



BUDGET REVIEW REPORT

31 DECEMBER 2025

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SHIRE OF NUNGARIN
MONTHLY FINANCIAL REPORT
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDED 31 DECEMBER 2025

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	PROJECTION TO 30 JUNE 2026	PROJECTION VARIANCES	
					FAVOURABLE	UNFAVOURABLE
OPERATING REVENUE	\$	\$	\$			
Exgratia Rates & Back Rates	8,496	8,496	8,338	8,306	0	(190)
Operating Grants, Subsidies and Contributions	882,105	492,271	549,703	999,785	117,680	0
Fees and Charges	122,342	80,545	84,684	119,938	0	(2,404)
Interest Earnings	107,678	54,014	53,733	102,925	0	(4,753)
Other Revenue	26,031	14,728	44,384	35,197	9,166	0
Profit on Disposal of Assets	0	0	30,449	30,449	30,449	0
	1,146,652	650,053	771,291	1,296,600	157,295	(7,347)
LESS OPERATING EXPENDITURE						
Employee Costs	(1,308,436)	(600,300)	(590,828)	(1,322,363)	0	(13,927)
Materials and Contracts	(732,875)	(450,062)	(252,057)	(870,413)	0	(137,538)
Utility Charges	(152,670)	(74,227)	(81,626)	(166,495)	0	(13,825)
Depreciation on Non-Current Assets	(1,249,016)	(520,341)	(706,557)	(1,412,483)	0	(163,467)
Interest Expenses	(42,439)	(8,623)	(21,499)	(42,439)	0	0
Insurance Expenses	(158,768)	(159,603)	(158,456)	(155,976)	2,792	0
Other Expenditure	(109,499)	(61,265)	(51,617)	(102,698)	6,801	0
Loss on Disposal of Assets	0	0	(11,498)	(11,498)	0	(11,498)
	(3,753,703)	(1,874,421)	(1,874,138)	(4,084,365)	9,593	(340,255)
Amount Attributable to Operating Activities	(2,607,051)	(1,224,368)	(1,102,847)	(2,787,765)	166,888	(347,602)
ITEMS EXCLUDED FROM OPERATING ACTIVITIES						
Movement in LSL Reserve (Added Back)	0	0	557	4,600	4,600	0
Loss on the disposal of assets	0	0	11,498	11,498	11,498	0
Profit/(Loss) on the disposal of assets	0	0	(30,449)	(30,449)	0	(30,449)
Depreciation Written Back	1,249,016	520,424	706,557	1,412,483	163,467	0
	1,249,016	520,424	688,162	1,398,132	179,565	(30,449)
<i>Sub Total</i>	(1,358,035)	(703,944)	(414,685)	(1,389,633)	346,453	(378,051)
INVESTING ACTIVITIES						
Purchase Tools	0	0	0			
Outflows from investing activities						
Purchase Buildings	(244,685)	(119,446)	(13,343)	(653,963)	0	(409,278)
Purchase Plant and Equipment	(321,000)	(269,500)	(329,341)	(329,342)	0	(8,342)
Purchase Furniture and Equipment	(10,000)	(10,000)	(13,587)	(37,507)	0	(27,507)
Infrastructure Assets - Roads	(2,638,279)	(989,871)	(1,307,588)	(2,638,279)	0	0
Infrastructure Assets - Footpaths	(81,885)	(81,886)	(81,885)	(81,885)	0	0
Infrastructure Assets - Other	(5,000)	(5,000)	0	(5,000)	0	0
Inflows from investing activities						
Proceeds from Sale of Assets	82,900	82,900	92,091	92,091	9,191	0
Non-Operating Grants, Subsidies & Contributions	2,646,800	1,145,716	1,304,626	2,646,800	0	0
Amount Attributable to Investing Activities	(571,149)	(247,087)	(349,027)	(1,007,085)	9,191	(445,127)
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(209,938)	(103,669)	(103,669)	(209,938)	0	0
Transfer to Reserves	(196,578)	(18,288)	(5,329)	(196,578)	0	0
Inflows from financing activities						
Self Supporting Loan Principal Income	0	0	0	0	0	0
Loans Raised	0	0	0	400,000	400,000	0
Transfer from Reserves	70,000	0	0	118,182	48,182	0
Amount Attributable to Financing Activities	(336,516)	(121,957)	(108,998)	111,666	448,182	0
Plus Rounding						
Sub Total	(2,265,700)	(1,072,988)	(872,710)	(2,285,052)	803,826	(823,178)
FUNDING FROM						
Estimated Opening Surplus at 1 July	1,507,123	1,507,123	1,526,475	1,526,475	19,352	0
Closing Surplus/(Deficit) at Reporting Date	0	1,192,712	1,412,391	0	0	0
Total Deficiency to be funded from Rates	(758,577)	(758,577)	(758,626)	(758,576)	823,177	(823,177)
AMOUNT RAISED FROM RATES	(758,577)	758,577	(758,626)	(758,577)	0	0

PROJECTED SURPLUS/(DEFICIT) 0

SHIRE OF NUNGARIN
MONTHLY FINANCIAL REPORT
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDED 31 DECEMBER 2025

	2024-2025	2025-2026	2025-2026	30 JUNE 2026
	C/FWD	YTD	BUDGET	PROJECTION
CURRENT ASSETS				
Unrestricted Cash	1,509,658	1,831,828	1,251,740	1,251,740
Restricted Cash - Bonds & Deposits	0	0		0
Restricted Cash - Reserves	1,112,951	1,118,280		0
Accounts Receivable	215,164	279,668	34,485	34,485
Contract Assets	63,708	(68,645)		0
Accrued Income	5,292	5,292		0
Prepaid Expenses	51,697	50,322		
Other Asset			56,695	56,695
Inventories	8,345	14,353	13,944	13,944
TOTAL CURRENT ASSETS	2,966,816	3,231,096	1,356,864	1,356,864
CURRENT LIABILITIES				
Bank Overdraft	0	0		0
Accounts Payable	(131,170)	(34,062)	(147,661)	(147,661)
Bonds and deposits	(18,310)	(16,420)	0	0
Accrued Expenses	(82,062)	(58,694)	0	0
ATO Liabilities		(117,480)		
Contract Liabilities	(119,416)	(497,896)	0	0
Employee Provisions	(92,795)	(92,795)	(82,077)	(82,077)
Other Provision	0	0	(10,456)	(10,456)
Long Term Borrowing	0	0	(220,607)	(220,607)
Current Borrowings	(209,938)	(106,269)	0	0
TOTAL CURRENT LIABILITIES	(653,690)	(923,615)	(460,801)	(460,801)
SUB-TOTAL	2,313,125	2,307,482	896,063	896,063
LESS				
Restricted Cash at Bank - Reserves	(1,112,951)	(1,118,280)	(1,232,097)	(1,232,097)
Self Supporting Loans	0		0	0
- Current portion of borrowings	0	0	220,607	220,607
Current Borrowings Repayments	209,938	106,269	0	0
Employee Benefit Provisions	116,363	116,920	115,427	115,427
Roundings	0		0	0
SUB-TOTAL	(786,650)	(895,091)	(896,063)	(896,063)
NET CURRENT ASSETS	1,526,475	1,412,391	0	0

SHIRE OF NUNGARIN
MONTHLY FINANCIAL REPORT
STATEMENT OF FINANCIAL ACTIVITY BY FUNCTION/PROGRAM
FOR THE PERIOD ENDED 31 DECEMBER 2025

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	PROJECTION TO 30 JUNE 2026	PROJECTION VARIANCES	
					FAVOURABLE	UNFAVOURABLE
OPERATING REVENUE	\$	\$	\$			
General Purpose Funding	682,555	346,114	389,914	766,596	93,336	(9,295)
Governance	19,590	3,844	18,561	22,276	7,961	(5,275)
Law, Order Public Safety	18,600	11,430	10,777	18,552	70	(118)
Health	0	0	407	448	448	0
Education and Welfare	0	0	0	0	0	0
Housing	57,952	28,776	30,203	52,712	5,320	(10,560)
Community Amenities	23,880	22,471	22,086	22,910	11	(981)
Recreation and Culture	18,030	13,254	25,132	28,086	11,461	(1,405)
Transport	294,634	204,537	245,080	348,450	57,945	(4,129)
Economic Services	16,851	13,123	12,644	16,353	2	(500)
Other Property and Services	14,560	6,504	16,487	20,217	5,657	0
	1,146,652	650,053	771,291	1,296,600	182,211	(32,263)
LESS OPERATING EXPENDITURE						
General Purpose Funding	(33,162)	(16,578)	(13,654)	(34,924)	0	(1,762)
Governance	(792,262)	(430,883)	(362,067)	(840,953)	125,558	(174,249)
Law, Order, Public Safety	(122,634)	(57,676)	(60,660)	(129,312)	323	(7,001)
Health	(65,204)	(34,049)	(22,509)	(66,373)	50	(1,219)
Education and Welfare	0	0	(907)	(900)	0	(900)
Housing	(191,965)	(113,163)	(94,938)	(215,752)	3,842	(27,629)
Community Amenities	(199,699)	(91,546)	(88,164)	(217,916)	9,200	(27,417)
Recreation and Culture	(790,461)	(417,253)	(404,598)	(794,733)	47,493	(51,765)
Transport	(1,384,806)	(626,974)	(806,928)	(1,602,529)	10,119	(226,881)
Economic Services	(99,357)	(53,279)	(59,221)	(100,518)	870	(2,031)
Other Property & Services	(74,153)	(33,020)	39,508	(80,455)	180,061	(186,363)
	(3,753,703)	(1,874,421)	(1,874,138)	(4,084,365)	377,516	(707,217)
Amount Attributable to Operating Activities	(2,607,051)	(1,224,368)	(1,102,847)	(2,787,765)	559,727	(739,480)
ITEMS EXCLUDED FROM OPERATING ACTIVITIES						
Movement in LSL Reserve (Added Back)	0	0	557	4,600	4,600	0
Loss on the disposal of assets	0	0	11,498	11,498	11,498	0
Profit on the disposal of assets	0	0	(30,449)	(30,449)	0	(30,449)
Depreciation Written Back	1,249,016	520,424	706,557	1,412,483	163,467	0
Total items excluded from Operating Activities	1,249,016	520,424	688,162	1,398,132	179,565	(30,449)
Net Amount attributable to Operating Activities	(1,358,035)	(703,944)	(414,685)	(1,389,633)	739,292	(769,929)
INVESTING ACTIVITIES						
Outflows from investing activities						
Purchase Buildings	(244,685)	(119,446)	(13,343)	(653,963)	0	(409,278)
Purchase Plant and Equipment	(321,000)	(269,500)	(329,341)	(329,342)	0	(8,342)
Purchase Furniture and Equipment	(10,000)	(10,000)	(13,587)	(37,507)	0	(27,507)
Infrastructure Assets - Roads	(2,638,279)	(989,871)	(1,307,588)	(2,638,279)	0	0
Infrastructure Assets - Footpaths	(81,885)	(81,886)	(81,885)	(81,885)	0	0
Infrastructure Assets - Other	(5,000)	(5,000)	0	(5,000)	0	0
Inflows from investing activities						
Proceeds from Sale of Assets	82,900	82,900	92,091	92,091	9,191	0
Non-Operating Grants, Subsidies & Contributions	2,646,800	1,145,716	1,304,626	2,646,800	0	0
Amount Attributable to Investing Activities	(571,149)	(247,087)	(349,027)	(1,007,085)	9,191	(445,127)
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(209,938)	(103,669)	(103,669)	(209,938)	0	0
Transfer to Reserves	(196,578)	(18,288)	(5,329)	(196,578)	0	0
Inflows from financing activities						
Loans Raised	0	0	0	400,000	400,000	0
Transfer from Reserves	70,000	0	0	118,182	48,182	0
Amount Attributable to Financing Activities	(336,516)	(121,957)	(108,998)	111,666	448,182	0
Sub Total	(2,265,700)	(1,072,988)	(872,710)	(2,285,052)	1,196,665	(1,215,056)
FUNDING FROM						
Estimated Opening Surplus at 1 July	1,507,123	1,507,123	1,526,475	1,526,475	19,352	0
Closing Surplus/(Deficit) at Reporting Date	0	1,192,712	1,412,391	0	0	0
Total Deficiency to be funded from Rates	(758,577)	(758,577)	(758,626)	(758,577)	1,216,018	(1,215,057)
AMOUNT RAISED FROM RATES	(758,577)	758,577	(758,626)	(758,577)	0	0

