

SHIRE OF DUMBLEYUNG
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

"Transform the Dumbleyung Shire economy to deliver jobs and population growth"

SHIRE OF DUMBLEYUNG
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,126,966	2,025,682	2,028,326
Grants, subsidies and contributions		791,154	2,252,825	755,780
Fees and charges	15	592,874	656,062	475,033
Interest revenue	11(a)	201,300	567,422	261,000
Other revenue		45,900	42,083	29,850
		3,758,194	5,544,074	3,549,989
Expenses				
Employee costs		(1,606,679)	(1,568,893)	(1,564,281)
Materials and contracts		(1,763,204)	(1,993,343)	(2,281,184)
Utility charges		(164,880)	(176,676)	(133,169)
Depreciation	8	(2,896,835)	(2,604,792)	(2,809,027)
Finance costs	11(c)	(7,638)	(10,184)	(8,189)
Insurance		(214,996)	(208,734)	(204,484)
Other expenditure		(6,013,521)	(61,963)	(177,957)
		(12,667,753)	(6,624,585)	(7,178,291)
		(8,909,559)	(1,080,511)	(3,628,302)
Capital grants, subsidies and contributions		7,920,676	3,429,056	7,320,826
Profit on asset disposals	5	29,000	39,679	32,335
Loss on asset disposals	5	(49,000)	(3,034)	(19,993)
		7,900,676	3,465,701	7,333,168
Net result for the period		(1,008,883)	2,385,190	3,704,866
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,008,883)	2,385,190	3,704,866

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

SHIRE OF DUMBLEYUNG
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 2,126,966	\$ 2,031,617	\$ 2,028,326
Grants, subsidies and contributions		1,010,411	1,689,785	755,780
Fees and charges		592,874	656,062	475,033
Interest revenue		201,300	567,422	261,000
Goods and services tax received		0	47,896	0
Other revenue		45,900	42,083	29,850
		3,977,451	5,034,865	3,549,989
Payments				
Employee costs		(1,606,679)	(1,258,185)	(1,564,281)
Materials and contracts		(1,763,204)	(2,882,580)	(2,281,184)
Utility charges		(164,880)	(176,676)	(133,169)
Finance costs		(7,638)	(10,322)	(8,189)
Insurance paid		(214,996)	(208,734)	(204,484)
Other expenditure		(6,013,521)	(61,963)	(177,957)
		(9,770,918)	(4,598,460)	(4,369,264)
Net cash provided by (used in) operating activities	4	(5,793,467)	436,405	(819,275)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(4,500,529)	(1,040,747)	(1,261,271)
Payments for construction of infrastructure	5(b)	(6,184,911)	(3,494,983)	(7,660,262)
Capital grants, subsidies and contributions		7,920,676	1,471,372	7,320,826
Proceeds from sale of property, plant and equipment	5(a)	172,000	149,102	123,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	(1,261)	0
Net cash (used in) investing activities		(2,592,764)	(2,916,518)	(1,477,707)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	9(a)	(12,366)	(9,743)	(11,816)
Net cash provided by (used in) financing activities		5,988,518	(9,743)	(11,816)
Net (decrease) in cash held		(2,397,713)	(2,489,856)	(2,308,798)
Cash at beginning of year		3,014,111	5,503,967	4,799,467
Cash and cash equivalents at the end of the year	4	616,398	3,014,111	2,490,669

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

SHIRE OF DUMBLEYUNG
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 2,110,357	\$ 2,010,209	\$ 2,012,850
Rates excluding general rates	2(a)	16,247	15,473	15,473
Grants, subsidies and contributions		791,154	2,252,825	755,780
Fees and charges	15	592,874	656,062	475,033
Interest revenue	11(a)	201,300	567,422	261,000
Other revenue		45,900	42,083	29,850
Profit on asset disposals	5	29,000	39,679	32,335
		3,786,832	5,583,753	3,582,321

