)	(219,793)
Total Operating Expenditure	(377,788)	(405,341)	(335,881)	(456,910)
Operating Income				
I041035	100	259	55	259
Total Operating Income	100	259	55	259
OTHER GOVERNANCE				
Operating Expenditure				
E042900	(302,533)	(287,775)	(222,438)	(289,199)
E042901	(15,000)	(15,000)	0	(15,000)
E042177	(40,000)	(40,000)	(20,800)	(40,000)
Total Operating Expenditure	(357,533)	(342,775)	(243,238)	(344,199)
Operating Income				
I042031	100	100	0	100
I042035	0	9,743	9,743	0
I042100	100	100	0	100
Total Operating Income	200	9,943	9,743	200
Capital Expenditure				
E042853	51,849	0	0	0
Total Capital Expenditure	51,849	0	0	0

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 5 - LAW ORDER & PUBLIC SAFETY

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
FIRE PREVENTION				
Operating Expenditure				
E051110 Loss on Sale of Assets	0	0	(22,204)	0
E051180 Insurance	(18,392)	(22,076)	(20,133)	(22,076)
E051340 Fire Building Operation Costs	(2,544)	(1,228)	(2,520)	(1,228)
E051341 Fire Building Maintenance	(6,312)	(1,245)	(4,572)	(3,654)
E051345 Equipment Maint. & Repairs	(3,286)	(1,037)	(1,037)	0
E051346 Fire Vehicles - Operating Expenses	(1,010)	(552)	(1,881)	(552)
E051347 Protective Equipment	(1,000)	(16,290)	(16,330)	0
E051366 Fire Break Inspections	(2,160)	(1,327)	(1,327)	(8,500)
E051850 Other Expenses	(9,224)	(1,200)	(4,656)	(1,200)
E051990 Depreciation	(63,895)	(52,100)	(48,082)	(52,100)
E051900 Administration Activity Costs	(15,560)	(10,069)	(8,135)	(10,004)
Total Operating Expenditure	(123,383)	(107,124)	(130,877)	(99,314)
Operating Income				
I051030 DFES Levy Contribution	25,088	22,795	51,888	22,795
I051047 Grant from DFES for Buntine Fire Shed	163,318	163,318	0	163,318
Total Operating Income	188,406	186,113	51,888	186,113
Capital Expenditure				
E051811 Capital Expenditure - Buildings	(163,318)	0	0	(163,318)
Total Capital Expenditure	(163,318)	0	0	(163,318)
ANIMAL CONTROL				
Operating Expenditure				
E052367 Ranger Services	(18,720)	(18,000)	(20,293)	(18,000)
E052850 Other Animal Control Expenses	(2,000)	(2,841)	(2,197)	0
E052900 Administration Activity Costs	(24,511)	(25,030)	(23,071)	(28,483)
Total Operating Expenditure	(45,231)	(45,871)	(45,560)	(46,483)
Operating Income				
I052042 Dog Registration Fees	2,500	2,500	3,312	4,500
I052043 Fines & Penalties	200	200	711	200
I052044 Cat Registration Fees	500	500	401	900
I052046 Animal Pound Fees	800	1,000	976	400
I052047 Animal Pound Fees - Destruction of an animal	100	100	0	100
Total Operating Income	4,100	4,300	5,400	6,100
OTHER LAW & PUBLIC SAFETY				
Operating Expenditure				
E053369 Emergency Call-outs	(3,377)	(2,270)	(5,349)	(2,269)
E053990 Depreciation	0	(960)	0	(960)
E053900 Administration Activity Costs	(13,777)	(17,570)	(17,070)	(21,109)
Total Operating Expenditure	(17,153)	(20,800)	(22,419)	(24,338)

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 7 - HEALTH

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PREVENTIVE SERVICES				
HEALTH ADMINISTRATION & INSPECTION				
Operating Expenditure				
E071186 Health Officer Training Costs	(1,000)	(1,000)	(609)	(1,000)
E071366 Analytical Expenses	(1,200)	(1,200)	(463)	(1,200)
E071900 Administration Activity Costs	(28,225)	(10,214)	(8,268)	(10,122)
Total Operating Expenditure	(30,425)	(12,414)	(9,340)	(12,322)
Operating Income				
I071042 Health Act Licenses	472	472	590	472
I071043 Food Act Fees	800	800	968	800
I071045 Hawker/Street Stall Licences	200	882	245	882
I071046 Swimming Pool Inspections	100	1,500	995	1,500
Total Operating Income	1,572	3,654	2,799	3,654
PREVENTIVE SERVICES - PEST CONTROL				
Operating Expenditure				
E072371 Mosquito Control Costs	0	(1,606)	0	(1,606)
E072355 Insecticides & Pesticides	(250)	(250)	0	(250)
Total Operating Expenditure	(250)	(1,856)	0	(1,856)
OTHER HEALTH				
Operating Expenditure				
E073110 Loss on Sale of Assets	(4,500)	0	0	0
E073440 Medical Centre Building Operating Costs	(26,392)	(25,182)	(22,927)	(25,182)
E073188 Medical Centre Office Costs	(204,000)	(200,000)	(204,051)	(162,500)
E073235 Doctors Vehicle Running Costs	(3,584)	(5,935)	(3,059)	(5,935)
E073441 Medical Centre Building Maintenance	(13,812)	(7,227)	(8,475)	(13,977)
E073860 Medical Centre Staff Housing Allocated	(5,831)	(6,712)	(6,249)	(6,712)
E073900 Administration Activity Costs	(20,029)	(7,586)	(6,001)	(7,469)
E073990 Depreciation	(13,212)	(23,150)	(12,126)	(23,150)
Total Operating Expenditure	(291,359)	(275,792)	(262,887)	(244,925)
Operating Income				
I073031 Reimbursements	21,335	17,428	21,693	17,428
I073800 Proceeds -Doctor's Vehicle (DL89)	7,500	0	0	0
I073801 Realisation of Asset -DL89	(7,500)	0	0	0
Total Operating Income	21,335	17,428	21,693	17,428
Capital Expenditure				
E073835 Purchase of Doctor's Vehicle	(37,000)	0	0	0
Total Capital Expenditure	(37,000)	0	0	0

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 8 - EDUCATION & WELFARE

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
OTHER WELFARE				
Operating Expenditure				
E083386 Youth Activities	(4,000)	(4,000)	(1,809)	(4,000)
E083900 Administration Activity Costs	(24,617)	(56,576)	(45,474)	(56,014)
Total Operating Expenditure	(28,617)	(60,576)	(47,284)	(60,014)
Operating Income				
I083031 Reimbursements - Other Welfare	200	780	30	780
Total Operating Income	200	780	30	780
PRE-SCHOOLS				
Operating Expenditure				
E081341 Dalwallinu Early Learning Centre Maintenance	(1,882)	(2,318)	(4,402)	(2,994)
E081340 Dalwallinu Early Learning Centre Operation	(2,991)	(7,803)	(5,684)	(7,803)
E081990 Depreciation	(2,326)	(2,750)	(2,134)	(2,750)
Total Operating Expenditure	(7,199)	(12,871)	(12,221)	(13,547)
Operating Income				
I081031 Reimbursements - Dalwallinu ELC	2,760	4,920	5,517	2,720
I081046 Lease Income - Dalwallinu ELC	1	1	1	1
Total Operating Income	2,761	4,921	5,518	2,721
OTHER EDUCATION				
Operating Expenditure				
E082195 Event Donations	(400)	(400)	0	(400)
E082372 School Bus Subsidy	(2,500)	(2,500)	(1,269)	(2,500)
E082373 Scholarships & Prizes	(615)	(615)	(615)	(615)
E082374 Chaplaincy Subsidy	(2,500)	(2,500)	(2,500)	(2,500)
Total Operating Expenditure	(6,015)	(6,015)	(4,384)	(6,015)

**SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 9 - HOUSING**

		Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
STAFF HOUSING					
Operating Expenditure					
E091990	E091910	(49,362)	(54,000)	(43,685)	(54,000)
Building Operational Costs					
E091041	J30	(1,415)	(2,486)	(2,247)	(2,065)
E091041	J104	(4,646)	(3,992)	(3,825)	(3,992)
	J18	(4,454)	(3,077)	(3,723)	(3,077)
	J28	(2,722)	(2,506)	(2,664)	(2,506)
	J26	(4,855)	(4,593)	(4,871)	(4,593)
	J25	(3,098)	(3,555)	(2,904)	(3,555)
	J29	(1,415)	(2,060)	(1,568)	(2,060)
	J16	0	(1,547)	(1,547)	(2,413)
	J116	(2,109)	(1,833)	(1,892)	(1,833)
	J117	(2,000)	(2,024)	(1,892)	(2,024)
	J122	(4,292)	(4,346)	(4,096)	(4,346)
	J91	(4,036)	(4,054)	(4,346)	(4,054)
	J133	(1,733)	(1,669)	(1,914)	(1,669)
Building Maintenance and Other Costs -					
E091042	Q30	(1,987)	(21,663)	(20,519)	(12,563)
	Q104	(16,157)	(1,760)	(181)	(2,563)
	Q18	(6,813)	(1,326)	(1,194)	(1,973)
	Q28	(9,506)	(2,913)	(2,699)	(2,913)
	Q26	(3,698)	(2,639)	(883)	(8,719)
	Q25	(11,313)	(8,508)	(14,730)	(9,108)
	Q29	(1,987)	(1,760)	(1,132)	(2,563)
	Q16	0	(521)	(629)	(5,225)
	Q116	(3,511)	(17,289)	(8,561)	(15,289)
	Q117	(7,095)	(10,089)	(3,271)	(10,089)
	Q122	(2,565)	(5,822)	(6,405)	(3,898)
	Q91	(12,007)	(11,427)	(9,453)	(10,396)
	Q133	(1,794)	(1,963)	(597)	(1,963)
Sub Total Operating Expenditure		(164,572)	(179,422)	(151,429)	(179,448)
E091999	Less Allocated to Schedules - Staff Housing	96,807	117,890	84,617	117,915
Total Operating Expenditure		(67,765)	(61,532)	(66,812)	(61,533)
Operating Income					
I091210	Rental Income - Staff Housing	65,000	56,337	62,019	56,337
I091234	Profit on Sale of Assets	0	92,838	92,838	69,766
I091232	Proceeds of Sale - Employee Housing	0	263,238	263,238	240,000
I091233	Realisation of Sale - Employee Housing	0	(263,238)	(263,238)	(240,000)
I091231	Reimbursements	2,765	5,195	2,258	5,195
Total Operating Income		67,765	154,370	157,115	131,298
Capital Expenditure					
E092041	Construction of Employee Housing	0	(550,000)	0	(550,000)
Total Capital Expenditure		0	(550,000)	0	(550,000)
Capital Income					
I091300	Transfer from Land & Buildings Reserve	0	310,000	0	310,000
Total Capital Income		0	310,000	0	310,000

**SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 9 - HOUSING**

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20	
OTHER HOUSING					
Operating Expenditure					
Non Employee's Residences					
E092340	Building Operational Costs				
J34	8 Harris St, Dalwallinu (OE)	(2,465)	(1,741)	(1,687)	(1,741)
J106	Lot 504 Salmon Gums Place - Doctor (OE)	(5,569)	(5,488)	(4,840)	(5,488)
J36	10 Dowie St, Dalwallinu - Cvan Park Caretaker (OE)	(1,001)	(959)	(493)	(959)
J103	11 A Anderson Way, Dalwallinu (OE)	(1,614)	(1,696)	(1,599)	(1,696)
J123	6B Cousins Rd, Dalwallinu (OE)	(2,228)	(2,082)	(2,157)	(2,082)
J132	1 South St, Dalwallinu (OE)	(1,368)	(2,141)	(1,621)	(2,141)
J131	38 Leahy St, Dalwallinu (OE)	(1,308)	(2,126)	(1,642)	(2,126)
J129	5 (lot 734) South St, Dalwallinu (OE)	(1,652)	(1,855)	(1,685)	(1,855)
J130	7 (lot 733) South St, Dalwallinu (OE)	(1,652)	(2,009)	(1,888)	(2,009)
J127	2 Dungey Rd, Dalwallinu (OE)	(2,549)	(2,354)	(2,163)	(2,354)
J134	40 Leahy St, Dalwallinu (OE)	(1,762)	(2,465)	(2,409)	(2,416)
J135	46 Leahy St, Dalwallinu (OE)	(1,744)	(2,293)	(2,078)	(2,293)
J17	4 Dowie St, Dalwallinu (OE)	(3,075)	(3,149)	(2,521)	(3,149)
J19	10 Roberts Rd, Dalwallinu (OE)	(1,679)	(2,222)	(1,575)	(2,222)
E092341	Building Maintenance and Other Costs -				
Q34	8 Harris St, Dalwallinu (ME)	(950)	(1,801)	(1,351)	(1,871)
Q106	Lot 504 Salmon Gums Place - Doctor (ME)	(3,217)	(3,873)	(2,831)	(3,873)
Q36	10 Dowie St, Dalwallinu - Cvan Park Caretaker (ME)	(800)	(877)	0	(2,122)
Q103	11 A Anderson Way, Dalwallinu (ME)	(3,698)	(1,993)	(1,565)	(2,603)
Q123	6B Cousins Rd, Dalwallinu (ME)	(2,403)	(5,452)	(9,135)	(3,898)
Q132	1 South St, Dalwallinu (ME)	(6,621)	(2,136)	(9,062)	(1,963)
Q131	38 Leahy St, Dalwallinu (ME)	(1,743)	(2,101)	(2,241)	(1,923)
Q129	5 (lot 734) South St, Dalwallinu (ME)	(21,794)	(3,063)	(4,104)	(1,963)
Q130	7 (lot 733) South St, Dalwallinu (ME)	(24,291)	(13,963)	(10,439)	(13,963)
Q127	2 Dungey Rd, Dalwallinu (ME)	(2,403)	(3,327)	(2,363)	(6,073)
Q134	40 Leahy St, Dalwallinu (ME)	(5,291)	(6,857)	(6,840)	(1,973)
Q135	46 Leahy St, Dalwallinu (ME)	(1,794)	(2,273)	(2,701)	(1,973)
Q17	4 Dowie St, Dalwallinu (ME)	(10,436)	(1,170)	(721)	(1,973)
Q19	10 Roberts Rd, Dalwallinu (ME)	(6,813)	(1,301)	(1,103)	(1,963)
	Sub total Non Employees Housing Costs	(121,922)	(82,767)	(82,813)	(80,664)
Aged Persons Housing					
E092540	Building Operational Costs				
J113	8 Pioneer Place (Over 55's), Dalwallinu (OE)	(1,496)	(1,769)	(2,083)	(1,672)
J12	Wilfred Thomas Lodge (OE)	(4,203)	(2,774)	(3,439)	(2,774)
J13	Sullivan Lodge (OE)	(2,646)	(4,583)	(2,494)	(4,583)
E092541	Building Maintenance and Other Costs -				
Q113	8 Pioneer Place (Over 55's), Dalwallinu (ME)	(1,919)	(1,076)	(2,202)	(1,160)
Q12	Wilfred Thomas Lodge (ME)	(8,799)	(3,142)	(2,215)	(5,522)
Q13	Sullivan Lodge (ME)	(8,630)	(6,511)	(8,507)	(4,906)
	Sub total Aged Housing Costs	(27,693)	(19,855)	(20,939)	(20,617)

**SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 9 - HOUSING**

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
OTHER HOUSING (CONT)				
Operating Expenditure				
Joint Venture Housing				
E092640	Building Operational Costs			
J114	(1,820)	(1,857)	(1,918)	(1,857)
J115	(1,719)	(1,857)	(1,819)	(1,857)
J143	(961)	(1,682)	(180)	(1,682)
J144	(860)	(1,682)	(245)	(1,682)
J96	(1,591)	(1,694)	(1,634)	(1,694)
J97	(1,591)	(1,694)	(1,653)	(1,694)
J98	(1,714)	(2,059)	(1,894)	(2,059)
J99	(1,264)	(1,676)	(1,355)	(1,676)
E092641	Building Maintenance and Other Costs -			
Q114	(3,766)	(3,878)	(3,557)	(4,388)
Q115	(7,648)	(2,281)	(2,080)	(2,563)
Q143	(930)	(580)	(5,483)	(1,981)
Q144	(930)	(580)	(4,766)	(1,981)
Q96	(4,732)	(12,178)	(2,296)	(12,563)
Q97	(4,722)	(2,064)	(2,459)	(2,563)
Q98	(12,336)	(9,166)	(7,239)	(12,199)
Q99	(7,400)	(1,863)	(1,818)	(7,573)
	(53,985)	(46,791)	(40,395)	(60,011)
Frail Aged Housing				
E092740	Building Operational Costs			
J14	(7,510)	(7,050)	(6,969)	(7,050)
E092741	Building Maintenance and Other Costs -			
Q14	(12,068)	(7,752)	(1,332)	(7,533)
	(19,578)	(14,802)	(8,301)	(14,583)
E092760	(2,300)	(3,701)	(4,990)	(2,000)
E092900	(65,761)	(25,930)	(23,737)	(29,191)
E092990	(94,700)	(91,700)	(79,939)	(91,700)
E092999	0	5,793	6,742	0
	(385,939)	(279,753)	(254,373)	(298,766)
Operating Income				
I092031	15,270	27,839	15,305	27,839
I092031	2,908	0	0	0
I092411	174,408	162,500	172,362	162,500
I092412	39,052	39,000	35,823	39,000
I092414	64,480	57,980	59,309	64,480
	296,118	287,319	282,798	293,819

SHIRE OF DALWALLINU

2020/2021 BUDGET

SCHEDULE 9 - HOUSING

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
Capital Expenditure				
E092850	(13,403)	(15,961)	(19,844)	(9,240)
E092851	0	(263,238)	(263,238)	(173,762)
E092852	(16,000)	(16,000)	(16,000)	(16,000)
E093856	0	(278,675)	(277,977)	(274,516)
E093854	0	(1,400,000)	(76,641)	(1,100,000)
E093857	0	(70,000)	(7,410)	(70,000)
E093855	(60,000)	(60,000)	0	(60,000)
Total Capital Expenditure	(89,403)	(2,103,874)	(661,110)	(1,703,518)
Capital Income				
L940000	0	0	(134,455)	1,100,000
I092852	0	184,000	184,000	184,000
I092851	40,000	67,495	67,495	67,495
Total Capital Income	40,000	251,495	117,040	1,351,495

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 10 - COMMUNITY AMENITIES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
SANITATION HOUSEHOLD REFUSE				
Operating Expenditure				
E101341 Refuse Site Management	(67,711)	(58,274)	(80,582)	(58,261)
E101356 Waste Bins Purchase	(4,000)	(4,000)	(2,280)	(4,000)
E101750 Refuse Collection - Contractor	(58,471)	(58,175)	(60,776)	(62,083)
E101900 Administration Activity Costs	(18,392)	(13,803)	(11,069)	(13,707)
E101990 Depreciation	(4,699)	(3,200)	(4,312)	(3,200)
Total Operating Expenditure	(153,272)	(137,452)	(159,019)	(141,251)
Operating Income				
I101047 Refuse Collection Charges	136,746	138,133	137,546	166,140
Total Operating Income	136,746	138,133	137,546	166,140
SANITATION - OTHER				
E102376 Drum Muster	0	0	0	(2,500)
E102750 Refuse Collection Commercial - Contractor	(49,239)	(56,843)	(54,623)	(50,967)
E102751 Refuse Collection Street Bins - Contractor	(5,644)	(6,209)	(5,635)	(3,350)
E102752 Kerbside & General Waste Collections	(10,000)	(15,000)	(32)	(15,000)
E102753 Recycling Bin Collection - Contractor	(58,249)	(60,183)	(55,518)	(60,183)
E102754 Bulk Recycling Collection	(20,900)	(20,900)	(20,233)	(20,900)
Total Operating Expenditure	(144,032)	(159,135)	(136,041)	(152,900)
Operating Income				
I102031 Drum Muster - Reimbursements	0	0	0	2,500
I102047 Refuse Collection Commercial Charges	27,551	28,358	28,222	14,525
I102048 Recycling Charges	71,148	71,940	71,618	68,510
I102049 Asbestos Disposal Charges	1,200	5,250	640	5,250
I102050 Bulk Recycling Charges	21,168	18,816	19,349	16,254
I102051 Collection of Metal from Rubbish Sites	3,000	19,840	19,840	3,000
I102055 Bulk waste from outside shire	2,400	2,400	3,210	2,400
Total Operating Income	126,467	146,604	142,879	112,439
Capital Expenditure				
E102800 Transfer to Waste Management Reserve	(50,000)	(50,000)	(50,000)	(50,000)
Total Capital Expenditure	(50,000)	142,910	(50,000)	(50,000)
SEWERAGE				
E103110 Loss on Sale of Assets	0	0	(4,200)	0
E103185 Sewerage Works	(90,754)	(63,416)	(186,776)	(63,295)
E103378 Septic Tank Cleaning	(35,686)	(42,702)	(58,629)	(42,682)
E103600 Interest on Loan 64 - Sewerage Scheme	(9,393)	(11,805)	(11,085)	(11,805)
E103342 Consultants - Sewerage	(42,000)	0	0	0
E103990 Depreciation	(18,292)	(12,500)	(16,711)	(12,500)
Total Operating Expenditure	(196,125)	(130,423)	(277,401)	(130,282)
Operating Income				
I103045 Sewerage Maintenance Charge	244,338	244,337	244,599	241,290
I103046 Septic Tank Cleaning Fees	42,000	55,000	50,946	42,000
Total Operating Income	286,338	299,337	295,545	283,290

