

SHIRE OF TAMMIN



BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF TAMMIN
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2026

		Budget v Actual			Estimated	Predicted		
Note	Adopted Budget (a)	Updated Budget Estimates	Year to Date Actual	Year at End Amount (b)	Variance (b) - (a)			
	\$	\$	\$	\$	\$			
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	4.1	1,398,016	1,409,016	1,410,075	1,409,016	11,000	▲	☺
Grants, subsidies and contributions	4.2	923,530	916,605	724,687	916,605	(6,925)	▼	☹
Fees and charges	4.3	146,220	145,520	136,026	145,520	(700)	▼	☹
Interest revenue		81,700	81,700	58,785	81,700	0		
Other revenue	4.4	54,500	34,300	27,585	34,300	(20,200)	▼	☹
Profit on asset disposals		11,000	11,000	0	11,000	0		
		2,614,966	2,598,141	2,357,158	2,598,141	(16,825)	▼	☹
Expenditure from operating activities								
Employee costs		(1,135,938)	(1,135,938)	(782,954)	(1,135,938)	0		
Materials and contracts	4.5	(1,170,270)	(1,204,231)	(555,975)	(1,204,231)	(33,961)	▼	☹
Utility charges	4.6	(142,548)	(150,548)	(70,171)	(150,548)	(8,000)	▼	☹
Depreciation		(1,487,151)	(1,487,151)	(922,641)	(1,487,151)	0		
Finance costs		(296)	(296)	(197)	(296)	0		
Insurance	4.7	(108,760)	(124,071)	(125,044)	(124,071)	(15,311)	▼	☹
Other expenditure	4.8	(127,476)	(108,048)	(76,177)	(108,048)	19,428	▲	☺
		(4,172,439)	(4,210,282)	(2,533,159)	(4,210,282)	(37,843)	▼	☹
Non-cash amounts excluded from operating activities		1,476,151	1,476,151	922,641	1,476,151	0		
Amount attributable to operating activities		(81,322)	(135,990)	746,639	(135,990)	(54,668)	▼	☹
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital grants, subsidies and contributions	4.9	882,958	1,103,981	513,184	1,103,981	221,023	▲	☺
Proceeds from disposal of assets		18,000	18,000	18,000	18,000	0		
		900,958	1,121,981	531,184	1,121,981	221,023	▲	☺
Outflows from investing activities								
Purchase of land and buildings		(187,000)	(187,000)	(77,381)	(187,000)	0		
Purchase of plant and equipment	4.10	(375,000)	(241,000)	(239,503)	(241,000)	134,000	▲	☺
Purchase of furniture and equipment		(32,000)	(32,000)	(6,227)	(32,000)	0		
Purchase and construction of infrastructure-roads	4.11	(1,319,390)	(1,152,390)	(2,330)	(1,152,390)	167,000	▲	☺
Purchase and construction of infrastructure-other	4.12	(266,520)	(399,520)	(35,776)	(399,520)	(133,000)	▼	☹
		(2,179,910)	(2,011,910)	(361,217)	(2,011,910)	168,000	▲	☺
Amount attributable to investing activities		(1,278,952)	(889,929)	169,967	(889,929)	389,023	▲	☺
FINANCING ACTIVITIES								
Cash inflows from financing activities								
Transfers from reserve accounts	4.13	1,689,719	1,556,719	1,689,719	1,556,719	133,000	▼	☹
		1,689,719	1,556,719	1,689,719	1,556,719	133,000	▼	☹
Cash outflows from financing activities								
Repayment of borrowings		(14,618)	(14,618)	(14,618)	(14,618)	0		
Transfers to reserve accounts	4.14	(1,500,188)	(1,594,765)	(1,500,188)	(1,405,611)	94,577	▲	☺
		(1,514,806)	(1,609,383)	(1,514,806)	(1,420,229)	94,577	▲	☺
Amount attributable to financing activities		174,913	(52,664)	174,913	136,490	227,577	▼	☹
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	4.15	1,185,361	1,078,583	1,078,583	1,078,583	(106,778)	▼	☹
Amount attributable to operating activities		(81,322)	(135,990)	746,639	(135,990)	(54,668)	▼	☹
Amount attributable to investing activities		(1,278,952)	(889,929)	169,967	(889,929)	389,023	▲	☺
Amount attributable to financing activities		174,913	(52,664)	174,913	(52,664)	(227,577)	▼	☹
Surplus or deficit after imposition of general rates		(0)	(0)	2,170,102	(0)	(0)	▼	☹