Expenditure from operating activities

Employee costs		(1,606,679)	(1,568,893)	(1,564,281)
Materials and contracts		(1,763,204)	(1,993,343)	(2,281,184)
Utility charges		(164,880)	(176,676)	(133,169)
Depreciation	8	(2,896,835)	(2,604,792)	(2,809,027)
Finance costs	11(c)	(7,638)	(10,184)	(8,189)
Insurance		(214,996)	(208,734)	(204,484)
Other expenditure		(6,013,521)	(61,963)	(177,957)
Loss on asset disposals	5	(49,000)	(3,034)	(19,993)
		(12,716,753)	(6,627,619)	(7,198,284)

Non cash amounts excluded from operating activities

	3(c)	2,916,835	2,568,147	2,796,685
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		7,920,676	3,429,056	7,320,826
Proceeds from disposal of assets	5	172,000	149,102	123,000
		8,092,676	3,576,897	7,443,826

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(4,500,529)	(1,040,747)	(1,261,271)
Payments for construction of infrastructure	5(b)	(6,184,911)	(3,494,983)	(7,660,262)
Amount attributable to investing activities		(2,592,764)	(958,834)	(1,477,707)

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	10(a)	6,970,461	495,030	493,537
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Outflows from financing activities

Repayment of borrowings	9(a)	(12,366)	(9,743)	(11,816)
Transfers to reserve accounts	10(a)	(888,650)	(1,025,848)	(824,326)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	2,536,405	2,511,520	2,639,590
Amount attributable to operating activities		(6,013,086)	1,524,281	(819,278)
Amount attributable to investing activities		(2,592,764)	(958,834)	(1,477,707)
Surplus/(deficit) remaining after the imposition of general rates	3	(0)	2,536,405	(0)

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

**SHIRE OF DUMBLEYUNG
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

The annual budget is a forward looking document and 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 annual budget 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 which would have required the Shire to measure any vested improvements at zero cost.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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.

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual 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.

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

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$
(i) General rates							
Gross rental valuations		0.096066	166	1,681,711	161,555	155,265	155,938
Unimproved valuations		0.005617	286	349,130,000	1,961,063	1,867,486	1,866,101
Total general rates			452	350,811,711	2,122,618	2,022,751	2,022,039
		Minimum					
(j) Minimum payment		\$					
Gross rental valuations		528	78	119,851	41,184	37,006	37,148
Unimproved valuations		528	51	916,210	26,928	26,998	27,108
Total general rates and minimum payments			581	351,847,772	2,190,730	2,086,755	2,086,295
(k) Ex-gratia rates							
Ex-gratia rates					16,247	15,473	15,473
					2,206,977	2,102,228	2,101,768
Discounts (Refer note 2(e))					(80,373)	(76,546)	(73,445)
Total rates					2,126,604	2,025,682	2,028,323

The Shire did not raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated accordii

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between th proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level a

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.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single discount payme	23/08/2024			7.0%
Option two				
Payment in full	13/09/2024			7.0%
Option three				
First Instalment	13/09/2024		5.5%	7.0%
Second Instalment	13/11/2024	15	5.5%	7.0%
Option four				
First Instalment	13/09/2024		5.5%	7.0%
Second Instalment	13/11/2024	15	5.5%	7.0%
Third Instalment	13/01/2025	15	5.5%	7.0%
Fourth Instalment	13/03/2025	15	5.5%	7.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,000	(2,130)	3,000
Instalment plan interest earned	4,000	3,023	3,000
Unpaid rates and service charge interest earned	7,000	5,721	9,000
	14,000	6,614	15,000

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2025.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
General rates discount		5.00%		\$ (80,373)	\$ (76,546)	\$ (73,445)	Payment by early payment due date.
				(80,373)	(76,546)	(73,445)	

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Inventories
 Other assets

Less: current liabilities

Trade and other payables
 Contract liabilities
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) 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.