SHIRE OF NUNGARIN
MONTHLY FINANCIAL REPORT
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDED 31 DECEMBER 2025

	ACTUAL	30 JUNE 2025
<u>Current Assets</u>		
Cash at bank and on Hand	1,831,828	1,509,658
Restricted Cash - Bonds & Deposits	0	0
Restricted Cash Reserves	1,118,280	1,112,951
Trade Receivables	279,668	215,164
Contract Assets	-68,645	63,708
Accrued Income	5,292	5,292
Prepaid Expenses	50,322	51,697
Self Supporting Loan	0	0
Stock on Hand	14,353	8,345
Total Current Assets	3,231,096	2,966,816
<u>Current Liabilities</u>		
Trade Creditors	-33,508	-31,092
Rates paid in advance	-391	-2,033
Prepaid Revenue	-164	0
Bonds and Deposits	-16,420	-18,310
Accrued Wages	-137	-23,505
Accrued Interest on Loans	-5,608	-5,608
Accrued Expense	-52,948	-52,948
ATO Liabilities	-117,480	-98,046
Contract Liability	-497,896	(119,416)
Loan Liability	-106,269	(209,938)
Provisions	-92,795	(92,795)
Total Current Liabilities	(923,615)	(653,690)
Sub-Total	2,307,482	2,313,126
Adjustments		
LESS Cash Backed Reserves	(1,118,280)	(1,112,951)
LESS Self Supporting Loan	0	0
ADD: Current Loan Liability	106,269	209,938
ADD: Leave provision	116,920	116,363
Rounding	0	0
Net Current Position	1,412,391	1,526,475

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
Proceeds Sale of Assets										
504203	Proceeds On Asset Disposal	(\$49,091)	\$0	(\$42,900)	\$0	(\$49,091)	\$0	(\$6,191)		\$0 Increase in trade-in on Admin vehicle sold
512301	Proceeds On Asset Disposal	(\$43,000)	\$0	(\$40,000)	\$0	(\$43,000)	\$0	(\$3,000)		\$0 Increase in trade-in on Works vehicle sold
		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
PROCEEDS FROM SALE OF ASSETS		(\$92,091)	\$0	(\$82,900)	\$0	(\$92,091)	\$0	(\$9,191)		\$0
Written Down Value										
512302	Written Down Value - Works Plant	\$0	\$92,091	\$0	\$82,900	\$0	\$92,091	\$0	\$9,191	Increase in realisation from sale of vehicles
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$92,091	\$0	\$82,900	\$0	\$92,091	\$0	\$9,191	
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$92,091)	\$92,091	(\$82,900)	\$82,900	(\$92,091)	\$92,091	(\$9,191)	\$9,191	
ABNORMAL ITEMS										
Sub Total - ABNORMAL ITEMS				\$0	\$0	\$0	\$0			
Total - ABNORMAL ITEMS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OPERATING STATEMENT		(\$92,091)	\$92,091	(\$82,900)	\$82,900	(\$92,091)	\$92,091	(\$9,191)	\$9,191	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		2025-2026		30 JUNE 2025				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
RATES										
OPERATING EXPENDITURE										
203199	Rates - Admin Costs Allocated	\$0	\$13,654	\$0	\$33,162	\$0	\$34,924	\$0	\$1,762	
Sub Total - GENERAL RATES OP EXP		\$0	\$13,654	\$0	\$33,162	\$0	\$34,924	\$0	\$1,762	
OPERATING INCOME										
303101	Rates Levied - GRV/UV	(\$758,626)	\$0	(\$758,577)	\$0	(\$758,577)	\$0	\$0	\$0	
303115	Rates Written Off - Minor Balances	\$68	\$0	\$0	\$0	\$100	\$0	\$0	\$100	Increase in small balance written off
Sub Total - GENERAL RATES OP INC		(\$758,558)	\$0	(\$758,577)	\$0	(\$758,477)	\$0	\$0	\$100	
Total - GENERAL RATES		(\$758,558)	\$13,654	(\$758,577)	\$33,162	(\$758,477)	\$34,924	\$0	\$1,862	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
OTHER GENERAL PURPOSE FUNDING										
OPERATING INCOME										
303201	Non Payment Penalty	(\$7,169)	\$0	(\$5,000)	\$0	(\$8,390)	\$0	(\$3,390)		\$0 Increase in non-payment penalty interest
303202	Exgratia Rates	(\$8,406)	\$0	(\$8,496)	\$0	(\$8,406)	\$0	\$0	\$90	
303203	Instalment Plan Interest	(\$1,557)	\$0	(\$700)	\$0	(\$1,557)	\$0	(\$857)		\$0 Increase in rates instalment interest
303204	Instalment Admin Fee	(\$405)	\$0	(\$510)	\$0	(\$405)	\$0	\$0	\$105	Decrease in rates admin fee
303206	Rates Account Enquiry & Advice Fee	(\$458)	\$0	(\$1,000)	\$0	(\$1,000)	\$0	\$0	\$0	
303207	ESL Penalty Interest	(\$362)	\$0	(\$400)	\$0	(\$400)	\$0	\$0	\$0	
303210	Grants Commission General	(\$326,980)	\$0	(\$564,871)	\$0	(\$653,960)	\$0	(\$89,089)		\$0 Increase in general purpose grant
303220	Interest - Leave Reserve	(\$557)	\$0	(\$4,600)	\$0	(\$4,600)	\$0	\$0	\$0	
303221	Interest - Plant Reserve	(\$2,115)	\$0	(\$13,000)	\$0	(\$13,000)	\$0	\$0	\$0	
303222	Interest - Office Building Reserve	(\$230)	\$0	(\$1,900)	\$0	(\$1,900)	\$0	\$0	\$0	
303223	Interest - Swimming Pool Reserve	(\$295)	\$0	(\$2,488)	\$0	(\$2,488)	\$0	\$0	\$0	
303225	Interest - Land Development Reserve	(\$11)	\$0	(\$90)	\$0	(\$90)	\$0	\$0	\$0	
303226	Interest - Building Reserve	(\$1,483)	\$0	(\$12,400)	\$0	(\$12,400)	\$0	\$0	\$0	
303227	Interest - Community Bus Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
303228	Interest - Computer Equipment/Software Reserve	(\$610)	\$0	(\$1,900)	\$0	(\$1,900)	\$0	\$0	\$0	
303229	Interest - Refuse Site Rehabilitation Reserve	(\$27)	\$0	(\$200)	\$0	(\$200)	\$0	\$0	\$0	
303235	Interest - Muni Investments	(\$39,316)	\$0	(\$65,000)	\$0	(\$56,000)	\$0	\$0	\$9,000	Decrease in interest earned on Municipal Fund
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$389,982)	\$0	(\$682,555)	\$0	(\$766,696)	\$0	(\$93,336)	\$9,195	
Total - OTHER GENERAL PURPOSE FUNDING		(\$389,982)	\$0	(\$682,555)	\$0	(\$766,696)	\$0	(\$93,336)	\$9,195	
Total - GENERAL PURPOSE FUNDING		(\$1,148,540)	\$13,654	(\$1,441,132)	\$33,162	(\$1,525,173)	\$34,924	(\$93,336)	\$11,057	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		Income Expenditure		Income Expenditure				
		Income Expenditure		Income Expenditure		Income Expenditure				
MEMBERS OF COUNCIL										
OPERATING EXPENDITURE										
204101	Members of Council - Travelling	\$0	\$2,111	\$0	\$5,800	\$0	\$5,800	\$0	\$0	
204102	Members of Council - Conference Expenses	\$0	\$4,909	\$0	\$17,500	\$0	\$8,909	(\$8,591)	\$0	Decrease in conference expenses
204103	Members of Council - Election Expenses	\$0	\$0	\$0	\$10,690	\$0	\$13,877	\$0	\$3,187	Increase in WAEC postal election costs
204104	Members of Council - President & Deputy Allowances	\$0	\$10,000	\$0	\$20,000	\$0	\$20,000	\$0	\$0	
204105	Members of Council - Refreshments & Receptions	\$0	\$6,099	\$0	\$14,350	\$0	\$14,350	\$0	\$0	
204106	Members of Council - Chamber Maintenance	\$0	\$218	\$0	\$250	\$0	\$218	(\$32)	\$0	
204108	Members of Council - Insurance	\$0	\$22,019	\$0	\$24,003	\$0	\$25,204	\$0	\$1,201	Increase in salary continuance insurance
204109	Members of Council - Subscriptions & Publications	\$0	\$30,442	\$0	\$31,539	\$0	\$31,692	\$0	\$153	
204110	Members of Council - Other Minor Expenditure	\$0	\$2,251	\$0	\$7,500	\$0	\$7,710	\$0	\$210	Increase in materials expense
204111	Members of Council - Sitting Fees	\$0	\$12,080	\$0	\$30,400	\$0	\$30,400	\$0	\$0	
204112	Members of Council - Councillor Training	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$0	
204113	AUSTRALIA DAY FUNCTION	\$0	\$1,189	\$0	\$18,215	\$0	\$14,215	(\$4,000)	\$0	Decrease in Australia Day grant expenses
204115	Members of Council - Donations Expenses	\$0	\$0	\$0	\$1,120	\$0	\$1,120	\$0	\$0	
204116	Members ICT Allowance	\$0	\$603	\$0	\$7,000	\$0	\$7,000	\$0	\$0	
204199	Members of Council - Admin Costs Allocated	\$0	\$244,525	\$0	\$593,895	\$0	\$650,458	\$0	\$56,563	Increase in administration allocations
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$336,446	\$0	\$792,262	\$0	\$840,953	(\$12,623)	\$61,314	
OPERATING INCOME										
304102	GOVERNMENT GRANTS	(\$8,000)	\$0	(\$12,000)	\$0	(\$8,000)	\$0	\$0	\$4,000	Decrease in Australia Day granty revenue
Sub Total - MEMBERS OF COUNCIL OP/INC		(\$8,000)	\$0	(\$12,000)	\$0	(\$8,000)	\$0	\$0	\$4,000	
Total - MEMBERS OF COUNCIL		(\$8,000)	\$336,446	(\$12,000)	\$792,262	(\$8,000)	\$840,953	(\$12,623)	\$65,314	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
GOVERNANCE										
OPERATING EXPENDITURE										
204201										
	Governance - Vehicle Expenses	\$0	\$2,269	\$0	\$860	\$0	\$3,860	\$0	\$3,000	Increase in plant costs allocated. Increase in Admin salaries, increase in employee oncost expenses.
204202	Governance - Salaries	\$0	\$218,444	\$0	\$474,157	\$0	\$518,234	\$0	\$44,077	
204203	Governance - Long Service Leave	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
204204	Governance - Accrued Wages/Leave	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
204205	Governance - Superannuation	\$0	\$31,673	\$0	\$74,592	\$0	\$63,500	(\$11,092)	\$0	Decrease in Admin superannuation Decrease in wages. Increase in overheads, electricity and water expenses.
204206	BM02 Governance - Admin Building Maintenance	\$0	\$22,899	\$0	\$46,902	\$0	\$55,251	\$0	\$8,349	
204207	GG01 Governance - Admin Office Garden Maintenance	\$0	\$423	\$0	\$13,479	\$0	\$7,520	(\$5,959)	\$0	Decrease in wages, overheads and plant costs. Increase in wages and overheads. Decrease in training expenses
204209	Governance - Staff Training, Travel & Accommodation	\$0	\$5,622	\$0	\$30,000	\$0	\$28,080	(\$1,920)	\$0	
204210	Governance - Staff Uniforms	\$0	\$956	\$0	\$2,600	\$0	\$2,600	\$0	\$0	
204211	Governance - Printing & Stationery	\$0	\$4,839	\$0	\$10,100	\$0	\$10,100	\$0	\$0	
204212	Governance - Telephone Expenses	\$0	\$8,948	\$0	\$15,200	\$0	\$18,805	\$0	\$3,605	Increase in telephone expenses
204213	Governance - Postage & Freight	\$0	\$996	\$0	\$1,450	\$0	\$1,800	\$0	\$350	Increase in postage expenses
204214	Governance - Advertising	\$0	\$1,535	\$0	\$4,500	\$0	\$4,500	\$0	\$0	
204215	Governance - Office Equipment Maintenance	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	
204216	Governance - Computer Services	\$0	\$65,430	\$0	\$195,726	\$0	\$234,493	\$0	\$38,767	Increase in contractor expenses for IT Strategic Plan, IT Disaster Recovery Plan, IT Security Framework and new laptops - \$20,675 covered by Transfer from Computer Reserve. Decrease in bank fees, increase in WATC guarantee fees.
204217	Governance - Bank Charges	\$0	\$4,869	\$0	\$11,569	\$0	\$10,854	(\$715)	\$0	
204218	Governance - Office Expenses Other	\$0	\$3,558	\$0	\$9,039	\$0	\$8,931	(\$108)	\$0	Decrease in ESL expenses on Shire property
204220	Governance - NEWROC Executive Officer	\$0	\$13,000	\$0	\$49,500	\$0	\$49,500	\$0	\$0	
204221	Governance - Staff Conference Expenses	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
204222	Governance - Accounting Services	\$0	\$32,060	\$0	\$59,250	\$0	\$69,250	\$0	\$10,000	Increase in accounting services
204223	Governance - Audit Fees	\$0	\$40,680	\$0	\$44,280	\$0	\$44,280	\$0	\$0	
204224	Governance - Valuation Expenses	\$0	\$40	\$0	\$3,635	\$0	\$3,635	\$0	\$0	
204225	Governance - Legal Expenses	\$0	\$8,176	\$0	\$20,000	\$0	\$20,000	\$0	\$0	
204227	Governance - Removal Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
204230	Governance - Depreciation	\$0	\$18,903	\$0	\$50,380	\$0	\$50,380	\$0	\$0	
204231	Governance - FBT	\$0	\$10,789	\$0	\$18,500	\$0	\$18,500	\$0	\$0	
204235	Governance - Integrated Strategic Planning	\$0	\$7,500	\$0	\$17,500	\$0	\$17,500	\$0	\$0	
204236	BM03 Governance - Building Maint 44 Danberrin (Lot 186) (CEO)	\$0	\$7,355	\$0	\$22,925	\$0	\$22,136	(\$789)	\$0	Increase in electricity, decrease in water expenses, increase in gas expenses. Decrease in electricity expenses, increase in insurance.
204238	Governance - Building Maint 52 (Lot 191) Danberrin (L/H)	\$0	\$5,020	\$0	\$21,235	\$0	\$18,607	(\$2,628)	\$0	
204239	Governance - Loan 63 Lot 191 Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
204240	Governance - Other Employee Expenses	\$0	\$3,109	\$0	\$3,500	\$0	\$3,500	\$0	\$0	
204242	Governance - Executive Recruitment	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$2,000	Increase in recruitment expenses for new Works Manager
204245	CIVIC RECEPTIONS & FUNCTIONS EXPENSES	\$0	\$240	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
204246	Governance - Consultants Expenses		\$2,787				\$2,787	\$0	\$2,787	Increase in consultant cost for CEO Review
204299	Governance - Admin Costs Recovered	\$0	(\$496,498)	\$0	(\$1,205,879)	\$0	(\$1,295,603)	(\$89,724)	\$0	Increase in admin costs allocated to other programs
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$0	\$25,622	\$0	\$0	\$0	\$0	(\$112,935)	\$112,935	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		Income Expenditure		Income Expenditure				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
OPERATING INCOME										
304201	Governance - Reimbursements	(\$2,128)	\$0	\$0	\$0	(\$2,128)	\$0	(\$2,128)		\$0 Increase in reimbursement income
304202	Governance - Commissions	(\$1,598)	\$0	(\$4,140)	\$0	(\$3,150)	\$0	\$0	\$990	Decrease in licensing commission
304203	Governance - Charges Photocopying	(\$33)	\$0	\$0	\$0	(\$33)	\$0	(\$33)		\$0
304205	Governance - Sale of History Books	(\$45)	\$0	(\$100)	\$0	(\$45)	\$0	\$0	\$55	
304206	Governance - Charges Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
304209	Governance - Legal Costs Recovered	(\$5,077)	\$0	\$0	\$0	(\$5,800)	\$0	(\$5,800)		\$0 Increase in reimbursed legal fees.
304217	Governance - Staff Housing Rent Lot 186	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
304218	Governance - Staff Housing Rent Lot 191 - 52 Danberrin	(\$1,680)	\$0	(\$3,350)	\$0	(\$3,120)	\$0	\$0	\$230	Decrease in rental income
Sub Total - GOVERNANCE - GENERAL OP/INC		(\$10,561)	\$0	(\$7,590)	\$0	(\$14,276)	\$0	(\$7,961)	\$1,275	
Total - GOVERNANCE - GENERAL		(\$10,561)	\$25,622	(\$7,590)	\$0	(\$14,276)	\$0	(\$120,896)	\$114,210	
Total - GOVERNANCE		(\$18,561)	\$362,068	(\$19,590)	\$792,262	(\$22,276)	\$840,953	(\$133,519)	\$179,524	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		Income Expenditure		Income Expenditure				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme										
LAW, ORDER AND PUBLIC SAFETY										
FIRE PREVENTION										
OPERATING EXPENDITURE										
205101	Fire Prevention - Plant Purchase & Equipment < \$1200 ESL	\$0	0	\$0	\$565	\$0	\$315	(\$250)	\$0	
205102	Fire Prevention - Maintenance of Plant & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
205103	Fire Prevention - Maintenance of Vehicles ESL	\$0	\$2,959	\$0	\$1,000	\$0	\$3,959	\$0	\$2,959	Increase in plant cost recovery
205104	Fire Prevention - Maintenance of Land & Buildings ESL	\$0	\$1,795	\$0	\$4,493	\$0	\$4,420	(\$73)	\$0	Decrease in insurance
205105	Fire Prevention - Depreciation	\$0	\$34,458	\$0	\$68,665	\$0	\$68,665	\$0	\$0	
205106	Fire Prevention - Utilities, Rates & Taxes ESL	\$0	\$701	\$0	\$1,920	\$0	\$1,920	\$0	\$0	
205107	Fire Prevention - Other Goods & Services ESL	\$0	\$727	\$0	\$3,500	\$0	\$3,500	\$0	\$0	
205108	Fire Prevention - Insurances ESL	\$0	\$4,559	\$0	\$3,059	\$0	\$4,559	\$0	\$1,500	Increase in insurance premiums
205109	Fire Prevention - Plant Purchase & Equipment \$1200 - \$5000 ESL	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	
205110	Fire Prevention - Clothing & Accessories ESL	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
205112	Fire Prevention - Bushfire Fighting Expenses	\$0	\$1,460	\$0	\$1,100	\$0	\$2,200	\$0	\$1,100	Increase in wages and overheads.
205199	Fire Prevention - Allocation of Admin Overheads	\$0	\$7,447	\$0	\$18,088	\$0	\$19,049	\$0	\$961	
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$54,107	\$0	\$105,390	\$0	\$111,587	(\$323)	\$6,520	
OPERATING INCOME										
305101	Fire Prevention - Insurance Claims Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
305102	Fire Prevention - Bush Fire Uniform Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
305103	Fire Prevention - Reimbursements Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - FIRE PREVENTION OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - FIRE PREVENTION		\$0	\$54,107	\$0	\$105,390	\$0	\$111,587	(\$323)	\$6,520	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
ANIMAL CONTROL										
OPERATING EXPENDITURE										
205202	Animal Control - Destruction & Disposal	\$0	\$55	\$0	\$1,000	\$0	\$1,000	\$0	\$0	
205203	Animal Control - Other Expenditure	\$0	\$2,775	\$0	\$7,200	\$0	\$7,200	\$0	\$0	
205299	Animal Control - Allocation of Admin Overheads	\$0	\$3,724	\$0	\$9,044	\$0	\$9,525	\$0	\$481	
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$6,553	\$0	\$17,244	\$0	\$17,725	\$0	\$481	
OPERATING INCOME										
305202	Animal Control - Dog Impounding Fees	(\$56)	\$0	\$0	\$0	(\$56)	\$0	(\$56)		\$0 Increase in impounding fees
305203	Animal Control - Dog Registrations	(\$503)	\$0	(\$500)	\$0	(\$503)	\$0	(\$3)		\$0 Increase in dog registration fees
305205	Animal Control - Trap Hire	(\$11)	\$0	\$0	\$0	(\$11)	\$0	(\$11)		\$0 Increase in trap hire fees
Sub Total - ANIMAL CONTROL OP/INC		(\$570)	\$0	(\$500)	\$0	(\$570)	\$0	(\$70)		\$0
Total - ANIMAL CONTROL		(\$570)	\$6,553	(\$500)	\$17,244	(\$570)	\$17,725	(\$70)		\$481
EMERGENCY SERVICES										
OPERATING EXPENDITURE										
Sub Total - EMERGENCY SERVICES OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
OPERATING INCOME										
305301	Emerg Serv - ESL Grant Operating	(\$6,207)	\$0	(\$14,100)	\$0	(\$13,982)	\$0	\$0		\$118 Decrease in ESL grant
305302	Emerg Serv - ESL Grant Commission	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0	\$0		\$0
Sub Total - EMERGENCY SERVICES OP/INC		(\$10,207)	\$0	(\$18,100)	\$0	(\$17,982)	\$0	\$0		\$118
Total - EMERGENCY SERVICES		(\$10,207)	\$0	(\$18,100)	\$0	(\$17,982)	\$0	\$0		\$118