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

Year to Date Actual balances

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

Rounding off figures

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the budget review.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year:

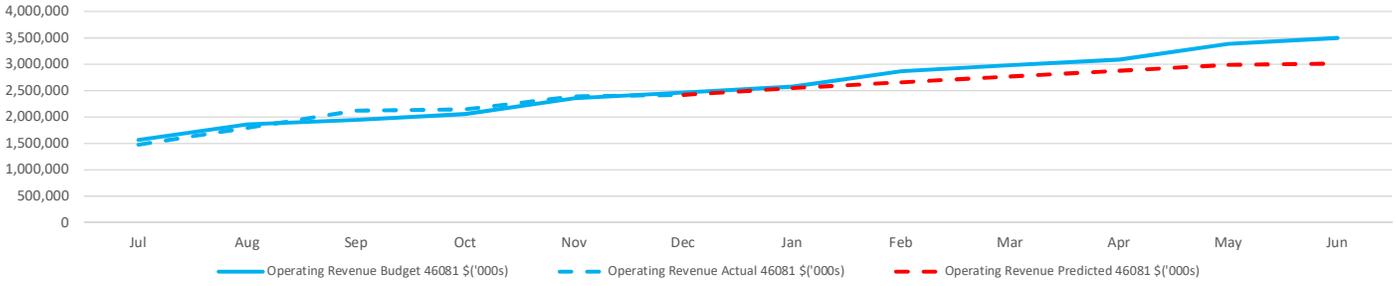
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

MATERIAL ACCOUNTING POLICIES

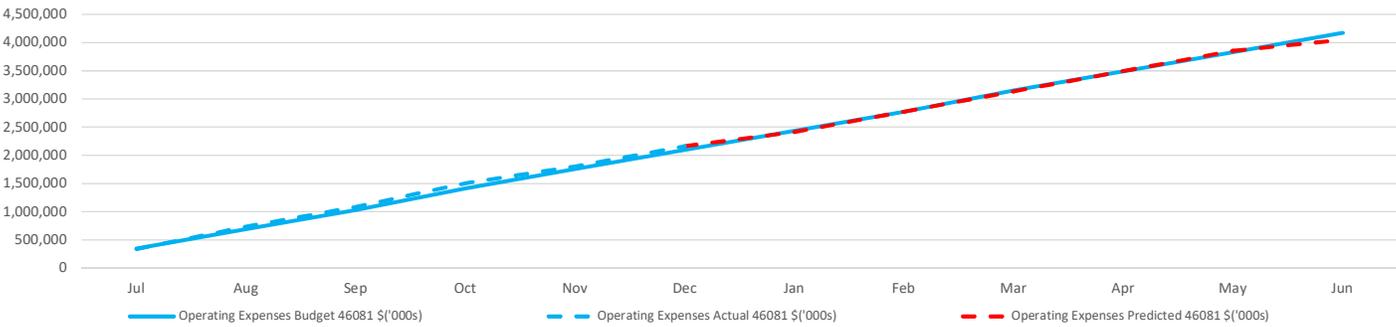
Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

