Shire of Kondinin

ADOPTED ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

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COMMUNITY VISION

The Shire of Kondinin is dedicated to provide community facilities and services to meet the needs of members of the community and enable them to enjoy a pleasant and healthy country lifestyle.

Shire of Kondinin
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		$	$	$
Revenue				
Rates	2(a)	3,567,129	3,458,301	3,448,040
Grants, subsidies and contributions	10(b)	310,981	3,873,337	723,668
Fees and charges	17	729,850	839,651	640,900
Service charges		0	0	0
Interest revenue	11(a)	175,252	210,026	78,285
Other revenue	11(b)	525,189	376,319	404,737
		5,308,401	8,757,633	5,295,630
Expenses				
Employee costs		(2,348,133)	(2,146,924)	(1,946,371)
Materials and contracts		(2,525,046)	(1,840,683)	(2,288,747)
Utility charges		(333,350)	(321,711)	(328,850)
Depreciation	6	(3,400,345)	(3,354,435)	(3,279,275)
Finance costs	11(d)	(174,499)	(119,598)	(142,791)
Insurance		(286,057)	(265,734)	(233,923)
Other expenditure		(320,933)	(412,805)	(300,449)
		(9,388,363)	(8,461,891)	(8,520,405)
Subtotal		(4,079,962)	295,743	(3,224,775)
Capital grants, subsidies and contributions	10(b)	4,468,522	4,156,544	7,380,532
Profit on asset disposals	5(a)	43,808	94,189	29,806
Loss on asset disposals	5(a)	(156,554)	0	(6,083)
Fair value adjustments to financial assets at fair value through profit or loss	4	0	2,764	0
		4,355,776	4,253,498	7,404,255
Net result for the period		**275,815**	**4,549,238**	**4,179,481**
Other comprehensive income				
Items that will be reclassified subsequently to profit or loss				
Changes in assset revaluation surplus		0	0	0
Share of comprehensive income of associates and joint accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		**275,815**	**4,549,238**	**4,179,481**

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

Shire of Kondinin
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		$	$	$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,567,129	3,421,714	3,448,040
Operating grants, subsidies and contributions		310,981	3,873,337	723,668
Fees and charges		729,850	839,651	640,900
Service charges		0	0	0
Interest revenue		175,252	210,026	78,285
Goods and services tax received		1,352,574	1,066,941	1,640,093
Other revenue		525,189	376,319	404,737
		6,660,975	9,787,989	6,935,723
Payments				
Employee costs		(2,601,958)	(2,199,074)	(2,196,371)
Materials and contracts		(1,442,900)	(1,840,683)	(2,288,747)
Utility charges		(333,350)	(321,711)	(328,850)
Finance costs		(174,499)	(119,598)	(142,791)
Insurance		(286,057)	(265,734)	(233,923)
Goods and services tax paid		(2,299,238)	(735,104)	(1,971,001)
Other expenditure		(320,933)	(412,805)	(300,449)
		(7,458,937)	(5,894,712)	(7,462,133)
Net cash provided by (used in) operating activities	4	(797,962)	3,893,277	(526,410)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost		0	0	0
Payments for purchase of property, plant & equipment	5(a)	(4,180,116)	(1,585,306)	(3,660,166)
Payments for construction of infrastructure	5(b)	(5,372,787)	(4,444,166)	(6,601,483)
Payments for investment property		0		
Proceeds from sale of land held for resale		0	0	0
Payments for intangible assets		0	0	0
Capital grants, subsidies and contributions		4,468,522	4,156,544	7,380,532
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	77,886	58,180	58,180
Distributions from investments in associates		0	0	0
Proceeds from sale of property, plant & equipment	5(b)	289,000	200,123	349,000
Net cash provided by (used in) investing activities		(4,717,495)	(1,614,625)	(2,473,936)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(215,870)	(401,250)	(204,187)
Payments to Community Group - Self Supporting loan		(900,000)	0	0
Proceeds from new borrowings	7(a)	1,800,000	0	0
Net cash provided by (used in) financing activities		684,130	(401,250)	(204,187)
Net increase (decrease) in cash held		(4,831,327)	1,877,404	(3,204,534)
Cash at beginning of year		9,014,350	7,136,946	7,113,566
Cash and cash equivalents at the end of the year	4	4,183,024	9,014,350	3,909,032

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

SHIRE OF KONDININ
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	3,567,129	3,458,301	3,448,040
Grants, subsidies and contributions	10(b)	310,981	3,873,337	723,669
Fees and charges	17	729,850	839,651	640,900
Service charges		0	0	0
Interest revenue	11	175,252	210,026	78,285
Other revenue	11	525,189	376,319	404,737
Profit on asset disposals	5(a)	43,808	94,189	29,806
Fair value adjustments to financial assets at fair value through profit or loss	4	0	2,764	0
Share of net profit of associates accounted for using the equity method		0	0	0
		5,352,209	8,854,586	5,325,437
Expenditure from operating activities				
Emloyee costs		(2,348,133)	(2,146,924)	(1,946,371)
Materials and contracts		(2,525,046)	(1,840,683)	(2,288,747)
Utility charges		(333,350)	(321,711)	(328,850)
Depreciation		(3,400,345)	(3,354,435)	(3,279,275)
Finance costs		(174,499)	(119,598)	(142,791)
Insurance		(286,057)	(265,734)	(233,923)
Other expenditure		(320,933)	(412,808)	(300,449)
Loss on asset disposals	5(a)	(156,554)	0	(6,083)
Loss on revaluation of non-current assets		0	0	0
		(9,544,917)	(8,461,894)	(8,526,488)
Non-cash amounts excluded from operating activities	3(b)	3,513,091	3,257,481	3,255,552
Amount attributable to operating activities		**(679,617)**	**3,650,174**	**54,500**
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10(b)	4,468,522	4,156,544	7,380,532
Proceeds from disposal of assets	5(a)	289,000	200,123	349,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	77,886	58,180	58,180
Distribution from investments in associates		0	0	0
		4,835,408	4,414,847	7,787,712
Outflows from investing activities				
Payment for investments in associates		0	0	0
Purchase of property, plant and equipment	5(a)	(4,180,116)	(1,585,306)	(3,660,166)
Purchase and construction of infrastructure	5(b)	(5,372,787)	(4,444,166)	(6,601,483)
		(9,552,903)	(6,029,472)	(10,261,649)
Amount attributable to investing activities		**(4,717,495)**	**(1,614,625)**	**(2,473,936)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	1,800,000	0	0
Transfers from reserve accounts	8	900,000	170,000	70,000
		2,700,000	170,000	70,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(215,870)	(401,250)	(204,187)
Payment to Community Group - Self supporting Loan	7(a)	(900,000)	0	0
Transfers to reserve accounts	8	(508,495)	(799,046)	(597,129)
		(1,624,365)	(1,200,296)	(801,316)
Amount attributable to financing activities		**1,075,635**	**(1,030,296)**	**(731,316)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		4,321,476	3,316,224	3,150,752
Amount attributable to operating activities		(679,617)	3,650,174	54,500
Amount attributable to investing activities		(4,717,495)	(1,614,625)	(2,473,936)
Amount attributable to financing activities		1,075,635	(1,030,296)	(731,316)
Surplus or deficit after imposition of general rates		**(0)**	**4,321,476**	**0**

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

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1 (a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 improvement at fair value is a departure from AASB16 which would have required the Shire to measure any vested improvements at zero cost.

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity
All funds through which the Shire of Kondinin controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to the annual budget.

2022/23 ACTUAL BALANCES
Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures
Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

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

Initial application of accounting standards
During the budget year, the revised Australian Accounting Standards and interpretations are expected to be compiled become mandatory and be applicable to its operations.

* *AASB 2021-2 Amendments to Australian Accounting Standards*
- *Disclosures of Accounting Policies or Definition of Accounting Estimates*
* *AASB 2021-6 Amendments to Australian Accounting Standards*
- *Disclosures of Accounting Policies: Tier 2 and Other Australian Accounting* Standards
* *AASB 2022-7 Editorial Corrections to Australian Accounting Standards* and Repeal of Superseded and Redundant Standards

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

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

* *AASB 2014-10 Amendments to Australian Accounting Standards*
- *Sale of Contribution of Assets between an Investor and its Associate or* Joint Venture
* *AASB 2020-1 Amendments to Australian Accounting Standards*
- Classification of Liabilities as Current or Non-current
* *AASB 2021-7c Amendments to Australian Accounting Standards*
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendment in AASB 2014-10 apply]
* *AASB 2022-5 Amendments to Australian Accounting Standards*
- Lease Liability in a Sale and Leaseback
* *AASB 2022-6 Amendments to Australian Accounting Standards*
- Non-current Liabilities with Covenants
* *AASB 2022-10 Amendments to Australian Accounting Standards*
- Fair Value Measurements of Non- Financial Assets of Not-for-Profit Public Sector Entities.

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

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

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

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

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

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

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES
All rates levied under the *Local Government Act 1995*. Includes general differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest and instalments, interest in arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS
Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are recived as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers Is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES
Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licenses, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental property, fines and penalties, other fees and charges.

SERVICE CHARGES
Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME
Other revenue , which can not be classified under tha above headings, includes dividends, discounts and rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses , rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expense raised on all classes of assets.

FINANCE COSTS
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

2. RATES AND SERVICE CHARGES

(a) Rating Information

	Rate Description	Basis of valuation	Rate in $	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
			$		$	$	$	$	$	$	$
(i)	**General rates**										
	GRV - Residential	Gross rental valuation	0.126840	252	2,717,335	344,667	0	0	344,667	331,074	333,118
	GRV - Mining	Gross rental valuation	0.253937	4	760,500	193,119	0	0	193,119	186,589	186,589
	UV - Rural	Unimproved valuation	0.011395	342	181,225,570	2,065,065	0	0	2,065,065	1,991,931	1,992,148
	UV - Mining	Unimproved valuation	0.270497	87	3,565,299	964,403	0	0	964,403	939,986	934,085
	Total general rates			685	188,268,704	3,567,254	0	0	3,567,254	3,449,579	3,445,940
			Minimum								
(ii)	**Minimum payment**		$								
	Gross rental valuations										
	GRV - Residential		460	52	60,138	23,920	0	0	23,920	23,400	22,950
	UV - Rural		460	22	588,030	10,120	0	0	10,120	9,450	9,450
	UV - Mining		460	37	40,875	17,020	0	0	17,020	16,650	16,200
	Total minimum payments			111	689,043	51,060	0	0	51,060	49,500	48,600
	Total general rates and minimum payments			796	188,957,747	3,618,314	0	0	3,618,314	3,499,079	3,494,540
(iii)	Specified area rates (Refer note 1(f))								0	0	0
(iv)	Ex-Gratia Rates	Unimproved valuation							48,000	48,239	45,500
									3,666,314	3,547,318	3,540,040
	Discounts (Refer note 1(h))								(99,185)	(89,017)	(92,000)
	Concessions (Refer note 1(i))								0	0	0
	Total Rates								**3,567,129**	**3,458,301**	**3,448,040**