Adjustments to net current assets

Less: Cash - reserve accounts

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	613,142	3,014,111	2,490,668
	3,774,051	9,774,935	8,523,673
	1,783,606	1,402,863	394,564
	36,126	36,126	15,501
	240,272	240,272	382,643
	6,447,197	14,468,307	11,807,049
	(970,092)	(970,092)	(466,529)
	(1,512,290)	(912,290)	(1,516,095)
	(190,764)	(190,764)	(190,764)
	(2,673,146)	(2,073,146)	(2,173,388)
	3,774,051	12,395,161	9,633,661
3(b)	(3,774,051)	(9,855,863)	(9,633,658)
	0	2,539,298	0
10	(3,774,051)	(9,855,863)	(9,633,658)
	(3,774,051)	(9,855,863)	(9,633,658)

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

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.

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(29,000)	(39,679)	(32,335)
5	49,000	3,034	19,993
8	2,896,835	2,604,792	2,809,027
	2,916,835	2,568,147	2,796,685

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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 or 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 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 recognises revenue for the prepaid rates that have not been refunded.

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 contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

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

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.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire 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.

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 the Shire 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 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.

PROVISIONS

Provisions are recognised when the Shire 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.

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

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

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. 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	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 613,142	\$ 3,014,111	\$ 2,490,668
Total cash and cash equivalents		613,142	3,014,111	2,490,668
Held as				
- Unrestricted cash and cash equivalents		613,142	2,933,183	1,380,683
- Restricted cash and cash equivalents		0	80,928	1,109,985
	3(a)	613,142	3,014,111	2,490,668
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		0	80,928	1,109,985
- Restricted financial assets at amortised cost - term deposits		3,774,051	9,774,935	8,523,673
		3,774,051	9,855,863	9,633,658
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	10	3,774,051	9,855,863	9,633,658
		3,774,051	9,855,863	9,633,658
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,008,883)	2,385,190	3,704,866
Depreciation	8	2,896,835	2,604,792	2,809,027
(Profit)/loss on sale of asset	5	20,000	(36,645)	(12,342)
(Increase)/decrease in receivables		(380,743)	(948,537)	0
(Increase)/decrease in other assets		0	518,194	0
(Increase)/decrease in inventories		0	(20,625)	0
Increase/(decrease) in payables		0	(1,076,236)	0
Increase/(decrease) in contract liabilities		600,000	439,328	0
Capital grants, subsidies and contributions		(7,920,676)	(3,429,056)	(7,320,826)
Net cash from operating activities		(5,793,467)	436,405	(819,275)

MATERIAL 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 3 - 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 DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	25,541	0	0	0	0	0	0	0	0	0	25,541	0	0	0	0
Buildings	3,274,988	0	0	0	0	565,278	0	0	0	0	671,000	0	0	0	0
Plant and equipment	1,200,000	192,000	172,000	29,000	(49,000)	475,469	112,457	149,102	39,679	(3,034)	564,730	110,658	123,000	32,335	(19,993)
Total	4,500,529	192,000	172,000	29,000	(49,000)	1,040,747	112,457	149,102	39,679	(3,034)	1,261,271	110,658	123,000	32,335	(19,993)
(b) Infrastructure															
Infrastructure - roads	5,566,673	0	0	0	0	3,274,623	0	0	0	0	7,107,024	0	0	0	0
Other Infrastructure	371,000	0	0	0	0	220,360	0	0	0	0	306,000	0	0	0	0
Footpaths	247,238	0	0	0	0	0	0	0	0	0	247,238	0	0	0	0
Total	6,184,911	0	0	0	0	3,494,983	0	0	0	0	7,660,262	0	0	0	0
Total	10,685,440	192,000	172,000	29,000	(49,000)	4,535,731	112,457	149,102	39,679	(3,034)	8,921,533	110,658	123,000	32,335	(19,993)

MATERIAL 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.