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 10 - COMMUNITY AMENITIES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
Capital Expenditure				
E103843 Sewerage Ponds Upgrade	0	(200,000)	0	(200,000)
E103844 Sewerage System Upgrade	(23,555)	(471,410)	(477,721)	(450,000)
E103850 Transfer to Sewerage Res.	(248,213)	(606,483)	(606,483)	(606,483)
E103920 Loan 64	(17,617)	(16,002)	(16,002)	(16,002)
Total Capital Expenditure	(289,385)	(1,093,895)	(1,100,205)	(1,272,485)
Capital Income				
I103850 Transfer from Sewerage Reserve	0	450,000	450,000	450,000
Total Capital Income	0	450,000	450,000	450,000
TOWN PLANNING & REGIONAL DEVELOPMENT				
Operating Expenditure				
E106185 Town Planning Control Expenses	(3,000)	(3,000)	(70)	(3,000)
E106188 Town Planning Advertising	(3,000)	(3,000)	(192)	(3,000)
E106900 Administration Activity Costs	(95,175)	(81,584)	(65,611)	(80,844)
Total Operating Expenditure	(101,175)	(87,584)	(65,873)	(86,844)
Operating Income				
I106046 Town Planning Scheme Fees	7,000	10,000	12,673	25,000
Total Operating Income	7,000	10,000	12,673	25,000
OTHER COMMUNITY AMENITIES				
Operating Expenditure				
E107341 Cemeteries Maintenance	(47,545)	(40,657)	(31,683)	(40,599)
E107379 Townscape Projects	(81,347)	(55,296)	(48,121)	(55,296)
E107440 Public Amenity Building Operation Costs	(47,804)	(34,610)	(34,334)	(34,263)
E107441 Public Amenity Building Maintenance Costs	(21,497)	(23,203)	(10,595)	(24,597)
E107900 Administration Activity Costs	(25,360)	(26,123)	(20,804)	(25,696)
E107990 Depreciation	(31,581)	(32,000)	(28,985)	(32,000)
Total Operating Expenditure	(255,133)	(211,889)	(174,521)	(212,451)
Operating Income				
I107031 Reimbursements	2,187	2,209	2,393	1,809
I107046 Cemetery Fees (including GST)	3,000	6,000	4,148	6,000
I107047 Cemetery Fees (excluding GST)	400	400	533	400
I107050 Grants Received - Other Community Amenities	191,823	0	0	0
Total Operating Income	197,410	8,609	7,074	8,209
Capital Expenditure				
E107806 Capital Expenditure - Other Infrastructure	(34,000)	0	0	0
E107805 Capital Expenditure - Buildings	(140,823)	0	0	0
Total Capital Expenditure	(174,823)	0	0	0

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PUBLIC HALLS & CIVIC CENTRES				
Operating Expenditure				
E111340	(86,700)	(78,078)	(72,408)	(72,053)
E111341	(27,870)	(82,152)	(25,750)	(83,146)
E111600	(16,086)	(14,234)	(18,351)	(14,234)
E111900	(24,354)	(17,932)	(14,269)	(17,634)
E111990	(48,403)	(133,000)	(121,115)	(133,000)
Total Operating Expenditure	(203,413)	(325,396)	(251,892)	(320,066)
Operating Income				
I111001	0	264	264	0
I111002	1,500	1,500	415	1,500
I111003	500	500	66	500
I111004	0	327	327	0
I111008	13,900	11,300	10,450	12,800
I111031	9,000	9,000	8,227	9,000
Total Operating Income	24,900	22,891	19,749	23,800
Capital Expenditure				
E111840	(58,584)	(57,265)	(57,126)	(57,265)
E111836	(150,314)	0	0	0
Total Capital Expenditure	(208,898)	(57,265)	(57,126)	(57,265)
Capital Income				
I111853	120,000	0	0	0
Total Capital Income	120,000	0	0	0
SWIMMING AREAS & BEACHES				
Operating Expenditure				
E112200	(98,665)	(93,889)	(80,408)	(93,793)
E112341	(35,190)	(24,848)	(21,245)	(30,506)
E112340	(43,537)	(45,934)	(51,840)	(45,934)
E112400	(1,000)	(1,000)	0	(1,000)
E112450	2,065	(18,433)	(18,958)	(8,911)
E112900	(29,849)	(15,423)	(12,402)	(15,199)
E112990	(26,791)	(23,200)	(24,731)	(23,200)
Total Operating Expenditure	(232,967)	(222,727)	(209,583)	(218,543)
Operating Income				
I112046	25,000	25,000	23,727	25,000
I112050	6,182	0	2,112	0
Total Operating Income	31,182	25,000	25,839	25,000
Capital Expenditure				
E111852	(100,000)	(75,000)	(75,000)	(75,000)
E112844	(19,016)	0	0	0
E112849	0	(22,250)	(22,250)	(22,250)
Total Capital Expenditure	(119,016)	(47,250)	(97,250)	(97,250)

**SHIRE OF DALWALLINU
2020/2021 BUDGET**

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
OTHER RECREATION & SPORT				
Operating Expenditure				
E113195 Community Grant Scheme	(20,700)	(20,000)	(16,170)	(20,000)
E113341 Parks & Gardens	(423,461)	(353,081)	(259,591)	(355,590)
E113342 Ovals	(164,809)	(169,626)	(160,240)	(169,573)
E113350 Donation to Kalannie Football Club	(2,000)	(2,000)	0	(2,000)
E113551 Xantippe Tank Maintenance	0	(3,000)	(2,400)	(3,000)
E113439 Consultant Costs - Other Recreation & Sport	(100,000)	(28,500)	(13,111)	(28,500)
E113441 Recreation Centres Maintenance	(24,117)	(23,492)	(32,301)	(22,456)
E113440 Recreation Centres Operation	(88,324)	(124,893)	(118,395)	(122,078)
E113540 Sporting Grounds & Surrounds	(63,121)	(53,042)	(73,138)	(52,751)
E113442 Interest on Loan 159 - Recreation Centre	(93,529)	(80,579)	(98,553)	(80,578)
E113543 Sporting Clubs & Facilities Operation	(18,402)	(17,248)	(17,487)	(17,208)
E113544 Sporting Clubs & Facilities Maintenance	(5,838)	(14,140)	(5,289)	(14,209)
E113541 Contribution - CW Winter Sports Officer	(2,500)	(2,500)	(2,500)	(2,500)
E113602 Interest Charges - Leased Equipment	(1,051)	0	(1,452)	0
E113900 Administration Activity Costs	(69,905)	(115,990)	(92,949)	(114,582)
E113910 Depreciation - Right-of-use Assets	(17,852)	0	(17,901)	0
E113990 Depreciation	(440,512)	(356,000)	(405,466)	(356,000)
Total Operating Expenditure	(1,536,121)	(1,364,091)	(1,316,945)	(1,361,025)
Operating Income				
I113107 Profit on Sale of Assets - Other Recreation & Sport	1,500	0	0	0
I113031 Reimbursements	18,194	203,191	199,404	190,294
I113043 Dalwallinu Gymnasium income	20,000	30,000	30,469	20,000
I113044 Dalwallinu Recreation Centre Hire Fees	10,000	7,500	8,162	5,000
I113063 Contribution - Public Open Spaces	66,000	0	0	0
I113046 Reserve Hire Fees	636	636	143	636
I113144 Kalannie Recreation Centre Hire Fees	500	500	89	500
I113045 Wubin Sports Pavillion Hire Fees	400	45	300	0
I113084 Grant - Stronger Communities Program grant	0	3,058	3,058	0
I113107 Profit on Sale of Assets - Other Recreation & Sport	0	2,550	2,550	0
I113078 Contributions - Community/Clubs	0	109,447	89,447	100,000
I113054 Grant - Dept of Transport Bike Program	12,500	0	0	0
I113050 Grants Received - Other Recreation & Sport	160,055	0	0	0
I113923 Proceeds of Sale - Ride on Mower	1,500	0	0	0
I113924 Realisation on Disposal of Asset - Ride On Mower	(1,500)	0	0	0
I113080 Grant - Lotterywest - Recreation Centre Precinct	0	0	232,363	232,363
Total Operating Income	289,786	356,927	565,984	548,793

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
OTHER RECREATION & SPORT (CONT)				
Capital Expenditure				
K5 Dalwallinu Recreation Centre - Capital Upgrade	0	(40,000)	(29,519)	(98,822)
K68 Kalannie Sports Club - Capital Expenditure	0	(170,713)	(183,247)	(172,000)
E113876 Precinct of Dalwallinu Recreation Complex & two Lighting Towers	(11,694)	(437,195)	(435,926)	(413,471)
E113880 Dalwallinu Recreation Centre Carpark & Lighting in Parking Area	0	(36,475)	(25,684)	(15,743)
E113849 Kalannie Bowling Club Artificial Green	0	(131,447)	(131,447)	(150,000)
E113862 Resurfacing - Kalannie Netball Courts	0	(28,000)	(26,150)	0
E113859 Capital Expenditure - Buildings	(55,000)	0	0	0
E113858 Capital Expenditure - Other Infrastructure	(200,555)	0	0	0
E113883 Capital Expenditure - Furniture & Equipment	(9,750)	0	0	0
E123837 Ride on Mower	(5,500)	0	0	0
E111854 Transfer to Land & Buildings Reserve	(355,000)	0	0	0
E113878 Loan 159 - Dalwallinu Recreation Centre	(58,255)	(56,545)	(56,545)	(56,545)
Total Capital Expenditure	(695,754)	(900,375)	(888,518)	(906,581)
Capital Income				
I113925 Transfer from Recreation Centre Reserve	0	50,000	50,000	50,000
Total Capital Income	0	50,000	50,000	50,000
TV & RADIO REBROADCASTING				
Operating Expenditure				
E107541 FM Radio Transmitter (Xantippe)	(1,900)	(1,900)	(1,996)	(1,900)
E114900 Administration Activity Costs	(2,587)	(2,866)	(2,267)	(2,829)
E114990 Depreciation	(1,964)	(3,700)	(1,803)	(3,700)
Total Operating Expenditure	(6,452)	(8,466)	(6,066)	(8,429)
LIBRARIES				
Operating Expenditure				
E115180 Insurance	(119)	(111)	(111)	(111)
E115340 Dalwallinu Library Operation	(7,850)	(5,785)	(3,760)	(5,785)
E115900 Administration Activity Costs	(21,463)	(52,949)	(42,141)	(51,931)
Total Operating Expenditure	(29,432)	(58,845)	(46,012)	(57,827)
Operating Income				
I115043 Library Fines & Penalties	100	100	64	100
Total Operating Income	100	100	64	100
OTHER CULTURE				
Operating Expenditure				
E116331 Community Projects	(12,500)	(15,000)	(5,175)	(15,000)
E116363 Agricultural Show	0	(14,585)	(13,478)	(14,582)
E116364 Festivals/Events	(9,385)	(6,467)	(6,345)	(6,466)
E116366 Pioneer Wall Plaques	(1,000)	(1,000)	(520)	(1,000)
E116900 Administration Activity Costs	(23,944)	(27,936)	(22,404)	(27,663)
E116990 Depreciation	(297)	(500)	(273)	(500)
Total Operating Expenditure	(47,126)	(65,488)	(48,195)	(65,211)

**SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 12 - TRANSPORT**

		Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
STREETS & ROAD CONSTRUCTION					
Operating Income					
I121055	Grant - RRG Program	310,815	443,693	443,693	443,693
I121061	Grant - WSNF Program	1,304,986	0	0	0
I121056	Grant - Roads To Recovery	723,092	723,092	723,092	723,092
I121050	Grants Received - Streets & Roads Construction	393,032	0	0	0
Total Operating Income		2,731,925	1,166,785	1,166,785	1,166,785
Capital Expenditure					
E121700	Regional Road Group	(466,226)	(679,986)	(686,927)	(679,912)
E121720	Roads To Recovery	(892,679)	(744,746)	(742,431)	(744,622)
E121735	Wheatbelt Secondary Freight Network Program	(1,398,699)	0	0	0
E121730	Road Program	(1,051,073)	(557,808)	(634,256)	(557,739)
E121740	Footpath Construction	(50,350)	0	0	0
Total Capital Expenditure		(3,859,027)	(1,982,540)	(2,063,615)	(1,982,273)
STREETS & ROAD MAINTENANCE					
Operating Expenditure					
E122341	Depot Building Maintenance	(9,471)	(13,436)	(29,401)	(4,681)
E122340	Depot Building Operation	(16,403)	(19,813)	(16,932)	(18,531)
E122342	Verge Maintenance	(166,760)	(199,650)	(176,149)	(199,565)
E122357	Footpath Maintenance	(42,898)	(31,527)	(14,351)	(31,515)
E122358	Street Cleaning	(59,167)	0	0	0
E122362	Street Lighting	(68,000)	(68,000)	(69,251)	(68,000)
E122381	Traffic Signs & Control Equipment	(99,313)	(80,276)	(87,872)	(80,245)
E122641	Road Maintenance	(480,514)	(499,233)	(433,463)	(499,085)
E122646	Culvert and Headwalls	(166,583)	(110,005)	(118,009)	(109,952)
E122648	Patching and Potholes	(83,560)	(72,995)	(27,255)	(72,967)
E122649	Rural Roads Maintenance Grading	(592,783)	(560,990)	(594,692)	(560,890)
E122652	Storm Water Drainage Maintenance Towns	(51,534)	(40,023)	(38,492)	(40,007)
E122654	Crossover Contributions	(14,000)	(14,000)	0	(14,000)
E122990	Depreciation	(4,179,739)	(3,900,000)	(3,767,064)	(3,900,000)
E122650	Consultants	(10,000)	(10,000)	0	(10,000)
E145850	Tools	(10,000)	(5,000)	(8,586)	(5,000)
Total Operating Expenditure		(6,050,725)	(5,624,948)	(5,385,167)	(5,614,438)

SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 12 - TRANSPORT

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20	
STREETS & ROAD MAINTENANCE (CONT)					
Operating Income					
I122030	Street Lighting Contrib. - MRWA	5,500	5,500	5,640	5,500
I122031	Reimbursements	500	500	213	500
I122050	Grant - MRWA Road Preservation	281,605	275,176	275,176	275,176
Total Operating Income		287,605	281,176	281,029	281,176
ROAD PLANT PURCHASES					
Operating Expenditure					
E123110	Loss on Sale of Assets	(39,771)	(72,460)	(80,741)	(67,721)
Total Operating Expenditure		(39,771)	(72,460)	(80,741)	(67,721)
Operating Income					
I123120	Profit on Sale of Assets	0	1,477	12,784	1,075
I123169	Proceeds - DL8354	0	0	4,000	0
I128238	Realisation - DL8354	0	0	(4,000)	0
I123132	Proceeds - DL 024	6,500	0	0	0
I123145	Proceeds - DL 2478	60,000	0	0	0
I123139	Proceeds - DL 3367	10,000	0	0	0
I123161	Proceeds - (DL281)	19,091	17,000	0	17,000
I123172	Proceeds - Sundry Plant	1,500	0	0	0
I123232	Realisation of Asset - DL 024	(6,500)	0	0	0
I123245	Realisation of Asset - DL 2478	(60,000)	0	0	0
I123239	Realisation of Asset - DL 3367	(10,000)	0	0	0
I123261	Realisation - (DL281)	(19,091)	(17,000)	0	(17,000)
I123252	Realisation of Asset - Sundry Plant	(1,500)	0	0	0
Total Operating Income		0	1,477	12,784	1,075
Capital Expenditure					
E123841	Sundry Plant	(27,815)	(20,000)	0	(20,000)
E123826	Excavator (Refuse Site) - Second Hand	(100,000)	0	0	0
E123865	Utility - DL24	(32,000)	0	0	0
E123863	Trailer Broom	(55,000)	0	0	0
E123875	Pedestrian Vibe Roller	(17,500)	0	0	0
E123880	Backhoe/Loader - DL695	0	(180,000)	(165,000)	(180,000)
E123842	Loader - DL647	0	(315,000)	(245,328)	(315,000)
E123894	Prime Mover	(145,000)	(145,000)	0	(145,000)
E123891	Utility - DL73	0	(29,062)	(29,062)	(30,000)
E123833	Utility - DL134	0	(30,000)	(29,062)	(30,000)
E123881	Utility - DL103	0	(49,000)	(44,536)	(49,000)
E123882	Utility - DL281	(35,290)	(43,000)	0	(43,000)
E123849	Utility - DL275	0	(30,000)	(29,062)	(30,000)
E123868	Utility - DL 350	0	(30,000)	(29,062)	(30,000)
Total Capital Expenditure		(412,605)	(871,062)	(571,112)	(872,000)

**SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 12 - TRANSPORT**

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
TRAFFIC CONTROL (Vehicle Licensing)				
Operating Expenditure				
E124100	(38,757)	(39,931)	(41,074)	(50,597)
	(38,757)	(39,931)	(41,074)	(50,597)
Operating Income				
I124200	22,000	32,000	25,227	32,000
	22,000	32,000	25,227	32,000
AERODROMES				
Operating Expenditure				
E124341	(10,851)	(9,019)	(3,520)	(9,019)
E124340	(1,894)	(2,426)	(1,705)	(2,415)
E124343	(2,607)	(2,429)	(156)	(2,428)
E124900	(1,118)	(852)	(667)	(832)
E124990	(13,084)	(23,400)	(12,008)	(23,400)
	(29,553)	(38,126)	(18,056)	(38,094)

SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 13 - ECONOMIC SERVICES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
RURAL SERVICES				
Operating Expenditure				
E131195 Donations	(300)	(300)	0	(300)
E131382 Vermin Control	(3,000)	(6,000)	(1,156)	(6,000)
E131383 Moore River Catchment Council	(500)	(500)	(500)	(500)
E131385 Liebe Group	(5,000)	(5,000)	(5,000)	(5,000)
E131900 Administration Activity Costs	(1,731)	(4,543)	(3,734)	(4,521)
Total Operating Expenditure	(10,531)	(16,343)	(10,390)	(16,321)
TOURISM & AREA PROMOTION				
Operating Expenditure				
E132301 Purchase of Wajarri Wisdom	(300)	(300)	0	(300)
E132341 Caravan Parks Maintenance	(8,878)	(12,690)	(150)	(14,293)
E132340 Caravan Parks Operation	(55,140)	(59,257)	(38,014)	(59,257)
E132389 Tourism Development & Promotion	(36,850)	(21,800)	(17,338)	(41,800)
E132391 Wubin Wheatbin Museum	(1,000)	(1,000)	(1,000)	(1,000)
E132450 Caretaker Staff Housing Allocated	(2,136)	(1,500)	(493)	(1,500)
E132900 Administration Activity Costs	(49,547)	(83,574)	(66,678)	(82,159)
E132990 Depreciation	(52,379)	(59,600)	(51,516)	(59,600)
Total Operating Expenditure	(206,231)	(239,721)	(175,189)	(259,909)
Operating Income				
I132031 Reimbursements	56,729	61,069	38,876	61,069
I132036 Sale of Wajarri Wisdom	300	300	38	300
I132037 Sale of Merchandise	300	300	341	300
I132156 Kalannie Caravan Park Lease	100	100	100	100
I132164 Dalwallinu Caravan Park lease	5,000	5,000	5,000	5,000
I132050 Grants Received - Tourism & Area Promotion	15,000	0	0	0
Total Operating Income	77,429	66,769	44,355	66,769
Capital Expenditure				
E132848 Capital Expenditure - Other Infrastructure	(15,000)	0	0	0
Total Capital Expenditure	(15,000)	0	0	0
BUILDING CONTROL				
Operating Expenditure				
E133300 Aust Standards, Regulations, Codes, etc	(2,750)	(2,750)	0	(2,750)
E133400 Training	(1,500)	(1,500)	0	(1,500)
E133900 Administration Activity Costs	(54,564)	(54,474)	(43,607)	(53,792)
E133990 Depreciation	0	(2,900)	0	(2,900)
Total Operating Expenditure	(58,814)	(61,624)	(43,607)	(60,942)
Operating Income				
I133042 Building Licences & Fees	4,000	10,000	6,066	10,000
Total Operating Income	4,000	10,000	6,066	10,000

SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 13 - ECONOMIC SERVICES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PUBLIC UTILITY SERVICE				
Operating Expenditure				
E134341 Standpipe Maintenance and Water costs	(105,000)	(120,000)	(105,567)	(120,000)
Total Operating Expenditure	(105,000)	(120,000)	(105,567)	(120,000)
Operating Income				
I134031 Reimbursements	0	45	273	0
I134046 Standpipe Water Fees	85,000	104,000	72,338	125,000
Total Operating Income	85,000	104,045	72,611	125,000
OTHER ECONOMIC SERVICES				
Operating Expenditure				
E135341 Leased Building Maintenance	(896)	(1,629)	(1,669)	(374)
E135342 Economic Services Building Maintenance	(2,250)	(8,841)	(807)	(9,162)
E135343 Economic Services Building Operation	(4,443)	(8,197)	(6,514)	(8,197)
E135355 Economic Development Activities	(5,775)	(34,000)	(25,971)	(34,000)
E135392 Regional Risk Co-ordinator	(14,529)	(14,244)	(14,244)	(14,244)
E135398 Contribution to Phone Tower Project	0	(100,000)	(100,000)	(100,000)
E135865 Central Midlands Construction Pty Ltd	(30,000)	(30,000)	(30,000)	(30,000)
E135900 Administration Activity Costs	(66,042)	(135,512)	(108,818)	(134,093)
E135990 Depreciation	(15,035)	(23,800)	(18,981)	(23,800)
Total Operating Expenditure	(138,970)	(356,223)	(375,377)	(353,870)
Operating Income				
I135031 Reimbursements	3,330	10,415	9,930	4,985
I135052 Industrial Units Rental Income	28,800	28,800	28,800	28,800
I135062 Contribution - Water Corporation 3 Dams	0	25,000	25,000	25,000
I135129 Proceeds of Sale of Residential Land	69,393	0	0	0
I135229 Realisation of Assets - Residential Land	(69,393)	0	0	0
Total Operating Income	32,130	64,215	63,730	58,785
Capital Expenditure				
E135860 Expense of Landscaping sub-division	(6,975)	(75,000)	(68,025)	(75,000)
E135875 Fencing for Dams	(25,000)	(25,000)	0	(25,000)
E135876 Purchase of lot 572 Sawyers Ave, Dalwallinu	(61,983)	0	0	(25,000)
E135921 Transfer to Land & Buildings Reserve	(69,393)	0	(180,000)	0
Total Capital Expenditure	(163,351)	(327,793)	(248,025)	(125,000)
Capital Income				
I135802 Transfer from Telecommunications Reserve	0	100,000	100,000	100,000
Total Capital Income	0	100,000	100,000	100,000
ECONOMIC DEVELOPMENT				
Operating Expenditure				
E135370 Regional Repopulation Project	(1,500)	(1,500)	0	(1,500)
Total Operating Expenditure	(1,500)	(1,500)	0	(1,500)