All land in the Shire of Kondinin used predominantly for non-rural purposes are rated according to its Gross Rental Valua (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated evenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
Full amount of rates and charges including arrears, to be paid on or before 29 September 2023 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Two Instalments)
First intalment to be made on or before 29 September 2023 or 35 days after the date of issue appearing on the rate notice whichever is, later including all arrears and half of the current rates; and
Second instalment to be made on or before 30 November 2023, or 2 months after the due date of the first instalment, whichever is later;
Third instalment to be made on or before 29 January 2024, or 2 months after the due date of the second instalment, whichever is later; and
Fourth instalment to be made on or before 29 March 2024, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date Due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	29/09/2023	0	5	5
Option two				
First instalment	29/09/2023	0	5	5
Second instalment	30/11/2023	10	5	5
Third instalment	29/01/2024	10	5	5
Fourth instalment	29/03/2024	10	5	5
Option three				
First instalment	29/09/2023	0	5	5
Second instalment	29/01/2024	10	5	5

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	$	$	$
Instalment plan admin charge revenue	1,000	1,060	1,500
Instalment plan interest earned	2,000	2,180	3,000
Unpaid rates and interest earned	15,000	30,685	15,000
	18,000	**33,924**	**19,500**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential	Properties within the townsite boundaries with a predominant residential land use.	This rate is to contribute to service desired by community.	Revenue derived from this category will assist funding the service levels expected by the community and achieving the outcomes of the Strategic Community Plan.
GRV Mining	Mining infrastructure associated with mining activities.	The objective is to raise additional revenue to contribute toward higher road construction and maintenance costs associated with mining activity.	The servicing of mining operations result in the Shire's road network requiring continual/ongoing maintenance and renewal work to service these users.
UV Rural	Consists or poperties used predominantly used for farming.	The object is to maintain equity in the rating of property throughout the Shire enabling the Council provide facilities, infrastructure and services.	This is considered to be the base rate above which all other UV properties are assessed.
UV Mining	Properties with a land use associated with mining tenements/prospecting leases.	The objective is to raise additional revenue to contribute toward higher road construction and maintenance costs associated with mining activity.	The reason for this category is due to the additional costs of maintaining roads in the eastern sector of the Shire associated with the frequent heavy vehicle use from the mining companies operating in the area.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV Residential	Properties within the townsite boundaries with a predominant residential use with a dwelling located on the land.	This rate is considered the minimum contribution for basic services and infrastructure.	This is considered to be the base minimum for GRV rated residential properties.
GRV Residential Vacant	Vacant land located within the townsite boundaries excepting land with commercial/industrial use.	This rate is considered the minimum contribution by vacant land for basic services and infrastructure.	The minimum for this category is designed to encourage land owners to develop their vacant residential land.

2. RATING INFORMATION (Continued)

(e) Specified Area Rate

The Shire has not imposed any specified area rate for 2023/2024.

(f) Service Charges

The Shire has not imposed any service charges for 2023/2024.

(g) Rates Discounts

Rate or fee to which discount is granted	Discount %	Discount ($)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
			$	$	$	
General rates	3.0%		98,765	88,627	91,610	Full payment made within 35 days of the date service appearing on the rate notice.
Rubbish charges - Kondinin, Hyden and Karlgarin Golf Clubs	50%		420	390	390	Being a community sporting club and as declared by council
			99,185	**89,017**	**92,000**	

(h) Waivers or Concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount	Budget	Actual
		%		$
Kondinin Community Resource Centre	Concession	100	0	0
Kondinin Golf Club Inc	Concession	100	0	0
Kondinin Arts Centre	Concession	100	0	0
Hyden Pre-School Committee	Concession	100	0	0
Hyden Golf Club	Concession	100	0	0
Kondinin Country Club	Concession	100	0	0
Kondinin Tennis Club	Concession	100	0	0
Hyden Tennis Club	Concession	100	0	0
Hyden Resource and Telecentre	Concession	100	0	0
Kondinin Lions Club & Seniors Centre	Concession	100	0	0
Karlgarin Country Club	Concession	100	0	0
Kondinin Mens Shed	Concession	100	0	0
			0	**0**

3. NET CURRENT ASSETS

	Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
		$	$	$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents	4	1,173,491	5,613,312	564,911
Financial assets	4	3,009,533	3,401,038	3,299,121
Receivables	4	711,581	486,624	601,581
Inventories		20,000	12,264	20,000
		4,914,605	9,513,237	4,485,613
Less: current liabilities				
Trade and other payables		(1,070,087)	(674,975)	(531,804)
Contract liabilities		(543,234)	(604,168)	(343,107)
Long term borrowings		(236,406)	(165,909)	(255,916)
Employee provisions		(420,000)	(443,295)	(430,000)
		(2,269,727)	(1,888,347)	(1,560,827)
Net current assets		2,644,879	7,624,891	2,924,786
Less: Total adjustments to net current assets	3(c)	(2,644,878)	(3,303,414)	(2,924,786)
Net current assets used in the Rate Setting Statement		0	4,321,476	0

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

Items excluded from calculation of budgeted deficiency
When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Non-cash amounts excluded from operating activities

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

	Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(43,808)	(94,190)	(29,806)
Add: Loss on disposal of assets	5	156,554	0	6,083
Add: Depreciation on assets	6	3,400,345	3,354,435	3,279,275
Less: Fair value adjustments to financial assets at fair value		0	(2,764)	0
Non cash amounts excluded from operating activities		3,513,091	3,257,481	3,255,552

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets				
Less: Cash - reserve accounts	8	(3,009,533)	(3,401,038)	(3,299,121)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		(31,747)	(58,180)	(41,577)
- rates receivable		(200,000)	(187,063)	(200,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		236,406	165,909	255,916
- Employee benefit provisions		360,000	176,957	360,000
Total adjustments to net current assets		(2,644,878)	(3,303,414)	(2,924,786)

3(d). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION
An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operating cycle. In the of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intention to release for sale.

TRADE AND OTHER PAYABLES
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Kondinin becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short term nature.

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

INVENTORIES
General
Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

LAND HELD FOR RESALE
Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Financial costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

GOODS AND SERVICES TAX (GST)
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of

TRADE AND OTHER RECEIVABLES
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

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

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

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

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

PROVISIONS
Provisions are recognised when the shire has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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

The Shire's short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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

The Shire's obligations for long-termemployee benefits are

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		$	$	$
Cash at bank and on hand		1,173,491	5,613,313	564,911
Term deposits		3,009,533	3,401,038	3,344,121
Total cash and cash equivalents		4,183,024	9,014,350	3,909,032
Held as				
- Unrestricted cash and cash equivalents	3(a)	1,173,491	5,613,313	609,911
- Restricted cash and cash equivalents	3(a)	3,009,533	3,401,038	3,299,121
		4,183,024	9,014,350	3,909,032
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		3,009,533	3,401,038	3,299,121
- Restricted financial assets at amortised cost - term deposits	3(a)	0	0	0
		3,009,533	3,401,038	3,299,121
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserves - cash/financial asset backed	8	3,009,533	3,401,038	3,299,121
		3,009,533	3,401,038	3,299,121
Reconciliation of net cash provided by operating activities to net result				
Net result		275,815	4,549,239	4,179,481
Depreciation	6	3,400,345	3,354,435	3,279,275
(Profit)/loss on sale of asset	5(a)	(43,808)	(94,189)	(23,723)
Adjustments to fair value of financial assets at fair value through profit or loss		0	(2,764)	0
Share result/fair value adjustment to investment in associate		0	0	0
(Increase)/decrease in receivables		(470,000)	(20,973)	(97,889)
(Increase)/decrease in inventories		(7,736)	9,949	2,213
Increase/(decrease) in payables		600,172	125,964	(283,944)
Increase/(decrease) in contract liabilities		(60,934)	100,905	(160,155)
Increase/(decrease) in employee provisions		(23,295)	27,255	(41,136)
Capital grants, subsidies and contributions		(4,468,522)	(4,156,544)	(7,380,532)
Net cash from operating activities		(797,962)	3,893,277	(526,410)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

5. FIXED ASSETS

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

Asset class	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit / (Loss)	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit / (Loss)	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds
	$	$	$	$	$	$	$	$	$	$	$
(a) Property, Plant and Equipment											
Land - freehold land	26,000	0	0	0	31,804	0	0	0	40,000	0	0
Buildings - non-specialised	1,400,000	0	0	0	0	0	0	0	280,000	0	0
Buildings - specialised	1,769,116	0	0	0	742,480	0	0	0	2,158,546	0	0
Furniture and equipment	0	0	0	0	41,687	0	0	0	26,620	0	0
Plant and equipment	985,000	401,746	289,000	(112,746)	769,335	105,934	200,123	94,189	1,155,000	325,277	349,000
	4,180,116	401,746	289,000	(112,746)	1,585,306	105,934	200,123	94,189	3,660,166	325,277	349,000
(b) Infrastructure											
Infrastructure - Roads	4,932,688	0	0	0	3,586,652	0	0	0	5,666,057	0	0
Infrastructure - Footpaths	15,000	0	0	0	189,267	0	0	0	200,000	0	0
Infrastructure - Parks and ovals	150,000	0	0	0	514,437	0	0	0	0	0	0
Infrastructure - Other	275,099	0	0	0	153,809	0	0	0	735,426	0	0
	5,372,787	0	0	0	4,444,166	0	0	0	6,601,483	0	0
Total acquisitions	9,552,903	401,746	289,000	(112,746)	6,029,472	105,934	200,123	94,189	10,261,649	325,277	349,000

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT ACCOUNTING POLICES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

6 ASSET DEPRECIATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
By Class			
Buildings - non-specialised	278,058	261,770	247,714
Buildings - specialised	518,000	523,540	520,000
Furniture and equipment	70,945	69,987	68,419
Plant and equipment	436,371	430,480	420,834
Infrastructure - roads	1,649,322	1,627,054	1,590,598
Infrastructure - footpaths	13,825	13,639	13,333
Infrastructure -drainage	12,894	12,720	12,435
Infrastructure -parks and ovals	29,529	29,130	28,478
Other infrastructure	391,400	386,115	377,464
	3,400,345	3,354,435	3,279,275
By Program			
Governance	92,900	92,781	79,315
General purpose funding	0	0	0
Law, order, public safety	16,750	16,696	16,750
Health	25,000	24,118	22,500
Education and welfare	84,700	84,476	72,900
Housing	108,450	108,176	105,100
Community amenities	44,190	43,625	35,665
Recreation and culture	738,555	734,181	724,555
Transport	1,673,900	1,666,252	1,609,390
Economic services	129,900	124,299	127,100
Other property and services	486,000	459,830	486,000
	3,400,345	3,354,435	3,279,275

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION
The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - water supply	30 to 75 years
Infrastructure - parks and ovals	10 to 60 years
Infrastructure - waste facilities	40 years
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION
The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual alue of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

7. INFORMATION ON BORROWINGS

(a) Borrowings repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal Outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal Outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal Outstanding 30 June 2023	2022/23 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Health																		
Doctor's residence	137A	WATC	4.40%	0	0	0	0	0	160,362	0	160,362	0	5,076	160,362	0	11,617	148,745	7,769
Housing																		
Staff house	140	WATC	3.13%	0	0	0	0	0	63,449	0	63,449	0	664	63,449	0	15,131	48,318	2,079
WACHS housing	143	WATC	4.80%	0	900,000	13,651	886,349	35,873	0	0	0	0		0	0	0	0	0
Community amenities																		
Hyden sewerage	139	WATC	5.28%	438,099	0	30,278	407,821	25,197	466,840	0	28,741	438,099	26,948	466,840	0	28,741	438,099	32,123
Townsite drainage	142	WATC	3.68%	1,417,641	0	69,291	1,348,351	60,899	1,484,431	0	66,810	1,417,621	63,631	1,484,431	0	66,810	1,417,621	74,191
Recreation and culture																		
Kondinin S/Pool Redevelopment	136	WATC	4.40%	303,561	0	24,763	278,798	14,643	328,369	0	23,708	304,661	15,743	328,369	0	23,708	304,661	15,894
				2,159,302	900,000	137,983	2,921,319	136,612	2,503,451	0	343,070	2,160,381	112,063	2,503,451	0	146,007	2,357,445	132,054
Self Supporting Loans																		
Kondinin Community Recr Committee	131A	WATC	4.20%	10,774	0	10,774	0	330	21,110	0	10,336	10,774	885	21,110	0	10,336	10,774	1,401
Kondinin Community Recr Committee	141	WATC	4.40%	0	900,000	36,309	863,691	32,384	0	0	0	0	0	0	0	0	0	0
Hyden Progress Association	134A	WATC	3.04%	146,236	0	30,803	115,433	5,173	176,124	0	29,888	146,236	6,163	176,124	0	29,888	146,236	7,744
Karlgarin Progress Association	138	WATC	4.20%	0	0	0	0	0	17,957	0	17,957	0	487	17,957	0	17,957	0	1,591
				157,011	900,000	77,886	979,124	37,887	215,191	0	58,180	157,011	7,535	215,191	0	58,180	157,011	10,736
				2,316,312	1,800,000	215,870	3,900,443	174,499	2,718,642	0	401,250	2,317,392	119,598	2,718,642	0	204,187	2,514,455	142,791

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loans repayment will be fully reimbursed.