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 DUMBLEYUNG

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

6. FIXED ASSETS - ADDITIONS

Account Description	FY25 Budget	Grant funds	Other Contrib.	Proceeds on sale	Shire	Reserve	Comments
Land & Buildings							
Dumbleyung Depot Automatic Gate	35,000				35,000		Enhanced security for shire assets and to prevent ongoing unauthorised access to the depot by public.
Transportable Toilet Block at Nenke Park	140,000				140,000		Replace existing toilet block with new transportable building. Existing has major concrete failures and are not fit for purpose.
Dumbleyung Playground Upgrades	140,000				140,000		Solid shade structure due to ongoing failure of shade sails due to wind and sun damage. This will reduce maintenance costs in future years.
Caravan park kitchen	5,000				5,000		To complete internal fit out of camp kitchen given previous years funds have been used to enclose the structure.
Swimming pool precinct drainage	200,000					200,000	
Swimming pool partial demolition	120,000					120,000	
Stubbs Pavillion	1,600,000	800,000	800,000				Funded by 400k Future Fund, 400k Stubbs Park Board and 800k DFES grant
Daycare /CWA building Dumbleyung	61,000				61,000		Maintenance/repair requests received through Sport and Rec plan - laundry, floors, bathrooms etc.
Daycare 36 Tunney Street works	73,988	12,988			61,000		Daycare facility; landscaping \$21k, fencing \$5k, shade \$35k Shire contribution, \$12,988 funding from Dept of communities grant for internal fitout
Kukerin fire shed	900,000	890,000			10,000		
	3,274,988	1,702,988	800,000	0	452,000	320,000	
Plant and Equipment							
Backhoe	285,000			30,000	255,000		
24T Tipper	700,000			60,000	150,516	489,484	
Tipper trailer	9,000				9,000		
2 x Box trailers	14,000				14,000		In line with 10 year plant replacement program
Fuel trailer	32,000				32,000		
DOI Vehicle	68,000			44,000	24,000		
Works Supervisor Vehicle	62,000			38,000	24,000		
	1,170,000	0	0	172,000	508,516	489,484	
Other Infrastructure							
Club night lights program	30,000	18,000			12,000		Final costs on FY24 project for lighting upgrades Nenke and Stubbs Park
Waste Water Treatment Plant	10,000				10,000		Connect to oval Reticulation
Injector Systems for Kukerin and Dumbleyung Sports Ovals	20,000				20,000		Injector system installed directly onto reticulation systems at each oval to enable efficient delivery of fertilisers and wetting agents
CWSP Horse paddock / Farmers Centre Dam improvements	150,000	100,000			50,000		Horse paddock solar pump and reticulation connection to farmers center dam
3 x new water storage tanks for desalination plant	101,000	85,000			16,000		
1/6 of \$300k drought funding	60,000	60,000			-		Funding yet to be allocated to a specific drought resilience project
	371,000	263,000	-	-	108,000	-	
Roads							
R2R - Mount Pleasant Road Resheet	91,904	91,904					
R2R - Springhurst Road Resheet	83,578	83,578					
R2R - Bladondale Road Resheet	100,385	100,385					
R2R - Tarin Rock Road - North Resheet	132,693	132,693					
R2R - Bennett St, Kukerin Reseal	103,824	103,824					Per roads strategy
R2R - Collier St, Kukerin Reseal	9,373	9,373					
R2R - Johnston St, Kukerin Reseal	15,450	15,450					
R2R - Richardson Rd, Dumbleyung Reseal	35,767	35,767					
R2R - Stubbs St, Kukerin Reseal	16,223	16,223					
RRG 129 4km new seal	740,274	493,516			246,758		
	1,329,471	1,082,713	-	-	246,758	-	
FY24 Projects rolled to FY25							
Footpaths							
LRCI phase 4B footpath project	247,238	247,238					Project specifics yet to be determined
Land							
Purchase of land for Dumbleyung airstrip extension	25,541				25,541		
Plant and Equipment							
1 mobile genset for evacuation centres	30,000	15,000			15,000		
Roads							
WSFN - Adams Road 23/24 Development	104,644	97,664			6,980		
WSFN - Kulin-Dumb 23/24 - Pavement reconstruction and widen seal(SLK 8.00-12.00)	1,166,521	1,088,714			77,807		
WSFN - Dumbleyung - Nyabing 23/24 - Shoulder works and widen seal to 8m SLK 0-8.5	2,298,574	2,145,259			153,315		
Dumbleyung - Nyabing - geotechnical testing, survey, design and vegetation management	57,008	53,206			3,802		
Kulin-Dumb (Fence Rd North) 21/22 Development works for geotechnical testing and sourcing gravel	74,246	69,294			4,952		
RRG 129 4km new seal	473,208	315,472			157,736		
R2R - Wishbone Road - Resheet	63,000	63,000			-		
	4,539,981	4,094,847	-	-	445,133	-	
	10,685,440	7,143,548	800,000	172,000	1,760,407	809,484	