**SHIRE OF DALWALLINU
2020/2021 BUDGET**

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PRIVATE WORKS				
Operating Expenditure				
E141396 Private Works	(19,697)	(60,763)	(43,143)	(50,097)
Total Operating Expenditure	(19,697)	(60,763)	(43,143)	(50,097)
Operating Income				
I141396 Private Works Income	24,621	67,954	56,087	54,621
Total Operating Income	24,621	67,954	56,087	54,621
SALARIES & WAGES				
Operating Expenditure				
E142200 Gross Salaries & Wages	(2,116,271)	(2,247,421)	(2,127,096)	(2,325,081)
E142203 Less Salaries Allocated	2,116,271	2,247,421	2,127,096	2,325,081
E142205 Workers Compensation Payments	(50,000)	(50,000)	(54,410)	(50,000)
Total Operating Expenditure	(50,000)	(50,000)	(54,410)	(50,000)
Operating Income				
I142031 Workers Compensation Reimbursements	50,000	50,000	55,564	50,000
Total Operating Income	50,000	50,000	55,564	50,000
PUBLIC WORKS OVERHEADS				
Operating Expenditure				
E143200 Works Supervisor Expenses - Salaries etc	(203,625)	(254,881)	(268,735)	(254,881)
E143201 Superannuation	(127,457)	(136,797)	(88,234)	(136,797)
E143211 Annual Leave	(65,578)	(73,710)	(60,454)	(73,710)
E143212 Long Service Leave	(26,377)	(9,375)	(27,631)	(9,375)
E143213 Public Holidays	(35,440)	(38,073)	(33,077)	(38,073)
E143214 Sick Leave	(28,057)	(30,141)	(27,972)	(30,141)
E143215 Home Ownership Incentive Scheme	(15,600)	(15,600)	(15,600)	(15,600)
E143216 Service Pay	(4,160)	(4,160)	(4,160)	(4,160)
E143217 Industrial Allowances	(16,826)	(17,961)	(16,030)	(17,961)
E143218 Sick Leave Cash Out Scheme	0	0	(4,213)	0
E143221 Toolbox Meetings	(4,299)	(4,305)	(2,203)	(4,302)
E143225 Expendable Tools & Consumables	(6,000)	0	0	0
E143347 Safety Clothing & Equipment	(10,000)	(10,000)	(8,102)	(10,000)
E143395 Occupational Health & Safety	(12,500)	(12,500)	(7,198)	(12,500)
E143400 Training/Conferences	(17,000)	(17,000)	(6,243)	(17,000)
E143210 Works Manager - Conferences/Courses	(8,000)	(8,000)	(1,534)	(8,000)
E143224 Relocation & Recruitment Costs	(2,000)	(2,000)	(4,006)	(2,000)
E143860 Work Staff Housing Allocated	(26,929)	(18,737)	(7,479)	(32,436)
E143202 Workers Compensation Insurance	(32,469)	(38,445)	(26,257)	(38,445)
E143180 Insurance	(19,010)	(17,848)	(16,443)	(17,848)
E143820 Manager & Supervisor Vehicles Costs	(50,520)	(30,235)	(38,461)	(30,235)
E143850 Works Supervisor - Other Costs	(4,000)	(4,000)	(2,585)	(4,000)
E143861 Small Plant Operating Costs allocation	(61,813)	(58,949)	(15,866)	(58,949)
E143900 Administration Activity Costs	(181,145)	(125,900)	(100,551)	(123,889)
E143990 Depreciation	(1,047)	(14,831)	(961)	(14,831)
Sub Total Operating Expenditure	(959,852)	(943,448)	(783,992)	(955,133)

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PUBLIC WORKS OVERHEADS (CONT)				
Operating Expenditure				
E143901 Less Recovered From Works	952,652	936,248	822,256	947,933
Total Operating Expenditure	(7,200)	(7,200)	38,264	(7,200)
Operating Income				
I143031 Reimbursements	200	200	1,198	200
I143046 Sale of Materials	7,000	7,000	718	7,000
Total Operating Income	7,200	7,200	1,917	7,200
Capital Income				
I143810 Transfer from Leave Reserve	26,377	0	0	0
Total Capital Income	26,377	0	0	0
CLEANING OVERHEADS				
Operating Expenditure				
E147010 Superannuation - Cleaners	(14,779)	(14,720)	(11,454)	(14,720)
E147011 Protective Clothing - Cleaners	(700)	(700)	(410)	(700)
E147012 Staff Housing Subsidy - Cleaners	0	(3,181)	(2,124)	(3,181)
E147013 Annual & Long Service Leave - Cleaners	(3,958)	(7,134)	(6,154)	(7,134)
E147014 Public Holidays - Cleaners	(2,128)	(4,224)	(2,353)	(4,224)
E147015 Sick Leave - Cleaners	(842)	(3,036)	(1,827)	(3,036)
E147016 Home Ownership Incentive Scheme - Cleaners	(3,900)	(3,900)	(3,900)	(3,900)
E147017 Sick Leave Cash Out Scheme - Cleaners	(1,212)	(1,212)	(830)	(1,212)
E147018 Vehicle Fuel and Running Costs - Cleaners	(11,123)	(9,000)	(8,717)	(9,000)
E147019 Insurance - Cleaners	(3,772)	(4,037)	(3,847)	(3,903)
E147020 Administration Allocated - Cleaners	(29,532)	(10,214)	(8,268)	(10,122)
E147023 Cleaning Materials	(14,000)	(11,359)	(13,298)	(11,359)
Sub Total Operating Expenditure	(85,946)	(72,717)	(63,181)	(72,491)
E147021 Less Recovered from Cleaning Allocations	85,946	72,717	63,124	72,491
Total Operating Expenditure	0	0	(58)	0
PLANT OPERATION COSTS				
Operating Expenditure				
E144180 Insurance	(29,276)	(24,897)	(25,212)	(24,897)
E144234 Internal Repair Wages	(10,645)	(9,893)	(18,858)	0
E144335 Expendable Tools & Consumables	0	(12,000)	(10,335)	(12,000)
E144336 Blades & Points	(7,000)	(7,000)	(6,611)	(7,000)
E144337 Parts & Repairs	(94,919)	(113,951)	(144,675)	(113,951)
E144338 Tyres	(28,400)	(25,250)	(28,192)	(25,250)
E144339 Fuels & Oils	(173,443)	(212,243)	(164,888)	(221,543)
E144342 Vehicle Fire Extinguishers	(1,500)	(1,500)	(111)	(1,500)
E144348 Licences	(10,365)	(12,855)	(12,381)	(12,855)
E144990 Depreciation	(389,328)	(282,154)	(294,998)	(282,154)
E144900 Administration Activity Cost	(9,435)	(5,977)	(4,667)	(5,798)
Sub Total Operating Expenditure	(754,311)	(707,720)	(710,928)	(706,948)
E144905 Less Depreciation Recovered From Works	389,328	282,154	265,288	282,154
E144906 Less Costs Recovered From Works	328,991	390,793	455,193	390,793
Total Operating Expenditure	(35,992)	(34,773)	9,553	(34,001)

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PLANT OPERATION COSTS (CONT)				
Operating Income				
I144031 Reimbursements	6,000	4,773	5,063	4,000
I144038 Fuel Rebates	30,000	30,000	34,351	30,000
I144046 Sale of Scrap	0	0	1,045	0
Total Operating Income	36,000	34,773	40,459	34,000
ADMINISTRATION OVERHEADS				
Operating Expenditure				
E145010 Administration Advertising	(19,862)	(12,000)	(8,873)	(12,000)
E145030 Computer Operating Expenses	(105,251)	(113,353)	(95,672)	(102,065)
E145040 Insurance	(23,870)	(22,799)	(8,932)	(22,799)
E145045 Interest Charges - Leased Equipment	(399)	0	(571)	0
E145055 Legal Costs	(7,000)	(5,000)	(3,390)	(5,000)
E145060 Loss on Sale of Assets	0	0	(4,727)	0
E145065 Minor Furniture & Equipment	(7,100)	(5,000)	(899)	(5,000)
E145070 Motor Vehicles	(37,928)	(35,457)	(28,800)	(35,457)
E145075 Office Equipment Mtce & Op Costs	(19,468)	(20,850)	(10,571)	(25,000)
E145079 Shire Office Building Operation	(41,988)	(43,285)	(34,740)	(39,573)
E145080 Administration Building Maintenance	(17,436)	(19,869)	(7,851)	(19,869)
E145085 Other Minor Costs	(1,500)	(1,500)	(1,303)	(1,500)
E145090 Postage & Freight	(4,000)	(4,000)	(2,945)	(4,000)
E145095 Printing & Stationery	(13,000)	(16,000)	(9,211)	(13,000)
E145100 Shire Website	(7,500)	(7,874)	(8,692)	(5,500)
E145101 Administration Staff Recruitment & Relocation Cost	(1,000)	(1,000)	(598)	(1,000)
E145105 Staff Expenses - Salaries etc	(1,094,323)	(1,054,103)	(1,006,311)	(1,143,029)
E145110 Staff Expenses - Other	(27,562)	(24,562)	(23,539)	(24,562)
E145190 Administration Staff Housing Allocated	(63,976)	(72,508)	(58,181)	(68,356)
E145120 Telephone, fax, internet	(18,750)	(23,750)	(21,078)	(18,750)
E145136 Housing Subsidy Allowance	0	(3,900)	(6,021)	0
E145117 Subscriptions	(25,638)	(24,624)	(26,069)	(24,624)
E145041 Workers Compensation Insurance - Admin	(32,709)	(32,736)	(23,482)	(34,376)
E145910 Depreciation - Right-of-use Assets	(5,201)	0	(5,196)	0
E145990 Depreciation	(39,888)	(70,000)	(42,670)	(70,000)
Sub Total Operating Expenditure	(1,615,349)	(1,614,170)	(1,440,321)	(1,675,460)
E145901 Less Allocated to Schedules	1,603,743	1,602,897	1,333,561	1,658,250
Total Operating Expenditure	(11,605)	(11,273)	(106,759)	(17,210)

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20	
ADMINISTRATION OVERHEADS (CONT)					
Operating Income					
I145005	Commissions	0	4,063	4,106	0
I145015	Other Minor Income	55	55	1,131	55
I145020	Photocopying Charges	200	1,805	83	1,805
I145035	Profit on Sale of Assets	3,000	0	0	0
I145055	Reimbursements	8,000	18,867	9,858	15,000
I145065	Special Licence Plates	350	350	886	350
I145074	Proceeds - Admin pooled vehicle DL131	0	12,000	7,273	0
I145084	Realisation - Admin pooled vehicle DL131	0	(12,000)	(7,273)	0
I145070	Proceeds - CEO's vehicle DL2	35,000	0	0	0
I145080	Realisation - CEO's Vehicle DL2	(35,000)	0	0	0
Total Operating Income		11,605	25,140	16,064	17,210
Capital Expenditure					
E145806	Capital Expenditure - Buildings	(14,050)	0	0	0
E145802	MCS's Vehicle - DL 131	0	(38,000)	(35,173)	(38,000)
E145801	CEO's Vehicle DL 2	(58,000)	0	0	0
Total Capital Expenditure		(72,050)	(38,000)	(35,173)	0
TOWN PLANNING SCHEMES					
Operating Expenditure					
E148010	Legal Costs	(10,000)	0	0	0
E148011	Insurance	(2,000)	0	0	0
E148110	Loss on Sale of Assets	(407,458)	0	0	0
E148012	Cash in Lieu Public Open Spaces	(66,000)	0	0	0
E148013	Interest on Loan 160	(22,168)	0	0	0
E148900	Administration Activity Costs	(57,265)			
Total Operating Expenditure		(564,891)	0	0	0
Operating Income					
I148120	Proceeds - Sale of Land	302,500	0	0	0
I148220	Realisation of Assets - Land	(302,500)	0	0	0
Total Operating Income		0	0	0	0
Capital Expenditure					
E148310	Loan 160	(75,747)	0	0	0
E148311	Bell Street Subdivision	(1,548,927)	0	0	0
Total Capital Expenditure		(1,624,674)	0	0	0
Capital Income					
L940000	Loan 160 Bell St Subdivision	800,000	0	0	0
Total Capital Income		800,000	0	0	0

SHIRE OF DALWALLINU 2020/2021 BUDGET

NON CASH ITEMS

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20	
Depreciation					
Members of Council					
E051990	Fire Prevention	63,895	52,100	48,082	52,100
E053990	Other Law & Public Safety	0	960	0	960
E073990	Other Health	13,212	23,150	12,126	23,150
E081990	Pre-Schools	2,326	2,750	2,134	2,750
E091990	all Staff Housing	49,362	54,000	43,685	54,000
E092990	all Other Housing	94,700	91,700	79,939	91,700
E101990	Sanitation Household Refuse	4,699	3,200	4,312	3,200
E103990	Sewerage	18,292	12,500	16,711	12,500
E107990	Other Community Amenities	31,581	32,000	28,985	32,000
E111990	Public Halls & Civic Centres	48,403	133,000	121,115	133,000
E112990	Swimming Areas & Beaches	26,791	23,200	24,731	23,200
E113910	Depreciation - Right-of-use Assets	17,852	0	17,901	0
E113990	Other Recreation & Sport	440,512	356,000	405,466	356,000
E114990	TV & Radio Rebroadcasting	1,964	3,700	1,803	3,700
E116990	Other Culture	297	500	273	500
E122990	Streets & Road Maintenance	4,179,739	3,900,000	3,767,064	3,900,000
E124990	Aerodromes	13,084	23,400	12,008	23,400
E132990	Tourism & Area Promotion	52,379	59,600	51,516	59,600
E133990	Building Control	0	2,900	0	2,900
E135990	Other Economic Services	15,035	23,800	18,981	23,800
E143990	Public Works Overheads	1,047	14,831	961	14,831
E143990	Small Plant not allocated	0	0	0	0
E144990	Plant Operation Costs	389,328	282,154	294,998	309,972
E145070	Administration Vehicle Costs	18,799	0	0	0
E147018	Cleaner Van Costs	6,290	9,000	(0)	4,382
E145910	Depreciation - Right-of-use Assets	5,201	0	(3,521)	0
E145990	Administration Overheads	39,888	70,000	42,670	70,000
	Total Depreciation	5,534,673	5,174,445	4,991,938.90	5,197,645
NET Profit/(Loss) Disposal of Assets					
BOOK VALUE	2019/20 (Loss) on Disposal of Assets	0	(24,405)	(72,073)	3,120
85,000	MACK GRANITE TRUCK	(25,000)	0	0	0
13,362	IVECO EURO4 LIGHT TRUCK (BUILDING MAINTENANCE)	(6,862)	0	0	0
32,000	CEO VEHICLE	3,000	0	0	0
10,000	TRAILER BROOM	0	0	0	0
0	JOHN DEERE RIDE ON MOWER	1,500	0	0	0
1,700	PEDESTRIAN VIBE ROLLER	(200)	0	0	0
26,800	UTILITY - DL281	(7,709)	0	0	0
12,000	DOCTOR'S VEHICLE	(4,500)	0	0	0
709,958	SALE OF 5 LOTS BELL ST SUBDIVISION	(407,458)	0	0	0
69,393	SALE OF LOT 572 SAWYERS AVENUE	(0)	0	0	0
960,213	Total Profit/(Loss) Disposal of Assets	(447,229)	(24,405)	(72,073)	3,120

SHIRE OF DALWALLINU

2020/2021 BUDGET

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
CAPITAL INCOME				
DISPOSAL OF ASSETS				
2019/20 Capital Proceeds	0	563,093	860,502	520,000
DOCTOR'S VEHICLE	7,500			
MACK GRANITE TRUCK	60,000			
IVECO EURO4 LIGHT TRUCK (BUILDING MAINTENANCE)	6,500			
CEO VEHICLE	35,000			
TRAILER BROOM	10,000			
JOHN DEERE RIDE ON MOWER	1,500			
PEDESTRIAN VIBE ROLLER	1,500			
UTILITY - DL281	19,091			
SALE OF LOT 572 SAWYERS AVE LAND	69,393			
SALE OF 5 LOTS BELL ST SUBDIVISION	302,500			
Total Proceeds from the Disposal of Assets	512,984	563,093	860,502	520,000
NEW BORROWINGS				
Loan for Bell Street Development	800,000	1,400,000	0	1,100,000
Total New Loans	800,000	1,400,000	0	1,100,000
TRANSFER FROM RESERVES				
Leave Reserve	26,377			
Land & Building Reserve	160,000			
Total Transfers from Reserves	186,377	0	0	0
CAPITAL EXPENDITURE				
Land & Buildings				
2019/20 CAPITAL EXPENDITURE	-	(2,732,706)	(574,794)	(2,488,656)
BELL STREET SUBDIVISION	(1,548,927)			
EMERGENCY SERVICES SHED BUNTINE	(163,318)			
DISCOVERY CENTRE SOLAR PANELS	(30,314)			
DALWALLINU TOWN HALL UPGRADE	(120,000)			
DALWALLINU ABLUTION FACILITY UPGRADE (LRCIP)	(95,841)			
KALANNIE ABLUTION FACILITY ONE CUBICLE (LRCIP)	(44,982)			
PURCHASE OF MYER STREET LAND	(60,000)			
PURCHASE OF LOT 572 SAWYERS AVE	(61,983)			
KALANNIE PAVILLION LEAN TO VERANDAH (LRCIP)	(55,000)			
ADMIN OFFICE AIR CONDITIONING - CSO AREA	(14,050)			
Total Capital Expenditure Land & Buildings	(2,194,415)	(2,732,706)	(574,794)	(2,488,656)
Infrastructure Streets & Roads				
2019/20 CAPITAL EXPENDITURE	-	(1,982,540)	(2,063,615)	(1,982,273)
REGIONAL ROAD GROUP	(466,226)			
ROADS TO RECOVERY	(892,679)			
WHEATBELT SECONDARY FREIGHT NETWORK	(1,398,699)			
ROAD PROGRAM (OWN WORKS)	(1,051,073)			
Total Capital Expenditure Streets & Roads	(3,808,677)	(1,982,540)	(2,063,615)	(1,982,273)

CAPITAL EXPENDITURE (CONT)

Infrastructure Other

2019/20 CAPITAL EXPENDITURE	-	(1,426,777)	(1,187,203)	(1,351,464)
FENCING AROUND WATER CORP DAMS	(25,000)			
NEW PLAYGROUND NEAR POOL	(66,000)			
LIGHTING/BANNER POLES x 3 JOHNSTON ST (LRCIP)	(20,000)			
CEMETERY FENCING - PVC POST AND RAIL (LRCIP)	(14,000)			
RECREATION CENTRES PRECINCT UPGRADE	(11,694)			
FOOTBALL POSTS AT DALWALLINU OVAL	(9,500)			
DALWALLINU REC PRECINCT CAR PARK SHELTER (LRCIP)	(30,000)			
SEWERAGE SYSTEM UPGRADE	(23,555)			
DALWALLINU REC PRECINCT BITUMISE CAR PARK (LRCIP)	(15,750)			
DALWALLINU REC PRECINCT SEATING (LRCIP)	(39,305)			
KALANNIE OVAL FENCING (LRCIP)	(30,000)			
WUBIN PLAYGROUND (LRCIP)	(10,000)			
SHELTERED SEATING MIA MOON/PETRUDOR (LRCIP)	(15,000)			
FINALISE LEAHY ST LANDSCAPING	(6,975)			
Total Capital Expenditure Infrastructure Other	(316,779)	(1,426,777)	(1,187,203)	(1,351,464)

Infrastructure Other Footpaths

2019/20 CAPITAL EXPENDITURE	-			-
FOOTPATH CONSTRUCTION	(50,350)			
Total Capital Expenditure Infrastructure Other Footpaths	(50,350)	0	0	0

Plant & Equipment

2019/20 CAPITAL EXPENDITURE	-	(909,062)	(606,285)	(910,000)
DOCTOR'S VEHICLE	(37,000)			
UPGRADE POOL CHLORINE GAS TREATMENT SYSTEM	(19,016)			
VMS BOARD ON TRAILER	(22,315)			
SECOND HAND PRIME MOVER	(145,000)			
EXCAVATOR - 2ND HAND	(100,000)			
UTILITY - DL24	(32,000)			
TRAILER BROOM	(55,000)			
TRAILER COVERED - BMO	(5,500)			
JOHN DEERE RIDE ON MOWER	(5,500)			
PEDESTRIAN VIBE ROLLER	(17,500)			
UTILITY - DL281	(35,290)			
CEO VEHICLE	(58,000)			
Total Capital Expenditure Plant & Equipment	(532,121)	(909,062)	(606,285)	(910,000)

Furniture & Fixtures

2019/20 CAPITAL EXPENDITURE				
ELECTRONIC SCOREBOARD INDOOR COURTS	(9,750)			
Total Capital Expenditure Furniture & Fixtures	(9,750)	0	0	0

Total Capital Expenditure

(6,912,092)	(7,051,085)	(4,431,897)	(6,732,393)
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REPAYMENT OF LOAN DEBENTURES

(209,202)

(129,812)

(129,673)

(129,812)

TRANSFERS TO RESERVES

Transfer from Reserves (Restricted Assets)	186,377	1,161,495	851,495	1,161,495
Transfer to Reserves (Restricted Assets)	(903,858)	(1,062,842)	(1,258,108)	(966,645)

Interest on Reserve Funds Invested :-

Leave Reserve	(1,402)	0	0	0
Joint Venture Housing Reserve	(631)	0	0	0
Plant Reserve	(5,068)	0	0	0
Land & Building Reserve	(4,195)	0	0	0
Sewerage Scheme Reserve	(2,494)	0	0	0
Townscape Reserve	(358)	0	0	0
Telecommunications Reserve	(83)	0	0	0
Swimming Pool Reserve	(601)	0	0	0
Recreation Reserve	(644)	0	0	0
Insurance Claims Excess Reserve	(514)	0	0	0
Waste Management Reserve	(506)	0	0	0

Total Transfers to Reserve

(920,356)

(1,062,842)

(1,258,108)

(966,645)

	opening balance	0.50% interest	Transfer to	Transfer from	closing balance
Leave Reserve	280,414	1,402		26,377	255,439
Joint Venture Housing Reserve	126,139	631	13,403		140,173
Plant Reserve	1,013,522	5,068	-		1,018,590
Land & Building Reserve	838,992	4,195	476,242	160,000	1,159,429
Sewerage Scheme Reserve	498,888	2,494	248,213		749,595
Townscape Reserve	71,667	358			72,025
Telecommunications Reserve	16,680	83			16,763
Swimming Pool Reserve	120,202	601	100,000		220,803
Recreation Reserve	128,806	644			129,450
Insurance Claims Excess Reserve	102,896	514	16,000		119,410
Waste Management Reserve	101,216	506	50,000		151,722
	3,299,421	16,497	903,858	186,377	4,033,400

Shire of Dalwallinu

2020 - 2021 Budget



SHIRE OF DALWALLINU

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Social and economic stability and well planned sustainable towns. A high standard of living, promoting business growth and nurturing agriculture in balance with the environment. A place of opportunity, acceptance of all people, strong health/aged care, educational services and a community favourable to extend families.