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%		$	$	$
WACHS Housing Loan (x2)	WATC	Council	20	4.80	900,000	35,873	0	0
Kondinin Community Rec Council (WACHS Housing)	WATC	SSL	10	4	900,000	32,384	0	0
					1,800,000	68,257		

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2022/23 Budget	New loans unspent at 30 June 2023	Amount as at 30 June 2023
			$	$	$	$
Nil			0	0	0	0
			0	0	0	0

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	20,000
Credit card balance at balance date	0	4,955	0
Total amount of credit card unused	**25,000**	**20,045**	**20,000**
Loan facilities			
Loan facilities in use at balance date	3,900,443	2,317,392	2,514,455
Unused loan facilities at balance date	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS
Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

		2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
(a)	Plant Reserve	783,063	30,539	(250,000)	563,602	658,334	124,729	0	783,063	658,334	113,496	0	771,829
(b)	Housing Reserve	502,999	19,617	(500,000)	22,616	388,957	114,042	0	502,999	388,958	107,974	0	496,931
(c)	Employee Leave Reserve	429,760	16,761	0	446,521	365,689	64,071	0	429,760	365,689	7,497	0	373,186
(d)	Tourism Development Reserve	157,255	44,117	(50,000)	151,372	164,421	42,833	(50,000)	157,255	164,421	39,715	(50,000)	154,136
(e)	Community Bus Reserve	52,458	2,046	(50,000)	4,504	50,942	1,517	0	52,458	50,942	1,044	0	51,986
(f)	Radio Reserve	25,737	1,004	0	26,741	24,993	744	0	25,737	24,993	512	0	25,505
(g)	Landfill Reserve	37,438	93,719	0	131,157	31,217	6,221	0	37,438	31,217	5,640	0	36,857
(h)	Medical Services Reserve	80,637	3,145	0	83,782	78,079	2,558	0	80,637	78,079	1,601	0	79,680
(i)	Hyden Recreation Facilities Reserve	397,451	15,501	0	412,951	287,281	110,169	0	397,451	287,281	5,889	0	293,170
(j)	Roads Reserve	311,051	7,800	0	318,851	300,775	10,276	0	311,051	300,775	4,100	0	304,875
(k)	Water Infrastructure Reserve	53,095	2,071	0	55,166	70,624	2,472	(20,000)	53,095	70,624	1,448	(20,000)	52,072
(l)	SJA Capital Upgrade Reserve	53,278	52,078	(50,000)	55,356	100,430	52,848	(100,000)	53,278	100,430	52,059	0	152,489
(m)	Hyden Visitor Centre Reserve	465,353	218,149	0	683,502	250,249	215,104	0	465,353	250,249	205,130	0	455,379
(n)	Office Equipment Reserve	51,463	1,950	0	53,413	0	51,463	0	51,463	0	51025	0	51,025
		3,401,038	508,495	(900,000)	3,009,533	2,771,991	799,046	(170,000)	3,401,038	2,771,992	597,129	(70,000)	3,299,121

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

	Reserve name	Anticipated date of use	Purpose of the reserve
(a)	Plant Reserve	Ongoing	for the purchase of major plant and vehicles.
(b)	Housing Reserve	Ongoing	for the construction of new housing as Council decrees.
(c)	Employee Leave Reserve	Ongoing	to fund annual and long service leave requirements.
(d)	Tourism Development Reserve	Ongoing	to ensure that the Wave Rock area is kept at a good standard.
(e)	Community Bus Reserve	Ongoing	for the replacement of community bus.
(f)	Radio Reserve	Ongoing	to account for service charges raised.
(g)	Landfill Reserve	Ongoing	to fund the operational costs of Bendering Landfill site.
(h)	Medical Services Reserve	Ongoing	to fund for the operational costs of Kondinin Medical Centre.
(i)	Hyden Recreation Facilities Reserve	Ongoing	for the construction of Hyden Recreation Facilities.
(j)	Roads Reserve	Ongoing	to fund the Shire roadworks and to supplement road grants received.
(k)	Water Infrastructure Reserve	Ongoing	for the installation of standpipe controllers and storage tanks.
(l)	SJA Capital Upgrade Reserve	Ongoing	contribution for Sub Centre Capital upgrades in Kondinin and Hyden.
(m)	Hyden Visitor Centre Reserve	2025	to fund for the construction of new Visitor Centre located in Hyden.
(n)	Office Equipment Reserve	Ongoing	to fund for the replacement of old office computers.

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Memberships	Pool membership	Over time	Payment in full in advance	None	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Fuel, sand and gravel	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods
Commissions	Commissions on licencing	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and each of its broad activities/programs.

OBJECTIVE	ACTIVITIES
GOVERNANCE To provide a decision making process for the allocation of scarce resources.	Includes the activities of members of Council and administrative support available to the Council for the provison of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.
GENERAL PURPOSE FUNDING To collect revenue to allow the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH To provide operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE To provide services to disadvantage persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
HOUSING To provide and maintain staff housing.	Provision and maintenance of staff accomodation.
COMMUNITY AMENITIES To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resource that will help the social being of the community.	Maintenance of public halls, civic entres, aquatic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of libraries and other cultural facilities.
TRANSPORT To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets, maintenance of street trees and airstrips, lighting of streets, etc.
ECONOMIC SERVICES To help promote the shire and its economic well being.	Tourism and area promotion including the maintenance and operation of caravan park. Provision of rural services including weed control, vermin control, building control and standpipes. Licensing transactions under contract with the Department of Transport.
OTHER PROPERTY AND SERVICES To monitor and control operating accounts.	Private works operation, plant repair and costs.

10. PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	$	$	$
Governance	32,727	43,722	19,621
General Purpose Funding	3,744,081	3,670,395	3,533,575
Law, Order, Public Safety	2,300	3,072	2,300
Health	441,486	319,623	323,301
Housing	66,500	71,601	70,500
Community Amenities	142,000	183,425	140,500
Recreation and Culture	32,053	35,727	35,285
Transport	19,008	100,696	16,081
Economic Services	404,000	442,587	308,500
Other Property and Services	157,073	110,402	152,105
	5,041,228	4,981,250	4,601,768
Operating grants, subsidies and contributions			
Governance	0	50	0
General purpose funding	0	3,552,656	424,355
Law, order, public safety	18,728	23,421	23,421
Recreation and culture	0	4,305	0
Transport	242,253	225,236	225,892
Economic services	0	3,500	0
Other property and services	50,000	64,170	50,000
	310,981	3,873,337	723,669
Capital grants, subsidies and contributions			
Governance	110,000	0	0
Health	25,000	0	0
Education and welfare	0	0	1,630,078
Community amenities	0	91,000	91,000
Recreation and culture	1,414,116	843,421	985,680
Transport	2,919,406	3,137,123	4,648,774
Economic services	0	85,000	25,000
	4,468,522	4,156,544	7,380,532
Total Income	9,820,731	13,011,131	12,705,968
Expenses			
Governance	(394,540)	(473,253)	(372,956)
General Purpose Funding	(211,168)	(170,656)	(193,844)
Law, Order, Public Safety	(127,096)	(98,472)	(132,487)
Health	(829,031)	(462,165)	(585,000)
Education and Welfare	(146,941)	(133,577)	(128,945)
Housing	(418,780)	(285,050)	(304,250)
Community Amenities	(809,567)	(743,123)	(760,820)
Recreation & Culture	(2,275,912)	(2,039,902)	(2,048,135)
Transport	(3,278,939)	(2,996,978)	(2,924,120)
Economic Services	(874,428)	(891,880)	(901,722)
Other Property and Services	(178,514)	(166,837)	(174,208)
Total Expenses	(9,544,916)	(8,461,894)	(8,526,487)
Net result for the period	**275,815**	**4,549,238**	**4,179,481**

11. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	128,252	107,703	55,785
- Other funds	30,000	69,458	4,500
Late payment of fees and charges *	15,000	30,685	15,000
Other interest revenue (refer note 2b)	2,000	2,180	3,000
	175,252	210,026	78,285
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	525,189	376,319	404,737
Other	0	0	0
	525,189	376,319	404,737
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	38,000	33,100	31,000
Other services	2,000	1,500	2,000
	40,000	34,600	33,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note7(a))	174,499	119,598	142,791
Interest expense on lease liabilities	0	0	0
Other	0	0	0
	174,499	119,598	142,791
(e) Write offs			
General rate	0	1,265	0
Specified area rate	0	0	0
Service charge - water	0	0	0
Fees and charges	0	0	0
	0	1,265	0

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
Elected member [K Mouritz]			
President's allowance	12,000	12,000	12,000
Meeting attendance fees	5,340	5,300	4,710
ICT expenses	200	169	500
Travel and accommodation expenses	3,000	2,913	1,000
	20,540	20,382	18,210
Elected member [B Gangell]			
Meeting attendance fees	4,080	4,060	3,150
ICT expenses	200	169	500
Travel and accommodation expenses	1,000	927	600
	5,280	5,156	4,250
Elected member [K Geen]			
Meeting attendance fees	4,440	4,230	3,150
ICT expenses	200	169	500
Travel and accommodation expenses	2,500	2,090	1,000
	7,140	6,490	4,650
Elected member [B Browning]			
Meeting attendance fees	3,490	3,090	3,150
ICT expenses	200	169	500
Travel and accommodation expenses	1,000	936	1,000
	4,690	4,196	4,650
Elected member [B Smith]			
Meeting attendance fees	3,820	3,630	3,150
ICT expenses	200	169	500
Travel and accommodation expenses	1,500	1,393	600
	5,520	5,192	4,250
Elected member [S Green]			
Meeting attendance fees	4,360	4,090	3,150
ICT expenses	200	169	500
Travel and accommodation expenses	0	0	600
	4,560	4,259	4,250
Elected member [M James]			
Meeting attendance fees	4,360	4,080	3,150
ICT expenses	200	169	500
Travel and accommodation expenses	1,600	1,504	700
	6,160	5,753	4,350
Elected member [D Pool]			
Meeting attendance fees	3,850	3,470	3,150
ICT expenses	500	169	500
Travel and accommodation expenses	700	636	500
	5,050	4,275	4,150
Elected member [T Mulcahy]			
Meeting attendance fees	4,440	4,260	3,150
ICT expenses	200	169	500
Travel and accommodation expenses	1,400	1,256	1,000
	6,040	5,685	4,650
	64,980	61,388	53,410
President's allowance	12,000	12,000	12,000
Meeting attendance fees	38,180	36,210	29,910
ICT expenses	2,100	1,522	4,500
Travel and accommodation expenses	12,700	11,656	7,000
	64,980	61,388	53,410

13. MAJOR LAND TRANSACTIONS

It is not anticipated any major land undertakings will occur in 2023/24.