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7 FIXED ASSETS - DISPOSALS

DISPOSAL OF ASSETS

		2024/25 Budget			
Asset		Net Book			
Ref.	Asset description	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$
	Plant and equipment				
4122	Backhoe - Volvo BL71	35,000	30,000	0	(5,000)
4184	6 Wheel Tipper - Isuzu FXZ1500	104,000	60,000	0	(44,000)
4213	Ranger Wildtrak - Ford - DOI	20,000	44,000	24,000	0
4222	Izuzu SX - Ford - WS	33,000	38,000	5,000	0
		192,000	172,000	29,000	(49,000)

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8 DEPRECIATION

By Class

Buildings
 Plant and equipment
 Infrastructure - roads
 Infrastructure - footpaths
 Infrastructure - sewerage
 Infrastructure - other

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
305,285	276,623	350,215
394,862	369,707	335,932
1,894,427	1,687,536	1,769,060
18,305	16,754	16,442
50,025	45,787	58,535
233,933	208,385	278,842
2,896,836	2,604,792	2,809,026
17,066	13,838	19,990
48,885	44,744	49,111
62,728	54,631	80,334
189,786	169,737	198,145
192,767	174,751	244,312
2,021,636	1,806,007	1,909,538
48,168	44,088	40,421
315,800	296,995	267,175
2,896,835	2,604,792	2,809,026

MATERIAL 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 30 to 50 years
 Plant and equipment 5 to 15 years

Sealed roads and streets

Formation Not depreciated
 Pavement 50 years
 Seal - bituminous 20 years
 Seal- asphalt 25 years

Gravel roads

Formation Not depreciated
 Pavement 50 - 75 years
 Gravel sheet 25 years
 Footpaths - slab 20 years
 Sewerage piping 50 years
 Water supply piping and drainage system 75 years
 Parks and other improvements 10 to 20 years

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 DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. 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	2024/25	Budget	2024/25	Actual	2023/24	Actual	2023/24	Budget	2023/24	Budget	2023/24
				Principal 1 July 2024	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments	Principal 1 July 2023	Actual Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments	Principal 1 July 2023	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Aged Care Housing 28 Absolon Street	93	WATC	3.58%	71,150	(4,257)	66,893	(2,435)	73,187	(2,036)	71,150	(1,095)	73,187	(4,109)	69,078	(2,584)
	92	WATC	5.15%	103,034	(8,109)	94,925	(5,203)	110,742	(7,707)	103,034	(3,807)	110,742	(7,707)	103,034	(5,605)
				174,185	(12,366)	161,818	(7,638)	183,928	(9,743)	174,185	(4,903)	183,928	(11,816)	172,112	(8,189)