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
G/L	JOB	31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
OTHER LAW ORDER & PUBLIC SAFETY										
OPERATING EXPENDITURE										
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING INCOME										
305402	Other Law - Rural Roadside Numbering Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OTHER LAW ORDER PUBLIC SAFETY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - LAW ORDER & PUBLIC SAFETY		(\$10,777)	\$60,660	(\$18,600)	\$122,634	(\$18,552)	\$129,312	(\$393)	\$7,119	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
				2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
				31 DECEMBER 2025	Income	Expenditure	Income	Expenditure	Income			
HEALTH ADMINISTRATION & INSPECTION												
OPERATING EXPENDITURE												
207101	PREV SRVCS - Depreciation	\$0	\$1,637	\$0	\$3,090	\$0	\$3,274	\$0	\$184			
207102	PREV SRVCS - Contract Health Services	\$0	\$1,584	\$0	\$19,000	\$0	\$19,000	\$0	\$0			
207199	PREV SRVCS - Admin Costs Allocated	\$0	\$1,241	\$0	\$3,015	\$0	\$3,175	\$0	\$160			
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$0	\$4,463	\$0	\$25,105	\$0	\$25,449	\$0	\$344			
OPERATING INCOME												
307101	Health - Fees & Charges	(\$407)	\$0	\$0	\$0	(\$448)	\$0	(\$448)	\$0			
307102	Health Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$407)	\$0	\$0	\$0	(\$448)	\$0	(\$448)	\$0			
Total - HEALTH ADMIN & INSPECTION		(\$407)	\$4,463	\$0	\$25,105	(\$448)	\$25,449	(\$448)	\$344			
PREVENTIVE SERVICES- PEST CONTROL												
OPERATING EXPENDITURE												
207201	Pest - Mosquito Control	\$0	\$2,770	\$0	\$4,230	\$0	\$4,180	(\$50)	\$0			
Sub Total - PEST CONTROL OP/EXP		\$0	\$2,770	\$0	\$4,230	\$0	\$4,180	(\$50)	\$0			
OPERATING INCOME												
Sub Total - PEST CONTROL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Total - PEST CONTROL		\$0	\$2,770	\$0	\$4,230	\$0	\$4,180	(\$50)	\$0			