2. SUMMARY GRAPHS - BUDGET REVIEW

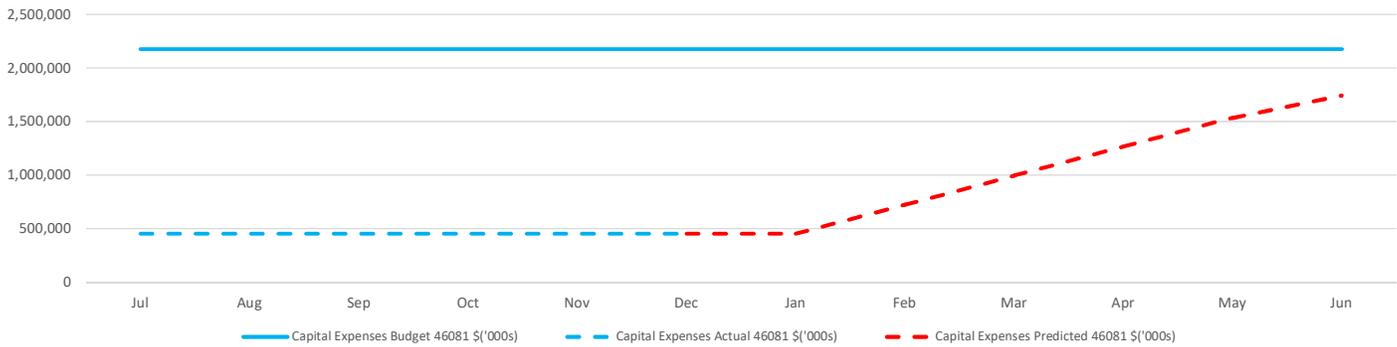
Operating Revenue



Operating Expenses



Capital Expenditure



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

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

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 28 February 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
Current assets					
Cash and cash equivalents	2,946,712	1,761,926		3,593,215	
Trade and other receivables	157,517	100,449		219,162	
Other assets	35,353				
	3,139,582	1,862,375	0	3,812,377	0
Less: current liabilities					
Trade and other payables	(201,445)	(192,352)		(83,487)	
Borrowings	(14,618)			(7,358)	
Employee related provisions	(67,459)	(83,320)		(62,324)	
	(283,522)	(275,672)	0	(153,169)	0
Net current assets	2,856,060	1,586,703	0	3,659,208	0
Less: Total adjustments to net current assets	(1,777,477)	(1,586,703)	0	(1,789,872)	0
Closing funding surplus / (deficit)	1,078,583	0	0	1,869,336	0

(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.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 28 February 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Reserve accounts	(1,859,554)	(1,670,023)		(1,859,554)	
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	14,618	0	0	7,358	0
- Employee benefit provisions	67,459	83,320		62,324	
Total adjustments to net current assets	(1,777,477)	(1,586,703)	0	(1,789,872)	0

(c) Non-cash amounts excluded from operating activities

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

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 28 February 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	(54,944)	(11,000)	(11,000)	0	(11,000)
Add: Loss on disposal of assets	6,452	0	0	0	0
Add: Depreciation on assets	1,463,753	1,487,151	1,487,151	922,641	1,487,151
Non-cash movements in non-current assets and liabilities:					
Pensioner deferred rates	(6,088)				
Employee benefit provisions	1,320				
Non-cash amounts excluded from operating activities	1,410,493	1,476,151	1,476,151	922,641	1,476,151