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. BORROWINGS

(b) New borrowings - 2024/25

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	17,500	12,500	17,500
Credit card balance at balance date	0	0	0
Total amount of credit unused	17,500	12,500	17,500
Loan facilities			
Loan facilities in use at balance date	161,818	174,185	172,112

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	210,990	3,417	0	214,407	244,396	11,594	(45,000)	210,990	239,359	4,849	0	244,208
(b) Emergency Response Reserve	735,661	13,162	0	748,823	701,680	33,981	0	735,661	701,572	18,156	0	719,728
(c) IT & Office Equipment Reserve	111,623	3,129	(104,413)	10,339	232,270	12,353	(133,000)	111,623	232,204	5,209	(45,000)	192,413
(d) Plant, Vehicle & Equipment Reserve	620,032	11,093	(489,484)	141,641	500,503	119,529	0	620,032	500,395	105,312	0	605,707
(e) Buildings Reserve	873,512	253,838	0	1,127,350	736,729	136,783	0	873,512	736,584	14,760	0	751,344
(f) Swimming Pool Reserve	434,820	382,641	(320,000)	497,461	368,517	369,833	(303,530)	434,820	368,423	514,341	(264,000)	618,764
(g) Dam Cleaning Reserve	41,048	734	0	41,782	39,152	1,896	0	41,048	39,146	867	0	40,013
(h) Dumbleyung Sewerage Works Reserve	809,437	164,480	(112,000)	861,917	768,886	40,551	0	809,437	768,675	10,378	(37,000)	742,053
(i) Landcare Development Reserve	70,383	1,259	0	71,642	67,132	3,251	0	70,383	51,622	1,480	0	53,102
(j) Fence Road Drain Maintenance Reserve	33,793	24,896	0	58,689	24,743	22,550	(13,500)	33,793	24,739	21,900	0	46,639
(k) Bain Estate Reserve	5,914,564	30,000	(5,944,564)	0	5,641,038	273,526	0	5,914,564	5,640,151	127,073	(147,537)	5,619,687
	9,855,863	888,650	(6,970,461)	3,774,051	9,325,045	1,025,848	(495,030)	9,855,863	9,302,870	824,326	(493,537)	9,633,658

(b) Reserve Accounts - 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) Employee Entitlement Reserve	Ongoing	To fund current and past employee leave entitlements.
(b) Emergency Response Reserve	Ongoing	To fund expenses arising for unforeseen circumstances, or other urgent expenditure.
(c) IT & Office Equipment Reserve	Ongoing	To fund the purchase and upgrade of computer equipment, software and office equipment.
(d) Plant, Vehicle & Equipment Reserve	Ongoing	To support the purchase/replacement of motor vehicles and heavy plant and equipment.
(e) Buildings Reserve	Ongoing	To support the maintenance, acquisition, upgrade, enhancement or future renewal of buildings within the district.
(f) Swimming Pool Reserve	Ongoing	To fund a proposed redevelopment of the Dumbleyung Swimming Pool
(g) Dam Cleaning Reserve	Ongoing	To fund the cleaning of the Kukerin Dam.
(h) Dumbleyung Sewerage Works Reserve	Ongoing	To fund maintenance, upgrades and future renewal of the Dumbleyung Sewerage Scheme.
(i) Landcare Development Reserve	Ongoing	To contribute to Landcare development.
(j) Fence Road Drain Maintenance Reserve	Ongoing	To fund maintenance on the Fence Road Drainage Scheme.
(k) Bain Estate Reserve	Ongoing	To hold funds from the Bain Estate prior to distribution to the community through the Bain Estate Future Funds and the annual budget.