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
PREVENTIVE SERVICES - OTHER										
OPERATING EXPENDITURE										
207301	Prev Svcs Other - Analytical Expenses	\$0	\$377	\$0	\$450	\$0	\$450	\$0	\$0	
Sub Total - PREVENTIVE SRVS - OP/EXP		\$0	\$377	\$0	\$450	\$0	\$450	\$0	\$0	
OPERATING INCOME										
Sub Total - PREVENTIVE SRVS - OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - PREVENTIVE SERVICES		\$0	\$377	\$0	\$450	\$0	\$450	\$0	\$0	
OTHER HEALTH										
OPERATING EXPENDITURE										
207402	Other Health - Emergency Services Shed	\$0	\$454	\$0	\$100	\$0	\$494	\$0	\$394	Increase in pest control and electrical repairs
207499	Other Health - Allocation of Admin Overheads	\$0	\$3,724	\$0	\$9,044	\$0	\$9,525	\$0	\$481	
Sub Total - OTHER HEALTH OP/EXP		\$0	\$4,178	\$0	\$9,144	\$0	\$10,019	\$0	\$875	
OPERATING INCOME										
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OTHER HEALTH		\$0	\$4,178	\$0	\$9,144	\$0	\$10,019	\$0	\$875	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
				2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
				31 DECEMBER 2025	31 DECEMBER 2025	Income	Expenditure	Income	Expenditure			
DOCTOR SERVICES												
OPERATING EXPENDITURE												
207502		Doctor Svcs - Office Expenses	\$0	\$8,333	\$0	\$20,000	\$0	\$20,000	\$0	\$0		
207503		Doctor Svcs - Vehicle Expenses	\$0	\$980	\$0	\$2,775	\$0	\$2,775	\$0	\$0		
207504		Doctor Svcs - Housing Expenses	\$0	\$1,408	\$0	\$3,500	\$0	\$3,500	\$0	\$0		
Sub Total - DOCTOR SERVICES OP/EXP			\$0	\$10,721	\$0	\$26,275	\$0	\$26,275	\$0	\$0		
OPERATING INCOME												
			\$0	\$0	\$0	\$0						
Sub Total - DOCTOR SERVICES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total - DOCTOR SERVICES			\$0	\$10,721	\$0	\$26,275	\$0	\$26,275	\$0	\$0		
Total - HEALTH			(\$407)	\$22,509	\$0	\$65,204	(\$448)	\$66,373	(\$498)	\$1,219		

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
CARE OF FAMILIES AND CHILDREN										
OPERATING EXPENDITURE										
208108	Care of Fam - Family Counsellor Other Expenses	\$0	\$900	\$0	\$0		\$900	\$0	\$900	Increase in donation expense
208199	Care of Fam - Administration Allocations	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP		\$0	\$903	\$0	\$0	\$0	\$900	\$0	\$900	
Total - CARE OF FAMILIES AND CHILDREN		\$0	\$903	\$0	\$0	\$0	\$900	\$0	\$900	
AGED & DISABLED - OTHER										
208299	Aged & Disabled - Allocation of Admin Overheads	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - OTHER WELFARE OP/EXP		\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OTHER WELFARE		\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	
Total - EDUCATION & WELFARE		\$0	\$907	\$0	\$0	\$0	\$900	\$0	\$900	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		2025-2026		Income Expenditure				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
STAFF HOUSING										
OPERATING EXPENDITURE										
209202	Staff Housing - Depreciation	\$0	\$7,580	\$0	\$15,060	\$0	\$15,060	\$0	\$0	
209203	Staff Housing - Interest on Loan 71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
209204	Staff Housing - Government Guarantee Fee	\$0	\$0	\$0	\$0	\$0	\$2,800	\$0	\$2,800	Increase in guarantee fee for new loan
209299	Staff Housing - Administration Allocations	\$0	\$7,437	\$0	\$18,088	\$0	\$19,049	\$0	\$961	
Sub Total - STAFF HOUSING OP/EXP		\$0	\$15,017	\$0	\$33,148	\$0	\$36,909	\$0	\$3,761	
Total - STAFF HOUSING		\$0	\$15,017	\$0	\$33,148	\$0	\$36,909	\$0	\$3,761	
AGED PERSONS ACCOMMODATION										
OPERATING EXPENDITURE										
209101	Aged Pers Acc - Unit 1 Maintenance	\$0	\$1,308	\$0	\$3,910	\$0	\$3,290	(\$620)	\$0	Decrease in contractor expenses,water expenses and insurance
209102	Aged Pers Acc - Unit 2 Maintenance	\$0	\$1,459	\$0	\$4,100	\$0	\$3,580	(\$520)	\$0	Decrease in contractor expenses
209103	Aged Pers Acc - Unit 3 Maintenance	\$0	\$1,912	\$0	\$7,330	\$0	\$6,920	(\$410)	\$0	Decrease in electricity
209104	Aged Pers Acc - Unit 4 Maintenance	\$0	\$4,172	\$0	\$4,554	\$0	\$5,609	\$0	\$1,055	Increase in contractor expenses for new HWS
209105	Aged Pers Acc - Unit 5 Maintenance	\$0	\$2,100	\$0	\$4,458	\$0	\$7,438	\$0	\$2,980	Increase in contractor expenses for plumbing repairs and replace fencing
209106	Aged Pers Acc - Unit 6 Maintenance	\$0	\$1,314	\$0	\$4,560	\$0	\$4,560	\$0	\$0	
209107	Aged Pers Acc - Maintenance All Units	\$0	\$11,145	\$0	\$22,590	\$0	\$28,340	\$0	\$5,750	Increase in gas expenses
209108	Aged Pers Acc - Depreciation	\$0	\$17,465	\$0	\$33,595	\$0	\$35,290	\$0	\$1,695	
209199	Aged Pers Acc - Administration Allocations	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - AGED PERSONS ACCOMMODATION OP/EXP		\$0	\$40,879	\$0	\$85,097	\$0	\$95,027	(\$1,550)	\$11,480	
OPERATING INCOME										
309101	Aged Pers Acc - Unit 1 Rent	(\$3,035)	\$0	(\$6,500)	\$0	(\$5,035)	\$0	\$0	\$1,465	Decrease in rent
309102	Aged Pers Acc - Unit 2 Rent	(\$2,770)	\$0	(\$6,500)	\$0	(\$5,895)	\$0	\$0	\$605	Decrease in rent
309103	Aged Pers Acc - Unit 3 Rent	(\$3,045)	\$0	(\$6,500)	\$0	(\$5,780)	\$0	\$0	\$720	Decrease in rent
309104	Aged Pers Acc - Unit 4 Rent	(\$2,940)	\$0	(\$6,500)	\$0	(\$5,250)	\$0	\$0	\$1,250	Decrease in rent
309105	Aged Pers Acc - Unit 5 Rent	(\$2,730)	\$0	(\$6,500)	\$0	(\$5,670)	\$0	\$0	\$830	Decrease in rent
309106	Aged Pers Acc - Unit 6 Rent	(\$3,410)	\$0	(\$6,500)	\$0	(\$5,160)	\$0	\$0	\$1,340	Decrease in rent
309107	Aged Pers Acc - Gas Consumption Charges	(\$800)	\$0	\$0	\$0	(\$1,200)	\$0	(\$1,200)	\$0	Increase in gas fees
309108	Aged Pers Acc - Reimbursements CEACA	\$0	\$0	(\$500)	\$0	\$0	\$0	\$0	\$500	Decrease in reimbursements
309111	WATER CHARGES REIMBURSEMENTS	(\$368)	\$0	(\$400)	\$0	(\$400)	\$0	\$0	\$0	
Sub Total - AGED PERSONS ACCOMMODATION OP/INC		(\$19,098)	\$0	(\$39,900)	\$0	(\$34,390)	\$0	(\$1,200)	\$6,710	
Total - AGED PERSONS ACCOMMODATION		(\$19,098)	\$40,879	(\$39,900)	\$85,097	(\$34,390)	\$95,027	(\$2,750)	\$18,190	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
			31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
			Income	Expenditure	Income	Expenditure	Income	Expenditure			
G/L	JOB										
HOUSING OTHER											
OPERATING EXPENDITURE											
209301	BM12	Other Housing - Building Maint 45 First Avenue (Lot 51)	\$0	\$2,043	\$0	\$10,557	\$0	\$9,053	(\$1,504)		\$0 Decrease in materials expense
209302	BM13	Other Housing - Building Maint Flat B	\$0	\$75	\$0	\$150	\$0	\$150	\$0		\$0
209304	BM15	Other Housing - Building Maint Flat A (Lot 48 First Ave)	\$0	\$75	\$0	\$150	\$0	\$150	\$0		\$0
209305		Other Housing - Depreciation	\$0	\$8,850	\$0	\$17,630	\$0	\$17,700	\$0		\$70
209307	BM17	Other Housing - Building Maint 37 Second Avenue (Lot 103)	\$0	\$1,825	\$0	\$5,856	\$0	\$5,212	(\$644)		Increase in wages and overheads. Decrease in contractor expenses
209313	BM36	Other Housing - Building Maint 51 Second Avenue (Lot 110)	\$0	\$5,131	\$0	\$9,251	\$0	\$9,107	(\$144)		Increase in wages and overheads. Decrease in contractor expenses
209314	BM37	Other Housing - Building Maint 20 First Avenue (Lot 75) Unit A	\$0	\$9,902	\$0	\$7,184	\$0	\$14,790	\$0		\$7,606 Increase in wages, overheads and plant costs.
209315	BM38	Other Housing - Building Maint 20B First Avenue (Lot 75) Unit B	\$0	\$4,936	\$0	\$7,869	\$0	\$11,780	\$0		\$3,911 Increase in wages, overheads and plant costs.
209399		Housing - Allocation of Admin Overheads	\$0	\$6,206	\$0	\$15,073	\$0	\$15,874	\$0		\$801
Sub Total - HOUSING OTHER OP/EXP			\$0	\$39,042	\$0	\$73,720	\$0	\$83,816	(\$2,292)		\$12,388
OPERATING INCOME											
309303		Other Housing - Reimbursements	(\$126)	\$0	(\$500)	\$0	(\$250)	\$0	\$0		\$250 Decrease in reimbursements
309305		Other Housing - Lot 61 First Ave Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
309306		Other Housing - 37 Second Ave (Lot 103) Rent	(\$3,146)	\$0	(\$4,576)	\$0	(\$4,576)	\$0	\$0		\$0
309307		Other Housing - Lot 51 First Ave Rent	(\$2,024)	\$0	(\$3,120)	\$0	(\$3,120)	\$0	\$0		\$0
309310		Other Housing - Lot 81 Danberrin Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
309312		Other Housing - 51 Second Ave (Lot 110) Rent	(\$4,128)	\$0	(\$4,576)	\$0	(\$8,696)	\$0	(\$4,120)		\$0 Increase in rent charges
309313		Other Housing - (Lot 75) 20A First Ave Unit A Rent	(\$840)	\$0	(\$3,120)	\$0	(\$840)	\$0	\$0		\$2,280 Decrease in rent charges
309314		Other Housing - (Lot 75) 20B First Ave Unit B Rent	(\$840)	\$0	(\$2,160)	\$0	(\$840)	\$0	\$0		\$1,320 Decrease in rent charges
Sub Total - HOUSING OTHER OP/INC			(\$11,104)	\$0	(\$18,052)	\$0	(\$18,322)	\$0	(\$4,120)		\$3,850
Total - HOUSING OTHER			(\$11,104)	\$39,042	(\$18,052)	\$73,720	(\$18,322)	\$83,816	(\$6,412)		\$16,238
Total - HOUSING			(\$30,202)	\$94,938	(\$57,952)	\$191,965	(\$52,712)	\$215,752	(\$9,162)		\$38,189

