

SHIRE OF TAMMIN
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2025
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF TAMMIN
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2025

Budget v Actual					
	Note	Adopted Budget	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
		\$	\$	\$	\$
OPERATING ACTIVITIES					
General rates		1,304,174	1,314,458	1,304,174	0
Grants, subsidies and contributions		338,178	251,165	338,178	0
Fees and charges	4.1	123,890	101,680	140,990	17,100 ▲
Interest revenue		71,668	52,704	71,668	0
Other revenue	4.2	35,900	19,412	45,400	9,500 ▲
Profit on asset disposals		52,395	14,469	52,395	0
		1,926,205	1,753,888	1,952,805	26,600
Expenditure from operating activities					
Employee costs		(1,181,422)	(739,334)	(1,181,422)	0
Materials and contracts		(1,097,600)	(609,547)	(1,097,600)	0
Utility charges		(137,107)	(60,275)	(137,107)	0
Depreciation		(1,413,000)	(861,127)	(1,413,000)	0
Finance costs		(1,123)	(872)	(1,123)	0
Insurance		(111,360)	(117,141)	(111,360)	0
Other expenditure	4.3	(102,710)	(48,565)	(109,210)	(6,500) ▲
Loss on asset disposals		(6,053)	(6,453)	(6,053)	0
		(4,050,375)	(2,443,312)	(4,056,875)	(6,500)
Non-cash amounts excluded from operating activities		1,366,658	875,581	1,366,658	0
Amount attributable to operating activities		(757,512)	186,157	(737,412)	20,100
INVESTING ACTIVITIES					
Inflows from investing activities					
Capital grants, subsidies and contributions	4.4	908,433	359,400	992,968	84,535 ▼
Proceeds from disposal of assets	4.5	171,500	174,114	171,500	0
Proceeds from self supporting loans		7,211	0	7,211	(0)
		1,087,144	533,514	1,171,679	84,535
Outflows from investing activities					
Purchase of land and buildings	4.6	(121,342)	(85,111)	(586,342)	(465,000) ▲
Purchase of plant and equipment	4.7	(315,830)	(299,161)	(329,730)	(13,900) ▲
Purchase of furniture and equipment		0	(1,475)	0	0
Purchase and construction of infrastructure-roads	4.8	(1,191,155)	(969,640)	(1,337,155)	(146,000) ▲
Purchase and construction of infrastructure-other	4.9	(117,855)	(26,509)	(396,355)	(278,500) ▲
		(1,746,182)	(1,381,896)	(2,649,582)	(903,400)
Amount attributable to investing activities		(659,038)	(848,382)	(1,477,903)	(818,865)
FINANCING ACTIVITIES					
Cash inflows from financing activities					
Transfers from reserve accounts	4.10	127,280	0	592,280	465,000 ▲
		127,280	0	592,280	465,000
Cash outflows from financing activities					
Repayment of borrowings		(36,546)	(14,334)	(36,546)	0
Transfers to reserve accounts	4.1	(934,380)	(36,558)	(588,320)	346,060 ▼
		(970,926)	(50,892)	(624,866)	346,060
Amount attributable to financing activities		(843,646)	(50,892)	(32,586)	811,060
MOVEMENT IN SURPLUS OR DEFICIT					
Surplus or deficit at the start of the financial year	4.2	2,260,196	2,247,901	2,247,901	(12,295) ▼
Amount attributable to operating activities		(757,512)	186,157	(737,412)	20,100 ▼
Amount attributable to investing activities		(659,038)	(848,382)	(1,477,903)	(818,865) ▲
Amount attributable to financing activities		(843,646)	(50,892)	(32,586)	811,060 ▼
Surplus or deficit after imposition of general rates		0	1,534,785	0	0

▲ Higher than Original Budget
▼ Lower than original budget

1. BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the Shire of Tammin to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review 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 Tammin controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

The preparation of a financial report 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 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.