SHIRE OF TAMMIN
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2026

4 PREDICTED VARIANCES

		Variance		
		\$		
Revenue from operating activities				
4.1	General rates additional revenue brought in from interim rates adjustment	11,000	▲	😊
4.2	Grants, subsidies and contributions Reduction in anticipated Lotterywest Grant	(6,925)	▼	😞
4.3	Fees and charges Minor adjustments to fees and charges budget based on actuals	(700)	▼	😞
4.4	Other revenue Reduction in other reveue based on one off income received in 24/25. increase in revenue for scrap metal income	(20,200)	▼	😞
Expenditure from operating activities				
4.5	Materials and contracts Reallocation of Operating funds based on actuals	(33,961)	▼	😞
4.6	Utility charges Underbudgeted standpipe charges as a result of new water truck and grading program	(8,000)	▼	😞
4.7	Insurance Higher than anticipated Insurance for workercomp due to 24/25 adjustment	(15,311)	▼	😞
4.8	Other expenditure higher FBT tax than budgeted, reduction in subscriptions	19,428	▲	😊
Inflows from investing activities				
4.9	Capital grants, subsidies and contributions Additional LRCI Income for 2024/25 & DWIR Grant not included in original budget	221,023	▲	😊
Outflows from investing activities				
4.10	Purchase of plant and equipment Saving from original budget for water truck & mower	134,000	▲	😊
4.11	Purchase and construction of infrastructure-roads Road grading project budget moved from capital to operational	167,000	▲	😊
4.12	Purchase and construction of infrastructure-other Increase in Masterkey expenditure (9k) addition DWIR Dam Project offset by matching grant income (80k)	(133,000)	▼	😞
Cash inflows from financing activities				
4.13	Transfers from reserve accounts Reduction in transfer from reserves due to unspend in Plant and Equipment, Note: this is an increase to reserves but financialy considered a negitive as it is seen as a reduction in income	133,000	▼	😞
Cash outflows from financing activities				
4.14	Transfers to reserve accounts Transfer of Surplus funds to Asset Development Reserve	94,577	▲	😊
4.15	Surplus or deficit at the start of the financial year After the completion of end of year processes the actual surplus brought forward was \$106k less than budgeted	(106,778)	▼	😞