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		2025-2026		30 JUNE 2025				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
SANITATION - HOUSEHOLD REFUSE										
OPERATING EXPENDITURE										
210101	Sanitation House - Domestic Refuse Collection	\$0	\$6,230	\$0	\$13,795	\$0	\$15,168	\$0	\$1,373	Increase in refuse collection expenses
210102	Sanitation House - Refuse Site Maintenance	\$0	\$22,496	\$0	\$33,900	\$0	\$44,900	\$0	\$11,000	Increase in plant costs.
210104	Sanitation House - Recycling Collections	\$0	\$2,972	\$0	\$7,300	\$0	\$6,000	(\$1,300)	\$0	Decrease in recycling collection expenses
210107	Sanitation House - Depreciation	\$0	\$985	\$0	\$575	\$0	\$1,970	\$0	\$1,395	Increase in depreciation expense
210199	Sanitation House - Administration Allocations	\$0	\$4,955	\$0	\$12,059	\$0	\$12,700	\$0	\$641	
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$0	\$37,637	\$0	\$67,629	\$0	\$80,738	(\$1,300)	\$14,409	
OPERATING INCOME										
310101	Sanitation House - Charges Refuse Removal	(\$21,094)	\$0	(\$21,094)	\$0	(\$21,094)	\$0	\$0	\$0	
310104	Sanitation House - Recycling Commission	(\$11)	\$0	\$0	\$0	(\$11)	\$0	(\$11)	\$0	
310105	Sanitation - Non Operating Grants & Subsidies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$21,105)	\$0	(\$21,094)	\$0	(\$21,105)	\$0	(\$11)	\$0	
Total - SANITATION HOUSEHOLD REFUSE		(\$21,105)	\$37,637	(\$21,094)	\$67,629	(\$21,105)	\$80,738	(\$1,311)	\$14,409	
SANITATION OTHER										
OPERATING EXPENDITURE										
210299	Sanitation Other - Administration Allocations	\$0	\$3	\$0	\$0	\$0	\$3	\$0	\$3	
Sub Total - SANITATION OTHER OP/EXP		\$0	\$3	\$0	\$0	\$0	\$3	\$0	\$3	
Total - SANITATION OTHER		\$0	\$3	\$0	\$0	\$0	\$3	\$0	\$3	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		2025-2026		Income Expenditure				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
PROTECTION OF THE ENVIRONMENT										
OPERATING EXPENDITURE										
210309	Protect Env - Wild Dog Program	\$0	\$100	\$0	\$120	\$0	\$120	\$0	\$0	
210399	Protect Env - Administration Allocations	\$0	\$7	\$0	\$0	\$0	\$7	\$0	\$7	
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$107	\$0	\$120	\$0	\$127	\$0	\$7	
OPERATING INCOME										
310301	Protect Env - Government Grants Landcare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
310303	Protect Env - Plant Hire Landcare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - PROTECTION OF THE ENVIRONMENT		\$0	\$107	\$0	\$120	\$0	\$127	\$0	\$7	
TOWN PLANNING & REGIONAL DEVELOPMENT										
OPERATING EXPENDITURE										
210499	Town Planning - Allocation of Admin Overheads	\$0	\$1,241	\$0	\$3,015	\$0	\$3,175	\$0	\$160	
210401	Town Planning Expenses	\$0	\$1,929	\$0	\$10,000	\$0	\$10,000	\$0	\$0	
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$3,170	\$0	\$13,015	\$0	\$13,175	\$0	\$160	
OPERATING INCOME										
Sub Total - TOWN PLAN & REG DEV OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$0	\$3,170	\$0	\$13,015	\$0	\$13,175	\$0	\$160	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
OTHER COMMUNITY AMENITIES										
OPERATING EXPENDITURE										
210504	EO09									
		\$0	\$909	\$0	\$5,830	\$0	\$5,430	(\$400)		\$0 Decrease in plant costs
210505	EO10									
		\$0	\$0	\$0	\$10,000	\$0	\$2,500	(\$7,500)		\$0 Decrease in wages, overheads and plant costs Increase in wages, electricity expense and water expense.
210506	EO11									
		\$0	\$9,783	\$0	\$35,537	\$0	\$38,461	\$0		\$2,924 expense.
210507	BM18									
		\$0	\$6,158	\$0	\$14,696	\$0	\$14,893	\$0		\$197 Increase in electricity. Decrease in insurance.
210508	BM19									
		\$0	\$1,753	\$0	\$9,724	\$0	\$10,240	\$0		\$516 Increase in water expenses
210510										
		\$0	\$12,455	\$0	\$24,560	\$0	\$24,560	\$0		\$0
210511										
		\$0	\$8,740	\$0	\$500	\$0	\$8,740	\$0		\$8,240 Increase in bus operating and repair expenses
210599										
		\$0	\$7,447	\$0	\$18,088	\$0	\$19,049	\$0		\$961
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$0	\$47,247	\$0	\$118,935	\$0	\$123,873	(\$7,900)		\$12,838
OPERATING INCOME										
310503										
		\$0	\$0	(\$181)	\$0	\$0	\$0	\$0		\$181 Decrease in cemetery fees
310505										
		(\$980)	\$0	(\$2,500)	\$0	(\$1,700)	\$0	\$0		\$800 Decrease in bus hire fees
310508										
		\$0	\$0	(\$42,239)	\$0	(\$42,239)	\$0	\$0		\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$980)	\$0	(\$44,920)	\$0	(\$43,939)	\$0	\$0		\$981
Total - OTHER COMMUNITY AMENITIES		(\$980)	\$47,247	(\$44,920)	\$118,935	(\$43,939)	\$123,873	(\$7,900)		\$13,819
SEWERAGE										
OPERATING INCOME										
310601										
		\$0	\$0	(\$105)	\$0	(\$105)	\$0	\$0		\$0
Sub Total - SEWERAGE OP/INC		\$0	\$0	(\$105)	\$0	(\$105)	\$0	\$0		\$0
Total - SEWERAGE		\$0	\$0	(\$105)	\$0	(\$105)	\$0	\$0		\$0
Total - COMMUNITY AMENITIES		(\$22,085)	\$88,164	(\$66,119)	\$199,699	(\$65,149)	\$217,916	(\$9,211)		\$28,398

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
			31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB		Income	Expenditure	Income	Expenditure	Income	Expenditure			
PUBLIC HALL & CIVIC CENTRES											
OPERATING EXPENDITURE											
211101	BM21	Public Halls - Alice Williams Memorial Building Maintenance	\$0	\$6,540	\$0	\$13,195	\$0	\$11,494	(\$1,701)		\$0 Decrease in contractor contingency and insurance
211103	BM22	Public Halls	\$0	\$8,711	\$0	\$15,540	\$0	\$17,248	\$0		\$1,708 Increase in wages and overheads
211104		Public Halls - Other Minor Expenditure	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0		\$0
211106		Public Halls - Depreciation	\$0	\$22,513	\$0	\$44,590	\$0	\$44,590	\$0		\$0
211199		Public Halls - Allocation of Admin Overheads	\$0	\$3,724	\$0	\$9,044	\$0	\$9,525	\$0		\$481
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP			\$0	\$41,487	\$0	\$83,369	\$0	\$83,857	(\$1,701)		\$2,189
OPERATING INCOME											
311101		Public Halls - Charges Hall Hire	(\$154)	\$0	(\$400)	\$0	(\$200)	\$0	\$0		\$200 Decrease in hall hire
311102		Public Halls - Reimbursements	\$0	\$0	(\$225)	\$0	\$0	\$0	\$0		\$225 Decrease in reimbursements
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC			(\$154)	\$0	(\$625)	\$0	(\$200)	\$0	\$0		\$425
Total - PUBLIC HALL & CIVIC CENTRES			(\$154)	\$41,487	(\$625)	\$83,369	(\$200)	\$83,857	(\$1,701)		\$2,614

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
			31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB		Income	Expenditure	Income	Expenditure	Income	Expenditure			
OTHER RECREATION & SPORT											
OPERATING EXPENDITURE											
211301	GG02	Other Recreation - Cricket Pitch Maintenance	\$0	\$0	\$0	\$660	\$0	\$660	\$0	\$0	
211302	GG03	Other Recreation - Oval Maintenance	\$0	\$3,728	\$0	\$29,370	\$0	\$15,250	(\$14,120)	\$0	Decrease in wages, overheads and plant costs.
211303	GG04	Other Recreation - Tennis Court Maintenance	\$0	\$27,460	\$0	\$34,760	\$0	\$38,221	\$0	\$3,461	Increase in plant costs and fertiliser expense
211304	BM23	Other Recreation - Pavilion Maintenance	\$0	\$46,246	\$0	\$58,426	\$0	\$77,622	\$0	\$19,196	Increase in electrical and plumbing repairs
211306	GG05	Other Recreation - Parks, Gardens & Reserves	\$0	\$21,479	\$0	\$51,090	\$0	\$49,283	(\$1,807)	\$0	Decrease in materials expense
211307		Other Recreation - Water	\$0	\$10,692	\$0	\$33,500	\$0	\$33,500	\$0	\$0	
211309		Other Recreation - Electricity	\$0	\$5,702	\$0	\$13,300	\$0	\$13,300	\$0	\$0	
211310	GG06	Other Recreation - Dam Expenses	\$0	\$2,107	\$0	\$660	\$0	\$2,767	\$0	\$2,107	Increase in plumbing repairs and electrical repairs
211311		Other Recreation - Depreciation	\$0	\$51,917	\$0	\$104,370	\$0	\$104,370	\$0	\$0	
211314	GG07	Other Recreation - Hockey Oval Maintenance	\$0	\$2,490	\$0	\$2,510	\$0	\$3,700	\$0	\$1,190	Increase in wages and overheads
211315	BM24	Other Recreation - Build Maintenance 54 Danberrin (Lot 192)	\$0	\$1,804	\$0	\$11,403	\$0	\$7,674	(\$3,729)	\$0	Decrease in contractor expenses
211320		Other Recreation - Loan 65 Interest Recreation Centre	\$0	\$2,789	\$0	\$5,134	\$0	\$5,134	\$0	\$0	
211325		Netball Courts Maintenance	\$0	\$0	\$0	\$1,880	\$0	\$1,260	(\$620)	\$0	Decrease in contractor expenses
211326		Bowling Green Maintenance	\$0	\$3,863	\$0	\$8,415	\$0	\$8,215	(\$200)	\$0	
211399		Other Recreation - Allocation of Admin Overheads	\$0	\$16,732	\$0	\$40,638	\$0	\$42,798	\$0	\$2,160	
Sub Total - OTHER RECREATION & SPORT OP/EXP			\$0	\$197,009	\$0	\$396,116	\$0	\$403,754	(\$20,476)	\$28,114	
OPERATING INCOME											
311301		Other Recreation - Reimbursements	(\$9,342)	\$0	\$0	\$0	(\$9,342)	\$0	(\$9,342)	\$0	Increase in insurance claim reimbursements for oval pump
311302		Other Recreation - Ground Rentals	(\$6,653)	\$0	(\$6,495)	\$0	(\$6,653)	\$0	(\$158)	\$0	Increase in ground rental fees
311303		Other Recreation - Pavilion Hire	\$0	\$0	(\$500)	\$0	\$0	\$0	\$0	\$500	Decrease in pavilion hire
311311		Other Recreation - Loan 69 Interest Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - OTHER RECREATION & SPORT OP/INC			(\$15,995)	\$0	(\$6,995)	\$0	(\$15,995)	\$0	(\$9,500)	\$500	
Total - OTHER RECREATION & SPORT			(\$15,995)	\$197,009	(\$6,995)	\$396,116	(\$15,995)	\$403,754	(\$29,976)	\$28,614	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
SWIMMING POOL										
OPERATING EXPENDITURE										
211201		\$0	\$28,700	\$0	\$73,112	\$0	\$59,337	(\$13,775)		\$0 Decrease in Pool salaries
211202		\$0	\$3,617	\$0	\$12,429	\$0	\$7,350	(\$5,079)		\$0 Decrease in Pool superannuation
211204		\$0	\$1,348	\$0	\$6,830	\$0	\$4,500	(\$2,330)		\$0 Decrease in water expenses
211205		\$0	\$3,617	\$0	\$9,550	\$0	\$7,350	(\$2,200)		\$0 Decrease in electricity expenses
211206		\$0	\$4,368	\$0	\$3,500	\$0	\$5,900	\$0	\$2,400	Increase in chemical expenses
211207	BM30	\$0	\$10,093	\$0	\$22,937	\$0	\$28,069	\$0	\$5,132	Decrease in insurance premium. Increase in contractor expenses
211209		\$0	\$9,488	\$0	\$16,265	\$0	\$16,265	\$0	\$0	
211212		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
211299		\$0	\$11,382	\$0	\$27,132	\$0	\$28,574	\$0	\$1,442	
Sub Total - SWIMMING POOL OP/EXP		\$0	\$72,614	\$0	\$171,755	\$0	\$157,345	(\$23,384)	\$8,974	
OPERATING INCOME										
311202		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
311204		(\$1,200)	\$0	(\$2,160)	\$0	(\$1,680)	\$0	\$0	\$480	Decrease in rent income
Sub Total - SWIMMING POOL OP/INC		(\$1,200)	\$0	(\$2,160)	\$0	(\$1,680)	\$0	\$0	\$480	
Total - SWIMMING POOL		(\$1,200)	\$72,614	(\$2,160)	\$171,755	(\$1,680)	\$157,345	(\$23,384)	\$9,454	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		2025-2026		30 JUNE 2025				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
LIBRARIES										
OPERATING EXPENDITURE										
211502	Library - Other Expenditure	\$0	\$1,688	\$0	\$3,640	\$0	\$3,463	(\$177)		\$0 Decrease in LMS software subscription
211599	Library - Administration Allocations	\$0	\$21	\$0	\$0	\$0	\$0	\$0		\$0
Sub Total - LIBRARIES OP/EXP		\$0	\$1,709	\$0	\$3,640	\$0	\$3,463	(\$177)		\$0
Total - LIBRARIES		\$0	\$1,709	\$0	\$3,640	\$0	\$3,463	(\$177)		\$0

