

Budget Review Overview

Shire of Kent

28 February 2026

A decrease in available cash of **\$34,951** is recognised as the difference between budget opening balance and 30 June 2025 closing balance. The following provides an additional summary of material variances with budget amendments.

General accounts

General Purpose Funding	<p><u>Revenue</u></p> <ul style="list-style-type: none">Increase Rates Ex Gratia \$14,771 – calculation correctionIncrease Financial Assistance Grant (General Purpose) \$21,312 – 25/26 funding confirmedIncrease Financial Assistance Grant (Untied Roads) \$33,666 – 25/26 funding confirmedDecrease Federal Grant \$1,100,000 – Nyabing Pavilion grant unsuccessful
Law, Order & Public Safety	<p><u>Revenue</u></p> <ul style="list-style-type: none">Decrease LGGS Operational Grant (operating) \$16,000 – remove capital grantIncrease LGGS Operational Grant (non-operating) \$9,845 – capital grant for fast-fill unitIncrease Other Emergency Management Funding \$7,678 – AWARE grant receivedIncrease Other Emergency Management Funding \$12,390 – reimbursement of protective wear to Dumbleyung & Lake Grace <p><u>Expense</u></p> <ul style="list-style-type: none">Increase ESL remitted \$4,951 – ESL remitted to DFES
Education & Welfare	<p><u>Revenue</u></p> <ul style="list-style-type: none">Decrease Other Welfare Donations \$12,000 – grant was received in 24/25 budget <p><u>Expense</u></p> <ul style="list-style-type: none">Decrease Other Welfare Donations \$12,000 – corresponding grant expense not required
Housing	<p><u>Revenue</u></p> <ul style="list-style-type: none">Increase Other Housing reimbursements \$3,182 – cost of furniture recoupedDecrease Profit on Sale of Housing \$202,865 – fair value increase impacted budgeted profit <p><u>Expense</u></p> <ul style="list-style-type: none">Decrease 26 Aspendale contract work \$33,000 – Painting/floor covering reallocatedDecrease 28 Aspendale contract work \$32,000 – Painting/floor covering reallocatedIncrease Loss on sale of asset \$104,434 – fair value increase impacted budgeted loss
Recreation & Culture	<p><u>Expense</u></p> <ul style="list-style-type: none">Decrease RSL Hall contract work \$15,000 – external painting on hold pending grant application
Transport	<p><u>Revenue</u></p> <ul style="list-style-type: none">Increase Direct Grant \$25,490 – actual funds receivedDecrease Proceeds from Sale of Assets \$131,670 – proceeds reduced for Fuso, side tippers & KT000, will not proceed with sale of fuel truck, KT017 & 50KTDecrease Profit on Sale of Plant \$44,899 – adjustment for asset that will not be sold <p><u>Expense</u></p> <ul style="list-style-type: none">Increase Road Maintenance contract work \$155,414 – grading contractor to 30 JuneIncrease Kerbing & Drainage contract work \$50,650 – actual contractor cost

	<ul style="list-style-type: none"> Decrease to Realisation of Assets \$131,670 – proceeds reduced for Fuso, side tippers & KT000, will not proceed with sale of fuel truck, KT017 & 50KT Increase Loss on Sale of Plant \$34,335 – adjustment for Fuso and KT000
Economic Services	<p><u>Revenue</u></p> <ul style="list-style-type: none"> Increase Pingrup Caravan Park CBH unit fees \$10,000 – anticipated increase to 30 June Increase Standpipe fees \$10,000 – anticipated increase to 30 June
Other Property Services	<p><u>Revenue</u></p> <ul style="list-style-type: none"> Decrease Plant Hire & Material Sales \$15,000 – anticipated decrease to 30 June Increase Public Works Overheads \$30,000 – insurance claim reimbursement <p><u>Expense</u></p> <ul style="list-style-type: none"> Decrease Public Works Overheads worker’s compensation \$10,000 – anticipated decrease to 30 June Decrease Plant Operation salaries & wages \$50,000 – no mechanic wages to 30 June Increase Plant Operation fuel \$80,000 – account for forecast fuel price increase Decrease Plant Operation repairs & maintenance \$100,000 – anticipated decrease to repair expense Increase Plant Operation contract \$50,000 – anticipated increase to contracted repairs Increase Worker’s Compensation \$30,000 – anticipated expense to 30 June
Non-cash items	<ul style="list-style-type: none"> Change in revaluation of non-current asset \$20,000 Loss on Asset Disposal reduced \$386,533 Proceeds from Sale of Asset reduced \$131,670

Capital – Plant Replacement

Transport	<p><u>Expense</u></p> <ul style="list-style-type: none"> Decrease Plant and Equipment purchase \$140,000 – savings on backhoe purchase and jetpatcher repairs and purchase of fuel truck not going ahead Increase Plant and Equipment purchase \$31,476 – side tipper, utes and 40KT above budget Decrease Plant and Equipment purchase \$135,000 – 0KT and 50KT replacement not required
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Capital – Roads Program

Own Source	<p><u>Expense</u></p> <ul style="list-style-type: none"> Decrease South Fence Road and Manuel Road \$811,885 Increase East Road and Kuringup Road \$811,885
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Capital – Other

Reserves	<p><u>Revenue</u></p> <ul style="list-style-type: none"> Increase Transfer from Plant reserve \$16,300 – cover additional expense Decrease Transfer from Admin Vehicle reserve \$15,524 – reserve funds not required Decrease Transfer from Land & Buildings Reserve \$300,000 – Nyabing Pavilion reserve funds to be returned <p><u>Expense</u></p> <ul style="list-style-type: none"> Increase Transfer to Land & Buildings Reserve \$15,000 – RSL Hall external painting on hold while grant funding sourced
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	<ul style="list-style-type: none"> • Increase Transfer to Land & Buildings Reserve \$25,000 – 26/28 Aspendale painting/floor covering balance held in reserve • Increase Transfer to Admin Vehicle reserve \$69,998 – proceeds from sale of OKT
Land & Buildings	<ul style="list-style-type: none"> • Increase Capital building upgrades (2/3 Gaby) \$40,000 – upgrade kitchen, bathroom, laundry • Decrease Pingrup Pavilion upgrade \$30,000 – project will not go ahead • Decrease Nyabing Pavilion upgrade \$1,400,000 – project on hold as no funding received
Economic Services	<p><u>Expense</u></p> <ul style="list-style-type: none"> • Decrease Solar Pump capital upgrades \$6,000 – capital works completed under budget