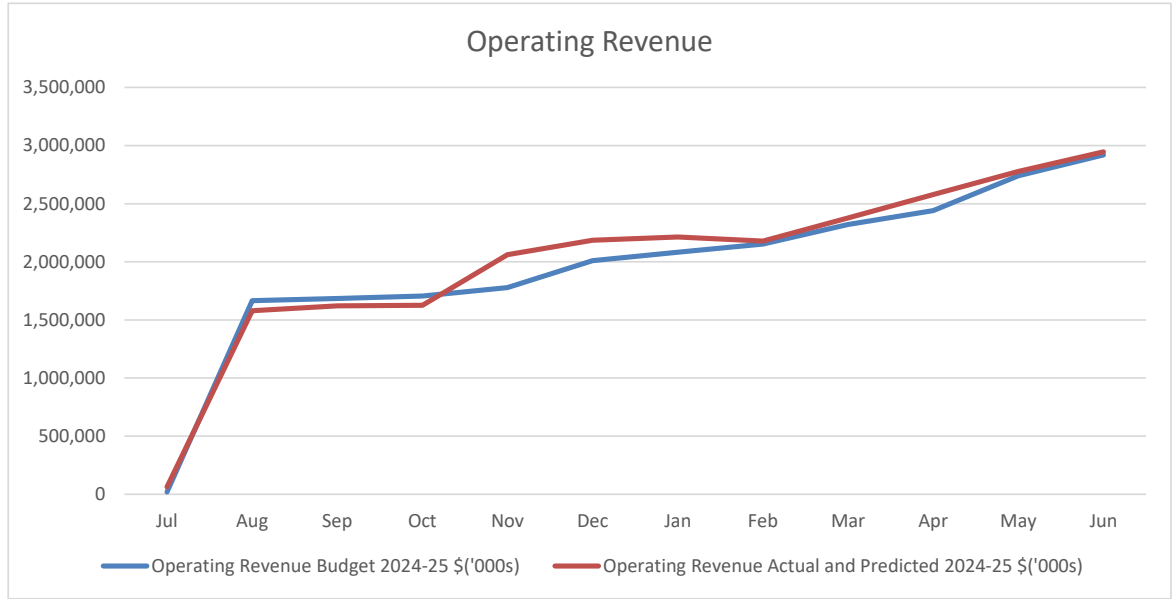
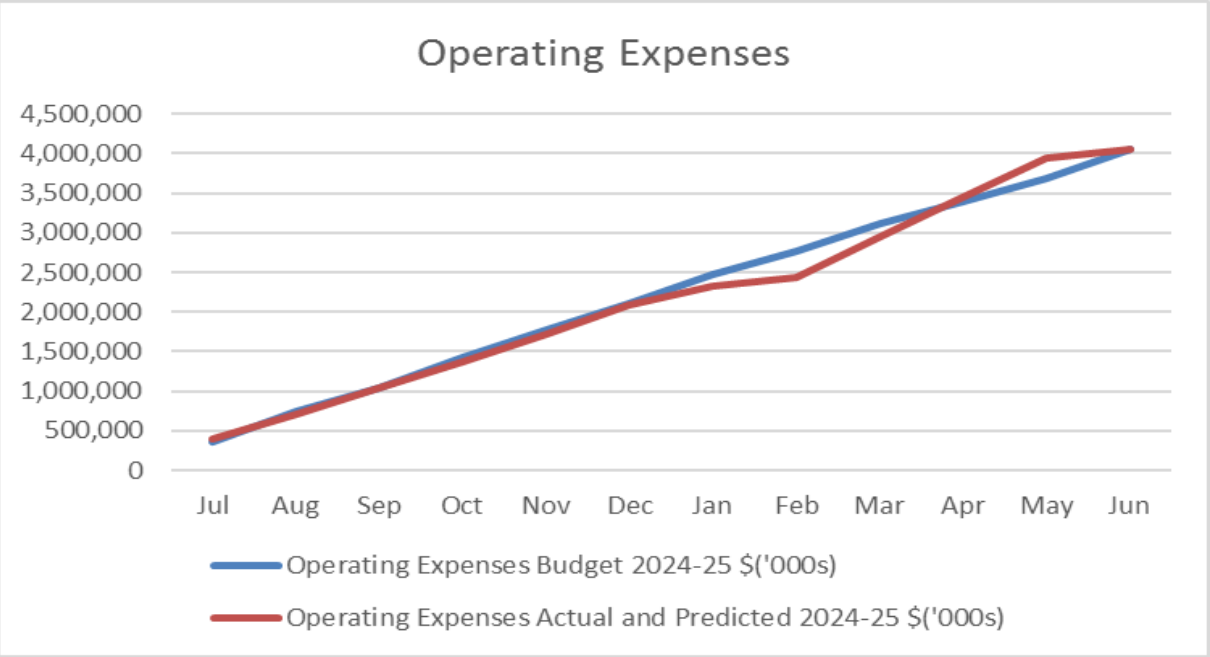
The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the current year Annual Budget. Please refer to the adopted budget document for details of these policies.