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
OTHER CULTURE										
OPERATING EXPENDITURE										
211603		\$0	\$23,866	\$0	\$25,333	\$0	\$25,194	(\$139)		Increase in wages, overheads, water expenses, and
211604		\$0	\$8,932	\$0	\$19,081	\$0	\$17,465	(\$1,616)		\$0 fire equipment servicing. Decrease in insurance.
211605		\$0	\$6,310	\$0	\$11,984	\$0	\$12,414	\$0	\$430	Decrease in insurance premium
211606		\$0	\$28,490	\$0	\$54,655	\$0	\$54,655	\$0	\$0	Increase in electricity and pest control expenses.
211607		\$0	\$6,369	\$0	\$7,960	\$0	\$7,960	\$0	\$0	
211608	BM20	\$0	\$7,023	\$0	\$8,539	\$0	\$13,966	\$0	\$5,427	Increase in wages and overheads.
211609		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
211612		\$0	\$6,605	\$0	\$2,000	\$0	\$6,605	\$0	\$4,605	Decrease in materials expense.
211614		\$0	\$1,705	\$0	\$0	\$0	\$1,706	\$0	\$1,706	Increase in wages, overheads and plant costs
211699		\$0	\$2,479	\$0	\$6,029	\$0	\$6,349	\$0	\$320	
Sub Total - OTHER CULTURE OP/EXP		\$0	\$91,779	\$0	\$135,581	\$0	\$146,314	(\$1,755)	\$12,488	
OPERATING INCOME										
311601		(\$3,160)	\$0	(\$3,800)	\$0	(\$4,739)	\$0	(\$939)	\$0	Increase in lease fees
311603		(\$1,639)	\$0	(\$650)	\$0	(\$1,639)	\$0	(\$989)	\$0	Increase in reimbursements for pest treatment for
311606		(\$2,953)	\$0	(\$3,800)	\$0	(\$3,800)	\$0	\$0	\$0	Mangowine
311607		(\$33)	\$0	\$0	\$0	(\$33)	\$0	(\$33)	\$0	Increase in water reimbursements
Sub Total - OTHER CULTURE OP/INC		(\$7,784)	\$0	(\$8,250)	\$0	(\$10,211)	\$0	(\$1,961)	\$0	
Total - OTHER CULTURE		(\$7,784)	\$91,779	(\$8,250)	\$135,581	(\$10,211)	\$146,314	(\$3,716)	\$12,488	
Total - RECREATION AND CULTURE		(\$25,132)	\$404,598	(\$18,030)	\$790,461	(\$28,086)	\$794,733	(\$58,954)	\$53,170	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		2025-2026		30 JUNE 2025				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION										
OPERATING EXPENDITURE										
212199	Transport - Administration Allocations	\$0	\$7,447	\$0	\$18,088	\$0	\$19,049	\$0	\$961	
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP		\$0	\$7,447	\$0	\$18,088	\$0	\$19,049	\$0	\$961	
OPERATING INCOME										
312101	Transport - Regional Road Group Grants	\$0	\$0	(\$282,166)	\$0	(\$282,166)	\$0	\$0	\$0	
312102	Transport - Grants Commission Local Road Grant	(\$100,268)	\$0	(\$173,039)	\$0	(\$200,535)	\$0	(\$27,496)	\$0	Increase in local road grant allocation
312103	Transport - Roads to Recovery Grant	(\$32,968)	\$0	(\$441,254)	\$0	(\$441,254)	\$0	\$0	\$0	
312107	Transport - Roads Contribution Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
312108	Transport - WSN Non-Operating Road Grant	(\$1,271,659)	\$0	(\$1,799,261)	\$0	(\$1,799,261)	\$0	\$0	\$0	
312109	Transport - Non-Operating Road Grant LRCI	\$0	\$0	(\$81,880)	\$0	(\$81,880)	\$0	\$0	\$0	
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$1,404,894)	\$0	(\$2,777,600)	\$0	(\$2,805,096)	\$0	(\$27,496)	\$0	
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$1,404,894)	\$7,447	(\$2,777,600)	\$18,088	(\$2,805,096)	\$19,049	(\$27,496)	\$961	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
			31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
			Income	Expenditure	Income	Expenditure	Income	Expenditure			
G/L	JOB										
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE											
OPERATING EXPENDITURE											
212201	RM97	Transport - Road Maintenance Council	\$0	\$213,145	\$0	\$308,120	\$0	\$366,759	\$0	\$58,639	Increase in overheads, plant costs and plant depreciation
212203	FM99	Transport - Footpath Maintenance	\$0	\$0	\$0	\$585	\$0	\$415	(\$170)	\$0	
212204		Transport - Street Lighting	\$0	\$4,297	\$0	\$10,100	\$0	\$10,260	\$0	\$160	Increase in street lighting expense
212206	RT99	Transport - Street Trees & Watering	\$0	\$257	\$0	\$13,619	\$0	\$3,670	(\$9,949)	\$0	Decrease in wages, overheads and plant costs
212207	RS99	Transport - Road & Street Signs	\$0	\$0	\$0	\$9,550	\$0	\$9,550	\$0	\$0	
212208		Transport - Loan 68 Interest Depot	\$0	\$3,539	\$0	\$8,980	\$0	\$8,980	\$0	\$0	
212210	DEPOT	Transport - Depot Maintenance	\$0	\$31,376	\$0	\$43,316	\$0	\$48,476	\$0	\$5,160	Increase in wages, overheads, electricity, insurance, fire equipment servicing. Decrease in plant costs.
212215		Transport - Depreciation Property, Plant & Equipment	\$0	\$14,410	\$0	\$29,450	\$0	\$29,450	\$0	\$0	
212216		Transport - Depreciation Infrastructure	\$0	\$407,302	\$0	\$675,760	\$0	\$814,604	\$0	\$138,844	Increase in non-cash depreciatiion booked.
212217		Transport - Fuel Facility Maintenance/Operations	\$0	\$1,023	\$0	\$2,200	\$0	\$2,200	\$0	\$0	
212299		Transport - Administration Allocations	\$0	\$96,221	\$0	\$233,698	\$0	\$246,118	\$0	\$12,420	Increase in admin allocations
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP			\$0	\$771,571	\$0	\$1,335,378	\$0	\$1,540,482	(\$10,119)	\$215,223	
OPERATING INCOME											
312230		Transport - Main Roads Maintenance Grant	(\$112,136)	\$0	(\$116,265)	\$0	(\$112,136)	\$0	\$0	\$4,129	Decrease in MRWA road maintenance grant
312231		Transport - Street Lighting Subsidy	\$0	\$0	(\$1,830)	\$0	(\$1,830)	\$0	\$0	\$0	
312232		Transport - Fuel Facility Commission	(\$2,227)	\$0	(\$3,500)	\$0	(\$3,500)	\$0	\$0	\$0	
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC			(\$114,363)	\$0	(\$121,595)	\$0	(\$117,466)	\$0	\$0	\$4,129	
Total - MTCE STREETS ROADS DEPOTS			(\$114,363)	\$771,571	(\$121,595)	\$1,335,378	(\$117,466)	\$1,540,482	(\$10,119)	\$219,352	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
				2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
				31 DECEMBER 2025	31 DECEMBER 2025	Income	Expenditure	Income	Expenditure			
ROAD PLANT PURCHASES												
OPERATING EXPENDITURE												
212301	Road Plant - Loss on Sale of Assets	\$0	\$11,498	\$0	\$0	\$0	\$11,498	\$0	\$11,498	\$0	\$11,498	Increase in non-cash loss on disposal of plant and equipment
212302	Road Plant - Interest on Loan 70	\$0	\$15,171	\$0	\$28,325	\$0	\$28,325	\$0	\$0	\$0	\$0	
212399	Road Plant - Administration Allocations	\$0	\$1,241	\$0	\$3,015	\$0	\$3,175	\$0	\$0	\$0	\$160	
Sub Total - ROAD PLANT PURCHASES OP/EXP		\$0	\$27,909	\$0	\$31,340	\$0	\$42,998	\$0	\$0	\$0	\$11,658	
OPERATING INCOME												
312302	Road Plant - Profit on Sale of Assets	(\$30,449)	\$0	\$0	\$0	(\$30,449)	\$0	(\$30,449)	\$0	(\$30,449)	\$0	Increase in non-cash profit on disposal of vehicles
312303	SALE OF MINOR EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - ROAD PLANT PURCHASES OP/INC		(\$30,449)	\$0	\$0	\$0	(\$30,449)	\$0	(\$30,449)	\$0	(\$30,449)	\$0	
Total - ROAD PLANT PURCHASES		(\$30,449)	\$27,909	\$0	\$31,340	(\$30,449)	\$42,998	(\$30,449)	\$0	(\$30,449)	\$11,658	
Total - TRANSPORT		(\$1,549,706)	\$806,928	(\$2,899,195)	\$1,384,806	(\$2,953,011)	\$1,602,529	(\$68,064)	\$0	(\$68,064)	\$231,971	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
			31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
			Income	Expenditure	Income	Expenditure	Income	Expenditure			
G/L	JOB										
RURAL SERVICES											
OPERATING EXPENDITURE											
213101	EO15	Rural Svcs - Noxious Weeds/Pest Plants	\$0	\$0	\$0	\$4,238	\$0	\$3,468	(\$770)		\$0 Decrease in plant costs
213102		Rural Svcs - Standpipe Maintenance	\$0	\$8,004	\$0	\$3,030	\$0	\$3,605	\$0		\$575 Increase in water expenses
213103		Rural Svcs - Administration Allocations	\$0	\$1,241	\$0	\$3,015	\$0	\$3,175	\$0		\$160
Sub Total - RURAL SERVICES OP/EXP			\$0	\$9,246	\$0	\$10,283	\$0	\$10,248	(\$770)		\$735
OPERATING INCOME											
313103		Rural Services - Government Grants LAG	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Sub Total - RURAL SERVICES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Total - RURAL SERVICES			\$0	\$9,246	\$0	\$10,283	\$0	\$10,248	(\$770)		\$735
TOURISM AND AREA PROMOTION											
OPERATING EXPENDITURE											
213201	EO17	Tourism - Information bays	\$0	\$0	\$0	\$655	\$0	\$655	\$0		\$0
213202		Tourism - Area Promotion	\$0	\$15,000	\$0	\$18,500	\$0	\$18,500	\$0		\$0
213203	EO18	Tourism - Picnic/Camping Area	\$0	\$5,139	\$0	\$7,525	\$0	\$7,700	\$0		\$175 Increase in plant costs.
213205		Tourism - Depreciation	\$0	\$4,120	\$0	\$6,020	\$0	\$6,020	\$0		\$0
213206		Tourism - Tourism Brochures	\$0	\$170	\$0	\$2,000	\$0	\$2,000	\$0		\$0
213208		CARAVAN PARK OPERATIONS & MAINTENANCE	\$0	\$16,856	\$0	\$31,772	\$0	\$31,672	(\$100)		\$0 insurance premium
213299		Tourism - Administration Allocations	\$0	\$6,206	\$0	\$15,073	\$0	\$15,874	\$0		\$801
Sub Total - TOURISM & AREA PROMOTION OP/EXP			\$0	\$47,493	\$0	\$81,545	\$0	\$82,421	(\$100)		\$976
OPERATING INCOME											
313202		Tourism - Caravan Park Income	(\$12,636)	\$0	(\$16,345)	\$0	(\$16,345)	\$0	\$0		\$0
313203		AREA PROMOTION - OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC			(\$12,636)	\$0	(\$16,345)	\$0	(\$16,345)	\$0	\$0		\$0
Total - TOURISM & AREA PROMOTION			(\$12,636)	\$47,493	(\$16,345)	\$81,545	(\$16,345)	\$82,421	(\$100)		\$976