SHIRE OF TAMMIN
 NOTES TO THE BUDGET REVIEW REPORT
 FOR THE PERIOD ENDED 28 FEBRUARY 2026

5 Budget Review Movement

Account	Job	Account Description	Adopted Original	Mid Year Review	New Budget	Comment
Expense						
031104		Valuation Expenses	15,000.00	(10,000.00)	5000	few valuations received this year likely only expecting annual UV Revaluation
041102		Council Election Expenses	8,000.00	(8,000.00)	0	Uncontested Election
041105		Members - Insurance	3,590.00	1,450.00	5040	Higher than budgeted insurance cost
041106		Members - Subscriptions	58,161.00	(25,000.00)	33161	Cost unrelated to member subscription Reallocated
041114		Audit Fees expense	38,000.00	10,000.00	48000	Combining of similar cost accounts
042101		Audit Fees	40,000.00	(40,000.00)	0	10k reallocated to 042101 with remainder being resumed
041115		Donations & Contributions	2,986.00	(500.00)	2486	Reduction based on actuals
41116		Council Community Grants	-	500.00	500	Allocation made for council community grant to p&C
042102		Consultant Fees	100,000.00	(35,000.00)	65000	Reallocate surplus funds
042103		Accounting Support Fees	45,000.00	(25,000.00)	20000	Reallocate surplus funds
052102		Animal Control	500.00	300.00	800	Increase budget to cover costs
052103		Control Officer Contract	12,000.00	(3,000.00)	9000	Reallocate surplus funds
053401		CAPEX - Other Law, Order and Public Safety				
	CCTV	Capex - Purchase of CCTV	20,000.00	(1,000.00)	19000	
74103		Environmental Health Officer	11,238.00	(4,000.00)	7238	Reallocate surplus funds
083103		Tammin Primary School	5,000.00	5,000.00	10000	Overspend because of increased support
091403		Housing Capex - Other Infrastructure				
	MKS01	Master Key Renewal System	16,000.00	9,000.00	25000	Master key sytem qutote came in higher than budgeted
100101		Tip Maintenance Costs	84,066.00	30,000.00	114066	Overspend Higher expenditure required for cleanup
100102		Street Bin Refuse Collection	50,599.00	(17,300.00)	33299	Reallocate surplus funds
106102		Maintenance - Cemetery	14,687.00	(4,000.00)	10687	Reallocate surplus funds
106104		Public Toilets	20,241.00	(4,000.00)	16241	Reallocate surplus funds
106105		Community Bus	-	5,000.00	5000	Expenses missed in orginal budget
111101		Maintenance - Tammin Hall	24,283.00	-	24283	
111102		Maintenance - Yorkrakine Hall	10,579.00	-	10579	
111160		CWA Maintainace	-	3,700.00	3700	Expenses missed in orginal budget - New Asset
113100		Maintenance - Parks, Gardens & Reserves	73,540.00	(25,000.00)	48540	Reallocate surplus funds
113546		Main Street Gardens				
	TOTREE	Christmas Lights Upgrade	10,000.00	(7,000.00)	3000	
113548		Town Dam - Other Infrastructure				
	TD003	Town Dam DWIR Project	-	80,000.00	80000	Stage 2 of Dam project funded by DWIR - Offset by Grants Income
121400		Roads Construction Council				
	C0101	Gravel Resheeting North	50,000.00	(50,000.00)	0	Non Capex expense moved to Opex
	C0102	Gravel Resheeting South	50,000.00	(50,000.00)	0	Non Capex expense moved to Opex
	C0098	Urban Reseals	22,000.00	(22,000.00)	0	Moved to Opex Road Maintenance
	C0099	Rural Reseals	45,000.00	(45,000.00)	0	Moved to Opex Road Maintenance
121407		Footpath Construction	40,000.00	51,000.00	91000	Money Movef from Opex for capex construction
	FOOT05-07	Footpath construction Sheilds, Redmond & Walston				
122104		Maintenance - Footpaths	15,000.00	(15,000.00)	0	Moved to Capex
122107		Maintenance - Roads	387,978.00	192,821.00	580799	Moved from Capex to Opex
122110		Street Cleaning	145,281.00	(20,000.00)	125281	Reallocate surplus funds
123400		Purchase Plant & Equipment - Road Plant Purchases	355,000.00	(133,000.00)	222000	
	PT021	Water Truck	284,000.00	(91,064.00)	192936	
	PT022	Verti Mower	25,000.00	(25,000.00)	0	
	PT023	Zerp Turn Mower	25,000.00	(2,680.00)	27680	
	PT024	Cable Finder	6,000.00	(6,000.00)	0	
	PT025	Attachment for Skid Steer	15,000.00	(15,000.00)	0	
132101		Area Promotion	4,118.00	1,200.00	5318	Overspend due to increased insurance costs
136101		Standpipe Water Utility	4,703.00	10,000.00	14703	Increased cost relating to overspend due to capital instalation costs
142106		Occupational Health and Safety	8,820.00	(5,000.00)	3820	Reallocate surplus funds
142111		Meetings	9,000.00	12,000.00	21000	Reallocation Works salaries to cover prestart and training
142116		Works Manager Vehicle Expenses (incl. Fuel, Rego etc)	-	3,000.00	3000	Expenses missed in orginal budget

143103		Parts & Repairs	157,165.00	(20,000.00)	137165	Reallocate surplus funds
143105		Licences - Plant	-	6,000.00	6000	Expenses missed in original budget
143113		Plant Servicing -- External	1,163.00	15,000.00	16163	Plant servicing cost missallocated in prior years
145102		Workers Compensation Insurance Premiums- Administration	6,396.00	5,464.74	11860.74	Under Estimated in original budget, matches Actuals from prior years
145103		Office Equipment Maintenance - Admin	3,167.00	(2,600.00)	567	Reallocate surplus funds
145106		Legal Expenses Administration	208.00	3,000.00	3208	Original allocation insufficient for Legal Advice
145109		Fringe Benefits Tax - Admin	19,756.00	5,572.00	25328	Higher FBT instalments than budgeted
145115		Relocation Expenses	5,000.00	(5,000.00)	0	unlikely to use Reallocate surplus funds
145116		Administration Office Garden Maintenance	18,587.00	(7,000.00)	11587	Reallocate surplus funds
301005		Plant - Reserve Investment Account		133,000.00		Reduction in transfer to reserves based on savings from plant & equipment
301005		Asset Development - Reserve Investment Account		94,577.00		Remaining Surplus transferred to Asset Development Reserve for 26/27 Housing Project