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

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

	Audited Actual 30 June 2024	Adopted Budget Brought forward 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents	1,966,097	(336,932)	1,374,673	150,000
Financial assets	1,338,682	2,145,782	1,375,240	1,334,722
Trade and other receivables	60,470	60,470	210,005	25,000
Self Supporting Loans	7,211	7,211	7,211	0
Other assets	275,797	276,363	188,718	0
Contract assets	111,794	111,794	0	0
	3,760,051	2,264,688	3,155,847	1,509,722
Less: current liabilities				
Trade and other payables	(151,405)	(118,906)	(237,321)	(175,000)
Contract liabilities	(14,852)	0	(1,291)	0
Borrowings	(50,880)	0	(36,546)	0
Employee related provisions	(60,849)	(52,215)	(83,320)	(70,000)
	(277,986)	(171,121)	(358,478)	(245,000)
Net current assets	3,482,065	2,093,567	2,797,369	1,264,722
Less: Total adjustments to net current assets	(1,234,164)	(2,093,567)	(1,262,585)	(1,264,722)
Closing funding surplus / (deficit)	2,247,901	0	1,534,784	0

(b) Non-cash amounts excluded from operating activities

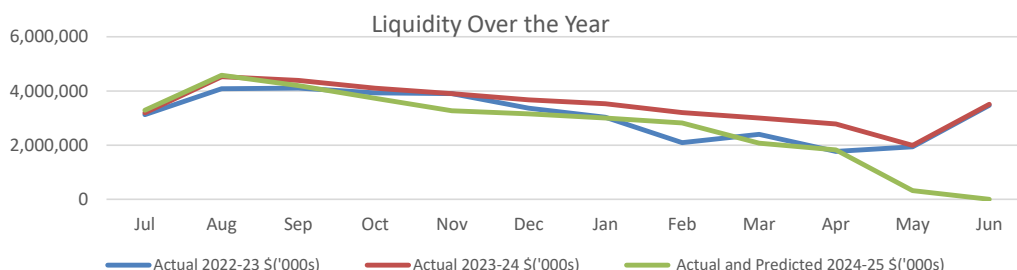
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Adopted Budget 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(52,395)	(14,469)	(52,395)
Add: Loss on disposal of assets	6,053	48,565	6,053
Add: Depreciation on assets	1,413,000	60,275	1,413,000
Non-cash amounts excluded from operating activities	1,366,658	94,370	1,366,658

(c) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	(1,338,682)	(2,145,782)	(1,375,240)	(1,334,722)
Less: Financial assets at amortised cost - self supporting loans	(7,211)		(7,211)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	50,880	0	36,546	0
- Employee benefit provisions	60,849	52,215	83,320	70,000
Total adjustments to net current assets	(1,234,164)	(2,093,567)	(1,262,585)	(1,264,722)



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Tammin 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.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Tammin applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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.

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Tammin's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Tammin's obligation to transfer goods or services to a customer for which the Shire of Tammin has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

Provisions are recognised when the Shire of Tammin has a present 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.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Tammin's operational cycle. In the case of liabilities where the Shire of Tammin 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 or non-current based on the Shire of Tammin's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Tammin prior to the end of the financial year that are unpaid and arise when the Shire of Tammin 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Tammin recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Tammin'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 Tammin'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 net current funding position. Shire of Tammin's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF TAMMIN

NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2025

4 PREDICTED VARIANCES

		Variance	
		\$	
	Revenue from operating activities		
4.1	Fees and charges \$14k increase revenue Tamma village fees and charges, \$2k increase in Donnan Park hire fees	17,100	▲
4.2	Other revenue Increase in administration reimbursements - These will be offset by higher expenditure	9,500	▲
	Expenditure from operating activities		
4.3	Other expenditure \$5k higher members subscriptions than budgeted	(6,500)	▲
	Inflows from investing activities		
4.4	Capital grants, subsidies and contributions Lower LRCI funding than budgeted \$140k, Increased DEWR funding for Dam projects \$225k.	84,535	▼
	Outflows from investing activities		
4.6	Purchase of land and buildings Increase budget to allow for potential property purchases (funded by Reserves)	(465,000)	▲
4.7	Purchase of plant and equipment Higher cost of plant replacement	(13,900)	▲
4.8	Purchase and construction of infrastructure-roads Higher expenditure required on various capital roads jobs	(146,000)	▲
4.9	Purchase and construction of infrastructure-other Increase in projects to include refurbishing dam and electrical board upgrades, create new southern dam. Partly funded with Council contribution Est \$50k via reduced reserve transfer.	(278,500)	▲
	Cash inflows from financing activities		
4.10	Transfers from reserve accounts Funding for potential property purchases	465,000	▲
	Cash outflows from financing activities		
4.1	Transfers to reserve accounts Reduction in transfer to reserve to provide for reduced LRCI funding (\$140k) and capital overspends (\$146k) and Dam works (\$50k)	346,060	▼
4.2	Surplus or deficit at the start of the financial year After the completion of end of year processes the actual surplus brought forward was \$12k less than budgeted.	(12,295)	▼
	Surplus or deficit after imposition of general rates	0	

INVESTING ACTIVITIES
Note 5
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Proposed Budget	YTD Budget	YTD Actual	Variance
	\$		\$	\$	\$
Land & Buildings	121,342	586,342	104,670	85,111	(19,559)
Furniture & Equipment	0	0	0	1,475	1,475
Plant & Equipment	315,830	329,730	329,730	299,161	(30,569)
Roads	1,191,155	1,337,155	943,104	969,640	26,536
Footpaths	22,855	26,355	26,355	26,221	(134)
Other Infrastructure	95,000	370,000	0	288	288
Total Capital Acquisitions	1,746,182	2,649,582	1,403,859	1,381,896	(21,963)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	908,433	992,968	359,400	359,400	0
Other (disposals & C/Fwd)	171,500	171,500	171,500	174,114	2,614
Cash backed reserves					
Plant Replacement	127,280	127,280	0	0	0
Reserves Property & Building Reserve	0	465,000	0	0	0
Contribution - operations	538,969	538,969	872,959	848,382	(24,577)
Capital funding total	1,746,182	2,295,717	1,403,859	1,381,896	(21,963)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