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
				2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
				31 DECEMBER 2025		2025-2026		30 JUNE 2025				
		Income	Expenditure	Income	Expenditure	Income	Expenditure					
BUILDING CONTROL												
OPERATING EXPENDITURE												
213301												
	Building - Control Expenses	\$0	\$0	\$0	\$1,500	\$0	\$1,500	\$0	\$0			
213399												
	Building - Allocation of Admin Overheads	\$0	\$2,483	\$0	\$6,029	\$0	\$6,349	\$0	\$0		\$320	
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$2,483	\$0	\$7,529	\$0	\$7,849	\$0	\$0		\$320	
BUILDING CONTROL OP/INC												
313301												
	Building - Charges Building Permits	\$0	\$0	(\$500)	\$0	\$0	\$0	\$0	\$0	\$0	\$500	Decrease in building permits issued
313302												
	Commissions - BSL & BRB & BCITF	(\$8)	\$0	(\$6)	\$0	(\$8)	\$0	(\$2)	\$0	(\$2)	\$0	
Sub Total - BUILDING CONTROL OP/INC		(\$8)	\$0	(\$506)	\$0	(\$8)	\$0	(\$2)	\$0	(\$2)	\$500	
Total - BUILDING CONTROL		(\$8)	\$2,483	(\$506)	\$7,529	(\$8)	\$7,849	(\$2)	\$0	(\$2)	\$820	
Total - ECONOMIC SERVICES		(\$12,644)	\$59,221	(\$16,851)	\$99,357	(\$16,353)	\$100,518	(\$872)	\$0	(\$872)	\$2,531	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		Income	Expenditure	Income	Expenditure	Income	Expenditure			
PRIVATE WORKS										
OPERATING EXPENDITURE										
214101	Private Works - Expenses	\$0	\$2,500	\$0	\$1,800	\$0	\$3,625	\$0	\$1,825	Increase in contractor expense to repair private property fence damaged
214199	Private Works - Administration Allocations	\$0	\$4,965	\$0	\$12,059	\$0	\$12,700	\$0	\$641	
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$7,465	\$0	\$13,859	\$0	\$16,325	\$0	\$2,466	
OPERATING INCOME										
314101	Private Works - Fees & Charges	(\$2,500)	\$0	(\$1,800)	\$0	(\$4,300)	\$0	(\$2,500)	\$0	Increase in fees for cost of private fence repairs.
Sub Total - PRIVATE WORKS OP/INC		(\$2,500)	\$0	(\$1,800)	\$0	(\$4,300)	\$0	(\$2,500)	\$0	
Total - PRIVATE WORKS		(\$2,500)	\$7,465	(\$1,800)	\$13,859	(\$4,300)	\$16,325	(\$2,500)	\$2,466	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
PUBLIC WORKS OVERHEADS										
OPERATING EXPENDITURE										
214201	Public Works - Works Supervisor Salaries	\$0	\$53,940	\$0	\$105,716	\$0	\$117,837	\$0	\$12,121	Increase in supervisor salaries
214203	Public Works - Engineering Office/Other Exp	\$0	\$3,455	\$0	\$8,220	\$0	\$7,764	(\$456)	\$0	Decrease in RAMM subscription
214204	Public Works - Superannuation of Outside Workers	\$0	\$41,833	\$0	\$106,067	\$0	\$93,000	(\$13,067)	\$0	Decrease in superannuation expenses
214205	Public Works - Sick/Holiday Pay	\$0	\$39,692	\$0	\$89,831	\$0	\$89,831	\$0	\$0	
214206	Public Works - Insurance on Works	\$0	\$42,600	\$0	\$43,727	\$0	\$42,602	(\$1,125)	\$0	Decrease in insurance premiums
214207	Public Works - Protective Clothing	\$0	\$3,517	\$0	\$5,000	\$0	\$5,000	\$0	\$0	
214208	Public Works - Long Service Leave	\$0	\$0	\$0	\$14,200	\$0	\$14,200	\$0	\$0	
214209	Public Works - Staff Training	\$0	\$12,199	\$0	\$41,130	\$0	\$39,370	(\$1,760)	\$0	
214210	Public Works - Allowances	\$0	\$9,795	\$0	\$39,530	\$0	\$39,530	\$0	\$0	
214211	Public Works - Safety Management	\$0	\$20,712	\$0	\$3,000	\$0	\$32,103	\$0	\$29,103	Increase in wages and contractor expenses
214212	Public Works - Minor Equipment Maintenance (Plant Allocated)	\$0	\$7,248	\$0	\$5,000	\$0	\$9,000	\$0	\$4,000	Increase in plant costs allocated
214214	Public Works - Building Maintenance 24 First Avenue (Lot 73)	\$0	\$4,743	\$0	\$12,670	\$0	\$10,970	(\$1,700)	\$0	Decrease in contractor expense for power connection to shed.
214215	RDO ACCRUAL EXPENSE	\$0	\$0	\$0	\$825	\$0	\$0	(\$825)	\$0	Decrease in RDO Wage accrual
214299	Less: Allocation of Public Works Overheads	\$0	(\$262,197)	\$0	(\$474,916)	\$0	(\$501,207)	(\$26,291)	\$0	Increase in labour overheads allocated to other programs
	Sub Total - PUBLIC WORKS O/HEADS OP/EXP	\$0	(\$22,464)	\$0	\$0	\$0	\$0	(\$45,224)	\$45,224	
OPERATING INCOME										
314204	Public Works - Reimbursements & Contributions	(\$2,175)	\$0	\$0	\$0	(\$2,175)	\$0	(\$2,175)	\$0	Increase in reimbursement of Workers Compensation Insurance credit
	Sub Total - PUBLIC WORKS O/HEADS OP/INC	(\$2,175)	\$0	\$0	\$0	(\$2,175)	\$0	(\$2,175)	\$0	
	Total - PUBLIC WORKS OVERHEADS	(\$2,175)	(\$22,464)	\$0	\$0	(\$2,175)	\$0	(\$47,399)	\$45,224	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		Income Expenditure		Income Expenditure				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
PLANT OPERATIONS COSTS										
OPERATING EXPENDITURE										
214301	Plant Operation - Plant Repairs Internal	\$0	\$24,635	\$0	\$26,810	\$0	\$40,600	\$0	\$13,790	Increase in wages, overheads and plant costs
214302	Plant Operation - Parts & Repairs External	\$0	\$44,204	\$0	\$55,240	\$0	\$96,350	\$0	\$41,110	Increase in external contract repairs
214303	Plant Operation - Tyres & Tubes	\$0	\$6,124	\$0	\$15,000	\$0	\$15,000	\$0	\$0	
214304	Plant Operation - Insurances & Licences	\$0	\$21,358	\$0	\$22,230	\$0	\$21,358	(\$872)	\$0	Decrease in insurance premium
214305	Plant Operation - Fuels & Oils	\$0	\$44,095	\$0	\$95,000	\$0	\$115,000	\$0	\$20,000	Increase in fuel allocation
214306	Purchase of Expendable Tools & Minor Equipment	\$0	\$4,947	\$0	\$15,000	\$0	\$15,000	\$0	\$0	
214320	Plant Operation - Depreciation	\$0	\$65,984	\$0	\$104,351	\$0	\$125,630	\$0	\$21,279	Increase in plant depreciation
214395	Plant Operation - Administration Allocations	\$0	\$16,136	\$0	\$39,191	\$0	\$41,274	\$0	\$2,083	
214397	Plant Operation - Less Depreciation Allocated	\$0	(\$78,369)	\$0	(\$104,351)	\$0	(\$125,630)	(\$21,279)	\$0	Increase in plant depreciation allocated to projects
214399	Plant Operation - Less Allocated to Works/SRVCS	\$0	(\$196,883)	\$0	(\$268,471)	\$0	(\$344,582)	(\$76,111)	\$0	Increase in plant costs allocated to programs
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$47,769)	\$0	\$0	\$0	\$0	(\$98,262)	\$98,262	
OPERATING INCOME										
314301	Plant Operation - Fuel Tax BAS	(\$10,830)	\$0	(\$12,760)	\$0	(\$12,760)	\$0	\$0	\$0	
314302	Plant Operation - Reimbursements	(\$982)	\$0	\$0	\$0	(\$982)	\$0	(\$982)	\$0	Increase in reimbursements
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$11,812)	\$0	(\$12,760)	\$0	(\$13,742)	\$0	(\$982)	\$0	
Total - PLANT OPERATIONS COSTS		(\$11,812)	(\$47,769)	(\$12,760)	\$0	(\$13,742)	\$0	(\$99,244)	\$98,262	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		2025-2026		Income Expenditure				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
SALARIES AND WAGES										
OPERATING EXPENDITURE										
214401	Gross Salaries & Wages	\$0	\$623,921	\$0	\$1,196,509	\$0	\$1,233,084	\$0	\$36,575	Increase in gross salaries paid
214402	Less Salaries & Wages Allocated	\$0	(\$625,486)	\$0	(\$1,196,509)	\$0	(\$1,233,084)	(\$36,575)	\$0	Increase in gross salaries allocated to projects
214403	Unallocated Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
214404	Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
214405	Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - SALARIES AND WAGES OP/EXP		\$0	(\$1,565)	\$0	\$0	\$0	\$0	(\$36,575)	\$36,575	
OPERATING INCOME										
314401	Reimbursements - Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - SALARIES AND WAGES		\$0	(\$1,565)	\$0	\$0	\$0	\$0	(\$36,575)	\$36,575	
UNCLASSIFIED										
OPERATING EXPENDITURE										
214599	Unclassified - Administration Allocations	\$0	\$24,825	\$0	\$60,294	\$0	\$64,130	\$0	\$3,836	
Sub Total - UNCLASSIFIED OP/EXP		\$0	\$24,825	\$0	\$60,294	\$0	\$64,130	\$0	\$3,836	
OPERATING INCOME										
314506	Fair Value Income for Local Govt House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - UNCLASSIFIED OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - UNCLASSIFIED		\$0	\$24,825	\$0	\$60,294	\$0	\$64,130	\$0	\$3,836	
Total - OTHER PROPERTY AND SERVICES		(\$16,487)	(\$39,508)	(\$14,560)	\$74,153	(\$20,217)	\$80,455	(\$185,718)	\$186,363	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		Income Expenditure		Income Expenditure				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme										
TRANSFERS TO/FROM RESERVES										
EXPENDITURE										
403201	Transfer to Reserve - Reserve Interest	\$0	\$5,329	\$0	\$36,578	\$0	\$36,578	\$0	\$0	
404215	Transfer to Office Building Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
404218	Transfer to Computer Hardware/Software Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
404220	Transfer to Leave Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
410110	Transfer to Refuse Site Rehabilitation Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
410504	Transfer to Community Bus Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
411203	Transfer to Swimming Pool Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
412310	Transfer to Plant Reserve	\$0	\$0	\$0	\$150,000	\$0	\$150,000	\$0	\$0	
414510	Transfer to Building Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
414511	Transfer to Co-Contributions Reserve	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$0	
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$5,329	\$0	\$196,578	\$0	\$196,578	\$0	\$0	
INCOME										
504205	Transfer from Leave Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
504206	Transfer from Computer Hardware/Software Reserve	\$0	\$0	\$0	\$0	(\$48,182)	\$0	(\$48,182)	\$0	Increase in transfer from cputer reseve to fund new corporate software
510502	Transfer from Community Bus Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
511201	Transfer from Swimming Pool Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
512303	Transfer from Plant Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
514501	Transfer from Building Reserve	\$0	\$0	(\$70,000)	\$0	(\$70,000)	\$0	\$0	\$0	
Sub Total - TRANSFER FROM RESERVE FUNDS		\$0	\$0	(\$70,000)	\$0	(\$118,182)	\$0	(\$48,182)	\$0	
Total - FUND TRANSFER		\$0	\$5,329	(\$70,000)	\$196,578	(\$118,182)	\$196,578	(\$48,182)	\$0	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
				2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
				31 DECEMBER 2025	2025	Income	Expenditure	Income	Expenditure			
		000000	(Surplus) / Deficit - Carried Forward	(\$1,526,475)	\$0	(\$1,507,123)	\$0	(\$1,526,475)	\$0	(\$19,352)	\$0	Increase in surplus after audit adjustments
		000000	adjust to rates levied			\$0		\$0		\$0	\$0	
			Sub Total - SURPLUS C/FWD	(\$1,526,475)	\$0	(\$1,507,123)	\$0	(\$1,526,475)	\$0	(\$19,352)	\$0	
			Total - SURPLUS	(\$1,526,475)	\$0	(\$1,507,123)	\$0	(\$1,526,475)	\$0	(\$19,352)	\$0	
			LONG TERM LOANS									
			INCOME									
509300			New Loan - Purchase of Units	\$0	\$0	\$0	\$0	(\$400,000)	\$0	(\$400,000)	\$0	New loan for CEACA Units
512304			New Loan Borrowings - Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			Sub Total - LONG TERM LOANS	\$0	\$0	\$0	\$0	(\$400,000)	\$0	(\$400,000)	\$0	
			Total - DEFERRED ASSETS	\$0	\$0	\$0	\$0	(\$400,000)	\$0	(\$400,000)	\$0	
			LIABILITY LOANS									
			EXPENDITURE									
409209			Loan Principal Repayments - Loan 71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
411310			Loan Principal Repayments - Loan 65	\$0	\$12,031	\$0	\$24,505	\$0	\$24,505	\$0	\$0	
412201			Loan Principal Repayments - Loan 68	\$0	\$7,255	\$0	\$14,649	\$0	\$14,649	\$0	\$0	
412400			Loan Principal Repayments - Loan 70 Plant	\$0	\$84,383	\$0	\$170,784	\$0	\$170,784	\$0	\$0	
			Sub Total - LOAN REPAYMENTS	\$0	\$103,669	\$0	\$209,938	\$0	\$209,938	\$0	\$0	
			INCOME									
			Sub Total - LOANS RAISED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			Total - NON CURRENT LIABILITIES	\$0	\$103,669	\$0	\$209,938	\$0	\$209,938	\$0	\$0	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
OPERATING ACTIVITIES EXCLUDED FROM BUDGET										
222222	000000 Depreciation Written Back	\$0	(\$706,557)	\$0	(\$1,249,016)	\$0	(\$1,412,483)	(\$163,467)		\$0 Increase in write-back of non-cash depreciation
333333	000000 Book Value of Assets Sold Written Back	\$0	(\$73,139)	\$0	(\$82,900)	\$0	(\$92,091)	(\$9,191)		\$0 disposed
	000000 Asset Realisation	\$0	\$0	\$0	\$0					
444444	00000 Profit on Sale of Asset Written Back	\$30,449	\$0	\$0	\$0	\$30,449	\$0	\$0	\$30,449	Increase in write-back of profit on disposal of assets
555555	00000 Loss on Sale of Asset Written Back	\$0	(\$11,498)	\$0	\$0	\$0	(\$11,498)	(\$11,498)		\$0 Increase in write-back of loss on disposal of assets
	000000 Deferred Pensioners	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	000000 LG House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	000000 Movement in LSL Reserve (Added Back)	\$0	(\$557)	\$0	\$0	\$0	(\$4,600)	(\$4,600)		\$0 Increase in cashh in Leave Reserve
	000000 Movement in Non-Current Leave Provisions	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	Sub Total - DEPRECIATION WRITTEN BACK	\$30,449	(\$791,751)	\$0	(\$1,331,916)	\$30,449	(\$1,520,672)	(\$188,756)	\$30,449	
	Total - OPERATING ACTIVITIES EXCLUDED	\$30,449	(\$791,751)	\$0	(\$1,331,916)	\$30,449	(\$1,520,672)	(\$188,756)	\$30,449	
FURNITURE & EQUIPMENT										
GOVERNANCE - CAPITAL EXPENDITURE										
404207	Administration Furniture & Equipment	\$0	\$13,587	\$0	\$0	\$0	\$27,507	\$0	\$27,507	Increase for new computer server requirement
	Sub Total - CAPITAL WORKS	\$0	\$13,587	\$0	\$0	\$0	\$27,507	\$0	\$27,507	
	Total - GOVERNANCE	\$0	\$13,587	\$0	\$0	\$0	\$27,507	\$0	\$27,507	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		2025-2026		30 JUNE 2025				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
FURNITURE AND EQUIPMENT										
RECREATION & CULTURE										
411319	Recreation Centre Furniture & Equipment	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$0	
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$0	
Total - RECREATION & CULTURE		\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$0	
Total - FURNITURE AND EQUIPMENT		\$0	\$13,587	\$0	\$10,000	\$0	\$37,507	\$0	\$27,507	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
				2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
				31 DECEMBER 2025	31 DECEMBER 2025	Income	Expenditure	Income	Expenditure			
BUILDINGS												
GOVERNANCE - CAPITAL EXPENDITURE												
404203	Administration Centre Capital Expenditure	\$0	\$0	\$0	\$7,000	\$0	\$7,000	\$0	\$0			
404211	40 Danberrin Capital (Lot 186)	\$0	\$0	\$0	\$53,000	\$0	\$53,000	\$0	\$0			
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$60,000	\$0	\$60,000	\$0	\$0			
TOTAL - GOVERNANCE		\$0	\$0	\$0	\$60,000	\$0	\$60,000	\$0	\$0			
HOUSING - CAPITAL EXPENDITURE												
409210	Acquisition of Housing units	\$0	\$0	\$0	\$0	\$0	\$403,778	\$0	\$403,778			Increase for purchase of CEACA Units - offset by new loan proceeds
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$403,778	\$0	\$403,778			
Total - HOUSING		\$0	\$0	\$0	\$0	\$0	\$403,778	\$0	\$403,778			
BUILDINGS												
COMMUNITY AMENITIES - CAPITAL EXPENDITURE												
410510	Post Office Capital Expenditure (CRC)	\$0	\$0	\$0	\$42,240	\$0	\$42,240	\$0	\$0			
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$42,240	\$0	\$42,240	\$0	\$0			
Total - COMMUNITY AMENITIES		\$0	\$0	\$0	\$42,240	\$0	\$42,240	\$0	\$0			