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undetakings and major trading undertakings will occur in 2023/24.

15. INTERESTS IN ASSOCIATE AND JOINT ARRANGEMENTS

(a) Balance of investment in associate

The Shire has a 1/4th interest in RoeROC assets at the Bendering landfill site and 23.08% interest in environmental health service.

The Shire's share in assets based on RoeROC's report is as follows:

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
Current assets	0	0	0
Non-current assets	144,386	168,386	133,400
	144,386	168,386	133,400
Liabilities	0	0	0
Net assets	144,386	168,386	133,400
Shire's 1/4th interest in associate	36,097	42,097	33,350
Balance as at 1 July	0	0	0
- Movement in land previously recorded as joint operation	0	0	0
- Movement in other infrastructure previously recorded as joint operation	0	0	0
- Movement in asset revaluation surplus previously recorded as joint operation	0	0	0
- Movement in share result in associate	0	0	0
Balance as at 30 June	0	0	0

(b) Share of joint operations

The Shire has a 23.08% interest in Roe Environmental Health Services (Roe EHS)

The Shire's interest in the revenue and expenses have been included in the respective line items of the financial statements.

Statement of Comprehensive Income			
Other expenditure	(45,000)	(41,481)	(58,302)

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements
Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post acquisiton change in the Shire's share of net assets of the associate.

Interests in joint arrangements (Continued)
In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint are included in the respective line items of the financial statements.

16. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-23	Estimated Amounts Received	Estimated Amounts Paid	Estimated Balance 30-Jun-24
	$	$	($)	$
Staff Christmas Funds	14,530	31,910	(34,870)	11,570
Housing Bonds	5,540	256	0	5,796
Trust Miscellaneous Funds	1,300	0	0	1,300
	21,370	32,166	(34,870)	18,666

17. FEES & CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
Governance	3,000	3,109	1,000
General Purpose Funding	700	1,008	5,750
Law, Order, Public Safety	2,300	3,072	2,300
Health	9,300	51,767	9,300
Education and Welfare	0	0	0
Housing	65,000	66,670	69,000
Community Amenities	142,000	183,250	140,500
Recreation & Culture	16,050	17,768	17,050
Transport	0	0	0
Economic Services	371,500	407,121	276,000
Other Property & Services	120,000	105,885	120,000
	729,850	839,651	640,900

NOTE 5(a) - SUPPLEMENTARY INFORMATION

SHIRE OF KONDININ
CAPITAL EXPENDITURE - SOURCE OF FUNDING
FOR THE YEAR ENDED 30 JUNE 2024

Program	BUDGET TOTAL	Capital Grants & Contrib.	Restricted (Prior Years)	RRGroup & Direct Grants	Roads to Recovery	Blackspot Grant	Other Specific Contribs.	Loan Funds	Reserves	Sale of Assets	Council Funds
Governance											
Toyota Prado (0KN)	60,000									54,000	6,000
Subaru Outback (KN04)	40,000									26,000	14,000
Subaru Outback (KN54)	40,000									26,000	14,000
Total	140,000	-	-	-	-	-	-	-	-	106,000	34,000
Health											
Sliding Doors (Medical Centre)	25,000	25,000									-
Subaru Forester - Doctor (KN54)	40,000									26,000	14,000
Total	65,000	25,000	-	-	-	-	-	-	-	26,000	14,000
Housing											
Staff Housing - (4x2 Transportable)	500,000								500,000		-
Purchase Land (Hyden)	26,000										26,000
WACHS Housing - x2 builds or transportables	900,000							900,000			-
Total	1,426,000	-	-	-	-	-	-	900,000	500,000	-	26,000
Community Amenities											
Cemetery Entrance and Carpark (KN)	92,545							-			92,545
Total	92,545	-	-	-	-	-	-	-	-	-	92,545
Recreation & Culture											
Other Rec & Sports											
Hyden Swimming Pool (Retrofit)	60,000								-		60,000
Kondinin Sports Pavilion Upgrade	1,464,116	964,116					300,000				200,000
Re-roofing Hyden Tennis Club Building_LRCI-3	210,000	150,000							-		60,000
Car Park Hockey (Hyden)	22,832										22,832
Total	1,756,948	1,114,116	-	-	-	-	300,000	-	-	-	342,832
Parks & Gardens											
Hyden Hockey Field Reticulation	120,000										120,000
Memorial Garden footpath (new)	15,000	9,000									6,000
Water Fountains in Hyden	30,000										30,000
Total	165,000	9,000	-	-	-	-	-	-	-	-	156,000
Transport											
Roads											
RRG - Lovering Road (Reseals, shoulders and construction)	604,900			403,267							201,633
RCC - Notting-Karlgarin Road (Reconstruct & seal)	45,595										45,595
RCC - Roe Road (Form & Gravel)	112,490										112,490
RCC - Karlgarin Lake Road (Upgrade culverts & widen floodway	16,520										16,520
RCC - Bates Road (Gravel Sheeting)	70,470										70,470
RCC - Sedgewick Road (Form and Gravel)	112,220										112,220
RCC - Modesty Rock East Road (Form & Gravel)	72,400										72,400
RCC - Holland Track Road (Form & Gravel)	100,590										100,590
RCC - Higgins Road (Form & Gravel)	80,440										80,440
RCC - Clayton Street (Drainage, Reconstruct & Seal)	29,285										29,285
LRC - Hyden Norseman Road - LRCI 4(b)	100,000	100,000.00									-
LRC - East Hyden Bin Road - LRCI 4(b)	213,324	213,324.00									-
R2R - Bendering Road (Reseal)	28,850				28,850						-
R2R - Tolland Road (Gravel Sheeting)	132,030				132,030						-
R2R - Bendering East Road (Reseal)	62,852				62,852						-
R2R - Billericay Rd (Form and Gravel)	111,244				111,244						-
R2R - Whyte Road (Reseal)	34,950				34,950						-
R2R - Worland Road (Gravel Sheeting)	136,490				136,490						-
RUP - Hyden Norseman Road (Remote Road Upgrade Pilot Prog	2,694,168	1,696,399									997,769
Truck-Carpark Hyden (Drainage, Reconstruct & Seal)	173,870										173,870
Total	4,932,688	2,009,723	-	403,267	506,416	-	-	-	-	-	2,013,282
Depot											
Dog Pound Upgrade - c/f	10,000										10,000
Hyden Depot_Undercover BBQ Area	40,000										40,000
Total	50,000	-	-	-	-	-	-	-	-	-	50,000
Road Plant											
Mitsubishi - Tray Top Dual Cab (KN60)	70,000									5,000	65,000
Prime Mover (KN58)	260,000								200,000	60,000	-
Side Tipper (KN2111) - C/F	140,000								50,000	30,000	60,000
Community Bus (KN79)	140,000								50,000	10,000	80,000
Skid Steer (with Attachments)	135,000										135,000
Total	745,000	-	-	-	-	-	-	-	300,000	105,000	340,000
Economic Services											
Hippo's Yawn (drainage, construct & seal entrance & carpark)	61,045								50,000		11,045
CCTV Camera (Add'l)	6,617										6,617
Hyden Entry Statement	45,000										45,000
Kondinin Caravan Park Signs	7,060										7,060
Total	119,722	-	-	-	-	-	-	-	50,000	-	69,722
Other Property & Services											
Toyota Prado (KN0)	60,000									52,000	8,000
Total	60,000	-	-	-	-	-	-	-	-	52,000	8,000
OVERALL TOTALS	9,552,903	3,157,839	-	403,267	506,416	-	300,000	900,000	850,000	289,000	3,146,381

Summary:

Land & Buildings	3,195,116
Plant and Equipment	985,000
Infrastructure - Roads	4,932,688
Infrastructure - Other	440,099
	9,552,903

IMBALANCE -

Financial summary of detailed accounts to follow

	Operating (Recurring)			Investing (Capital)			Financing (Cash Reserves)			Conversion Operating to Rate Setting			Result By Reporting Program and Overall Result		
	Revenue			Proceeds from Disposal			Financing Inward			Gains on Disposal et al.			Net Revenue, Proceeds Transfers etc.		
Reporting Program	Budget 2023/24	Actual 2022/23	Budget 2022/23	Budget 2023/24	Actual 2022/23	Budget 2022/23	Budget 2023/24	Actual 2022/23	Budget 2022/23	Budget 2023/24	Actual 2022/23	Budget 2022/23	Budget 2023/24	Actual 2022/23	Budget 2022/23
Governance	142,727	43,772.16	19,621	106,000	0	106,000	0	0	0	12,729	2,764	6,623	235,998	41,008	118,996
General Purpose Funding	3,744,081	7,223,051.02	3,957,930	0	0	0	0	0	0	0	0	0	3,744,081	7,223,051	3,957,931
Law Order & Public Safety	21,028	26,492.81	25,721	0	0	0	0	0	0	0	0	0	21,028	26,493	25,721
Health	466,486	319,623.42	323,301	26,000	0	26,000	986,309	100,000	0	0	0	0	1,478,795	419,623	349,301
Education & Welfare	0	0.00	1,630,078	0	0	0	0	0	0	0	0	0	0	0	1,630,078
Housing	66,500	71,600.88	70,500	0	0	0	1,400,000	0	0	0	0	0	1,466,500	71,601	70,500
Community Amenities	142,000	274,424.92	231,500	0	0	0	50,000	0	0	0	0	0	192,000	274,425	231,500
Recreation & Culture	1,446,169	883,453.28	1,020,965	0	12,850	3,000	41,577	58,180	58,180	0	12,850	0	1,487,746	941,633	1,082,145
Transport	3,180,667	3,463,054.29	4,890,747	105,000	187,273	160,000	250,000	0	0	19,008	81,340	16,082	3,516,659	3,568,987	5,034,665
Economics Services	404,000	531,086.71	333,500	0	0	0	50,000	70,000	70,000	0	0	0	454,000	601,087	403,500
Other Property & Services	207,073	174,571.69	202,105	52,000	0	54,000	0	0	0	12,071	0	7,101	247,002	174,572	249,004
Surplus/Deficit B/Fwd	0	0.00	0	0	0	0	0	0	0	0	0	0	4,321,476	3,316,224	3,150,752
Total	9,820,731	13,011,131.18	12,705,968	289,000	200,123	349,000	2,777,886	228,180	128,180	43,808	96,954	29,806	17,165,285	16,658,704	16,304,094