Note 5
CAPITAL ACQUISITIONS

Account	Job	Account Description	Adopted Original Budget	Updated Budget Estimates	YTD Budget	YTD Actual	Variance (Under)/Over
Land & Buildings							
113401	DPB14	Donnan Park - Mens Public Toilets (Plumbing and retiling)	50,000	50,000	33,328	36,762	(13,238)
84402	TV001	Tamma Village - Outdoor Lighting Upgrade	30,100	30,100	30,100	17,061	(13,039)
91403	14RU2	14 Russell St - Painting & Carpets Upgrade	25,000	25,000	25,000	21,788	(3,212)
84402	TV002	Tamma Village - Fencing Upgrade	16,242	16,242	16,242	9,500	(6,742)
		Potential property purchases	0	465,000	0	0	(465,000) Funded by Reserves
			121,342	586,342	104,670	85,111	(501,231)
Furniture & Equipment							
0	MC1903	Recording Equipment for Council Meetings	0	0	0	1474.77	1,475 Journal to operational account
			0	0	0	1,475	1,475
Plant & Equipment							
11454010	ADVEH2	Purchase of CEO Vehicle 1TN	65,600	76,600	76,600	76,191	(409)
11454000	ADVEH1	Purchase of TN2 Administration Vehicle	43,330	43,330	43,330	42,742	(588)
1123400	PT015	Purchase of MWS Vehicle TN 1	59,850	59,850	59,850	53,301	(6,549)
1123400	PT016	Tractor 'Loader Purchase TN 848	110,000	95,000	95,000	89,000	(6,000)
1123400	PT017	Purchase of Heavy Duty Slasher	20,000	20,000	20,000	6,017	(13,983)
1123400	PT018	urchase of Water Guerney	10,450	11,950	11,950	11,988	38
1123400	PT019	Outdoor Pump	6,600	8,000	8,000	7,988	(12)
1123400	PT020	Fuel Tank & Installation	-	15,000	15,000	11,934	(3,066)
			315,830	329,730	329,730	299,161	(30,569)
Roads							
121401	RRG085	Southern Link Project	-	-	-	700	700 Journal to operational account
121401	RRG086	RRG Tammin York Rd SLK 9.00 - SLK10.24	390,501	447,501	298,336	275,920	(171,581)
121401	RRG087	RRG Bungulla North Road - Final Seal	151,899	151,899	101,264	157,618	5,719
121401	C0095	Quatermaine Road - Floodway	54,640	64,140	64,140	63,951	(189)
121401	C0096	Yorkrakine East Road - Floodway	48,000	52,000	52,000	51,907	(93)
121403	R2R	Road to Recovery TBA	186,770	186,770	-	-	(186,770) Possibly Resheet Tammin South Rd
121411	LRI047	LRCI - Urban Reseals	123,468	123,468	123,468	118,939	(4,529)
121411	LRI048	LRCI - Rural Reseals	181,100	256,600	256,600	256,374	(226) Overspend
121411	LRI049	LRCI - Chappell Wheeldon Road - Floodway Extension	32,352	32,352	32,352	24,523	(7,829)
0	LRI050	LRCI Chappell Wheeldon Road - Culvert & End Structures	22,425	22,425	14,944	19,708	(2,717)
			1,191,155	1,337,155	943,104	969,640	(367,515)
Footpaths							
121407	FOOT04	Footpath renewal 24/25	22,855	26,355	26,355	26,076	(279)
121407	FOOT	Foothpath Construction - General	-	-	-	145	145 Journal to operational account
			22,855	26,355	26,355	26,221	(134)
Other Infrastructure							
PUMPT		Pump Track	-	-	-	(563)	(563) Journal to operational account
132153	OI004	Digital Scoreboard at Pavilion	15,000	15,000	-	-	(15,000)
113401	DPB15	Donnan Park - Lighting Upgrade	80,000	80,000	-	-	(80,000)
TVI01		Tamma Village Garden Reticulation	-	-	-	851	851 Journal to operational account
		Refurbish Existing Dam	0	150,000	0	0	(150,000) \$100k funded DEWR
		Upgrade Electrical boards	0	85,000	0	0	(85,000) Fully funded DEWR
		New Southern Dam	0	40,000	0	0	(40,000) Fully funded DEWR
			95,000	370,000	0	288	(369,712)
					0		
			1,746,182	2,649,582	1,403,859	1,381,896	(1,267,686)

		Non operating grants, subsidies and contributions revenue					
Provider	Type	Adopted Budget Revenue	Revised Budget	YTD Budget	YTD Revenue Actual	YTD Expense Actual	Unspent Portion (Liability)
		\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies							
Transport							
Grant - Roads to Recovery	Tied	186,770	186,770	0	0	0	0
Grant - RRG Specific	Tied	369,663	369,663	147,865	147,865	434,239	0
Grant - LRCI	Tied	352,000	211,535	211,535	211,535	419,544	208,009
Economic services							
Rural Grant Income	Tied	0	225,000	0	0	0	0
		908,433	992,968	359,400	359,400	853,783	208,009

SHIRE OF TAMMIN
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2025

Note 7
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Actual Interest Earned	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Current Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$		\$	\$		\$	\$		\$
Reserves cash backed - Leave Reserve	90,817	2,482	1,710	1,710	0	0	0	0	92,527	92,527	93,299
Plant Replacement	177,061	4,836	191,096	191,096	0	(127,280)	(127,280)	0	240,877	240,877	181,897
Reserves Information & Technology	13,153	362	240	240	0	0	0	0	13,393	13,393	13,515
Reserves Tamma Village Upgrade & Improvements	22,195	607	420	420	0	0	0	0	22,615	22,615	22,802
Reserves Sports, Recreation Facilities Upgrades	878,214	23,976	18,540	18,540	0	0	0	0	896,754	896,754	902,190
Reserves Bowling Green Replacement Reserve	2,216	62	30	30	0	0	0	0	2,246	2,246	2,278
Reserves Property & Building Reserve	155,026	4,233	722,344	376,284	0	0	(465,000)	0	70,543	66,310	159,259
	1,338,682	36,558	934,380	588,320	0	(127,280)	(592,280)	0	1,338,955	1,334,722	1,375,240