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
BUILDINGS										
RECREATION AND CULTURE - CAPITAL EXPENDITURE										
411603	Other Culture - McCorry's Hotel Upgrade	\$0	\$0	\$0	\$80,000	\$0	\$80,000	\$0	\$0	
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$80,000	\$0	\$80,000	\$0	\$0	
Total - RECREATION AND CULTURE		\$0	\$0	\$0	\$80,000	\$0	\$80,000	\$0	\$0	
BUILDINGS										
TRANSPORT - CAPITAL EXPENDITURE										
412116	Depot Construction	\$0	\$0	\$0	\$30,000	\$0	\$35,500	\$0	\$5,500	
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$30,000	\$0	\$35,500	\$0	\$5,500	
Total - TRANSPORT		\$0	\$0	\$0	\$30,000	\$0	\$35,500	\$0	\$5,500	
BUILDINGS										
ECONOMIC SERVICES - CAPITAL EXPENDITURE										
413202	Caravan Park Buildings - New Ablutions	\$0	\$13,344	\$0	\$32,445	\$0	\$32,445	\$0	\$0	
Sub Total - CAPITAL WORKS		\$0	\$13,344	\$0	\$32,445	\$0	\$32,445	\$0	\$0	
Total - ECONOMIC SERVICES		\$0	\$13,344	\$0	\$32,445	\$0	\$32,445	\$0	\$0	
Total - BUILDINGS		\$0	\$13,344	\$0	\$244,685	\$0	\$653,963	\$0	\$409,278	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		2025-2026		30 JUNE 2025				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
PLANT AND EQUIPMENT										
GOVERNANCE										
CAPITAL EXPENDITURE										
404201	Governance - Admin Vehicle Purchase	\$0	\$80,455	\$0	\$75,000	\$0	\$80,455	\$0	\$5,455	Increase in purchase price of vehicle
Sub Total - CAPITAL WORKS		\$0	\$80,455	\$0	\$75,000	\$0	\$80,455	\$0	\$5,455	
Total - GOVERNANCE		\$0	\$80,455	\$0	\$75,000	\$0	\$80,455	\$0	\$5,455	
PLANT AND EQUIPMENT										
TRANSPORT - CAPITAL EXPENDITURE										
412301	Manager Works & Services Vehicle	\$0	\$62,099	\$0	\$55,000	\$0	\$62,099	\$0	\$7,099	Increase in purchase price of vehicle
412325	Skid Steer Loader & Mulcher Head	\$0	\$51,500	\$0	\$51,500	\$0	\$51,500	\$0	\$0	
412329	Heavy Duty Tag-a-Long Trailer	\$0	\$125,895	\$0	\$125,500	\$0	\$125,895	\$0	\$395	Increase in purchase price of trailer
Sub Total - CAPITAL WORKS		\$0	\$239,494	\$0	\$232,000	\$0	\$239,494	\$0	\$7,494	
Total - TRANSPORT		\$0	\$239,494	\$0	\$232,000	\$0	\$239,494	\$0	\$7,494	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
		2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
		31 DECEMBER 2025		Income Expenditure		Income Expenditure				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure			
PLANT AND EQUIPMENT										
ECONOMIC SERVICES										
CAPITAL EXPENDITURE										
413204	Plant & Equipment - Caravan Park	\$0	\$9,393	\$0	\$14,000	\$0	\$9,393	(\$4,607)		\$0 Decrease in purchase price
Sub Total - CAPITAL WORKS		\$0	\$9,393	\$0	\$14,000	\$0	\$9,393	(\$4,607)		\$0
Total - ECONOMIC SERVICES		\$0	\$9,393	\$0	\$14,000	\$0	\$9,393	(\$4,607)		\$0
Total - PLANT AND EQUIPMENT		\$0	\$329,342	\$0	\$321,000	\$0	\$329,342	(\$4,607)	\$12,949	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

		CURRENT YEAR 2025-2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2025		PROJECTED VARIANCE		VARIANCE COMMENT
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
ROAD INFRASTRUCTURE										
ROAD CONSTRUCTION										
Road Construction - Regional Road Group										
412102	RRRG02									
412102	RRRG02	\$0	\$19,112	\$0	\$465,973	\$0	\$465,973	\$0	\$0	
412103	x									
Road Construction - Roads to Recovery										
412103	RRTR08	\$0	\$1,856	\$0	\$108,595	\$0	\$108,595	\$0	\$0	
412103	RTR308	\$0	\$0	\$0	\$22,604	\$0	\$22,604	\$0	\$0	
412103	RRTR22	\$0	\$12,000	\$0	\$72,622	\$0	\$72,622	\$0	\$0	
412103	RTR061	\$0	\$0	\$0	\$23,777	\$0	\$23,777	\$0	\$0	
412109										
Road Construction - Wheatbelt Secondary Freight Network										
412109	WSFN02	\$0	\$8,418	\$0	\$15,923	\$0	\$15,923	\$0	\$0	
412109	WSFN03	\$0	\$46,993	\$0	\$223,944	\$0	\$223,944	\$0	\$0	
412109	WSFN04	\$0	\$1,219,210	\$0	\$1,704,841	\$0	\$1,704,841	\$0	\$0	
Sub Total - CAPITAL WORKS		\$0	\$1,307,589	\$0	\$2,638,279	\$0	\$2,638,279	\$0	\$0	
Total - ROADS		\$0	\$1,307,589	\$0	\$2,638,279	\$0	\$2,638,279	\$0	\$0	
Total - INFRASTRUCTURE ASSETS ROAD RESERVES		\$0	\$1,307,589	\$0	\$2,638,279	\$0	\$2,638,279	\$0	\$0	

**SHIRE OF NUNGARIN
BUDGET REVIEW REPORT**

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		VARIANCE COMMENT
				2025-2026		2025-2026		30 JUNE 2025		FAVOURABLE	UNFAVOURABLE	
				31 DECEMBER 2025	31 DECEMBER 2025	Income	Expenditure	Income	Expenditure			
FOOTPATHS - CAPITAL EXPENDITURE												
412106		Footpath Construction - Council	\$0	\$81,885	\$0	\$81,885	\$0	\$81,885	\$0	\$0		
		Sub Total - CAPITAL WORKS	\$0	\$81,885	\$0	\$81,885	\$0	\$81,885	\$0	\$0		
		Total - TRANSPORT - FOOTPATHS	\$0	\$81,885	\$0	\$81,885	\$0	\$81,885	\$0	\$0		
		Total - FOOTPATH ASSETS	\$0	\$81,885	\$0	\$81,885	\$0	\$81,885	\$0	\$0		
INFRASTRUCTURE - OTHER												
RECREATION & CULTURE - CAPITAL EXPENDITURE												
411205	IO02	Swim Pool - Infrastructure Other Capital	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0		
		Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0		
		Total - RECREATION & CULTURE	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0		
		Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0		
GRAND TOTALS			(\$4,422,659)	\$3,029,222	(\$6,212,052)	\$6,212,052	(\$6,808,276)	\$6,808,276	(\$1,229,815)	\$1,229,815		