SHIRE OF DALWALLINU
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	3,269,323	3,274,816	3,268,453
Operating grants, subsidies and contributions	10(a)	2,202,932	3,787,003	2,380,984
Fees and charges	9	1,160,284	1,195,588	1,249,112
Interest earnings	12(a)	53,897	99,033	92,590
Other revenue	12(b)	100	1,122	100
		6,686,536	8,357,562	6,991,239
Expenses				
Employee costs		(2,493,877)	(2,333,877)	(2,451,518)
Materials and contracts		(2,750,784)	(2,219,594)	(2,727,361)
Utility charges		(454,878)	(525,796)	(522,824)
Depreciation on non-current assets	5	(5,534,673)	(5,000,657)	(5,197,645)
Interest expenses	12(d)	(142,626)	(130,011)	(106,618)
Insurance expenses		(171,231)	(145,241)	(162,262)
Other expenditure		(183,662)	(167,541)	(151,281)
		(11,731,731)	(10,522,717)	(11,319,509)
Subtotal		(5,045,195)	(2,165,155)	(4,328,270)
Non-operating grants, subsidies and contributions	10(b)	3,245,121	1,491,653	1,499,148
Profit on asset disposals	4(b)	4,500	108,172	70,841
Loss on asset disposals	4(b)	(451,729)	(180,245)	(67,721)
		2,797,892	1,419,580	1,502,268
Net result		(2,247,303)	(745,575)	(2,826,002)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,247,303)	(745,575)	(2,826,002)

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

SHIRE OF DALWALLINU FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF DALWALLINU
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		300	9,798	459
General purpose funding		4,884,155	6,369,705	4,821,463
Law, order, public safety		29,188	57,288	192,213
Health		22,907	24,492	21,082
Education and welfare		2,961	5,548	3,501
Housing		363,883	347,075	355,352
Community amenities		579,138	595,787	595,078
Recreation and culture		184,413	284,759	265,330
Transport		309,606	306,257	313,176
Economic services		183,559	186,762	260,554
Other property and services		126,426	170,091	163,032
		6,686,536	8,357,562	6,991,240
Expenses excluding finance costs	4(a),5,12(c),(e),(f)			
Governance		(735,321)	(579,118)	(801,108)
General purpose funding		(170,316)	(184,417)	(220,279)
Law, order, public safety		(185,768)	(176,652)	(170,136)
Health		(317,534)	(272,227)	(259,103)
Education and welfare		(41,832)	(63,889)	(79,576)
Housing		(453,704)	(321,185)	(360,299)
Community amenities		(840,344)	(797,571)	(711,924)
Recreation and culture		(1,944,845)	(1,760,336)	(1,936,290)
Transport		(6,119,034)	(5,444,297)	(5,703,129)
Economic services		(521,046)	(641,758)	(812,541)
Other property and services		(259,361)	(151,256)	(158,507)
		(11,589,105)	(10,392,706)	(11,212,892)
Finance costs	,7,6(a),12(d)			
Community amenities		(9,393)	(11,085)	(11,805)
Recreation and culture		(110,666)	(118,356)	(94,813)
Other property and services		(22,567)	(570)	0
		(142,626)	(130,011)	(106,618)
Subtotal		(5,045,195)	(2,165,155)	(4,328,270)
Non-operating grants, subsidies and contributions	10(b)	3,245,121	1,491,653	1,499,148
Profit on disposal of assets	4(b)	4,500	108,172	70,841
(Loss) on disposal of assets	4(b)	(451,729)	(180,245)	(67,721)
		2,797,892	1,419,580	1,502,268
Net result		(2,247,303)	(745,575)	(2,826,002)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,247,303)	(745,575)	(2,826,002)

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

**SHIRE OF DALWALLINU
FOR THE YEAR ENDED 30 JUNE 2021**

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

Includes the activities of members of council and the administrative support available to 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 Shire services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates income & expenditure, Grants commission and Pensioners deferred rates interest.

LAW, ORDER, PUBLIC SAFETY

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

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

To provide an operational framework for environmental and community health.

Food quality, pest control, immunisation services and other health.

EDUCATION AND WELFARE

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

School support, assistance to playgroups, retirements villages and other voluntary services.

HOUSING

To provide and maintain employee, non-employee and elderly residents housing.

Provision and maintenance of staff and rental housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of public conveniences, storm water drainage maintenance, sewerage scheme operation, litter control and roadside furniture.

RECREATION AND CULTURE

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

Provision of facilities and support for organisations concerned with leisure time activities and sport, support for performing and creative arts and preservation of the natural estate. This includes maintenance of halls, aquatic centres, recreation and community centres, parks, gardens, sports grounds and operation of libraries.

TRANSPORT

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

Construction, maintenance and cleaning of streets, roads, bridges, drainage works, footpaths, parking facilities and traffic signs, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weed control, vermin control, standpipes and land subdivisions.

OTHER PROPERTY AND SERVICES

To monitor and control the shire's overheads and operating accounts.

Private works operation, public works overheads, materials, salaries & wages, plant repairs and operation costs. With the exception of private works, the above activities listed are mainly summaries of costs that are allocated to all the works and services undertaken by Council.

SHIRE OF DALWALLINU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	3,269,323	3,259,100	3,268,453
Operating grants, subsidies and contributions	2,202,932	4,765,074	2,380,984
Fees and charges	1,160,284	1,195,588	1,249,112
Interest earnings	53,897	99,033	92,590
Goods and services tax	0	72,943	0
Other revenue	100	1,122	100
	6,686,536	9,392,860	6,991,239
Payments			
Employee costs	(2,493,877)	(2,316,952)	(2,451,518)
Materials and contracts	(2,750,784)	(2,355,042)	(2,727,361)
Utility charges	(454,878)	(525,796)	(522,824)
Interest expenses	(142,626)	(127,843)	(106,618)
Insurance expenses	(171,231)	(145,241)	(162,262)
Other expenditure	(183,662)	(167,541)	(151,281)
	(6,197,058)	(5,638,415)	(6,121,864)
Net cash provided by (used in) operating activities	3	489,478	3,754,445
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	4(a)	(2,736,286)	(1,181,079)
Payments for construction of infrastructure	4(a)	(4,175,806)	(3,250,818)
Non-operating grants, subsidies and contributions		3,245,121	1,491,653
Proceeds from sale of plant and equipment	4(b)	512,984	840,102
Proceeds from sale of infrastructure	4(b)	0	20,400
Net cash provided by (used in) investing activities		(3,153,987)	(2,079,742)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	6(a)	(209,202)	(129,673)
Principal elements of lease payments	7	(23,053)	(22,219)
Proceeds from new borrowings	6(b)	800,000	0
Net cash provided by (used in) financing activities		567,745	(151,892)
Net increase (decrease) in cash held		(2,096,764)	1,522,811
Cash at beginning of year		6,494,103	4,971,292
Cash and cash equivalents at the end of the year	3	4,397,339	6,494,103
		2,023,174	2,023,174

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

SHIRE OF DALWALLINU
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	2,855,718	2,655,054	2,678,832
	2,855,718	2,655,054	2,678,832
Revenue from operating activities (excluding rates)			
Governance	300	9,798	459
General purpose funding	1,614,832	3,094,889	1,553,010
Law, order, public safety	29,188	57,288	192,213
Health	22,907	24,492	21,082
Education and welfare	2,961	5,548	3,501
Housing	363,883	439,913	425,118
Community amenities	579,138	595,787	595,078
Recreation and culture	185,913	287,309	265,330
Transport	309,606	319,041	314,251
Economic services	183,559	186,762	260,554
Other property and services	129,426	170,091	163,032
	3,421,713	5,190,918	3,793,628
Expenditure from operating activities			
Governance	(735,321)	(579,118)	(801,108)
General purpose funding	(170,316)	(184,417)	(220,279)
Law, order, public safety	(185,768)	(198,856)	(170,136)
Health	(322,034)	(272,227)	(259,103)
Education and welfare	(41,832)	(63,889)	(79,576)
Housing	(453,704)	(321,185)	(360,299)
Community amenities	(849,737)	(812,856)	(723,729)
Recreation and culture	(2,055,511)	(1,878,692)	(2,031,103)
Transport	(6,158,805)	(5,525,038)	(5,770,850)
Economic services	(521,046)	(710,131)	(812,541)
Other property and services	(689,386)	(156,553)	(158,507)
	(12,183,460)	(10,702,962)	(11,387,231)
Non-cash amounts excluded from operating activities	2 (a)(i) 5,956,927	5,077,017	5,289,205
Amount attributable to operating activities	50,898	2,220,027	374,434
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	10(b) 3,245,121	1,491,653	1,499,148
Purchase property, plant and equipment	4(a) (2,736,286)	(1,181,079)	(3,811,667)
Purchase and construction of infrastructure	4(a) (4,175,806)	(3,250,818)	(2,920,726)
Proceeds from disposal of assets	4(b) 512,984	860,502	520,000
Amount attributable to investing activities	(3,153,987)	(2,079,742)	(4,713,245)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (209,202)	(129,673)	(129,812)
Principal elements of finance lease payments	7 (23,053)	(23,097)	0
Proceeds from new borrowings	6(b) 800,000	0	1,100,000
Transfers to cash backed reserves (restricted assets)	8(a) (920,356)	(1,258,108)	(1,061,325)
Transfers from cash backed reserves (restricted assets)	8(a) 186,377	851,495	1,161,495
Amount attributable to financing activities	(166,234)	(559,383)	1,070,358
Budgeted deficiency before general rates	(3,269,323)	(419,098)	(3,268,453)
Estimated amount to be raised from general rates	1 3,269,323	3,274,816	3,268,453
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii) 0	2,855,718	0

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

SHIRE OF DALWALLINU
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV	0.08975	265	3,928,483	352,581	0	0	352,581	350,237	350,237
Unimproved valuations									
UV	0.01902	362	151,421,500	2,880,037	0	0	2,880,037	2,890,973	2,885,480
Sub-Totals		627	155,349,983	3,232,618	0	0	3,232,618	3,241,210	3,235,717
Minimum									
Minimum payment									
\$									
Gross rental valuations									
GRV - Dalwallinu	600	129	675,192	77,400	0	0	77,400	76,800	76,800
GRV - Kalannie	600	36	188,598	21,600	0	0	21,600	20,400	20,400
GRV - Other Towns	600	82	284,231	49,200	0	0	49,200	48,600	48,600
Unimproved valuations									
UV - Rural	700	35	618,778	24,500	0	0	24,500	23,800	23,800
UV - Mining	700	24	140,982	16,800	0	0	16,800	16,800	16,800
Sub-Totals		306	1,907,781	189,500	0	0	189,500	186,400	186,400
		933	157,257,764	3,422,118	0	0	3,422,118	3,427,610	3,422,117
Discounts (Refer note 1(e))							(152,795)	(152,794)	(153,664)
Total amount raised from general rates							3,269,323	3,274,816	3,268,453

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single Full Payment	11/09/2020	0	0.0%	8.0%
Option two				
First instalment	11/09/2020	0	5.5%	8.0%
Second instalment	13/11/2020	6.67	5.5%	8.0%
Third instalment	15/01/2021	6.67	5.5%	8.0%
Fourth instalment	19/03/2021	6.67	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,174	3,128	3,174
Instalment plan interest earned	4,000	7,363	6,000
Unpaid rates and service charge interest earned	3,400	5,791	10,430
	10,574	16,282	19,604

SHIRE OF DALWALLINU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
			\$	\$	\$	
Rates general	5.0%		141,495	148,774	142,364	
Rates minimum		100	11,300	4,020	11,300	
			152,795	152,794	153,664	

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) (4,500)	(108,172)	(70,841)
Less: Non-cash grants and contributions for assets			91,228
Less: Movement in contract liabilities associated with restricted cash	0	0	3,452
Less: Movement in employee liabilities associated with restricted cash	(24,975)	4,287	
Add: Loss on disposal of assets	4(b) 451,729	180,245	67,721
Add: Depreciation on assets	5 5,534,673	5,000,657	5,197,645
Non cash amounts excluded from operating activities	5,956,927	5,077,017	5,289,205
(ii) Current assets and liabilities excluded from budgeted deficiency			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
Adjustments to net current assets			
Less: Cash - restricted reserves	3 (4,033,400)	(3,299,421)	(2,792,638)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	725,253	134,455	1,099,861
- Current portion of lease liabilities	(23,053)	0	0
- Employee benefit provisions	255,439	280,414	279,579
Add: Movement in provisions between current and non-current provisions	(82,042)	(82,042)	24,462
Total adjustments to net current assets	(3,157,803)	(2,966,594)	(1,388,736)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
(iii) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	363,939	3,194,682	(769,464)
Cash and cash equivalents - restricted			
Cash backed reserves	4,033,400	3,299,421	2,792,638
Receivables	314,424	314,424	1,348,440
Inventories	5,214	5,214	10,947
	4,716,977	6,813,741	3,382,561
Less: current liabilities			
Trade and other payables	(397,322)	(397,322)	(435,298)
Lease liabilities	23,053	0	
Long term borrowings	(725,253)	(134,455)	(1,099,861)
Provisions	(459,652)	(459,652)	(458,666)
	(1,559,174)	(991,429)	(1,993,825)
Net current assets	3,157,803	5,822,312	1,388,736
Less: Total adjustments to net current assets	(3,157,803)	(2,966,594)	(1,388,736)
Closing funding surplus / (deficit)	0	2,855,718	0

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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 DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	1,097,918	3,194,682	(769,464)
Term deposits	3,299,421	3,299,421	2,792,638
	4,397,339	6,494,103	2,023,174
- Unrestricted cash and cash equivalents	363,939	3,194,682	(769,464)
- Restricted cash and cash equivalents	4,033,400	3,299,421	2,792,638
	4,397,339	6,494,103	2,023,174
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave Reserve	255,439	280,414	279,579
Plant Reserve	1,018,589	1,013,521	1,010,504
Joint Venture Housing Reserve	140,173	126,139	116,558
Land & Buildings Reserve	1,159,430	838,992	350,771
Sewerage Scheme Reserve	749,596	498,888	496,497
Townscape Reserve	72,025	71,667	71,453
Telecommunications Reserve	16,763	16,680	16,332
Swimming Pool Reserve	220,803	120,202	119,410
Recreation Reserve	129,450	128,806	128,412
Insurance Excess Reserve	119,410	102,896	102,497
Waste Management Reserve	151,722	101,216	100,625
	4,033,400	3,299,421	2,792,638
Reconciliation of net cash provided by operating activities to net result			
Net result	(2,247,303)	(745,575)	(2,826,002)
Depreciation	5	5,534,673	5,000,657
(Profit)/loss on sale of asset	4(b)	447,229	72,073
(Increase)/decrease in receivables		0	1,035,298
(Increase)/decrease in inventories		0	5,733
Increase/(decrease) in payables		0	(137,490)
Increase/(decrease) in employee provisions		0	15,402
Non-operating grants, subsidies and contributions		(3,245,121)	(1,491,653)
Net cash from operating activities		489,478	3,754,445
			869,375

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program								2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Law, order, public safety	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>											
Land - freehold land			60,000				61,983	1,548,927	1,670,910	84,051	1,230,000
Buildings - non-specialised								14,050	14,050	277,977	1,226,527
Buildings - specialised	163,318			140,823	205,314				509,455	212,766	445,140
Furniture and equipment					9,750				9,750		0
Plant and equipment		37,000			24,516	412,605		58,000	532,121	606,285	910,000
	163,318	37,000	60,000	140,823	239,580	412,605	61,983	1,620,977	2,736,286	1,181,079	3,811,667
<i>Infrastructure</i>											
Infrastructure - roads						3,808,677			3,808,677	2,063,615	1,982,273
Infrastructure - footpaths						50,350			50,350	0	
Infrastructure - other				57,555	212,249		46,975		316,779	1,187,203	938,453
	0	0	0	57,555	212,249	3,859,027	46,975	0	4,175,806	3,250,818	2,920,726
Total acquisitions	163,318	37,000	60,000	198,378	451,829	4,271,632	108,958	1,620,977	6,912,092	4,431,897	6,732,393

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Law, order, public safety		0	0	0	24,204	2,000	0	(22,204)	0	0	0	0
Health	12,000	7,500	0	(4,500)		0	0	0		0	0	0
Housing		0	0	0	170,400	263,238	92,838	0	170,234	240,000	69,766	0
Community amenities		0	0	0	4,200	0	0	(4,200)		0	0	0
Recreation and culture	0	1,500	1,500	0	17,850	20,400	2,550	0		0	0	0
Transport	136,862	97,091	0	(39,771)	455,548	387,591	12,784	(80,741)	334,646	268,000	1,075	(67,721)
Economic services	69,393	69,393	0	0	248,373	180,000	0	(68,373)		0	0	0
Other property and services	741,958	337,500	3,000	(407,458)	12,000	7,273	0	(4,727)	12,000	12,000	0	0
	960,213	512,984	4,500	(451,729)	932,575	860,502	108,172	(180,245)	516,880	520,000	70,841	(67,721)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	779,351	371,893		(407,458)	270,000	240,000	0	(30,000)	0	0		
Buildings - non-specialised		0			148,773	203,239	92,838	(38,372)	170,234	240,000	69,766	
Buildings - specialised		0			24,204	2,000		(22,204)		0		
Plant and equipment	180,862	141,091	4,500	(44,271)	467,548	394,863	12,784	(85,469)	346,646	280,000	1,075	(67,721)
<i>Infrastructure</i>												
Infrastructure - other		0			22,050	20,400	2,550	(4,200)		0		
	960,213	512,984	4,500	(451,729)	932,575	860,502	108,172	(180,245)	516,880	520,000	70,841	(67,721)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks & Ovals
Infrastructure - other
Right of use - furniture and fittings

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
63,895	48,082	53,060
13,213	12,126	23,150
2,326	2,134	2,750
144,062	123,624	145,700
54,571	50,008	47,700
535,819	571,288	516,400
4,192,822	3,779,073	3,923,400
67,414	70,497	86,300
460,551	343,825	399,185
5,534,673	5,000,657	5,197,645
573,683	526,348	758,167
21,124	29,829	47,194
481,185	350,870	329,185
3,943,384	3,619,271	3,720,134
76,032	69,783	62,910
53,510	49,112	23,613
14,887	13,663	19,691
347,814	318,685	236,751
23,054	23,096	
5,534,673	5,000,657	5,197,645

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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.