	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
Reporting Program	Budget 2023/24	Actual 2022/23	Budget 2022/23	Budget 2023/24	Actual 2022/23	Budget 2022/23	Budget 2023/24	Actual 2022/23	Budget 2022/23	Budget 2023/24	Actual 2022/23	Budget 2022/23	Budget 2023/24	Actual 2022/23	Budget 2022/23
Governance	394,540	473,252.67	372,956	140,000	103,941	254,000	0	100,000	50,000	93,290	92,781	80,497	441,250	584,412	596,458
General Purpose Funding	211,168	170,655.78	193,844	0	0	0	128,252	107,703	55,785	0	0	0	339,420	278,358	249,629
Law Order & Public Safety	127,096	98,471.95	132,487	0	0	0	0	0	0	16,750	16,696	16,750	110,346	81,776	115,736
Health	829,031	462,165.46	585,000	65,000	0	38,000	986,309	210,362	61,617	25,195	24,118	23,091	1,855,145	648,409	661,525
Education & Welfare	146,941	133,577.36	128,945	0	0	1,630,078	0	0	0	84,700	84,476	72,900	62,241	49,101	1,686,124
Housing	418,780	285,050.31	304,250	1,426,000	49,354	78,620	13,651	163,449	115,131	108,450	108,176	105,100	1,749,982	389,678	392,903
Community Amenities	809,567	743,122.69	760,820	92,545	100,286	91,000	191,828	100,551	100,551	44,190	43,625	35,665	1,049,750	900,335	916,704
Recreation & Culture	2,275,912	2,039,902.21	2,048,135	1,921,948	1,208,675	1,325,893	66,340	181,888	81,888	738,555	734,181	728,865	3,525,646	2,696,285	2,727,052
Transport	3,278,939	2,996,978.37	2,924,120	5,727,688	4,299,078	6,634,058	0	100,000	100,000	1,829,869	1,666,252	1,609,390	7,176,758	5,729,804	8,048,788
Economics Services	874,428	891,879.59	901,722	119,722	268,137	150,000	237,984	236,344	236,344	129,900	124,299	127,100	1,102,234	1,272,062	1,160,968
Other Property & Services	178,514	166,837.13	174,208	60,000	0	60,000	0	0	0	486,000	459,830	486,000	(247,486)	(292,992)	(251,791)
Total	9,544,916	8,461,893.52	8,526,487	9,552,903	6,029,472	10,261,649	1,624,365	1,200,297	801,316	3,556,899	3,354,435	3,285,358	17,165,285	12,337,227	16,304,094
Surplus(Deficit)	*275,815*	4,549,237.66	4,179,481										(0.00)	4,321,476.46	0

GOVERNANCE - MEMBERS OF COUNCIL

Schedule 04
Sub Program 041

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
04100	President's Allowance Paid		*12,000*		12,000.00		12,000
04104	Members Sitting Fees Paid		*38,180*		36,210.00		29,910
04106	Members Telephone Subsidy Paid		*2,100*		1,921.82		3,500
04108	Members Travelling Expenses Paid		*12,700*		11,655.95		6,000
04110	Members Conference Expenses		*12,000*		10,500.81		20,000
04112	Refreshment & Reception Expenses		*10,000*		7,020.87		11,000
04114	Members Insurance		*470*		469.70		425
04116	Members Subscriptions		*1,000*		297.73		9,000
04118	Members Training Expenses		*10,000*		1,620.00		10,000
04130	Civic Reception Expense		*8,000*		6,419.64		5,000
04132	Council Chamber Maintenance		*500*		148.32		500
04134	Council Election Expenses		*5,000*		0.00		0
04136	Contributions		*108,450*		212,994.15		120,141
04138	Community Funding		*0*		0.00		0
04140	Depreciation - Council Chambers		*4,000*		3,940.13		4,315
04150	Regional Council Expenses		*0*		0.00		0
04155	Consultancy Services		*60,000*		62,721.22		45,000
04160	Allocated Administration Costs		*110,140*		103,276.42		96,165
04173	Loss On Asset disposal		0		0.00		0
OPERATING INCOME							
04170	Reimbursements	*0*		0.00		0	
CAPITAL EXPENDITURE							
04180	Transfer to Office Equipment Reserve		*0*		50,000		50,000
04181	PurchaseLand & Buildings		*0*		0.00		0
04182	Purchase Furniture & Equipment		*0*		0.00		0
CAPITAL INCOME							
04191	Proceeds on Sale of Asset	*0*		0.00			
04192	Realisation on Asset Disposal			0.00			
		-	*394,540*	0.00	521,196.76	-	422,956

ADMINISTRATION

Schedule 04
Sub Program 042

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
04200	Salaries & Wages - Admin		*671,571*		660,424.60		606,547
04201	Superannuation - Admin		*124,960*		108,366.86		108,997
04202	Workers Comp - Insurance Premiums		*77,550*		69,127.13		70,950
04203	Accrued Al & Lsl		*10,000*		-8,842.25		50,000
04204	Staff Uniform		*5,000*		1,887.14		5,000
04206	Training Expenses		*20,000*		17,471.64		15,000
04208	Travel & Accomodation		*8,000*		7,222.55		7,000
04210	Conferences Expenses		*5,500*		1,200.00		5,500
04212	Fringe Benefits Tax		*50,000*		47,755.62		50,000
04214	Other Employee Costs		*600*		53.36		600
04216	Subscriptions and Membership - Admin		*26,000*		25,374.90		22,930
04220	Kondinin Office Maintenance		*63,000*		45,098.61		63,000
04221	Hyden Office Maintenance		*25,000*		23,543.11		25,000
04222	Kondinin Office Equipment Mtce		*45,000*		40,503.26		30,000
04223	Hyden Office Equipment Mtce		*5,000*		3,274.53		5,000
04224	Telecommunications		*18,000*		17,289.61		18,000
04226	Legal Expenses		*60,000*		57,624.05		25,000
04228	Printing and Stationery		*25,000*		22,052.15		17,500
04230	Consultancy Services		*70,000*		46,007.06		40,000
04232	Accounting Services		*0*		0.00		0
04234	Administration Vehicle Operating Expenses		*25,000*		22,365.01		25,000
04236	Bank Service Charges		*18,000*		16,842.19		16,000
04238	Postage and Freight		*5,000*		2,748.06		5,000
04240	Advertising Expense		*20,000*		18,884.74		8,000
04242	Insurance (ex W/comp)		*46,963*		48,876.81		30,573
04250	Depreciation - Administration		*88,900*		88,841.33		75,000
04251	Audit Fees		*40,000*		34,600.00		35,000
04255	Doubtful debts expense (ECL)		*7,000*		49,410.65		0
04260	Office Expenses - Other		*12,000*		10,201.11		12,000
04262	Allocated Housing Costs		*0*		0.00		0
04273	Loss On Asset Disposal - Administration		*390*		0.00		1,182
04265	Administration Costs Allocated To Programs (ABC)		*(1,573,435)*		(1,476,147.92)		(1,373,779)
OPERATING INCOME							
04270	Sundry Income - Gst Incl	*(3,000)*		(3,198.23)		(1,000)	
04271	Reimbursements - Gst Free	*(12,000)*		(17,795.88)		(12,000)	
04272	Profit on Asset Disposal	*(12,729)*		0.00		(6,621)	
04274	Profit on Financial Assets - LG House Trust	*0*		(2,764.39)		0	
04275	Sundry Income - ex Gst	*(5,000)*		(6,232.75)		0	
04276	Grants, Contrib & Reimb.	*(110,000)*		(50.00)		0	
04277	Insurance Rebate	*0*		(13,730.91)		0	
CAPITAL EXPENDITURE							
04280	Transfer to Lsl Reserve		*0*		50,000.00		0
04281	Purchase Land & Buildings - Administration		*0*		96,900.86		110,000
04282	Purchase Furniture & Equipment - Administration		*0*		7,040.00		8,000
04283	Purchase Plant and Equipment - Administration		*140,000*		0.00		136,000
CAPITAL INCOME							
04290	Transfer from Reserves						
04291	Proceeds on Sale of Asset	*(106,000)*		0.00		(106,000)	
04292	Realisation On Asset Disposal	*106,000*		0.00		106,000	
		(142,729)	*140,000*	(43,772)	155,997.77	(19,621)	254,000

GENERAL PURPOSE FUNDING

RATES

Schedule 03
Sub Program 031

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
03101	Salaries Rates		*37,609*		35,368.53		35,826
03102	Superannuation Rates		*4,907*		4,868.15		6,819
03103	Accrued AI & Lsl - Rates		*1,000*		-2,455.85		1,000
03105	Rate Notice/Advertising Costs		*1,000*		0.00		0
03106	Debt Collection/Legal Costs		*10,000*		210.00		10,000
03108	Financial Hardship Discount		*0*		0.00		0
03110	Valuation Expenses & Title Searches		*27,000*		11,178.61		27,000
03116	Allocated Administration Costs		*110,140*		103,329.73		96,165
OPERATING INCOME							
03120	General Rates Levied	*(3,618,314)*		(3,500,343.88)		(3,494,540)	
03121	Interim Rates Levied	*0*		0.00		0	
03130	Rates Discount	*99,185*		89,017.21		92,000	
03135	Ex-Gratia Rates (CBH)	*(48,000)*		(48,239.42)		(45,500)	
03140	Rates Written-back	*0*		1,265.46		0	
03145	Back Rates Levied	*0*		0.00		0	
03150	Penalty Interest Raised on Rates	*(15,000)*		(30,684.56)		(15,000)	
03152	Legal Fees Relating To Rates	*0*		(198.00)		(5,000)	
03155	Instalment Interest	*(2,000)*		(2,180.91)		(3,000)	
03160	Rates Administration Fee	*(1,000)*		(1,060.00)		(1,500)	
03170	Rates Inquiry Fees	*(700)*		(810.00)		(750)	
		(3,585,829)	*191,657*	(3,493,234)	152,499.17	(3,473,290)	176,810

GENERAL PURPOSE FUNDING

OTHER

Schedule 03
Sub Program 032

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
03200	Allocated Administration Costs		*19,511*		18,156.61		17,034
OPERATING INCOME							
03201	Grants Commission Grant Received - General	*0*		(2,368,893.00)		(282,906)	
03202	Grants Commission Grant Received - Roads	*0*		(1,183,763.00)		(141,449)	
03210	Interest Received - Reserves	*(128,252)*		(107,702.66)		(55,785)	
03212	Interest on Investments	*(30,000)*		(69,458.26)		(4,500)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
03290	Transfer from Reserve	*0*		0.00		-	
		(158,252)	*19,511*	(3,729,816.92)	18,156.61	(484,640)	17,034

FIRE PREVENTION

Schedule 05
Sub Program 051

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
05100	Maintenance Plant & Equipment - Fire Prev		*5,000*		0.00		5,000
05102	Maintenance - Vehicles/Trailers		*15,000*		12,119.65		15,000
05104	Maintenance - Land & Buildings		*2,500*		2,237.28		2,000
05108	Other Goods & Services		*5,000*		880.33		7,000
05110	Insurances - Fire Prevention		*17,111*		15,764.81		16,397
05115	Purchases Plant >=$1200 to $5000		*5,000*		0.00		5,000
05150	Depreciation Expense		*16,300*		16,256.42		16,300
05160	Allocated Administration Costs		*7,867*		7,434.83		6,869
05165	Other Expenses - Fire Prev		*5,000*		2,277.24		7,000
OPERATING INCOME							
05170	Fesa Grant	*(14,728)*		(19,421.00)		(19,421)	
05171	Reimbursements - Fire Prev	*0*		0.00		0	
05172	Fines and Penalties	*0*		(681.81)		0	
05173	Grants, Subsidies and Contributions	*0*		0.00		0	
05175	ESL Subsidy	*(4,000)*		(4,000.00)		(4,000)	
CAPITAL EXPENDITURE							
	Furniture & Equipment						
	Transfer to Reserves						
CAPITAL INCOME							
	Proceeds on Sale of Asset						
		(18,728)	*78,778*	(24,103)	56,970.56	(23,421)	80,566