Income

031001		General Rates Levied	(1,413,576.00)	(11,000.00)	-1424576	Additional income from interim rates
073035		Licence - Slaughterhouses	(300.00)	300.00	0	Not chargeable until operations restart
074002		Fines & Penalties	(100.00)	100.00	0	unlikely to collect (Health)
074003		Licences	(100.00)	100.00	0	unlikely to collect (Health)
074004		Septic Tank Applications	(100.00)	100.00	0	unlikely to collect (Health)
091099		Staff Housing Utility Reimbursements	(6,000.00)	5,900.00	-100	Income related to Previous MFC Reimbursments, no corresponding expenses
100011		Sale of scrap metal / Recycling Reimbursement	(2,500.00)	(1,200.00)	-3700	Larger income due to Tip Cleanup Efforts
113009		Grant Income - Other Sport & Rec	(116,200.00)	(80,000.00)	-196200	
116002		Tammin Tabloid Sales & Advertising	(1,200.00)	600.00	-600	Reduced to match historical actuals
116010		Income Relating to Function & Events	(400.00)	(1,700.00)	-2100	
116020		Lotterywest Grant	(20,500.00)	5,425.00	-15075	Unsuccessful in obtaining part of grant due to timing
122008		Grant - LRCI	-	(141,023.00)	-141023	24/25 Phase 4 completion income
136002		Standpipe Water Charges	(2,700.00)	2,700.00	0	expected income based on prior year project unlikely to receive income
142002		Workers Compensation Reimbursements	(5,000.00)	5,000.00	0	Based on Prior years claim no ongoing WC in 25/26
145002		Reimbursements and other income	(12,500.00)	10,500.00	-2000	Budget based on BAS Journals not actual income, income relates to corresponding cost