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 20 years
Sealed Roads and Streets	
Clearing and Earthworks	Not depreciated
Pavement	40 years
Seal	15 to 20 years
Footpaths	20 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	50 years
Infrastructure - parks & Ovals	10 to 40 years
Infrastructure - other	10 to 50 Years
Infrastructure - gardens	Not depreciated
Right of use - furniture and fittings	Based on the remaining lease

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF DALWALLINU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget	Principal
				1 July 2020	New Loans	Principal Repayments	outstanding 30 June 2021	Interest Repayments	1 July 2019	New Loans	Principal Repayments	outstanding 30 June 2020	Interest Repayments	1 July 2019	New Loans	Principal Repayments	outstanding 30 June 2020	Interest Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities																			
				107,753	0	(17,617)	90,136	(9,393)	123,755	0	(16,002)	107,753	(11,085)	123,755	0	(16,002)	107,753	(11,805)	
Recreation and culture																			
				578,532	0	(58,584)	519,948	(16,086)	635,658	0	(57,126)	578,532	(18,351)	626,128		(57,265)	568,863	(14,234)	
				2,643,455	0	(58,255)	2,585,200	(93,529)	2,700,000	0	(56,545)	2,643,455	(98,553)	2,700,000		(56,545)	2,643,455	(80,579)	
Economic services																			
				0	0	0	0	0	0	0	0	0	0	0	1,100,000	0	1,100,000	0	
Other property and services																			
				0	800,000	(74,746)	725,254	(22,168)	0	0	0	0	0	0	0	0	0	0	
				3,329,740	800,000	(209,202)	3,920,538	(141,176)	3,459,413	0	(129,673)	3,329,740	(127,989)	3,449,883	1,100,000	(129,812)	4,420,071	(106,618)	
				3,329,740	800,000	(209,202)	3,920,538	(141,176)	3,459,413	0	(129,673)	3,329,740	(127,989)	3,449,883	1,100,000	(129,812)	4,420,071	(106,618)	

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

SHIRE OF DALWALLINU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Bell Street Subdivison	WA Treasury Corporation	Debenture	5	3.0%	\$ 800,000	\$ 83,314	\$ 800,000	\$ 0
					800,000	83,314	800,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Credit card limit	10,000	7,397	10,000
Credit card balance at balance date	0	2,603	0
Total amount of credit unused	10,000	10,000	10,000
Loan facilities			
Loan facilities in use at balance date	3,920,538	3,329,740	4,420,071

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF DALWALLINU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2020/21 Budget New Leases	2020/21 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2021	2020/21 Budget Lease Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Leases	2019/20 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2020	2019/20 Actual Lease Interest repayments	Budget Principal 1 July 2019	2019/20 Budget New Leases	2019/20 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2020	2019/20 Budget Lease Interest repayments
					1 July 2020	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gymnasium Equipment	2	Maya Financial	2.3%	4	53,555	0	(17,852)	35,703	(1,051)	71,456		(17,901)	53,555	(1,452)	0	0	0	0	0
Other property and services																			
Photocopiers x 2	1	Ricoch Finance	3.2%	5	15,160	0	(5,201)	9,959	(399)	20,356		(5,196)	15,160	(570)	0	0	0	0	0
					68,715	0	(23,053)	45,662	(1,450)	91,812	0	(23,097)	68,715	(2,022)	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
(a) Leave Reserve	\$ 280,414	\$ 1,402	\$ (26,377)	\$ 255,439	\$ 276,127	\$ 4,287	\$	\$ 280,414	\$ 276,127	\$ 3,452	\$ 0	\$ 279,579
(b) Plant Reserve	1,013,521	5,068		1,018,589	998,028	15,493		1,013,521	998,029	12,475	0	1,010,504
(c) Joint Venture Housing Reserve	126,139	14,034		140,173	287,722	22,417	(184,000)	126,139	287,722	12,836	(184,000)	116,558
(d) Land & Buildings Reserve	838,992	480,438	(160,000)	1,159,430	454,148	452,339	(67,495)	838,992	454,147	274,119	(377,495)	350,771
(e) Sewerage Scheme Reserve	498,888	250,708		749,596	335,816	613,072	(450,000)	498,888	335,816	610,681	(450,000)	496,497
(f) Townscape Reserve	71,667	358		72,025	70,571	1,096		71,667	70,571	882	0	71,453
(g) Telecommunications Reserve	16,680	83		16,763	114,896	1,784	(100,000)	16,680	114,896	1,436	(100,000)	16,332
(h) Swimming Pool Reserve	120,202	100,601		220,803	43,862	76,340		120,202	43,862	75,548	0	119,410
(i) Recreation Reserve	128,806	644		129,450	176,209	2,597	(50,000)	128,806	176,209	2,203	(50,000)	128,412
(j) Insurance Excess Reserve	102,896	16,514		119,410	85,429	17,467		102,896	85,429	17,068	0	102,497
(k) Waste Management Reserve	101,216	50,506		151,722	50,000	51,216		101,216	50,000	50,625	0	100,625
	3,299,421	920,356	(186,377)	4,033,400	2,892,808	1,258,108	(851,495)	3,299,421	2,892,808	1,061,325	(1,161,495)	2,792,638

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	ongoing	To be used to fund sick, annual and long service leave requirements.
(b) Plant Reserve	ongoing	To be used for the purchase & maintenance of major plant or to cover contractor expenditure where the Shire doesn't have resources available internally.
(c) Joint Venture Housing Reserve	ongoing	To be used for the construction & maintenance of the Joint Venture Housing.
(d) Land & Buildings Reserve	ongoing	To be used for the purchase, construction & maintenance of residential & commercial sites.
(e) Sewerage Scheme Reserve	ongoing	To be used for the maintenance & replacement of the Sewerage Scheme.
(f) Townscape Reserve	ongoing	To be used for various townscape special projects.
(g) Telecommunications Reserve	ongoing	To be used to leverage enhanced telecommunications capabilities within the Shire.
(h) Swimming Pool Reserve	ongoing	To be used to ensure long term maintenance and upgrade of the swimming pool.
(i) Recreation Reserve	ongoing	To be used to ensure long term maintenance and upgrade of the recreation areas.
(j) Insurance Excess Reserve	ongoing	To be used to pay for insurance excess in the event of abnormal number of claims in a year.
(k) Waste Management Reserve	ongoing	To be used to pay for future waste management requirements.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	100	55	259
General purpose funding	5,174	6,366	4,644
Law, order, public safety	4,100	5,399	6,100
Health	1,572	2,799	3,654
Education and welfare	1	1	1
Housing	342,940	329,511	322,317
Community amenities	556,952	573,484	587,770
Recreation and culture	78,719	77,128	66,036
Transport	22,000	25,227	32,000
Economic services	123,500	112,683	169,500
Other property and services	25,226	62,935	56,831
	1,160,284	1,195,588	1,249,112

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	0	0	0	0	0	100	9,743	100
General purpose funding	0	0	0	0	0	1,555,761	2,989,492	1,455,776
Law, order, public safety	0	0	0	0	0	25,088	51,888	186,113
Health	0	0	0	0	0	21,335	21,693	17,428
Education and welfare	0	0	0	0	0	2,960	5,547	3,500
Housing	0	0	0	0	0	20,943	17,563	33,034
Community amenities	0	0	0	0	0	22,187	22,303	7,309
Recreation and culture	0	0	0	0	0	105,694	207,631	199,294
Transport	0	0	0	0	0	287,605	281,029	281,176
Economic services	0	0	0	0	0	60,059	74,079	91,054
Other property and services	0	0	0	0	0	101,200	106,035	106,200
	0	0	0	0	0	2,202,932	3,787,003	2,380,984
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety	0	0	0	0	0	163,318	0	0
Community amenities	0	0	0	0	0	174,823	0	0
Recreation and culture	0	0	0	0	0	160,055	324,868	332,363
Transport	0	0	0	0	0	2,731,925	1,166,785	1,166,785
Economic services	0	0	0	0	0	15,000	0	0
	0	0	0	0	0	3,245,121	1,491,653	1,499,148
Total	0	0	0	0	0	5,448,053	5,278,656	3,880,132

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	when obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	16,497	47,544	36,160
- Other funds	30,000	38,335	40,000
Other interest revenue (refer note 1b)	7,400	13,154	16,430
	53,897	99,033	92,590

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5% on instalment and at 8% of unpaid rates.

(b) Other revenue

Reimbursements and recoveries	0	0	0
Other	100	1,122	100
	100	1,122	100

The net result includes as expenses

(c) Auditors remuneration

Audit services	30,000	20,000	30,000
Other services	10,000	800	10,000
	40,000	20,800	40,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	141,176	127,989	106,618
Interest expense on lease liabilities	1,450	2,022	0
	142,626	130,011	106,618

(e) Elected members remuneration

Meeting fees	41,240	33,312	45,239
Mayor/President's allowance	7,942	7,942	7,942
Deputy Mayor/President's allowance	1,985	1,985	1,985
Travelling expenses	4,000	2,381	9,000
	55,167	45,620	64,166

(f) Write offs

General rate	5,000	5,559	9,100
	5,000	5,559	9,100

13. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the Department of Housing have a joint venture arrangement with regard to the provision of seven houses in Dalwallinu and one in Kalannie. The Shire provided the land and have a joint agreement for the use and maintenance of the constructed houses.

The Shire's share of the houses is included in "Land & Buildings" as follows:

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Non-current assets			
Land and Buildings	1,624,701	1,624,701	1,329,516
Less: accumulated depreciation	(76,935)	(65,320)	(65,188)
	1,547,766	1,559,381	1,264,328

SIGNIFICANT ACCOUNTING POLICIES

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.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Dalwallinu's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

14. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Public Open Spaces		66,000	(66,000)	0
	0	66,000	(66,000)	0

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

**SHIRE OF DALWALLINU
2020/2021 BUDGET
RATE SETTING STATEMENT**

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
Revenue				
General Purpose Funding	1,614,832	1,537,552	3,094,889	1,553,010
Governance	300	10,202	9,798	459
Law, Order and Public Safety	192,506	190,413	57,288	192,213
Health	22,907	21,082	24,492	21,082
Education and Welfare	2,961	5,701	5,548	3,501
Housing	363,883	441,689	439,913	425,117
Community Amenities	753,961	602,683	595,787	595,078
Recreation and Culture	345,968	404,918	612,177	597,693
Transport	3,041,530	1,481,438	1,485,826	1,481,036
Economic Services	198,559	245,029	186,762	260,554
Other Property and Services	129,426	185,067	170,091	163,031
	6,666,834	5,125,775	6,682,570	5,292,774
Expenses				
General Purpose Funding	(170,316)	(221,815)	(184,417)	(220,279)
Governance	(735,321)	(748,116)	(579,118)	(801,109)
Law, Order and Public Safety	(185,768)	(173,795)	(198,856)	(170,135)
Health	(322,034)	(290,062)	(272,227)	(259,103)
Education and Welfare	(41,832)	(79,462)	(63,889)	(79,576)
Housing	(453,704)	(341,285)	(321,185)	(360,299)
Community Amenities	(849,737)	(726,483)	(812,856)	(723,728)
Recreation and Culture	(2,055,511)	(2,045,013)	(1,878,692)	(2,031,101)
Transport	(6,158,806)	(5,775,465)	(5,525,038)	(5,770,850)
Economic Services	(521,046)	(795,411)	(710,131)	(812,542)
Other Property and Services	(689,386)	(164,008)	(156,553)	(158,508)
	(12,183,460)	(11,360,915)	(10,702,962)	(11,387,229)
Capital Income				
Proceeds from Disposal of Assets	512,984	563,093	860,502	520,000
New Borrowings	800,000	1,400,000	0	1,100,000
Transfer from Reserve	186,377	1,161,495	851,495	1,161,495
	1,499,361	3,124,588	1,711,997	2,781,495
Capital Expenditure				
Land & Buildings	(2,194,415)	(2,732,706)	(574,794)	(2,488,656)
Infrastructure - Roads	(3,808,677)	(1,982,540)	(2,063,614)	(1,982,273)
Infrastructure - Other	(316,779)	(1,426,777)	(1,187,203)	(1,351,464)
Infrastructure - Footpaths	(50,350)	0	0	0
Plant and Equipment	(532,121)	(909,062)	(606,285)	(910,000)
Furniture and Equipment	(9,750)	0	0	0
Repayment of Debentures	(209,202)	(129,812)	(129,673)	(129,812)
Transfer to Reserves	(920,356)	(1,062,842)	(1,258,108)	(966,645)
	(8,041,650)	(8,243,739)	(5,819,677)	(7,828,850)
	(12,058,915)	(11,354,291)	(8,128,072)	(11,141,810)
Total Operating + Non-Operating				
	(12,058,915)	(11,354,291)	(8,128,072)	(11,141,810)
ADJUST- NON CASH ITEMS				
Depreciation	5,534,673	5,197,645	5,000,657	5,197,645
Profit/(Loss) on Sale of Assets	(447,229)	24,405	(72,073)	3,120
Movement in Employee Benefits	(24,975)	0	4,287	0
Principal Elements of Finance Lease Payments	(23,053)	0	(23,097)	0
ADD Surplus/(Deficit) July 1 b/f	2,855,718	2,655,054	2,655,054	2,678,833
LESS Surplus/(Deficit) June 30 c/f	0	(19,122)	2,855,718	0
	(3,269,323)	(3,506,875)	(3,274,816)	(3,268,452)
Amount Required from Rates	(3,269,323)	(3,506,875)	(3,274,816)	(3,268,452)

SHIRE OF DALWALLINU 2020/2021 BUDGET

INCOME STATEMENT

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
Income				
General Purpose Funding	4,884,155	4,806,005	6,369,705	4,821,464
Governance	300	10,202	9,798	459
Law, Order and Public Safety	192,506	190,413	57,288	192,213
Health	22,907	21,082	24,492	21,082
Education and Welfare	2,961	5,701	5,548	3,501
Housing	363,883	441,689	439,913	425,117
Community Amenities	753,961	602,683	595,717	595,078
Recreation and Culture	345,968	404,918	612,177	597,693
Transport	3,041,530	1,481,438	1,485,826	1,481,036
Economic Services	198,559	245,029	186,762	260,554
Other Property and Services	129,426	185,067	170,091	163,031
Total Income	9,936,157	8,394,227	9,957,316	8,561,228
Expense				
General Purpose Funding	(170,316)	(221,815)	(184,416)	(220,279)
Governance	(735,321)	(748,116)	(579,119)	(801,109)
Law, Order and Public Safety	(185,768)	(173,795)	(198,856)	(170,135)
Health	(322,034)	(290,062)	(272,227)	(259,103)
Education and Welfare	(41,832)	(79,462)	(63,889)	(79,576)
Housing	(453,704)	(341,285)	(321,185)	(360,299)
Community Amenities	(849,737)	(726,483)	(812,856)	(723,728)
Recreation and Culture	(2,055,511)	(2,045,013)	(1,878,692)	(2,031,101)
Transport	(6,158,806)	(5,775,465)	(5,525,038)	(5,770,850)
Economic Services	(521,046)	(795,411)	(710,131)	(812,542)
Other Property and Services	(689,386)	(164,009)	(156,553)	(158,508)
Total Expense	(12,183,460)	(11,360,916)	(10,702,962)	(11,387,230)
Net Income	(2,247,303)	(2,966,689)	(745,645)	(2,826,002)

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 3 - GENERAL PURPOSE FUNDING

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
GENERAL RATE REVENUE				
Operating Expenditure				
E031050	(4,500)	(4,500)	(4,074)	(4,500)
E031360	(17,000)	(20,000)	(19,025)	(15,000)
E031370	(10,500)	(10,500)	(9,523)	(10,500)
E031380	(200)	(500)	(26)	(500)
E031390	(5,000)	(9,100)	(5,559)	(9,100)
E031900	(107,049)	(146,798)	(120,421)	(148,375)
Total Operating Expenditure	(144,249)	(191,398)	(158,627)	(187,975)
Operating Income				
I031005	(152,795)	(152,764)	(152,794)	(153,664)
I031010	352,581	350,237	350,237	350,237
I031011	2,880,037	2,885,480	2,885,480	2,885,480
I031012	40,000	40,641	40,641	24,038
I031014	0	3,048	3,382	0
I031015	77,400	76,800	76,800	76,800
I031016	0	2,111	2,111	0
I031017	21,600	20,400	20,400	20,400
I031018	49,200	48,600	48,600	48,600
I031019	24,500	23,800	23,800	23,800
I031020	16,800	16,800	16,800	16,800
I031170	3,000	5,000	5,200	10,000
I031171	4,000	7,363	7,363	6,000
I031172	3,174	3,174	3,128	3,174
I031173	200	426	426	200
I031174	16,000	16,000	18,061	10,000
I031180	2,000	1,470	3,238	1,470
I031185	200	230	165	230
Total Operating Income	3,337,897	3,348,816	3,353,038	3,323,565
				3,269,323
OTHER GENERAL PURPOSE FUNDING				
Operating Expenditure				
E032900	(18,268)	(22,717)	(18,403)	(22,604)
E034099	0	0	4	0
Total Operating Expenditure	(18,268)	(22,717)	(18,399)	(22,604)
Operating Income				
I032050	857,400	846,923	1,734,323	797,344
I032051	642,361	534,105	1,196,466	624,394
Total Operating Income	1,499,761	1,381,028	2,930,789	1,421,738

**SHIRE OF DALWALLINU
2020/2021 BUDGET**

SCHEDULE 3 - GENERAL PURPOSE FUNDING

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
GENERAL FINANCING				
Operating Expenditure				
E034220	(7,000)	(7,000)	(6,528)	(9,000)
E034221	(800)	(700)	(861)	(700)
Total Operating Expenditure	(7,800)	(7,700)	(7,389)	(9,700)
Operating Income				
I033070	30,000	40,000	38,335	40,000
I034200	1,402	3,452	4,287	3,452
I034201	631	3,597	2,573	3,597
I034202	5,068	12,475	15,493	12,475
I034203	4,195	5,677	9,103	5,677
I034204	2,494	4,198	6,589	4,198
I034207	358	882	1,096	882
I034209	83	1,436	1,784	1,436
I034210	601	548	1,340	548
I034211	644	2,203	2,597	2,203
I034212	514	1,068	1,467	1,068
I034214	506	625	1,216	625
Total Operating Income	46,497	76,161	85,878	76,161

SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 4 - GOVERNANCE

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
MEMBERS OF COUNCIL				
Operating Expenditure				
E041140	(4,000)	(5,000)	(2,381)	(9,000)
E041141	(6,000)	(13,000)	(11,029)	(21,000)
E041150	0	(4,469)	(5,621)	(4,600)
E041160	(41,240)	(45,239)	(33,312)	(45,239)
E041165	(9,927)	(9,927)	(9,927)	(9,927)
E041170	(14,960)	(20,460)	(14,670)	(20,460)
E041175	(2,000)	(2,000)	(7,118)	(2,000)
E041180	(5,020)	(4,723)	(4,522)	(4,723)
E041185	(43,703)	(55,000)	(13,576)	(50,500)
E041186	(16,005)	(15,093)	(12,710)	(15,093)
E041190	(16,800)	(16,800)	(15,904)	(16,800)
E041191	(2,500)	(5,399)	(9,965)	(5,399)
E041195	(6,780)	(8,000)	(6,100)	(8,000)
E041300	(2,000)	(2,000)	(117)	(2,000)
E041400	(7,000)	(7,000)	(5,578)	(7,000)
E041196	(4,510)	(4,532)	(3,745)	(4,353)
E041197	(3,095)	(650)	(1,042)	(2,023)
E041901	(9,000)	(9,000)	0	(9,000)
E041900	(183,248)	(177,049)	(178,564)	(219,793)
Total Operating Expenditure	(377,788)	(405,341)	(335,881)	(456,910)
Operating Income				
I041035	100	259	55	259
Total Operating Income	100	259	55	259
OTHER GOVERNANCE				
Operating Expenditure				
E042900	(302,533)	(287,775)	(222,438)	(289,199)
E042901	(15,000)	(15,000)	0	(15,000)
E042177	(40,000)	(40,000)	(20,800)	(40,000)
Total Operating Expenditure	(357,533)	(342,775)	(243,238)	(344,199)
Operating Income				
I042031	100	100	0	100
I042035	0	9,743	9,743	0
I042100	100	100	0	100
Total Operating Income	200	9,943	9,743	200
Capital Expenditure				
E042853	51,849	0	0	0
Total Capital Expenditure	51,849	0	0	0

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 5 - LAW ORDER & PUBLIC SAFETY

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
FIRE PREVENTION				
Operating Expenditure				
E051110 Loss on Sale of Assets	0	0	(22,204)	0
E051180 Insurance	(18,392)	(22,076)	(20,133)	(22,076)
E051340 Fire Building Operation Costs	(2,544)	(1,228)	(2,520)	(1,228)
E051341 Fire Building Maintenance	(6,312)	(1,245)	(4,572)	(3,654)
E051345 Equipment Maint. & Repairs	(3,286)	(1,037)	(1,037)	0
E051346 Fire Vehicles - Operating Expenses	(1,010)	(552)	(1,881)	(552)
E051347 Protective Equipment	(1,000)	(16,290)	(16,330)	0
E051366 Fire Break Inspections	(2,160)	(1,327)	(1,327)	(8,500)
E051850 Other Expenses	(9,224)	(1,200)	(4,656)	(1,200)
E051990 Depreciation	(63,895)	(52,100)	(48,082)	(52,100)
E051900 Administration Activity Costs	(15,560)	(10,069)	(8,135)	(10,004)
Total Operating Expenditure	(123,383)	(107,124)	(130,877)	(99,314)
Operating Income				
I051030 DFES Levy Contribution	25,088	22,795	51,888	22,795
I051047 Grant from DFES for Buntine Fire Shed	163,318	163,318	0	163,318
Total Operating Income	188,406	186,113	51,888	186,113
Capital Expenditure				
E051811 Capital Expenditure - Buildings	(163,318)	0	0	(163,318)
Total Capital Expenditure	(163,318)	0	0	(163,318)
ANIMAL CONTROL				
Operating Expenditure				
E052367 Ranger Services	(18,720)	(18,000)	(20,293)	(18,000)
E052850 Other Animal Control Expenses	(2,000)	(2,841)	(2,197)	0
E052900 Administration Activity Costs	(24,511)	(25,030)	(23,071)	(28,483)
Total Operating Expenditure	(45,231)	(45,871)	(45,560)	(46,483)
Operating Income				
I052042 Dog Registration Fees	2,500	2,500	3,312	4,500
I052043 Fines & Penalties	200	200	711	200
I052044 Cat Registration Fees	500	500	401	900
I052046 Animal Pound Fees	800	1,000	976	400
I052047 Animal Pound Fees - Destruction of an animal	100	100	0	100
Total Operating Income	4,100	4,300	5,400	6,100
OTHER LAW & PUBLIC SAFETY				
Operating Expenditure				
E053369 Emergency Call-outs	(3,377)	(2,270)	(5,349)	(2,269)
E053990 Depreciation	0	(960)	0	(960)
E053900 Administration Activity Costs	(13,777)	(17,570)	(17,070)	(21,109)
Total Operating Expenditure	(17,153)	(20,800)	(22,419)	(24,338)