ANIMAL CONTROL

Schedule 05
Sub Program 052

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
05200	Salaries & Wages		*0*		80.96		0
05201	Superannuation		*0*		0.00		0
05205	Animal Control Expenses		*40,000*		33,599.75		44,600
05250	Depreciation - Animal Control		*450*		439.91		450
05300	Expenses Relating to Other Law, ...		*0*		0.00		0
05260	Allocated Administration costs		*7,868*		7,380.77		6,870
OPERATING INCOME							
05270	Fines and Penalties - Animal Control	*(200)*		(100.00)		(200)	
05271	Grants, Subsidies & Contributions	*0*		0.00		0	
05272	Dog Registration Fees	*(2,000)*		(2,270.00)		(2,000)	
05273	Cat Registration Fees	*(100)*		(19.09)		(100)	
05274	Dog & Cat - Tag Replacement	*0*		(0.91)		0	
CAPITAL EXPENDITURE							
	Furniture & Equipment						
	Transfer to Reserves						
CAPITAL INCOME							
	Proceeds on Sale of Asset						
	Transfer from Reserves						
		(2,300)	*48,318*	(2,390)	41,501.39	(2,300)	51,920

PREVENTIVE SERVICES

Schedule 07
Sub Program 074

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
07400	Preventive services expenses		*30,000*		3,000.00		40,000
07405	EDRHS Scheme Expenses		*56,523*		41,481.19		58,302
07410	Analytical Expenses		*500*		468.54		500
07415	EHO Vehicle Operating Expenses		*0*		0.00		0
07450	Depreciation - HPS Admin		*0*		0.00		0
07460	Allocated Administration Costs		*3,147*		2,952.34		2,748
OPERATING INCOME							
07470	Grant & Contrib. - Preventive Serv	*0*		0.00		0	
07471	Food Business Registration Income	*0*		(1,485.23)		0	
		0	*90,170*	(1,485.23)	47,902.07	0	101,550

PEST CONTROL

Schedule 07
Sub Program 075

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
07500	Pest control - Expenses		*9,000*		8,350.00		7,000
07560	Allocated Administration Costs		*1,573*		1,476.14		1,374
		-	*10,573*	0.00	9,826.14	-	8,374

PREVENTIVE SERVICES - OTHER

Schedule 07
Sub Program 076

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
07600	Other Preventive Serv - Expenses		-		0		0
							0
		-	*0*	0	0	0	0

OTHER HEALTH

Schedule 07
Sub Program 077

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
07700	Medical Centre Expenses		*70,000*		54,977.93		70,000
07701	GP Locum Expenses		*460,000*		218,619.38		220,000
07702	Salaries and Wages - Staff		*69,466*		48,352.77		87,896
07703	Superannuation - Staff		*7,540*		5,019.04		9,107
07704	Accrued Annual & Long Service Leave		*0*		(3,475.57)		0
07710	Doctor's Vehicle Expenses		*10,000*		3,749.87		10,000
07712	Pharmacy Expense		*5,000*		2,473.52		5,000
07720	Doctors Residence		*0*		0.00		0
07725	Rural Health West (Membership)		*0*		0.00		0
07730	Sundry Expenses - Other Health		*0*		0.00		0
07736	Bank Service Charges (Tyro)		*1,500*		1,241.63		1,000
07740	Loss On Asset Disposal - Other Health		*195*		0.00		591
07750	Depreciation Expense - Other Health		*25,000*		24,118.36		22,500
07760	Allocated Administration Costs		*47,203*		44,284.41		41,213
07765	Allocated Housing Costs		*0*		0.00		0
07766	Interest Loan #141 - KCRC		*32,384*		0.00		0
16137	Interest Loan #137A - Doctor's Residence		*-*		5,075.91		7,769
OPERATING INCOME							
07711	Profit on Asset Disposal	*0*		0.00		0	
07770	Consult Room Hire	*(300)*		(218.16)		(300)	
07771	Kondinin Medical Centre - Income	*(250,000)*		(257,229.04)		(250,000)	
07772	Kondinin Medical Centre - Pharmacy	*(9,000)*		(8,071.69)		(9,000)	
07773	Grant, Subsidies and Contributions	*(25,000)*		0.00		0	
07774	Shire of Kulin Contribution	*(149,802)*		(52,619.30)		(64,001)	
07775	Self Supporting Loan#141 - Interest Reimbursement	*(32,384)*		0.00		0	
CAPITAL EXPENDITURE							
07780							
	Transfer to SJA Capital Upgrade Reserve		*50,000*		50,000		50,000
07781	Purchase Land & Buildings		*25,000*		0		0
07782	Purchase Furniture & Equipment		*0*		0.00		0
07783	Purchase Plant & Equipment		*40,000*		0.00		38,000
07784	Principal Repayment Loan #~~134~~ 141 - KCRC		*36,309*				
07785	Purchase Other Infrastructure		*0*		0		0
16187	Principal Repayment Loan#137A - Doctor's Residence		*0*		160,361.91		11,617
	Transfer to KCRC - SSL		*900,000*		0.00		0
CAPITAL INCOME							
07791	Proceeds on Sale of Asset	*(26,000)*		0.00		(26,000)	
07792	Realisation On Asset Disposal	*26,000*		0.00		26,000	
07793	Transfer from SJA Capital Upgrade Reserve	*(50,000)*		(100,000)			
07794	Self supporting Loan#141 - Principal Reimbursement	*(36,309)*					
07795	Proceeds from New Loan (KCRC_WACH	*(900,000)*					
		(1,452,795)	*1,779,597*	(418,138)	614,799	(323,301)	574,693

CARE OF FAMILIES & CHILDREN

Schedule 08
Sub Program 083

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
08305	Building Maintenance - Child Care Ctre		*25,000*		13,766.44		25,000
08350	Depreciation - Care		*17,500*		17,303.94		17,900
08360	Allocated Administration Costs		*1,573*		1,476.14		1,374
OPERATING INCOME							
CAPITAL EXPENDITURE							
08381	Purchase Land & Buildings - Daycare Building (ReRoof)		*0*				0
		0	*44,073*	0.00	32,546.52	0	44,274

AGED & DISABLED - SENIOR CITIZENS

Schedule 08
Sub Program 084

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
08400	Yeerakine Lodge		*5,000*		4,478.56		5,000
08405	Aged Care Facilities Mtce - Kondinin		*5,000*		3,661.74		5,000
08410	Aged Care Facilities Mtce - Hyden		*6,000*		5,052.00		2,500
08450	Depreciation Expense - Aged & Disabled		*67,200*		67,172.44		55,000
08460	Allocated Administration Costs		*19,668*		20,666.10		17,172
OPERATING INCOME							
08470	Grants & Contributions	*0*		0.00		(1,630,078)	
08471	Reimbursements	*0*		0		0	
CAPTIAL EXPENDITURE							
08481	Purchase Land & Buildings		*0*		0.00		1,630,078
08484	Yeerakine Lodge Car Park		*0*		0		0
08486	Principal Repayment Loan #141 - Aged Care Unit		*0*		0		0
CAPITAL INCOME							
08496	Proceeds from New Debenture (Aged Care Unit)	*0*		0		0	
		0	*102,868*	0	101,031	(1,630,078)	1,714,750

STAFF HOUSING

Schedule 09
Sub Program 091

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
09101	Maintenance Staff House - Lot 252 Young Avenue, Kondinin (Lucas)		*5,000*		4,402.70		5,000
09102	Maintenance Staff House - Lot 44 Graham St, Kondinin (Hospital Staff)		*15,000*		13,910.65		10,000
09103	Maintenance Staff House - Lot 125 Graham St, Kondinin (MCS)		*8,000*		6,453.60		7,000
09104	Maintenance Staff House - Lot 255 Young Avenue, Kondinin (S/Pool Mgr)		*13,000*		3,976.74		10,000
09105	Maintenance Staff House - Lot 233 Graham St, Kondinin (Jones)		*20,000*		4,938.29		5,000
09106	Maintenance Staff House - Lot 210 Wignell St, Kondinin (R White)		*5,000*		4,075.63		4,000
09107	Maintenance Staff House - #28 Repacholi Pde, Kondinin (School Principal)		*8,000*		6,888.48		7,000
09108	Maintenance Staff House - Lot 130 Graham St, Kondinin (Valenta)		*22,000*		6,789.69		10,000
09109	Maintenance Staff House - Lot 283 Repacholi Pde Kondinin (Wright)		*8,000*		4,648.53		7,000
09110	Maintenance Staff House - Lot 243, Hinck St, Kondinin (new dr)		*20,000*		9,700.82		15,000
09111	Maintenance Staff House - Lot 143 Radbourne Drive, Hyden (Riddell)		*7,000*		5,418.23		7,000
09112	Maintenance Staff House - Lot 284 Repacholi Parade, Kondinin (MoW)		*8,000*		8,105.57		7,000
09113	Maintenance Staff House - Lot 169B Hynes St, Hyden Hann)		*6,000*		2,745.16		6,000
09114	Maintenance Staff House - Lot 161 Smiths Loop, Hyden (Thomas)		*6,000*		3,969.38		6,000
09115	Maintenance Staff House - Lot 246 Repacholi Parade, Kondinin (Doctor)		*15,000*		12,532.23		12,000
09116	Maintenance Staff House - Lot 97 (No. 51) Jones Street, Kondinin (Bennell)		*5,000*		3,676.02		5,000
09140	Loss On Asset Disposal - Staff Housing		*0*		0.00		0
09150	Depreciation Expense - Staff Housing		*103,500*		103,231.80		100,150
09155	Loan #140 Interest - Staff Housing		*0*		664.40		2,078
09160	Housing Costs Allocated to Programs		0		0.00		0
09165	Allocated Administration O'heads		*67,658*		66,426.68		59,072
09156	Loan #143 Interest - Staff Housing		*0*		0.00		0
OPERATING INCOME							
09170	Staff Housing Rental Income	*(35,000)*		(37,163.00)		(33,000)	
09171	Reimbursements - Gst Free	*(1,500)*		(1,604.80)		(1,500)	
09198	Profit on Asset Disposal - Staff Housing						
CAPITAL EXPENDITURE							
09180	Transfer to Housing Reserves		*0*		100,000.00		100,000
09181	Purchase Land & Buildings - Staff Housing		*526,000*		31,804.33		60,000
09182	Purchase Furniture & Equipment - Staff Housing		*0*		17,550.00		18,620
09185	Purchase Other Infrastructure - Staff Housing		*0*		0.00		0
09195	Principal Repayment Loan #140 - Staff Housing		*0*		63,449.35		15,131
09198	Principal Repayment Loan #141 - Staff Housing		*0*		0.00		0
CAPITAL INCOME							
09190	Transfer from Housing Reserve	*(500,000)*		0.00		0	
	Proceeds from New Loan	*0*		0.00			
		(536,500)	*868,158*	(38,767.80)	485,358.28	(34,500)	478,051

OTHER HOUSING

Schedule 09
Sub Program 092

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
09240	Maintenance Other Housing		*35,800*		7,551.47		15,000
09250	Depreciation Expense - Other Housing		*4,950*		4,944.24		4,950
09256	Loan #143 Interest - WACHS Housing		*35,873*		0.00		0
OPERATING INCOME							
09279	Income from Other Housing	*(30,000)*		(32,833.08)		(36,000)	
CAPITAL EXPENDITURE							
09281	Purchase Land & Buildings - Other Housing		*900,000*		0		0
09282	Purchase Furniture & Equipment - Staff Housing				0		0
09295	Principal Repayment Loan #143 - WACHS Housing		*13,651*		0.00		0
CAPITAL INCOME							
09296	Proceeds from New Loan (WACHS Housing)	*(900,000)*					
		(930,000)	*990,274*	(32,833)	12,496	(36,000)	19,950