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	190,000	558,339	200,000
Other interest revenue	11,000	8,744	61,000
	201,000	567,084	261,000

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	38,000	30,250	30,000
Other services	20,000	13,684	15,000
	58,000	43,934	45,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 9(a))	7,638	4,903	8,189
Other finance costs	(0)	5,281	0
	7,638	10,184	8,189

(d) Write offs

General rate	1,200	1,262	500
	1,200	1,262	500

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Councillor Amy Knight, President			
President's allowance	14,685	11,096	0
Deputy President's allowance	0	562	1,830
Meeting attendance fees	7,072	3,729	3,920
Child care expenses	0	315	0
Other expenses	857	716	714
ICT expenses	571	428	571
Travel and accommodation expenses	1,429	500	1,714
	24,614	17,347	8,750
Councillor Grant Lukins, Deputy President			
Deputy President's allowance	1,903	2,024	0
Meeting attendance fees	4,077	4,077	3,850
Other expenses	857	716	714
ICT expenses	571	428	571
Travel and accommodation expenses	1,429	500	1,714
	8,837	7,745	6,850
Councillor Catherine Watkins			
Meeting attendance fees	4,004	4,004	3,850
Other expenses	857	716	714
ICT expenses	571	428	571
Travel and accommodation expenses	1,429	500	1,714
	6,861	5,648	6,850
Councillor Kevin Powell			
Meeting attendance fees	4,004	4,004	3,850
Other expenses	857	716	714
ICT expenses	571	428	571
Travel and accommodation expenses	1,429	500	1,714
	6,861	5,648	6,850
Councillor Bevan Doney			
Meeting attendance fees	4,004	4,004	3,850
Other expenses	857	716	714
ICT expenses	571	428	571
Travel and accommodation expenses	1,429	500	1,714
	6,861	5,648	6,850
Councillor Marilyn Hasleby			
Meeting attendance fees	4,004	4,004	3,850
Other expenses	857	716	714
ICT expenses	571	428	571
Travel and accommodation expenses	1,429	500	1,714
	6,861	5,648	6,850
Councillor Emily Edwards			
Meeting attendance fees	4,004	4,004	0
Child care expenses	0	490	0
Other expenses	857	716	0
ICT expenses	571	428	0
Travel and accommodation expenses	1,429	500	0
	6,861	6,138	0
Councillor Julie Ramm			
President's allowance	0	3,530	14,120
Meeting attendance fees	0	1,700	6,800
Other expenses	0	716	714
ICT expenses	0	428	571
Travel and accommodation expenses	0	500	1,714
	0	6,874	23,920
Total Elected Member Remuneration	67,757	60,696	66,920
President's allowance	14,685	14,626	14,120
Deputy President's allowance	1,903	2,586	1,830
Meeting attendance fees	31,169	29,526	29,970
Child care expenses	0	805	0
Other expenses	6,000	5,730	5,000
ICT expenses	4,000	3,425	4,000
Travel and accommodation expenses	10,000	3,997	12,000
	67,757	60,696	66,920

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (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.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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.

INTEREST REVENUE

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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

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13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Recognition of revenue from contracts with customers 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	Timing of Revenue recognition
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
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
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
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

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14. PROGRAM INFORMATION

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.

Include 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 specific council systems and the administration of the Bain Estate Future Fund.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

Maintenance of child minding centre, playgroup centre.

Housing

To provide and maintain housing for low income earners and aged residents.

Provision and maintenance of housing for low income earners and elderly residents.

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the Shire and its economic wellbeing.

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

Other property and services

To monitor and control Council's overheads operating accounts.

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

SHIRE OF DUMBLEYUNG

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FOR THE YEAR ENDED 30 JUNE 2025

15. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	6,000	5,987	0
General purpose funding	0	0	5,000
Law, order, public safety	1,600	996	3,000
Health	0	156	0
Housing	120,000	134,121	110,000
Community amenities	319,024	297,162	295,033
Recreation and culture	5,250	4,893	6,000
Economic services	138,500	208,922	54,000
Other property and services	2,500	3,826	2,000
	592,874	656,062	475,033

The subsequent pages detail the fees and charges proposed to be imposed by the local government.