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 7 - HEALTH

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PREVENTIVE SERVICES				
HEALTH ADMINISTRATION & INSPECTION				
Operating Expenditure				
E071186 Health Officer Training Costs	(1,000)	(1,000)	(609)	(1,000)
E071366 Analytical Expenses	(1,200)	(1,200)	(463)	(1,200)
E071900 Administration Activity Costs	(28,225)	(10,214)	(8,268)	(10,122)
Total Operating Expenditure	(30,425)	(12,414)	(9,340)	(12,322)
Operating Income				
I071042 Health Act Licenses	472	472	590	472
I071043 Food Act Fees	800	800	968	800
I071045 Hawker/Street Stall Licences	200	882	245	882
I071046 Swimming Pool Inspections	100	1,500	995	1,500
Total Operating Income	1,572	3,654	2,799	3,654
PREVENTIVE SERVICES - PEST CONTROL				
Operating Expenditure				
E072371 Mosquito Control Costs	0	(1,606)	0	(1,606)
E072355 Insecticides & Pesticides	(250)	(250)	0	(250)
Total Operating Expenditure	(250)	(1,856)	0	(1,856)
OTHER HEALTH				
Operating Expenditure				
E073110 Loss on Sale of Assets	(4,500)	0	0	0
E073440 Medical Centre Building Operating Costs	(26,392)	(25,182)	(22,927)	(25,182)
E073188 Medical Centre Office Costs	(204,000)	(200,000)	(204,051)	(162,500)
E073235 Doctors Vehicle Running Costs	(3,584)	(5,935)	(3,059)	(5,935)
E073441 Medical Centre Building Maintenance	(13,812)	(7,227)	(8,475)	(13,977)
E073860 Medical Centre Staff Housing Allocated	(5,831)	(6,712)	(6,249)	(6,712)
E073900 Administration Activity Costs	(20,029)	(7,586)	(6,001)	(7,469)
E073990 Depreciation	(13,212)	(23,150)	(12,126)	(23,150)
Total Operating Expenditure	(291,359)	(275,792)	(262,887)	(244,925)
Operating Income				
I073031 Reimbursements	21,335	17,428	21,693	17,428
I073800 Proceeds -Doctor's Vehicle (DL89)	7,500	0	0	0
I073801 Realisation of Asset -DL89	(7,500)	0	0	0
Total Operating Income	21,335	17,428	21,693	17,428
Capital Expenditure				
E073835 Purchase of Doctor's Vehicle	(37,000)	0	0	0
Total Capital Expenditure	(37,000)	0	0	0

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 8 - EDUCATION & WELFARE

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
OTHER WELFARE				
Operating Expenditure				
E083386 Youth Activities	(4,000)	(4,000)	(1,809)	(4,000)
E083900 Administration Activity Costs	(24,617)	(56,576)	(45,474)	(56,014)
Total Operating Expenditure	(28,617)	(60,576)	(47,284)	(60,014)
Operating Income				
I083031 Reimbursements - Other Welfare	200	780	30	780
Total Operating Income	200	780	30	780
PRE-SCHOOLS				
Operating Expenditure				
E081341 Dalwallinu Early Learning Centre Maintenance	(1,882)	(2,318)	(4,402)	(2,994)
E081340 Dalwallinu Early Learning Centre Operation	(2,991)	(7,803)	(5,684)	(7,803)
E081990 Depreciation	(2,326)	(2,750)	(2,134)	(2,750)
Total Operating Expenditure	(7,199)	(12,871)	(12,221)	(13,547)
Operating Income				
I081031 Reimbursements - Dalwallinu ELC	2,760	4,920	5,517	2,720
I081046 Lease Income - Dalwallinu ELC	1	1	1	1
Total Operating Income	2,761	4,921	5,518	2,721
OTHER EDUCATION				
Operating Expenditure				
E082195 Event Donations	(400)	(400)	0	(400)
E082372 School Bus Subsidy	(2,500)	(2,500)	(1,269)	(2,500)
E082373 Scholarships & Prizes	(615)	(615)	(615)	(615)
E082374 Chaplaincy Subsidy	(2,500)	(2,500)	(2,500)	(2,500)
Total Operating Expenditure	(6,015)	(6,015)	(4,384)	(6,015)

**SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 9 - HOUSING**

		Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
STAFF HOUSING					
Operating Expenditure					
E091990	E091910 - Depreciation (all Staff Housing)	(49,362)	(54,000)	(43,685)	(54,000)
Building Operational Costs					
E091041	J30 15 Rayner St, Dalwallinu - Aquatic Centre Manager (OE)	(1,415)	(2,486)	(2,247)	(2,065)
E091041	J104 11B Anderson Way, Dalwallinu - DDC Coordinator (OE)	(4,646)	(3,992)	(3,825)	(3,992)
	J18 2 Dowie St, Dalwallinu - Building Maint Officer (OE)	(4,454)	(3,077)	(3,723)	(3,077)
	J28 1 Wasley St, Dalwallinu - General Hand (OE)	(2,722)	(2,506)	(2,664)	(2,506)
	J26 65 Johnston Street, Dalwallinu - Works Supervisor (OE)	(4,855)	(4,593)	(4,871)	(4,593)
	J25 68 Annetts Rd, Dalwallinu - Gardener (OE)	(3,098)	(3,555)	(2,904)	(3,555)
	J29 13 Rayner St, Dalwallinu - General Hand (OE)	(1,415)	(2,060)	(1,568)	(2,060)
	J16 70 McNeill Street, Dalwallinu - Vacant (OE)	0	(1,547)	(1,547)	(2,413)
	J116 36 Annetts Rd, Dalwallinu - CSO (OE)	(2,109)	(1,833)	(1,892)	(1,833)
	J117 1 Wattle Close, Dalwallinu - FO rates (OE)	(2,000)	(2,024)	(1,892)	(2,024)
	J122 6A Cousins Rd, Dalwallinu - MRDS (OE)	(4,292)	(4,346)	(4,096)	(4,346)
	J91 Lot 503 Salmon Gums Pl, Dalwallinu - CEO (OE)	(4,036)	(4,054)	(4,346)	(4,054)
	J133 3 South St, Dalwallinu - General Hand (OE)	(1,733)	(1,669)	(1,914)	(1,669)
Building Maintenance and Other Costs -					
E091042	Q30 15 Rayner St, Dalwallinu - Aquatic Centre Manager (ME)	(1,987)	(21,663)	(20,519)	(12,563)
	Q104 11B Anderson Way, Dalwallinu - DDC Coordinator (ME)	(16,157)	(1,760)	(181)	(2,563)
	Q18 2 Dowie St, Dalwallinu - Building Maint Officer (ME)	(6,813)	(1,326)	(1,194)	(1,973)
	Q28 1 Wasley St, Dalwallinu - General Hand (ME)	(9,506)	(2,913)	(2,699)	(2,913)
	Q26 65 Johnston Street, Dalwallinu - Works Supervisor (ME)	(3,698)	(2,639)	(883)	(8,719)
	Q25 68 Annetts Rd, Dalwallinu - Gardener (ME)	(11,313)	(8,508)	(14,730)	(9,108)
	Q29 13 Rayner St, Dalwallinu - General Hand (ME)	(1,987)	(1,760)	(1,132)	(2,563)
	Q16 70 McNeill Street, Dalwallinu - Vacant (ME)	0	(521)	(629)	(5,225)
	Q116 36 Annetts Rd, Dalwallinu - CSO (ME)	(3,511)	(17,289)	(8,561)	(15,289)
	Q117 1 Wattle Close, Dalwallinu - FO rates (ME)	(7,095)	(10,089)	(3,271)	(10,089)
	Q122 6A Cousins Rd, Dalwallinu - MRDS (ME)	(2,565)	(5,822)	(6,405)	(3,898)
	Q91 Lot 503 Salmon Gums Pl, Dalwallinu - CEO (ME)	(12,007)	(11,427)	(9,453)	(10,396)
	Q133 3 South St, Dalwallinu - General Hand (ME)	(1,794)	(1,963)	(597)	(1,963)
Sub Total Operating Expenditure		(164,572)	(179,422)	(151,429)	(179,448)
E091999	Less Allocated to Schedules - Staff Housing	96,807	117,890	84,617	117,915
Total Operating Expenditure		(67,765)	(61,532)	(66,812)	(61,533)
Operating Income					
I091210	Rental Income - Staff Housing	65,000	56,337	62,019	56,337
I091234	Profit on Sale of Assets	0	92,838	92,838	69,766
I091232	Proceeds of Sale - Employee Housing	0	263,238	263,238	240,000
I091233	Realisation of Sale - Employee Housing	0	(263,238)	(263,238)	(240,000)
I091231	Reimbursements	2,765	5,195	2,258	5,195
Total Operating Income		67,765	154,370	157,115	131,298
Capital Expenditure					
E092041	Construction of Employee Housing	0	(550,000)	0	(550,000)
Total Capital Expenditure		0	(550,000)	0	(550,000)
Capital Income					
I091300	Transfer from Land & Buildings Reserve	0	310,000	0	310,000
Total Capital Income		0	310,000	0	310,000

**SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 9 - HOUSING**

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20	
OTHER HOUSING					
Operating Expenditure					
Non Employee's Residences					
E092340	Building Operational Costs				
J34	8 Harris St, Dalwallinu (OE)	(2,465)	(1,741)	(1,687)	(1,741)
J106	Lot 504 Salmon Gums Place - Doctor (OE)	(5,569)	(5,488)	(4,840)	(5,488)
J36	10 Dowie St, Dalwallinu - Cvan Park Caretaker (OE)	(1,001)	(959)	(493)	(959)
J103	11 A Anderson Way, Dalwallinu (OE)	(1,614)	(1,696)	(1,599)	(1,696)
J123	6B Cousins Rd, Dalwallinu (OE)	(2,228)	(2,082)	(2,157)	(2,082)
J132	1 South St, Dalwallinu (OE)	(1,368)	(2,141)	(1,621)	(2,141)
J131	38 Leahy St, Dalwallinu (OE)	(1,308)	(2,126)	(1,642)	(2,126)
J129	5 (lot 734) South St, Dalwallinu (OE)	(1,652)	(1,855)	(1,685)	(1,855)
J130	7 (lot 733) South St, Dalwallinu (OE)	(1,652)	(2,009)	(1,888)	(2,009)
J127	2 Dungey Rd, Dalwallinu (OE)	(2,549)	(2,354)	(2,163)	(2,354)
J134	40 Leahy St, Dalwallinu (OE)	(1,762)	(2,465)	(2,409)	(2,416)
J135	46 Leahy St, Dalwallinu (OE)	(1,744)	(2,293)	(2,078)	(2,293)
J17	4 Dowie St, Dalwallinu (OE)	(3,075)	(3,149)	(2,521)	(3,149)
J19	10 Roberts Rd, Dalwallinu (OE)	(1,679)	(2,222)	(1,575)	(2,222)
E092341	Building Maintenance and Other Costs -				
Q34	8 Harris St, Dalwallinu (ME)	(950)	(1,801)	(1,351)	(1,871)
Q106	Lot 504 Salmon Gums Place - Doctor (ME)	(3,217)	(3,873)	(2,831)	(3,873)
Q36	10 Dowie St, Dalwallinu - Cvan Park Caretaker (ME)	(800)	(877)	0	(2,122)
Q103	11 A Anderson Way, Dalwallinu (ME)	(3,698)	(1,993)	(1,565)	(2,603)
Q123	6B Cousins Rd, Dalwallinu (ME)	(2,403)	(5,452)	(9,135)	(3,898)
Q132	1 South St, Dalwallinu (ME)	(6,621)	(2,136)	(9,062)	(1,963)
Q131	38 Leahy St, Dalwallinu (ME)	(1,743)	(2,101)	(2,241)	(1,923)
Q129	5 (lot 734) South St, Dalwallinu (ME)	(21,794)	(3,063)	(4,104)	(1,963)
Q130	7 (lot 733) South St, Dalwallinu (ME)	(24,291)	(13,963)	(10,439)	(13,963)
Q127	2 Dungey Rd, Dalwallinu (ME)	(2,403)	(3,327)	(2,363)	(6,073)
Q134	40 Leahy St, Dalwallinu (ME)	(5,291)	(6,857)	(6,840)	(1,973)
Q135	46 Leahy St, Dalwallinu (ME)	(1,794)	(2,273)	(2,701)	(1,973)
Q17	4 Dowie St, Dalwallinu (ME)	(10,436)	(1,170)	(721)	(1,973)
Q19	10 Roberts Rd, Dalwallinu (ME)	(6,813)	(1,301)	(1,103)	(1,963)
	Sub total Non Employees Housing Costs	(121,922)	(82,767)	(82,813)	(80,664)
Aged Persons Housing					
E092540	Building Operational Costs				
J113	8 Pioneer Place (Over 55's), Dalwallinu (OE)	(1,496)	(1,769)	(2,083)	(1,672)
J12	Wilfred Thomas Lodge (OE)	(4,203)	(2,774)	(3,439)	(2,774)
J13	Sullivan Lodge (OE)	(2,646)	(4,583)	(2,494)	(4,583)
E092541	Building Maintenance and Other Costs -				
Q113	8 Pioneer Place (Over 55's), Dalwallinu (ME)	(1,919)	(1,076)	(2,202)	(1,160)
Q12	Wilfred Thomas Lodge (ME)	(8,799)	(3,142)	(2,215)	(5,522)
Q13	Sullivan Lodge (ME)	(8,630)	(6,511)	(8,507)	(4,906)
	Sub total Aged Housing Costs	(27,693)	(19,855)	(20,939)	(20,617)

**SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 9 - HOUSING**

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
OTHER HOUSING (CONT)				
Operating Expenditure				
Joint Venture Housing				
E092640	Building Operational Costs			
J114	(1,820)	(1,857)	(1,918)	(1,857)
J115	(1,719)	(1,857)	(1,819)	(1,857)
J143	(961)	(1,682)	(180)	(1,682)
J144	(860)	(1,682)	(245)	(1,682)
J96	(1,591)	(1,694)	(1,634)	(1,694)
J97	(1,591)	(1,694)	(1,653)	(1,694)
J98	(1,714)	(2,059)	(1,894)	(2,059)
J99	(1,264)	(1,676)	(1,355)	(1,676)
E092641	Building Maintenance and Other Costs -			
Q114	(3,766)	(3,878)	(3,557)	(4,388)
Q115	(7,648)	(2,281)	(2,080)	(2,563)
Q143	(930)	(580)	(5,483)	(1,981)
Q144	(930)	(580)	(4,766)	(1,981)
Q96	(4,732)	(12,178)	(2,296)	(12,563)
Q97	(4,722)	(2,064)	(2,459)	(2,563)
Q98	(12,336)	(9,166)	(7,239)	(12,199)
Q99	(7,400)	(1,863)	(1,818)	(7,573)
	(53,985)	(46,791)	(40,395)	(60,011)
Frail Aged Housing				
E092740	Building Operational Costs			
J14	(7,510)	(7,050)	(6,969)	(7,050)
E092741	Building Maintenance and Other Costs -			
Q14	(12,068)	(7,752)	(1,332)	(7,533)
	(19,578)	(14,802)	(8,301)	(14,583)
E092760	(2,300)	(3,701)	(4,990)	(2,000)
E092900	(65,761)	(25,930)	(23,737)	(29,191)
E092990	(94,700)	(91,700)	(79,939)	(91,700)
E092999	0	5,793	6,742	0
	(385,939)	(279,753)	(254,373)	(298,766)
Operating Income				
I092031	15,270	27,839	15,305	27,839
I092031	2,908	0	0	0
I092411	174,408	162,500	172,362	162,500
I092412	39,052	39,000	35,823	39,000
I092414	64,480	57,980	59,309	64,480
	296,118	287,319	282,798	293,819

SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 9 - HOUSING

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
Capital Expenditure				
E092850	(13,403)	(15,961)	(19,844)	(9,240)
E092851	0	(263,238)	(263,238)	(173,762)
E092852	(16,000)	(16,000)	(16,000)	(16,000)
E093856	0	(278,675)	(277,977)	(274,516)
E093854	0	(1,400,000)	(76,641)	(1,100,000)
E093857	0	(70,000)	(7,410)	(70,000)
E093855	(60,000)	(60,000)	0	(60,000)
	(89,403)	(2,103,874)	(661,110)	(1,703,518)
Capital Income				
L940000	0	0	(134,455)	1,100,000
I092852	0	184,000	184,000	184,000
I092851	40,000	67,495	67,495	67,495
	40,000	251,495	117,040	1,351,495

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 10 - COMMUNITY AMENITIES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
SANITATION HOUSEHOLD REFUSE				
Operating Expenditure				
E101341 Refuse Site Management	(67,711)	(58,274)	(80,582)	(58,261)
E101356 Waste Bins Purchase	(4,000)	(4,000)	(2,280)	(4,000)
E101750 Refuse Collection - Contractor	(58,471)	(58,175)	(60,776)	(62,083)
E101900 Administration Activity Costs	(18,392)	(13,803)	(11,069)	(13,707)
E101990 Depreciation	(4,699)	(3,200)	(4,312)	(3,200)
Total Operating Expenditure	(153,272)	(137,452)	(159,019)	(141,251)
Operating Income				
I101047 Refuse Collection Charges	136,746	138,133	137,546	166,140
Total Operating Income	136,746	138,133	137,546	166,140
SANITATION - OTHER				
E102376 Drum Muster	0	0	0	(2,500)
E102750 Refuse Collection Commercial - Contractor	(49,239)	(56,843)	(54,623)	(50,967)
E102751 Refuse Collection Street Bins - Contractor	(5,644)	(6,209)	(5,635)	(3,350)
E102752 Kerbside & General Waste Collections	(10,000)	(15,000)	(32)	(15,000)
E102753 Recycling Bin Collection - Contractor	(58,249)	(60,183)	(55,518)	(60,183)
E102754 Bulk Recycling Collection	(20,900)	(20,900)	(20,233)	(20,900)
Total Operating Expenditure	(144,032)	(159,135)	(136,041)	(152,900)
Operating Income				
I102031 Drum Muster - Reimbursements	0	0	0	2,500
I102047 Refuse Collection Commercial Charges	27,551	28,358	28,222	14,525
I102048 Recycling Charges	71,148	71,940	71,618	68,510
I102049 Asbestos Disposal Charges	1,200	5,250	640	5,250
I102050 Bulk Recycling Charges	21,168	18,816	19,349	16,254
I102051 Collection of Metal from Rubbish Sites	3,000	19,840	19,840	3,000
I102055 Bulk waste from outside shire	2,400	2,400	3,210	2,400
Total Operating Income	126,467	146,604	142,879	112,439
Capital Expenditure				
E102800 Transfer to Waste Management Reserve	(50,000)	(50,000)	(50,000)	(50,000)
Total Capital Expenditure	(50,000)	142,910	(50,000)	(50,000)
SEWERAGE				
E103110 Loss on Sale of Assets	0	0	(4,200)	0
E103185 Sewerage Works	(90,754)	(63,416)	(186,776)	(63,295)
E103378 Septic Tank Cleaning	(35,686)	(42,702)	(58,629)	(42,682)
E103600 Interest on Loan 64 - Sewerage Scheme	(9,393)	(11,805)	(11,085)	(11,805)
E103342 Consultants - Sewerage	(42,000)	0	0	0
E103990 Depreciation	(18,292)	(12,500)	(16,711)	(12,500)
Total Operating Expenditure	(196,125)	(130,423)	(277,401)	(130,282)
Operating Income				
I103045 Sewerage Maintenance Charge	244,338	244,337	244,599	241,290
I103046 Septic Tank Cleaning Fees	42,000	55,000	50,946	42,000
Total Operating Income	286,338	299,337	295,545	283,290

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 10 - COMMUNITY AMENITIES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
Capital Expenditure				
E103843 Sewerage Ponds Upgrade	0	(200,000)	0	(200,000)
E103844 Sewerage System Upgrade	(23,555)	(471,410)	(477,721)	(450,000)
E103850 Transfer to Sewerage Res.	(248,213)	(606,483)	(606,483)	(606,483)
E103920 Loan 64	(17,617)	(16,002)	(16,002)	(16,002)
Total Capital Expenditure	(289,385)	(1,093,895)	(1,100,205)	(1,272,485)
Capital Income				
I103850 Transfer from Sewerage Reserve	0	450,000	450,000	450,000
Total Capital Income	0	450,000	450,000	450,000
TOWN PLANNING & REGIONAL DEVELOPMENT				
Operating Expenditure				
E106185 Town Planning Control Expenses	(3,000)	(3,000)	(70)	(3,000)
E106188 Town Planning Advertising	(3,000)	(3,000)	(192)	(3,000)
E106900 Administration Activity Costs	(95,175)	(81,584)	(65,611)	(80,844)
Total Operating Expenditure	(101,175)	(87,584)	(65,873)	(86,844)
Operating Income				
I106046 Town Planning Scheme Fees	7,000	10,000	12,673	25,000
Total Operating Income	7,000	10,000	12,673	25,000
OTHER COMMUNITY AMENITIES				
Operating Expenditure				
E107341 Cemeteries Maintenance	(47,545)	(40,657)	(31,683)	(40,599)
E107379 Townscape Projects	(81,347)	(55,296)	(48,121)	(55,296)
E107440 Public Amenity Building Operation Costs	(47,804)	(34,610)	(34,334)	(34,263)
E107441 Public Amenity Building Maintenance Costs	(21,497)	(23,203)	(10,595)	(24,597)
E107900 Administration Activity Costs	(25,360)	(26,123)	(20,804)	(25,696)
E107990 Depreciation	(31,581)	(32,000)	(28,985)	(32,000)
Total Operating Expenditure	(255,133)	(211,889)	(174,521)	(212,451)
Operating Income				
I107031 Reimbursements	2,187	2,209	2,393	1,809
I107046 Cemetery Fees (including GST)	3,000	6,000	4,148	6,000
I107047 Cemetery Fees (excluding GST)	400	400	533	400
I107050 Grants Received - Other Community Amenities	191,823	0	0	0
Total Operating Income	197,410	8,609	7,074	8,209
Capital Expenditure				
E107806 Capital Expenditure - Other Infrastructure	(34,000)	0	0	0
E107805 Capital Expenditure - Buildings	(140,823)	0	0	0
Total Capital Expenditure	(174,823)	0	0	0