785,636.00 (249,757.26) 313,661.74

SHIRE OF TAMMIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026

6 Capital Movement

							Proposed Funding						
Asset Class	Program	GL Account	Job Number	Project Description	Adopted Budget	Budget Review	Updated Budget	Reserves	Non-Operating Grant Funding	Grants funds received in FY24	Proceeds on Sale	Own Sources	Reserve Fund / Comment
Buildings - non-specialised	Recreation & Culture	113521	GC002	Golf Club - Alfresco	\$ 15,000		\$ 15,000					\$15,000	
Buildings - non-specialised	Education & Welfare	84402	TV004	Tamma Village - Reticulation Project	\$ 25,000		\$ 25,000					\$25,000	
Buildings - non-specialised	Housing	106521	CWA002	CWA - Building Refurbishment	\$ 75,000		\$ 75,000					\$75,000	
Buildings - non-specialised	Education & Welfare	84402	TV003	Tamma Village - Building Renewal	\$ 20,000		\$ 20,000					\$20,000	
Buildings - non-specialised	Other property and services	91403	MKS01	Master Key System Renewal	\$ 16,000	\$9,000.00	\$ 25,000					\$ 25,000	
Buildings - non-specialised	Other property and services	53400	CCTV	CCTV Cameras	\$ 20,000	(\$1,000.00)	\$ 19,000					\$ 19,000	
Buildings - non-specialised	Recreation & Culture	113545	KEP004	Kadjinyrny Kep - New Roof Cover	\$ 10,000		\$ 10,000					\$10,000	
Furniture and equipment		145522	FE006	IT Administration Laptops	\$ 7,000		\$ 7,000					\$7,000	
Furniture and equipment		145522	FE007	IT Server Upgrades	\$ 25,000		\$ 25,000					\$25,000	
Infrastructure - Roads	Transport	121400	C0097	North Bungulla Roads - Head Walls	\$ 15,000		\$ 15,000					\$15,000	
Infrastructure - Roads	Transport	121400	C0098	Urban Reseals	\$ 22,000	(\$22,000.00)	\$ -					\$0	
Infrastructure - Roads	Transport	121400	C0099	Rural Reseals	\$ 45,000	(\$45,000.00)	\$ -					\$0	
Infrastructure - Roads	Transport	121400	C0100	Nelson Road - Floodway Construction	\$ 43,000		\$ 43,000					\$43,000	
Infrastructure - Roads	Transport	121400	C0101	Gravel Resheeting	\$ 50,000	(\$50,000.00)	\$ -					\$ -	
Infrastructure - Roads	Transport	121400	C0102	Gravel Resheeting	\$ 50,000	(\$50,000.00)	\$ -					\$ -	
Infrastructure - Roads	Transport	121401	RRG088	RRG - North Bungulla Roads - Widening and Overlay	\$ 668,390	(\$290,794.00)	\$ 377,596	\$252,989				\$0	Regional Road Group
Infrastructure - Roads	Transport	121401	RRG089	RRG -York Tammin Road	New	\$290,694.00	\$ 290,694	\$194,765				\$0	Regional Road Group
Infrastructure - Roads	Transport	121401	RRG088	R2R -North Bungulla Roads - Widening and Overlay	New	\$124,607.00	\$0.00	\$124,607				\$0	R2R Covering Council 1/3 expenditure
Infrastructure - Roads	Transport	121401	RRG089	R2R -York Tammin Road	New	\$95,929.00	\$0.00	\$95,929				\$0	R2R Covering Council 1/3 expenditure
Infrastructure - Roads	Transport	121403	R2R087	Tammin - York Road - Two Cost Seal	\$ 236,000		\$ 236,000	\$200,000				\$36,000	Roads to Recovery
Infrastructure - Roads	Transport	121403	R2R088	Turon Road - Gravel Resheet	\$ 190,000	(\$190,000.00)	\$ -					\$0	Roads to Recovery
Infrastructure - Roads	Transport	121403	R2R089	Quatermaine Road - Gravel Resheet	New	\$30,000.00	\$ 30,000	\$30,000				\$0	Roads to Recovery
Infrastructure - Roads	Transport	121403	R2R090	Rabit Proof Fence South Road - Gravel Resheet	New	\$20,000.00	\$ 20,000	\$20,000				\$0	Roads to Recovery
Infrastructure - Roads	Transport	121403	R2R091	Wylola South Road - Gravel Resheet	New	\$20,000.00	\$ 20,000	\$20,000				\$0	Roads to Recovery
Plant and equipment	Other property and services	123400	PT021	Water Truck	\$ 284,000	(\$91,064.00)	\$ 192,936	\$56,531				\$ 136,405	
Plant and equipment	Other property and services	123400	PT025	Attachments for Skid Steer	\$ 15,000	(\$15,000.00)	\$ -					\$ -	
Plant and equipment	Other property and services	123400	PT022	Verti Mower	\$ 25,000	(\$25,000.00)	\$ -					\$ -	
Plant and equipment	Other property and services	123400	PT023	Zero Turn Mower	\$ 25,000	(\$2,680.00)	\$ 22,320					\$ 22,320	
Plant and equipment	Other property and services	123400	PT024	Cable Finder	\$ 6,000	(\$6,000.00)	\$ -					\$ -	
Infrastructure - Footpaths	Transport	121407	FOOT05	Shields St - Footpath Consustruction	\$ 20,000	\$10,000.00	\$ 30,000					\$ 30,000	
Infrastructure - Footpaths	Transport	121407	FOOT06	Redmond St Footpath Consustruction	\$ 20,000	\$10,000.00	\$ 30,000					\$ 30,000	
Infrastructure - Footpaths	Transport	121407	FOOT07	Walston St - Footpath Consustruction	New	\$31,000.00	\$ 31,000.00					\$ 31,000	
Infrastructure - Other	Recreation & Culture	113548	TD003	Town Dam - Upgrade and Renewal	New	\$80,000.00	\$ 80,000	\$80,000				\$ -	
Infrastructure - Other	Recreation & Culture	113548	TD004	Town Dam - Drainage	\$ 190,520		\$ 190,520	\$116,200				\$74,320	DWIR Majority Funded
Infrastructure - Other	Transport	113546	TOTREE	Christmas Light Upgrade	\$ 10,000	(\$7,000.00)	\$ 3,000					\$ 3,000	
Infrastructure - Other		113401	DPM15	Donnan Park - Digital Scoreboard	\$ 15,000		\$ 15,000					\$15,000	
Infrastructure - Other		113401	DPM16	Donnan Park - Switchboard Upgrade	\$ 30,000		\$ 30,000					\$30,000	
Infrastructure - Other		113401	DPM18	Donnan Park - Electrical Board Replacement (Netball Court)	\$ 7,000		\$ 7,000					\$7,000	
					\$2,179,910	(\$74,308)	\$ 1,885,066	\$56,531	\$1,134,490	\$0	\$0	\$694,045	