COMMUNITY AMENITIES

SANITATION - HOUSEHOLD REFUSE

Schedule 10
Sub Program 101

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
10100	Domestic Refuse Collection		*88,000*		81,923.62		80,000
10105	Kondinin Waste Transfer Station		*90,631*		87,867.72		90,000
10106	Hyden Waste Transfer Station		*128,540*		122,002.95		109,000
10110	Recycling		*70,000*		65,389.91		80,200
10115	Tip Rehabilitation Costs (Bendering)		*10,000*		0.00		0
10120	RoeRoc Regional Refuse Site Expenses		*42,500*		36,338.32		42,500
10140	Bin Replacement Costs		*500*		0.00		500
10150	Depreciation Expense - Sanitation		*12,500*		12,270.75		3,975
10160	Allocated Administration Costs		*31,469*		29,522.98		27,476
10200	Other Sanitation Expenses		*0*		0.00		0
OPERATING INCOME							
10170	Domestic & Commercial Rubbish Bin Charges	*(130,000)*		(130,970.00)		(125,000)	
10171	Other Income - Refuse Management	*(500)*		(175.32)		(500)	
10172	Income - Regional Rubbish Site Management	*0*		0.00		(1,500)	
10173	Grant, Subsidies & Contributions	*0*		(91,000.00)		(91,000)	
10270	Waste Removal (Bulk Bins) - Income	*(1,000)*		(1,036.31)		(1,000)	
10271	Rubbish Bin Replacement - Income	*0*		(181.82)		0	
CAPITAL EXPENDITURE							
10180	Transfer to Reserve (Bendering Landfill)		*92,259*		5,000.00		5,000
10183	Bin Enclosures		*0*		100,286.30		91,000
		(131,500)	*566,399*	(223,363.45)	540,602.55	(219,000)	529,651

SEWERAGE

Schedule 10
Sub Program 103

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
10300	Sewerage Expenses		*500*		324.03		0
10301	Interest Loan #139 - Hyden Sewerage		*25,197*		26,948.08		32,123
10302	Expenses Relating To Hyden STED		*0*		0.00		0
10350	Depreciation - Sewerage		*0*		0.00		0
10360	Allocated Administration Costs		*31,469*		29,522.98		27,476
OPERATING INCOME							
10370	Sewerage Disposal Income	*(500)*		(867.28)		(500)	
10371	Income Relating To Hyden STED	*0*		0.00		0	
CAPITAL EXPENDITURE							
10383	Purchase Infrastructure - Hyden Sewerage		*0*		0.00		0
16188	Principal Repayment Loan #139 - Hyden Sewerage		*30,278*		28,740.78		28,741
CAPITAL INCOME							
10393	Proceeds from New Loan (for Hyden Sewerage)			0.00			
		(500)	*87,444*	(867.28)	85,534.87	(500)	88,340

URBAN STORMWATER DRAINAGE

Schedule 10
Sub Program 104

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
10400	Drainage Management		*0*		0.00		0
10450	Depreciation Expense - Drainage		*1,690*		1,559.93		1,690
10455	Loan #142 Interest - Townsite Drainage		*60,899*		63,630.86		74,190
10460	Allocated Administration Costs		*15,734*		14,761.61		13,738
OPERATING INCOME							
10470	Grants/Contribution	*0*		0.00		0	
CAPITAL EXPENDITURE							
10483	Purchase Infrastructure Other - Stormwater Drainage		*0*		0.00		0
10486	Principal Repayment Loan #142 - Townsite Drainage		*69,291*		66,809.72		66,810
CAPITAL INCOME							
10496	Proceeds from New Debenture (Townsite Drainage)	*0*		0.00		0	
		-	*147,614*	0.00	146,763.12	0	156,428

TOWN PLANNING & REGIONAL DEVELOPMENT

Schedule 10
Sub Program 106

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
10600	Expenses Relating To Town Planning		*7,000*		0.00		7,000
10650	Depreciation - Town Planning		*0*		0.00		0
10660	Allocated Administration Costs		*31,469*		29,522.98		27,476
OPERATING INCOME							
10670	Income Relating To Town Planning	*(3,000)*		(41,842.91)		(3,000)	
		(3,000)	*38,469*	(41,842.91)	29,522.98	(3,000)	34,476

OTHER COMMUNITY AMENITIES

Schedule 10
Sub Program 107

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
10710	Maintenance - Public Conveniences		*65,000*		54,310.98		65,000
10720	Maintenance - Cemeteries		*15,000*		11,505.18		9,000
10740	Community Bus Expenses		*20,000*		16,402.97		12,000
10750	Depreciation - Other Community Amenities		*30,000*		29,794.06		30,000
10760	Allocated Administration Costs		*31,469*		29,522.78		27,476
OPERATING INCOME							
10770	Cemetery Fees	*(2,000)*		(2,604.08)		(1,000)	
10771	Community Bus Income	*(5,000)*		(5,747.20)		(8,000)	
10776	Grants & Contribution	*0*		-		0	
CAPITAL EXPENDITURE							
10780	Transfer to Bus Reserve		*0*		-		-
10781	Purchase Land & Buildings				-		
10782	Purchase Furniture & Equipment				-		
10783	Purchase Plant & Equipment		*0*		-		0
CAPITAL INCOME							
10790	Transfer from Community Bus Reserve	*(50,000)*					
		(57,000)	*161,469*	(8,351.28)	141,535.97	(9,000)	143,476

PUBLIC HALLS & CIVIC CENTRES

Schedule 11
Sub Program 111

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
11101	Hall Maintenance		*60,000*		52,989.76		95,000
11102	Hyden Youth Base		*7,000*		6,499.30		4,500
11104	Community Lodge Hall Maintenance		*2,500*		1,016.15		2,500
11105	Hyden Resource Centre Maintenance		*25,000*		13,813.64		25,000
11106	Kondinin Resource/Telecentre Maintenance		*8,000*		6,715.28		6,000
11150	Depreciation - Public Halls/Civic Centres		*163,500*		163,142.13		163,500
11160	Allocated Administration Costs		*47,203*		44,284.41		41,213
OPERATING INCOME							
11174	Community Lodge Hall - Income	*0*		0.00		0	
11176	Kondinin Resource/Telecentre - Income	*(250)*		(250.00)		(250)	
11179	Other Income Relating to Public Halls & Civic Centres	*(500)*		(835.02)		(2,000)	
CAPITAL EXPENDITURE							
11181	Purchase Land & Buildings - Public Halls & Civic Centres		*0*		0.00		0
11182	Purchase Furniture & Equipment - Public Hall/Civic Cent.		*0*		0.00		0
11183	Purchase Plant & Equipment - Public Hall/Civic Cent.		*0*		0.00		0
11184	Purchase Infrastrucrure Other - Hall Street Paving		*0*		0.00		0
CAPITAL INCOME							
	Proceeds on Sale of Asset						
		(750)	*313,203*	(1,085.02)	288,460.67	(2,250)	337,713

SWIMMING AREAS & BEACHES

Schedule 11
Sub Program 112

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
11200	Contract Manager - Wages		*80,250*		75,000.00		69,940
11201	Superannuation - Kondinin Pool		*0*		0.00		0
11203	Accrued AL & Lsl - Hyden Swim		*5,000*		4,011.56		0
11204	Salaries and Wages - Hyden Pool		*80,798*		75,340.61		78,894
11205	Superannuation - Hyden Pool		*7,510*		7,186.25		7,000
11211	Kondinin Pool - Operating Expenses		*70,000*		58,486.66		70,000
11212	Hyden Pool - Operating Expenses		*145,000*		96,689.98		90,993
11250	Depreciation - Swimming Areas & Beaches		*190,000*		189,791.91		190,000
11260	Allocated Administration Costs		*94,406*		88,568.91		82,427
11261	Swimming Pool Insurance		*0*		0.00		0
11262	Kondinin Swimming Pool Upgrade Expenses		*0*		0.00		0
11265	Allocated Housing Costs		*0*		0.00		0
16136	Interest Loan#136 - Kondinin Swimming Pool		*14,643*		15,743.39		15,894
OPERATING INCOME							
11270	Swimming Pool Subsidy (GST Free)	*0*		0.00		0	
11271	Grant - Swimming Pool Construction (KN)	*0*		0.00		0	
11272	Hyden Pool - Income	*(5,000)*		(5,102.21)		(5,000)	
11273	Kondinin swimming Pool Income	*(5,000)*		(5,767.69)		(5,000)	
11275	Aquatic Centre Room Hire	*0*		-		0	
11279	Grants, Subsidies & Contributions - LRCI	*0*		(695,468.00)		(695,468)	
11280	Sundry Income	*0*		-		0	
CAPITAL EXPENDITURE							
11281	Purchase Land & Buildings - Swimming Areas & Beaches		60,000 *0*		624,694.61		520,468
11282	Purchase Furniture & Equipment - Swimming Areas & Beaches		*0*		0.00		0
11284	Purchase Infrastrucrure Other - Swimming Pool Carpark (Hyden)		*0*		93,433.10		175,000
11285	Purchase Infrastrucrure Other - Swimming Pool BBQ's		*0*		0.00		0
16186	Principal Repayment Loan #136 - Kondinin Pool		*24,763*		23,708.15		23,708
CAPITAL INCOME							
		(10,000)	*712,370*	(706,337.90)	1,352,655.13	(705,468)	1,324,324