SHIRE OF DALWALLINU 2020/2021 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PUBLIC HALLS & CIVIC CENTRES				
Operating Expenditure				
E111340	(86,700)	(78,078)	(72,408)	(72,053)
E111341	(27,870)	(82,152)	(25,750)	(83,146)
E111600	(16,086)	(14,234)	(18,351)	(14,234)
E111900	(24,354)	(17,932)	(14,269)	(17,634)
E111990	(48,403)	(133,000)	(121,115)	(133,000)
Total Operating Expenditure	(203,413)	(325,396)	(251,892)	(320,066)
Operating Income				
I111001	0	264	264	0
I111002	1,500	1,500	415	1,500
I111003	500	500	66	500
I111004	0	327	327	0
I111008	13,900	11,300	10,450	12,800
I111031	9,000	9,000	8,227	9,000
Total Operating Income	24,900	22,891	19,749	23,800
Capital Expenditure				
E111840	(58,584)	(57,265)	(57,126)	(57,265)
E111836	(150,314)	0	0	0
Total Capital Expenditure	(208,898)	(57,265)	(57,126)	(57,265)
Capital Income				
I111853	120,000	0	0	0
Total Capital Income	120,000	0	0	0
SWIMMING AREAS & BEACHES				
Operating Expenditure				
E112200	(98,665)	(93,889)	(80,408)	(93,793)
E112341	(35,190)	(24,848)	(21,245)	(30,506)
E112340	(43,537)	(45,934)	(51,840)	(45,934)
E112400	(1,000)	(1,000)	0	(1,000)
E112450	2,065	(18,433)	(18,958)	(8,911)
E112900	(29,849)	(15,423)	(12,402)	(15,199)
E112990	(26,791)	(23,200)	(24,731)	(23,200)
Total Operating Expenditure	(232,967)	(222,727)	(209,583)	(218,543)
Operating Income				
I112046	25,000	25,000	23,727	25,000
I112050	6,182	0	2,112	0
Total Operating Income	31,182	25,000	25,839	25,000
Capital Expenditure				
E111852	(100,000)	(75,000)	(75,000)	(75,000)
E112844	(19,016)	0	0	0
E112849	0	(22,250)	(22,250)	(22,250)
Total Capital Expenditure	(119,016)	(47,250)	(97,250)	(97,250)

**SHIRE OF DALWALLINU
2020/2021 BUDGET**

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
OTHER RECREATION & SPORT				
Operating Expenditure				
E113195 Community Grant Scheme	(20,700)	(20,000)	(16,170)	(20,000)
E113341 Parks & Gardens	(423,461)	(353,081)	(259,591)	(355,590)
E113342 Ovals	(164,809)	(169,626)	(160,240)	(169,573)
E113350 Donation to Kalannie Football Club	(2,000)	(2,000)	0	(2,000)
E113551 Xantippe Tank Maintenance	0	(3,000)	(2,400)	(3,000)
E113439 Consultant Costs - Other Recreation & Sport	(100,000)	(28,500)	(13,111)	(28,500)
E113441 Recreation Centres Maintenance	(24,117)	(23,492)	(32,301)	(22,456)
E113440 Recreation Centres Operation	(88,324)	(124,893)	(118,395)	(122,078)
E113540 Sporting Grounds & Surrounds	(63,121)	(53,042)	(73,138)	(52,751)
E113442 Interest on Loan 159 - Recreation Centre	(93,529)	(80,579)	(98,553)	(80,578)
E113543 Sporting Clubs & Facilities Operation	(18,402)	(17,248)	(17,487)	(17,208)
E113544 Sporting Clubs & Facilities Maintenance	(5,838)	(14,140)	(5,289)	(14,209)
E113541 Contribution - CW Winter Sports Officer	(2,500)	(2,500)	(2,500)	(2,500)
E113602 Interest Charges - Leased Equipment	(1,051)	0	(1,452)	0
E113900 Administration Activity Costs	(69,905)	(115,990)	(92,949)	(114,582)
E113910 Depreciation - Right-of-use Assets	(17,852)	0	(17,901)	0
E113990 Depreciation	(440,512)	(356,000)	(405,466)	(356,000)
Total Operating Expenditure	(1,536,121)	(1,364,091)	(1,316,945)	(1,361,025)
Operating Income				
I113107 Profit on Sale of Assets - Other Recreation & Sport	1,500	0	0	0
I113031 Reimbursements	18,194	203,191	199,404	190,294
I113043 Dalwallinu Gymnasium income	20,000	30,000	30,469	20,000
I113044 Dalwallinu Recreation Centre Hire Fees	10,000	7,500	8,162	5,000
I113063 Contribution - Public Open Spaces	66,000	0	0	0
I113046 Reserve Hire Fees	636	636	143	636
I113144 Kalannie Recreation Centre Hire Fees	500	500	89	500
I113045 Wubin Sports Pavillion Hire Fees	400	45	300	0
I113084 Grant - Stronger Communities Program grant	0	3,058	3,058	0
I113107 Profit on Sale of Assets - Other Recreation & Sport	0	2,550	2,550	0
I113078 Contributions - Community/Clubs	0	109,447	89,447	100,000
I113054 Grant - Dept of Transport Bike Program	12,500	0	0	0
I113050 Grants Received - Other Recreation & Sport	160,055	0	0	0
I113923 Proceeds of Sale - Ride on Mower	1,500	0	0	0
I113924 Realisation on Disposal of Asset - Ride On Mower	(1,500)	0	0	0
I113080 Grant - Lotterywest - Recreation Centre Precinct	0	0	232,363	232,363
Total Operating Income	289,786	356,927	565,984	548,793

**SHIRE OF DALWALLINU
2020/2021 BUDGET**

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
OTHER RECREATION & SPORT (CONT)				
Capital Expenditure				
K5 Dalwallinu Recreation Centre - Capital Upgrade	0	(40,000)	(29,519)	(98,822)
K68 Kalannie Sports Club - Capital Expenditure	0	(170,713)	(183,247)	(172,000)
E113876 Precinct of Dalwallinu Recreation Complex & two Lighting Towers	(11,694)	(437,195)	(435,926)	(413,471)
E113880 Dalwallinu Recreation Centre Carpark & Lighting in Parking Area	0	(36,475)	(25,684)	(15,743)
E113849 Kalannie Bowling Club Artificial Green	0	(131,447)	(131,447)	(150,000)
E113862 Resurfacing - Kalannie Netball Courts	0	(28,000)	(26,150)	0
E113859 Capital Expenditure - Buildings	(55,000)	0	0	0
E113858 Capital Expenditure - Other Infrastructure	(200,555)	0	0	0
E113883 Capital Expenditure - Furniture & Equipment	(9,750)	0	0	0
E123837 Ride on Mower	(5,500)	0	0	0
E111854 Transfer to Land & Buildings Reserve	(355,000)	0	0	0
E113878 Loan 159 - Dalwallinu Recreation Centre	(58,255)	(56,545)	(56,545)	(56,545)
Total Capital Expenditure	(695,754)	(900,375)	(888,518)	(906,581)
Capital Income				
I113925 Transfer from Recreation Centre Reserve	0	50,000	50,000	50,000
Total Capital Income	0	50,000	50,000	50,000
TV & RADIO REBROADCASTING				
Operating Expenditure				
E107541 FM Radio Transmitter (Xantippe)	(1,900)	(1,900)	(1,996)	(1,900)
E114900 Administration Activity Costs	(2,587)	(2,866)	(2,267)	(2,829)
E114990 Depreciation	(1,964)	(3,700)	(1,803)	(3,700)
Total Operating Expenditure	(6,452)	(8,466)	(6,066)	(8,429)
LIBRARIES				
Operating Expenditure				
E115180 Insurance	(119)	(111)	(111)	(111)
E115340 Dalwallinu Library Operation	(7,850)	(5,785)	(3,760)	(5,785)
E115900 Administration Activity Costs	(21,463)	(52,949)	(42,141)	(51,931)
Total Operating Expenditure	(29,432)	(58,845)	(46,012)	(57,827)
Operating Income				
I115043 Library Fines & Penalties	100	100	64	100
Total Operating Income	100	100	64	100
OTHER CULTURE				
Operating Expenditure				
E116331 Community Projects	(12,500)	(15,000)	(5,175)	(15,000)
E116363 Agricultural Show	0	(14,585)	(13,478)	(14,582)
E116364 Festivals/Events	(9,385)	(6,467)	(6,345)	(6,466)
E116366 Pioneer Wall Plaques	(1,000)	(1,000)	(520)	(1,000)
E116900 Administration Activity Costs	(23,944)	(27,936)	(22,404)	(27,663)
E116990 Depreciation	(297)	(500)	(273)	(500)
Total Operating Expenditure	(47,126)	(65,488)	(48,195)	(65,211)

**SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 12 - TRANSPORT**

		Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
STREETS & ROAD CONSTRUCTION					
Operating Income					
I121055	Grant - RRG Program	310,815	443,693	443,693	443,693
I121061	Grant - WSFN Program	1,304,986	0	0	0
I121056	Grant - Roads To Recovery	723,092	723,092	723,092	723,092
I121050	Grants Received - Streets & Roads Construction	393,032	0	0	0
Total Operating Income		2,731,925	1,166,785	1,166,785	1,166,785
Capital Expenditure					
E121700	Regional Road Group	(466,226)	(679,986)	(686,927)	(679,912)
E121720	Roads To Recovery	(892,679)	(744,746)	(742,431)	(744,622)
E121735	Wheatbelt Secondary Freight Network Program	(1,398,699)	0	0	0
E121730	Road Program	(1,051,073)	(557,808)	(634,256)	(557,739)
E121740	Footpath Construction	(50,350)	0	0	0
Total Capital Expenditure		(3,859,027)	(1,982,540)	(2,063,615)	(1,982,273)
STREETS & ROAD MAINTENANCE					
Operating Expenditure					
E122341	Depot Building Maintenance	(9,471)	(13,436)	(29,401)	(4,681)
E122340	Depot Building Operation	(16,403)	(19,813)	(16,932)	(18,531)
E122342	Verge Maintenance	(166,760)	(199,650)	(176,149)	(199,565)
E122357	Footpath Maintenance	(42,898)	(31,527)	(14,351)	(31,515)
E122358	Street Cleaning	(59,167)	0	0	0
E122362	Street Lighting	(68,000)	(68,000)	(69,251)	(68,000)
E122381	Traffic Signs & Control Equipment	(99,313)	(80,276)	(87,872)	(80,245)
E122641	Road Maintenance	(480,514)	(499,233)	(433,463)	(499,085)
E122646	Culvert and Headwalls	(166,583)	(110,005)	(118,009)	(109,952)
E122648	Patching and Potholes	(83,560)	(72,995)	(27,255)	(72,967)
E122649	Rural Roads Maintenance Grading	(592,783)	(560,990)	(594,692)	(560,890)
E122652	Storm Water Drainage Maintenance Towns	(51,534)	(40,023)	(38,492)	(40,007)
E122654	Crossover Contributions	(14,000)	(14,000)	0	(14,000)
E122990	Depreciation	(4,179,739)	(3,900,000)	(3,767,064)	(3,900,000)
E122650	Consultants	(10,000)	(10,000)	0	(10,000)
E145850	Tools	(10,000)	(5,000)	(8,586)	(5,000)
Total Operating Expenditure		(6,050,725)	(5,624,948)	(5,385,167)	(5,614,438)

**SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 12 - TRANSPORT**

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20	
STREETS & ROAD MAINTENANCE (CONT)					
Operating Income					
I122030	Street Lighting Contrib. - MRWA	5,500	5,500	5,640	5,500
I122031	Reimbursements	500	500	213	500
I122050	Grant - MRWA Road Preservation	281,605	275,176	275,176	275,176
Total Operating Income		287,605	281,176	281,029	281,176
ROAD PLANT PURCHASES					
Operating Expenditure					
E123110	Loss on Sale of Assets	(39,771)	(72,460)	(80,741)	(67,721)
Total Operating Expenditure		(39,771)	(72,460)	(80,741)	(67,721)
Operating Income					
I123120	Profit on Sale of Assets	0	1,477	12,784	1,075
I123169	Proceeds - DL8354	0	0	4,000	0
I128238	Realisation - DL8354	0	0	(4,000)	0
I123132	Proceeds - DL 024	6,500	0	0	0
I123145	Proceeds - DL 2478	60,000	0	0	0
I123139	Proceeds - DL 3367	10,000	0	0	0
I123161	Proceeds - (DL281)	19,091	17,000	0	17,000
I123172	Proceeds - Sundry Plant	1,500	0	0	0
I123232	Realisation of Asset - DL 024	(6,500)	0	0	0
I123245	Realisation of Asset - DL 2478	(60,000)	0	0	0
I123239	Realisation of Asset - DL 3367	(10,000)	0	0	0
I123261	Realisation - (DL281)	(19,091)	(17,000)	0	(17,000)
I123252	Realisation of Asset - Sundry Plant	(1,500)	0	0	0
Total Operating Income		0	1,477	12,784	1,075
Capital Expenditure					
E123841	Sundry Plant	(27,815)	(20,000)	0	(20,000)
E123826	Excavator (Refuse Site) - Second Hand	(100,000)	0	0	0
E123865	Utility - DL24	(32,000)	0	0	0
E123863	Trailer Broom	(55,000)	0	0	0
E123875	Pedestrian Vibe Roller	(17,500)	0	0	0
E123880	Backhoe/Loader - DL695	0	(180,000)	(165,000)	(180,000)
E123842	Loader - DL647	0	(315,000)	(245,328)	(315,000)
E123894	Prime Mover	(145,000)	(145,000)	0	(145,000)
E123891	Utility - DL73	0	(29,062)	(29,062)	(30,000)
E123833	Utility - DL134	0	(30,000)	(29,062)	(30,000)
E123881	Utility - DL103	0	(49,000)	(44,536)	(49,000)
E123882	Utility - DL281	(35,290)	(43,000)	0	(43,000)
E123849	Utility - DL275	0	(30,000)	(29,062)	(30,000)
E123868	Utility - DL 350	0	(30,000)	(29,062)	(30,000)
Total Capital Expenditure		(412,605)	(871,062)	(571,112)	(872,000)

**SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 12 - TRANSPORT**

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
TRAFFIC CONTROL (Vehicle Licensing)				
Operating Expenditure				
E124100	(38,757)	(39,931)	(41,074)	(50,597)
	(38,757)	(39,931)	(41,074)	(50,597)
Operating Income				
I124200	22,000	32,000	25,227	32,000
	22,000	32,000	25,227	32,000
AERODROMES				
Operating Expenditure				
E124341	(10,851)	(9,019)	(3,520)	(9,019)
E124340	(1,894)	(2,426)	(1,705)	(2,415)
E124343	(2,607)	(2,429)	(156)	(2,428)
E124900	(1,118)	(852)	(667)	(832)
E124990	(13,084)	(23,400)	(12,008)	(23,400)
	(29,553)	(38,126)	(18,056)	(38,094)

SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 13 - ECONOMIC SERVICES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
RURAL SERVICES				
Operating Expenditure				
E131195 Donations	(300)	(300)	0	(300)
E131382 Vermin Control	(3,000)	(6,000)	(1,156)	(6,000)
E131383 Moore River Catchment Council	(500)	(500)	(500)	(500)
E131385 Liebe Group	(5,000)	(5,000)	(5,000)	(5,000)
E131900 Administration Activity Costs	(1,731)	(4,543)	(3,734)	(4,521)
Total Operating Expenditure	(10,531)	(16,343)	(10,390)	(16,321)
TOURISM & AREA PROMOTION				
Operating Expenditure				
E132301 Purchase of Wajarri Wisdom	(300)	(300)	0	(300)
E132341 Caravan Parks Maintenance	(8,878)	(12,690)	(150)	(14,293)
E132340 Caravan Parks Operation	(55,140)	(59,257)	(38,014)	(59,257)
E132389 Tourism Development & Promotion	(36,850)	(21,800)	(17,338)	(41,800)
E132391 Wubin Wheatbin Museum	(1,000)	(1,000)	(1,000)	(1,000)
E132450 Caretaker Staff Housing Allocated	(2,136)	(1,500)	(493)	(1,500)
E132900 Administration Activity Costs	(49,547)	(83,574)	(66,678)	(82,159)
E132990 Depreciation	(52,379)	(59,600)	(51,516)	(59,600)
Total Operating Expenditure	(206,231)	(239,721)	(175,189)	(259,909)
Operating Income				
I132031 Reimbursements	56,729	61,069	38,876	61,069
I132036 Sale of Wajarri Wisdom	300	300	38	300
I132037 Sale of Merchandise	300	300	341	300
I132156 Kalannie Caravan Park Lease	100	100	100	100
I132164 Dalwallinu Caravan Park lease	5,000	5,000	5,000	5,000
I132050 Grants Received - Tourism & Area Promotion	15,000	0	0	0
Total Operating Income	77,429	66,769	44,355	66,769
Capital Expenditure				
E132848 Capital Expenditure - Other Infrastructure	(15,000)	0	0	0
Total Capital Expenditure	(15,000)	0	0	0
BUILDING CONTROL				
Operating Expenditure				
E133300 Aust Standards, Regulations, Codes, etc	(2,750)	(2,750)	0	(2,750)
E133400 Training	(1,500)	(1,500)	0	(1,500)
E133900 Administration Activity Costs	(54,564)	(54,474)	(43,607)	(53,792)
E133990 Depreciation	0	(2,900)	0	(2,900)
Total Operating Expenditure	(58,814)	(61,624)	(43,607)	(60,942)
Operating Income				
I133042 Building Licences & Fees	4,000	10,000	6,066	10,000
Total Operating Income	4,000	10,000	6,066	10,000

SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 13 - ECONOMIC SERVICES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PUBLIC UTILITY SERVICE				
Operating Expenditure				
E134341 Standpipe Maintenance and Water costs	(105,000)	(120,000)	(105,567)	(120,000)
Total Operating Expenditure	(105,000)	(120,000)	(105,567)	(120,000)
Operating Income				
I134031 Reimbursements	0	45	273	0
I134046 Standpipe Water Fees	85,000	104,000	72,338	125,000
Total Operating Income	85,000	104,045	72,611	125,000
OTHER ECONOMIC SERVICES				
Operating Expenditure				
E135341 Leased Building Maintenance	(896)	(1,629)	(1,669)	(374)
E135342 Economic Services Building Maintenance	(2,250)	(8,841)	(807)	(9,162)
E135343 Economic Services Building Operation	(4,443)	(8,197)	(6,514)	(8,197)
E135355 Economic Development Activities	(5,775)	(34,000)	(25,971)	(34,000)
E135392 Regional Risk Co-ordinator	(14,529)	(14,244)	(14,244)	(14,244)
E135398 Contribution to Phone Tower Project	0	(100,000)	(100,000)	(100,000)
E135865 Central Midlands Construction Pty Ltd	(30,000)	(30,000)	(30,000)	(30,000)
E135900 Administration Activity Costs	(66,042)	(135,512)	(108,818)	(134,093)
E135990 Depreciation	(15,035)	(23,800)	(18,981)	(23,800)
Total Operating Expenditure	(138,970)	(356,223)	(375,377)	(353,870)
Operating Income				
I135031 Reimbursements	3,330	10,415	9,930	4,985
I135052 Industrial Units Rental Income	28,800	28,800	28,800	28,800
I135062 Contribution - Water Corporation 3 Dams	0	25,000	25,000	25,000
I135129 Proceeds of Sale of Residential Land	69,393	0	0	0
I135229 Realisation of Assets - Residential Land	(69,393)	0	0	0
Total Operating Income	32,130	64,215	63,730	58,785
Capital Expenditure				
E135860 Expense of Landscaping sub-division	(6,975)	(75,000)	(68,025)	(75,000)
E135875 Fencing for Dams	(25,000)	(25,000)	0	(25,000)
E135876 Purchase of lot 572 Sawyers Ave, Dalwallinu	(61,983)	0	0	(25,000)
E135921 Transfer to Land & Buildings Reserve	(69,393)	0	(180,000)	0
Total Capital Expenditure	(163,351)	(327,793)	(248,025)	(125,000)
Capital Income				
I135802 Transfer from Telecommunications Reserve	0	100,000	100,000	100,000
Total Capital Income	0	100,000	100,000	100,000
ECONOMIC DEVELOPMENT				
Operating Expenditure				
E135370 Regional Repopulation Project	(1,500)	(1,500)	0	(1,500)
Total Operating Expenditure	(1,500)	(1,500)	0	(1,500)