Summary of Proposed Capital Expenditure (by Asset Class)

	Original	Review		
Land	\$ -	\$ -	0%	
Buildings - non-specialised	\$ 181,000.00	\$ 189,000	8%	LRCI
Plant and equipment	\$ 355,000.00	\$ 215,256	16%	RRG \$468,758
Furniture and equipment	\$ 32,000.00	\$ 32,000	1%	R2R \$298,000
Infrastructure - Roads	\$ 1,319,390.00	\$ 1,032,290	61%	Southern L \$0
Infrastructure - Footpaths	\$ 40,000.00	\$ 91,000	2%	\$766,758
Infrastructure - Other	\$ 252,520.00	\$ 325,520	12%	
	\$2,179,910	\$ 1,885,066		

Summary of Proposed Capital Expenditure (by Asset Type)

Purchase property, plant and equipment	\$568,000	\$436,256	26%
Purchase and construction of infrastructure	\$1,611,910	\$1,448,810	74%
	\$2,179,910	\$1,885,066	

TOTAL Non \$882,958

**SHIRE OF TAMMIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

7 RESERVE ACCOUNTS

Cash backed reserve

Reserve name	Opening Balance	Original Budget Transfers In (+)	Review Transfers In (+)	Original Budget Transfers Out (-)	Review Transfers Out (-)	Original Budget Closing Balance	Review Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Reserves - Leave	96,589	38,465	38,465			135,054	135,054
Reserves - Plant Replacement	248,792	344,753	344,753	(189,531)	(56,531)	404,014	537,014
Reserves - Information & Technology	13,985	110,119	110,119			124,104	124,104
Reserves Tamma - Village Upgrade & Improvements	23,608			(23,608)	(23,608)	0	0
Reserves - Sports, Recreation Facilities Upgrades	935,994			(935,994)	(935,994)	0	0
Reserves - Bowling Green Replacement Reserve	2,348			(2,348)	(2,348)	0	0
Reserves - Property & Building Reserve	538,238			(538,238)	(538,238)	0	0
Reserves - Waste Asset Management and Renewal		134,563	134,563			134,563	134,563
Reserves - Asset Management and Renewal		362,278	362,278			362,278	362,278
Reserves - Asset Development		510,010	604,587	0	0	510,010	604,587
	1,859,554	1,500,188	1,594,765	(1,689,719)	(1,556,719)	1,670,023	1,897,600