**SHIRE OF DALWALLINU
2020/2021 BUDGET**

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PRIVATE WORKS				
Operating Expenditure				
E141396 Private Works	(19,697)	(60,763)	(43,143)	(50,097)
Total Operating Expenditure	(19,697)	(60,763)	(43,143)	(50,097)
Operating Income				
I141396 Private Works Income	24,621	67,954	56,087	54,621
Total Operating Income	24,621	67,954	56,087	54,621
SALARIES & WAGES				
Operating Expenditure				
E142200 Gross Salaries & Wages	(2,116,271)	(2,247,421)	(2,127,096)	(2,325,081)
E142203 Less Salaries Allocated	2,116,271	2,247,421	2,127,096	2,325,081
E142205 Workers Compensation Payments	(50,000)	(50,000)	(54,410)	(50,000)
Total Operating Expenditure	(50,000)	(50,000)	(54,410)	(50,000)
Operating Income				
I142031 Workers Compensation Reimbursements	50,000	50,000	55,564	50,000
Total Operating Income	50,000	50,000	55,564	50,000
PUBLIC WORKS OVERHEADS				
Operating Expenditure				
E143200 Works Supervisor Expenses - Salaries etc	(203,625)	(254,881)	(268,735)	(254,881)
E143201 Superannuation	(127,457)	(136,797)	(88,234)	(136,797)
E143211 Annual Leave	(65,578)	(73,710)	(60,454)	(73,710)
E143212 Long Service Leave	(26,377)	(9,375)	(27,631)	(9,375)
E143213 Public Holidays	(35,440)	(38,073)	(33,077)	(38,073)
E143214 Sick Leave	(28,057)	(30,141)	(27,972)	(30,141)
E143215 Home Ownership Incentive Scheme	(15,600)	(15,600)	(15,600)	(15,600)
E143216 Service Pay	(4,160)	(4,160)	(4,160)	(4,160)
E143217 Industrial Allowances	(16,826)	(17,961)	(16,030)	(17,961)
E143218 Sick Leave Cash Out Scheme	0	0	(4,213)	0
E143221 Toolbox Meetings	(4,299)	(4,305)	(2,203)	(4,302)
E143225 Expendable Tools & Consumables	(6,000)	0	0	0
E143347 Safety Clothing & Equipment	(10,000)	(10,000)	(8,102)	(10,000)
E143395 Occupational Health & Safety	(12,500)	(12,500)	(7,198)	(12,500)
E143400 Training/Conferences	(17,000)	(17,000)	(6,243)	(17,000)
E143210 Works Manager - Conferences/Courses	(8,000)	(8,000)	(1,534)	(8,000)
E143224 Relocation & Recruitment Costs	(2,000)	(2,000)	(4,006)	(2,000)
E143860 Work Staff Housing Allocated	(26,929)	(18,737)	(7,479)	(32,436)
E143202 Workers Compensation Insurance	(32,469)	(38,445)	(26,257)	(38,445)
E143180 Insurance	(19,010)	(17,848)	(16,443)	(17,848)
E143820 Manager & Supervisor Vehicles Costs	(50,520)	(30,235)	(38,461)	(30,235)
E143850 Works Supervisor - Other Costs	(4,000)	(4,000)	(2,585)	(4,000)
E143861 Small Plant Operating Costs allocation	(61,813)	(58,949)	(15,866)	(58,949)
E143900 Administration Activity Costs	(181,145)	(125,900)	(100,551)	(123,889)
E143990 Depreciation	(1,047)	(14,831)	(961)	(14,831)
Sub Total Operating Expenditure	(959,852)	(943,448)	(783,992)	(955,133)

**SHIRE OF DALWALLINU
2020/2021 BUDGET**

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PUBLIC WORKS OVERHEADS (CONT)				
Operating Expenditure				
E143901	952,652	936,248	822,256	947,933
	(7,200)	(7,200)	38,264	(7,200)
Operating Income				
I143031	200	200	1,198	200
I143046	7,000	7,000	718	7,000
	7,200	7,200	1,917	7,200
Capital Income				
I143810	26,377	0	0	0
	26,377	0	0	0
CLEANING OVERHEADS				
Operating Expenditure				
E147010	(14,779)	(14,720)	(11,454)	(14,720)
E147011	(700)	(700)	(410)	(700)
E147012	0	(3,181)	(2,124)	(3,181)
E147013	(3,958)	(7,134)	(6,154)	(7,134)
E147014	(2,128)	(4,224)	(2,353)	(4,224)
E147015	(842)	(3,036)	(1,827)	(3,036)
E147016	(3,900)	(3,900)	(3,900)	(3,900)
E147017	(1,212)	(1,212)	(830)	(1,212)
E147018	(11,123)	(9,000)	(8,717)	(9,000)
E147019	(3,772)	(4,037)	(3,847)	(3,903)
E147020	(29,532)	(10,214)	(8,268)	(10,122)
E147023	(14,000)	(11,359)	(13,298)	(11,359)
	(85,946)	(72,717)	(63,181)	(72,491)
E147021	85,946	72,717	63,124	72,491
	0	0	(58)	0
PLANT OPERATION COSTS				
Operating Expenditure				
E144180	(29,276)	(24,897)	(25,212)	(24,897)
E144234	(10,645)	(9,893)	(18,858)	0
E144335	0	(12,000)	(10,335)	(12,000)
E144336	(7,000)	(7,000)	(6,611)	(7,000)
E144337	(94,919)	(113,951)	(144,675)	(113,951)
E144338	(28,400)	(25,250)	(28,192)	(25,250)
E144339	(173,443)	(212,243)	(164,888)	(221,543)
E144342	(1,500)	(1,500)	(111)	(1,500)
E144348	(10,365)	(12,855)	(12,381)	(12,855)
E144990	(389,328)	(282,154)	(294,998)	(282,154)
E144900	(9,435)	(5,977)	(4,667)	(5,798)
	(754,311)	(707,720)	(710,928)	(706,948)
E144905	389,328	282,154	265,288	282,154
E144906	328,991	390,793	455,193	390,793
	(35,992)	(34,773)	9,553	(34,001)

SHIRE OF DALWALLINU
2020/2021 BUDGET
SCHEDULE 14 - OTHER PROPERTY & SERVICES

		Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
PLANT OPERATION COSTS (CONT)					
Operating Income					
I144031	Reimbursements	6,000	4,773	5,063	4,000
I144038	Fuel Rebates	30,000	30,000	34,351	30,000
I144046	Sale of Scrap	0	0	1,045	0
Total Operating Income		36,000	34,773	40,459	34,000
ADMINISTRATION OVERHEADS					
Operating Expenditure					
E145010	Administration Advertising	(19,862)	(12,000)	(8,873)	(12,000)
E145030	Computer Operating Expenses	(105,251)	(113,353)	(95,672)	(102,065)
E145040	Insurance	(23,870)	(22,799)	(8,932)	(22,799)
E145045	Interest Charges - Leased Equipment	(399)	0	(571)	0
E145055	Legal Costs	(7,000)	(5,000)	(3,390)	(5,000)
E145060	Loss on Sale of Assets	0	0	(4,727)	0
E145065	Minor Furniture & Equipment	(7,100)	(5,000)	(899)	(5,000)
E145070	Motor Vehicles	(37,928)	(35,457)	(28,800)	(35,457)
E145075	Office Equipment Mtce & Op Costs	(19,468)	(20,850)	(10,571)	(25,000)
E145079	Shire Office Building Operation	(41,988)	(43,285)	(34,740)	(39,573)
E145080	Administration Building Maintenance	(17,436)	(19,869)	(7,851)	(19,869)
E145085	Other Minor Costs	(1,500)	(1,500)	(1,303)	(1,500)
E145090	Postage & Freight	(4,000)	(4,000)	(2,945)	(4,000)
E145095	Printing & Stationery	(13,000)	(16,000)	(9,211)	(13,000)
E145100	Shire Website	(7,500)	(7,874)	(8,692)	(5,500)
E145101	Administration Staff Recruitment & Relocation Cost	(1,000)	(1,000)	(598)	(1,000)
E145105	Staff Expenses - Salaries etc	(1,094,323)	(1,054,103)	(1,006,311)	(1,143,029)
E145110	Staff Expenses - Other	(27,562)	(24,562)	(23,539)	(24,562)
E145190	Administration Staff Housing Allocated	(63,976)	(72,508)	(58,181)	(68,356)
E145120	Telephone, fax, internet	(18,750)	(23,750)	(21,078)	(18,750)
E145136	Housing Subsidy Allowance	0	(3,900)	(6,021)	0
E145117	Subscriptions	(25,638)	(24,624)	(26,069)	(24,624)
E145041	Workers Compensation Insurance - Admin	(32,709)	(32,736)	(23,482)	(34,376)
E145910	Depreciation - Right-of-use Assets	(5,201)	0	(5,196)	0
E145990	Depreciation	(39,888)	(70,000)	(42,670)	(70,000)
Sub Total Operating Expenditure		(1,615,349)	(1,614,170)	(1,440,321)	(1,675,460)
E145901	Less Allocated to Schedules	1,603,743	1,602,897	1,333,561	1,658,250
Total Operating Expenditure		(11,605)	(11,273)	(106,759)	(17,210)

**SHIRE OF DALWALLINU
2020/2021 BUDGET**

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20	
ADMINISTRATION OVERHEADS (CONT)					
Operating Income					
I145005	Commissions	0	4,063	4,106	0
I145015	Other Minor Income	55	55	1,131	55
I145020	Photocopying Charges	200	1,805	83	1,805
I145035	Profit on Sale of Assets	3,000	0	0	0
I145055	Reimbursements	8,000	18,867	9,858	15,000
I145065	Special Licence Plates	350	350	886	350
I145074	Proceeds - Admin pooled vehicle DL131	0	12,000	7,273	0
I145084	Realisation - Admin pooled vehicle DL131	0	(12,000)	(7,273)	0
I145070	Proceeds - CEO's vehicle DL2	35,000	0	0	0
I145080	Realisation - CEO's Vehicle DL2	(35,000)	0	0	0
Total Operating Income		11,605	25,140	16,064	17,210
Capital Expenditure					
E145806	Capital Expenditure - Buildings	(14,050)	0	0	0
E145802	MCS's Vehicle - DL 131	0	(38,000)	(35,173)	(38,000)
E145801	CEO's Vehicle DL 2	(58,000)	0	0	0
Total Capital Expenditure		(72,050)	(38,000)	(35,173)	0
TOWN PLANNING SCHEMES					
Operating Expenditure					
E148010	Legal Costs	(10,000)	0	0	0
E148011	Insurance	(2,000)	0	0	0
E148110	Loss on Sale of Assets	(407,458)	0	0	0
E148012	Cash in Lieu Public Open Spaces	(66,000)	0	0	0
E148013	Interest on Loan 160	(22,168)	0	0	0
E148900	Administration Activity Costs	(57,265)			
Total Operating Expenditure		(564,891)	0	0	0
Operating Income					
I148120	Proceeds - Sale of Land	302,500	0	0	0
I148220	Realisation of Assets - Land	(302,500)	0	0	0
Total Operating Income		0	0	0	0
Capital Expenditure					
E148310	Loan 160	(75,747)	0	0	0
E148311	Bell Street Subdivision	(1,548,927)	0	0	0
Total Capital Expenditure		(1,624,674)	0	0	0
Capital Income					
L940000	Loan 160 Bell St Subdivision	800,000	0	0	0
Total Capital Income		800,000	0	0	0

SHIRE OF DALWALLINU 2020/2021 BUDGET

NON CASH ITEMS

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20	
Depreciation					
Members of Council					
E051990	Fire Prevention	63,895	52,100	48,082	52,100
E053990	Other Law & Public Safety	0	960	0	960
E073990	Other Health	13,212	23,150	12,126	23,150
E081990	Pre-Schools	2,326	2,750	2,134	2,750
E091990	all Staff Housing	49,362	54,000	43,685	54,000
E092990	all Other Housing	94,700	91,700	79,939	91,700
E101990	Sanitation Household Refuse	4,699	3,200	4,312	3,200
E103990	Sewerage	18,292	12,500	16,711	12,500
E107990	Other Community Amenities	31,581	32,000	28,985	32,000
E111990	Public Halls & Civic Centres	48,403	133,000	121,115	133,000
E112990	Swimming Areas & Beaches	26,791	23,200	24,731	23,200
E113910	Depreciation - Right-of-use Assets	17,852	0	17,901	0
E113990	Other Recreation & Sport	440,512	356,000	405,466	356,000
E114990	TV & Radio Rebroadcasting	1,964	3,700	1,803	3,700
E116990	Other Culture	297	500	273	500
E122990	Streets & Road Maintenance	4,179,739	3,900,000	3,767,064	3,900,000
E124990	Aerodromes	13,084	23,400	12,008	23,400
E132990	Tourism & Area Promotion	52,379	59,600	51,516	59,600
E133990	Building Control	0	2,900	0	2,900
E135990	Other Economic Services	15,035	23,800	18,981	23,800
E143990	Public Works Overheads	1,047	14,831	961	14,831
E143990	Small Plant not allocated	0	0	0	0
E144990	Plant Operation Costs	389,328	282,154	294,998	309,972
E145070	Administration Vehicle Costs	18,799	0	0	0
E147018	Cleaner Van Costs	6,290	9,000	(0)	4,382
E145910	Depreciation - Right-of-use Assets	5,201	0	(3,521)	0
E145990	Administration Overheads	39,888	70,000	42,670	70,000
	Total Depreciation	5,534,673	5,174,445	4,991,938.90	5,197,645
NET Profit/(Loss) Disposal of Assets					
BOOK VALUE	2019/20 (Loss) on Disposal of Assets	0	(24,405)	(72,073)	3,120
85,000	MACK GRANITE TRUCK	(25,000)	0	0	0
13,362	IVECO EURO4 LIGHT TRUCK (BUILDING MAINTENANCE)	(6,862)	0	0	0
32,000	CEO VEHICLE	3,000	0	0	0
10,000	TRAILER BROOM	0	0	0	0
0	JOHN DEERE RIDE ON MOWER	1,500	0	0	0
1,700	PEDESTRIAN VIBE ROLLER	(200)	0	0	0
26,800	UTILITY - DL281	(7,709)	0	0	0
12,000	DOCTOR'S VEHICLE	(4,500)	0	0	0
709,958	SALE OF 5 LOTS BELL ST SUBDIVISION	(407,458)	0	0	0
69,393	SALE OF LOT 572 SAWYERS AVENUE	(0)	0	0	0
960,213	Total Profit/(Loss) Disposal of Assets	(447,229)	(24,405)	(72,073)	3,120

SHIRE OF DALWALLINU

2020/2021 BUDGET

	Annual Budget 2020/21	Revised Annual Budget 2019/20	Actual 2019/20	Annual Budget 2019/20
CAPITAL INCOME				
DISPOSAL OF ASSETS				
2019/20 Capital Proceeds	0	563,093	860,502	520,000
DOCTOR'S VEHICLE	7,500			
MACK GRANITE TRUCK	60,000			
IVECO EURO4 LIGHT TRUCK (BUILDING MAINTENANCE)	6,500			
CEO VEHICLE	35,000			
TRAILER BROOM	10,000			
JOHN DEERE RIDE ON MOWER	1,500			
PEDESTRIAN VIBE ROLLER	1,500			
UTILITY - DL281	19,091			
SALE OF LOT 572 SAWYERS AVE LAND	69,393			
SALE OF 5 LOTS BELL ST SUBDIVISION	302,500			
Total Proceeds from the Disposal of Assets	512,984	563,093	860,502	520,000
NEW BORROWINGS				
Loan for Bell Street Development	800,000	1,400,000	0	1,100,000
Total New Loans	800,000	1,400,000	0	1,100,000
TRANSFER FROM RESERVES				
Leave Reserve	26,377			
Land & Building Reserve	160,000			
Total Transfers from Reserves	186,377	0	0	0
CAPITAL EXPENDITURE				
Land & Buildings				
2019/20 CAPITAL EXPENDITURE	-	(2,732,706)	(574,794)	(2,488,656)
BELL STREET SUBDIVISION	(1,548,927)			
EMERGENCY SERVICES SHED BUNTINE	(163,318)			
DISCOVERY CENTRE SOLAR PANELS	(30,314)			
DALWALLINU TOWN HALL UPGRADE	(120,000)			
DALWALLINU ABLUTION FACILITY UPGRADE (LRCIP)	(95,841)			
KALANNIE ABLUTION FACILITY ONE CUBICLE (LRCIP)	(44,982)			
PURCHASE OF MYER STREET LAND	(60,000)			
PURCHASE OF LOT 572 SAWYERS AVE	(61,983)			
KALANNIE PAVILLION LEAN TO VERANDAH (LRCIP)	(55,000)			
ADMIN OFFICE AIR CONDITIONING - CSO AREA	(14,050)			
Total Capital Expenditure Land & Buildings	(2,194,415)	(2,732,706)	(574,794)	(2,488,656)
Infrastructure Streets & Roads				
2019/20 CAPITAL EXPENDITURE	-	(1,982,540)	(2,063,615)	(1,982,273)
REGIONAL ROAD GROUP	(466,226)			
ROADS TO RECOVERY	(892,679)			
WHEATBELT SECONDARY FREIGHT NETWORK	(1,398,699)			
ROAD PROGRAM (OWN WORKS)	(1,051,073)			
Total Capital Expenditure Streets & Roads	(3,808,677)	(1,982,540)	(2,063,615)	(1,982,273)

CAPITAL EXPENDITURE (CONT)

Infrastructure Other

2019/20 CAPITAL EXPENDITURE	-	(1,426,777)	(1,187,203)	(1,351,464)
FENCING AROUND WATER CORP DAMS	(25,000)			
NEW PLAYGROUND NEAR POOL	(66,000)			
LIGHTING/BANNER POLES x 3 JOHNSTON ST (LRCIP)	(20,000)			
CEMETERY FENCING - PVC POST AND RAIL (LRCIP)	(14,000)			
RECREATION CENTRES PRECINCT UPGRADE	(11,694)			
FOOTBALL POSTS AT DALWALLINU OVAL	(9,500)			
DALWALLINU REC PRECINCT CAR PARK SHELTER (LRCIP)	(30,000)			
SEWERAGE SYSTEM UPGRADE	(23,555)			
DALWALLINU REC PRECINCT BITUMISE CAR PARK (LRCIP)	(15,750)			
DALWALLINU REC PRECINCT SEATING (LRCIP)	(39,305)			
KALANNIE OVAL FENCING (LRCIP)	(30,000)			
WUBIN PLAYGROUND (LRCIP)	(10,000)			
SHELTERED SEATING MIA MOON/PETRUDOR (LRCIP)	(15,000)			
FINALISE LEAHY ST LANDSCAPING	(6,975)			
Total Capital Expenditure Infrastructure Other	(316,779)	(1,426,777)	(1,187,203)	(1,351,464)

Infrastructure Other Footpaths

2019/20 CAPITAL EXPENDITURE	-			-
FOOTPATH CONSTRUCTION	(50,350)			
Total Capital Expenditure Infrastructure Other Footpaths	(50,350)	0	0	0

Plant & Equipment

2019/20 CAPITAL EXPENDITURE	-	(909,062)	(606,285)	(910,000)
DOCTOR'S VEHICLE	(37,000)			
UPGRADE POOL CHLORINE GAS TREATMENT SYSTEM	(19,016)			
VMS BOARD ON TRAILER	(22,315)			
SECOND HAND PRIME MOVER	(145,000)			
EXCAVATOR - 2ND HAND	(100,000)			
UTILITY - DL24	(32,000)			
TRAILER BROOM	(55,000)			
TRAILER COVERED - BMO	(5,500)			
JOHN DEERE RIDE ON MOWER	(5,500)			
PEDESTRIAN VIBE ROLLER	(17,500)			
UTILITY - DL281	(35,290)			
CEO VEHICLE	(58,000)			
Total Capital Expenditure Plant & Equipment	(532,121)	(909,062)	(606,285)	(910,000)

Furniture & Fixtures

2019/20 CAPITAL EXPENDITURE				
ELECTRONIC SCOREBOARD INDOOR COURTS	(9,750)			
Total Capital Expenditure Furniture & Fixtures	(9,750)	0	0	0

Total Capital Expenditure

(6,912,092)	(7,051,085)	(4,431,897)	(6,732,393)
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REPAYMENT OF LOAN DEBENTURES**(209,202) (129,812) (129,673) (129,812)****TRANSFERS TO RESERVES**

Transfer from Reserves (Restricted Assets)	186,377	1,161,495	851,495	1,161,495
Transfer to Reserves (Restricted Assets)	(903,858)	(1,062,842)	(1,258,108)	(966,645)

Interest on Reserve Funds Invested :-

Leave Reserve	(1,402)	0	0	0
Joint Venture Housing Reserve	(631)	0	0	0
Plant Reserve	(5,068)	0	0	0
Land & Building Reserve	(4,195)	0	0	0
Sewerage Scheme Reserve	(2,494)	0	0	0
Townscape Reserve	(358)	0	0	0
Telecommunications Reserve	(83)	0	0	0
Swimming Pool Reserve	(601)	0	0	0
Recreation Reserve	(644)	0	0	0
Insurance Claims Excess Reserve	(514)	0	0	0
Waste Management Reserve	(506)	0	0	0

Total Transfers to Reserve**(920,356) (1,062,842) (1,258,108) (966,645)**

	opening balance	0.50% interest	Transfer to	Transfer from	closing balance
Leave Reserve	280,414	1,402		26,377	255,439
Joint Venture Housing Reserve	126,139	631	13,403		140,173
Plant Reserve	1,013,522	5,068	-		1,018,590
Land & Building Reserve	838,992	4,195	476,242	160,000	1,159,429
Sewerage Scheme Reserve	498,888	2,494	248,213		749,595
Townscape Reserve	71,667	358			72,025
Telecommunications Reserve	16,680	83			16,763
Swimming Pool Reserve	120,202	601	100,000		220,803
Recreation Reserve	128,806	644			129,450
Insurance Claims Excess Reserve	102,896	514	16,000		119,410
Waste Management Reserve	101,216	506	50,000		151,722
	3,299,421	16,497	903,858	186,377	4,033,400