OTHER RECREATION & SPORT

Schedule 11
Sub Program 113

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
11300	Public Parks, Gardens, Reserves		*120,000*		110,489.53		93,000
11302	Hyden Parks and Gardens		*50,000*		44,759.61		35,000
11303	Karlgarin Parks and Gardens		*20,000*		15,179.44		20,000
11310	Sporting Pavilion - Maintenance		*10,000*		8,529.16		3,000
11312	Kondinin Country Club - Maintenance		*17,000*		16,503.49		9,000
11320	Kondinin Sporting Precinct		*160,000*		154,756.69		160,000
11321	Hyden Sporting Precinct (Hyden Oval Retic)		*160,000*		151,736.86		130,000
11322	Hyden Tennis Club - Maintenance		*5,000*		3,749.49		5,000
11323	Karlgarin Sporting Precinct		*12,000*		9,609.14		10,000
11324	Karlgarin Bowling Club		*5,000*		884.50		5,000
11327	Golf Tournament - Expenses		*0*		0.00		2,000
11329	Kondinin Golf Club Expenses		*8,000*		3,525.08		8,000
11330	Hyden Golf Club Expenses		*20,000*		15,879.10		20,000
11336	Wheatbelt Kidsport Expenses		*0*		0.00		0
11350	Depreciation - Other Recreation & Sport		*380,000*		376,358.48		366,000
11352	Community Recreation Programs		*35,000*		28,093.90		30,000
11356	Loss on Asset Disposal		*0*		0.00		4,310
11360	Allocated Administration Costs		*94,406*		88,568.91		82,427
11365	Allocated Housing Costs		*0*		0.00		0
16131	Interest Loan #131A - Kondinin Community Recreation		*330*		885.34		1,401
16133	Interest Loan #133 - Karlgarin Bowling Club		*0*		0.00		0
16134	Interest Loan#134A - Hyden Progress Assn		*5,173*		6,163.40		7,744
16138	Interest Loan#138 - Karlgarin Progress Assn		*0*		486.64		1,591
OPERATING INCOME							
11370	Grants, Subsidies and Contributions	*(1,414,116)*		(152,258.55)		(290,212)	
11371	Sporting Amenities Kondinin - Income	*(2,000)*		(2,318.18)		(2,000)	
11372	Kondinin Country Club Income	*(7,000)*		(7,235.11)		(4,000)	
11373	Sporting Amenities Hyden - Income	*(3,000)*		(3,209.99)		(2,500)	
11374	Contribution from Community Groups	*0*		0.00		0	
11375	Sporting Amenities Karlgarin - Income	*(200)*		(200.00)		(200)	
11376	Grant - WA Bike Week	*0*		0.00		0	
11377	Profit on Asset Disposal	*0*		0.00		0	
11378	Self Supporting Loan#131A - Interest Reimbursement	*(330)*		(829.57)		(1,401)	
11379	Self Supporting Loan#129 - Interest Reimbursement	*0*		0.00		0	
11380	Self Supporting Loan#133 - Interest Reimbursement	*0*		0.00		0	
11384	Self supporting Loan#138 - Interest Reimbursement	*0*		(651.53)		(1,591)	
11394	Self supporting Loan#134A - Interest Reimbursement	*(5,173)*		(5,128.73)		(7,744)	
CAPITAL EXPENDITURE							
11381	Purchase Land & Buildings - Other Recreation & Sport		*1,674,116*		20,885.00		150,000
11382	Purchase Furniture & Equipment - Other Recreation & Sport		*0*		0.00		0
11383	Purchase Plant & Equipment - Other Recreation & Sport		*0*		48,658.50		50,000
11385	Purchase Infrastructure Other - Other Rec & Sports		*22,832*		288,863.95		280,425
11387	Purchase Infrastructure Other - Retic System (Hyden Oval)		*120,000*		132,140.00		150,000
11388	Purchase Infrastructure Other - Parks and Gardens		*45,000*		0.00		1
11386	Advances to Community Groups		*0*		0.00		0
11389	Purchase Infrastructure Other		*0*		0.00		0
11396	Transfer to Recreation Bldg Reserves		*0*		100,000.00		0
16181	Principal Repayment Loan #131A - KCRC		*10,774*		10,335.51		10,336
16182	Principal Repayment Loan #133 - Karlgarin Bowling Assn		*0*		0.00		0
16183	Principal Repayment Loan #134A - Hyden Progress Assn		*30,803*		29,887.65		29,888
16185	Principal Repayment Loan #138 - Karlgarin Progress Assn		*0*		17,957.00		17,957
CAPITAL INCOME							
11390	Self supporting Loan#131A - Principal Reimbursement	*(10,774)*		(10,335.51)		(10,336)	
11392	Self supporting Loan#133 - Principal Reimbursement	*0*		0.00		0	
11393	Self supporting Loan#134 - Principal Reimbursement	*(30,803)*		(29,887.65)		(29,888)	
11395	Self supporting Loan#138 - Principal Reimbursement	*0*		(17,957.00)		(17,957)	
	Transfer from Kondinin Recreation Ctre Reserve	*0*		0.00		0	
11399	Transfer from Karlgarin Bowling Green Reserve	*0*				0	
11398	Transfer from Hyden Recreation Ctr Reserve	*0*		0.00		0	
		(1,473,396)	*3,005,434*	(230,011.82)	1,684,886.37	(367,829)	1,682,079

TELEVISION AND REBROADCASTING

Schedule 11
Sub Program 114

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
11400	Kondinin Radio Service - Maintenance		*3,000*		3,011.18		2,500
11410	Hyden Radio Service - Maintenance		*2,500*		1,203.54		2,500
11420	Varley - Holt Rock - Maintenance		*685*		0.00		685
11430	Other Expenses Relating To TV & Rebroadcasting		*0*		0.00		0
11450	Depreciation Expense - TV & Rebroadcasting		*3,055*		3,055.25		3,055
11460	Allocated Administration Costs		*1,573*		1,476.14		1,374
OPERATING INCOME							
	Television Rebroadcasting Income	*0*		0.00		0	
CAPITAL EXPENDITURE							
11402	Purchase Land & Buildings - Television & Rebroadcast.		*0*		0.00		0
11403	Purchase Furniture & Equipment - Television & Rebroad.		*0*		0.00		0
11404	Purchase Infrastructure Other - Television & Rebroadcast.		*0*		0.00		0
		0	*10,813*	0.00	8,746.11	0	10,114

LIBRARIES

Schedule 11
Sub Program 115

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
11500	Subscriptions/Periodicals/Supplies		*5,000*		609.95		5,000
11501	Salaries and Wages - Kondinin Library		*22,444*		2,421.67		10,000
11502	Salaries and Wages - Hyden Library		*36,766*		22,030.31		17,063
11503	Accrued AL & Lsl - Kondinin		*0*		0.00		0
11504	Accrued AL & Lsl - Hyden		*0*		(8,143.52)		0
11505	Library - Postage & Freight		*2,000*		542.11		2,000
11507	Library - Lost/Damaged Books		*500*		0.00		500
11510	Library - Sundry Expenses		*12,000*		11,349.45		7,500
11550	Depreciation Expense - Libraries		*0*		0.00		0
11560	Allocated Administration Costs		*23,602*		22,142.30		20,607
OPERATING INCOME							
11570	Charges - Lost Books	*(100)*		(85.14)		(100)	
11571	Grants & Contribution	*0*		0.00		0	
CAPITAL EXPENDITURE							
		(100)	*102,312*	(85.14)	50,952.27	(100)	62,669

OTHER CULTURE

Schedule 11
Sub Program 116

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
11600	Australia Day		*600*		0.00		600
11602	Building Mtce - Art Centre		*6,000*		4,630.29		3,000
11603	Building Mtce - Men's Shed		*1,500*		1,146.88		1,000
11605	Anzac Day Expenses		*1,500*		1,053.49		1,500
11612	Rentals Property Maintenance		*17,000*		6,578.24		3,442
11650	Depreciation Expense - Other Culture		*2,000*		1,833.25		2,000
11660	Allocated Administration Costs		*31,469*		29,522.98		27,476
OPERATING INCOME							
11670	Contributions/Donations			0.00			
11672	Other Culture Income	*(3,500)*		(4,113.56)		(3,500)	
CAPITAL EXPENDITURE							
			0				
		(3,500)	*60,069*	(4,113.56)	44,765.13	(3,500)	39,018

STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION

Schedule 12
Sub Program 121

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
OPERATING INCOME							
12172	Grant - Shared Pathway	0		(101,837.63)		(100,000)	
12184	Grant - Secondary Road Freight	0		(1,827,467.00)		(1,651,550)	
12270	Grant - LRCI Program (Phase4B)	(313,324)		0.00		0	
12271	Grant - MRWA RRG Project	(403,267)		(390,807.00)		(390,807)	
12274	Grant - LRCI Program (Phase1)	0		0.00		0	
12276	Grant - Roads To Recovery	(506,416)		(506,417.00)		(506,417)	
12277	Grant - Remote Road Upgrade (RRUPP)	(1,696,399)		(305,832.12)		(2,000,000)	
CAPITAL EXPENDITURE							
12100	Roads Construction - Council		640,010		312,403.11		303,849
12110	Roads - Regional Road Group		604,900		601,116.02		586,211
12130	Roads To Recovery Construction		506,416		584,093.01		506,417
12140	Remote Roads Upgrade (RRUP)		2,694,168		305,832.12		2,500,000
12150	Secondary Road (Freight) Construction		0		1,783,207.60		1,769,580
12160	Truck Car Park (Hyden)		173,870		0.00		0
12170	Footpath Construction (LRCI-1&2)		0		5,426.74		0
12175	Shared Pathway (Kondinin)		0		183,840.59		200,000
CAPITAL INCOME							
	Proceeds from New Debenture						
	Transfer from Reserves						
		(2,919,406)	4,619,364	(3,132,360.75)	3,775,919.19	(4,648,774)	5,866,057

STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE

Schedule 12
Sub Program 122

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
12200	Road Maintenance		300,000		237,193.40		320,000
12202	Winter Grading		230,000		202,243.12		250,000
12204	Summer Grading		270,000		237,797.77		230,000
12220	Street Lighting		45,000		41,601.19		33,000
12222	Streetscape/Cleaning		120,000		100,071.25		135,000
12224	Street Trees & Watering		5,000		4,644.81		2,500
12226	Street signs Maintenance		2,500		788.67		2,500
12228	Street/Traffic Signage		2,500		14.26		2,500
12230	Traffic Signs Maintenance		5,000		3,003.26		5,000
12232	Traffic Counter Maintenance		3,000		2,436.07		3,000
12250	Footpath Maintenance		5,000		303.83		0
12260	Depot Maintenance		180,000		161,050.40		85,000
12265	Roads Maintenance - Other Expense		0		85,143.22		0
12266	Depreciation - Roads/Streets		1,560,000		1,554,149.03		1,514,500
12267	Depreciation - Other Infrastructure		50,000		48,744.67		43,000
12290	Allocated Administration Costs		194,323		177,137.74		169,666
OPERATING INCOME							
12272	Grant - MRWA Direct	(237,753)		(226,154.00)		(221,392)	
12278	Subsidies & Contributions	0		0.00		0	
12279	Reimbursements/Reinstatements	(4,500)		(8,785.31)		(4,500)	
CAPITAL EXPENDITURE							
12280	Transfer to Roadwork Reserve (Cash Backed)		0		0.00		0
12181	Purchase Land & Buildings - Streets, Roads, Bridges		10,000		0.00		8,000
12285	Purchase Other Infrastructure - Streets, Roads, Bridges		40,000		0.00		0
CAPITAL INCOME							
		(242,253)	3,022,323	(234,939.31)	2,856,322.69	(225,892)	2,803,666

ROAD PLANT PURCHASES

Schedule 12
Sub Program 123

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
12400	Expenses Relating To Parking Facilities		*0*		0.00		0
12323	Loss on Asset Disposal - Road Plant		*155,969*		0.00		0
12326	Interest expense on lease liabilities		*0*		0.00		0
12450	Depreciation - Parking Facilities		*13,900*		13,861.51		1,890
12460	Allocated Administration Costs		*78,674*		73,807.53		68,690
OPERATING INCOME							
12301	Insurance Claim	*0*		(1,565.09)		0	
12350	Profit on Sale of Asset - Road Plant	*(19,008)*		(94,189.14)		(16,082)	
CAPITAL EXPENDITURE							
12380	Transfer To Plant Reserve		*0*		100,000.00		100,000
12481	Purchase Land & Buildings - Parking Facilities		*0*		0.00		0
12383	Purchase Plant & Equipment - Road Plant		*745,000*		523,158.82		760,000
12485	Purchase Infrastructure Other - Wash down bay		*0*		0.00		0
12486	Principal Repayment on Lease Assets		*0*		0.00		0
CAPITAL INCOME							
12390	Proceeds from Sale of Plant & Equipment	*(105,000)*		(200,122.72)		(160,000)	
12391	Realisation on Asset Disposal	*105,000*		200,122.72		160,000	
12395	Transfer from Plant Reserve	*(250,000)*		0.00		0	
		(269,008)	*993,543*	(95,754.23)	710,827.86	(16,082)	930,580

AERODROMES

Schedule 12
Sub Program 126

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
12600	Expenses Relating To Aerodrome		*0*		711.46		0
12604	Airport Maintenance		*6,500*		1,302.15		6,500
12650	Depreciation Expense - Aerodromes		*50,000*		49,496.89		50,000
12660	Allocated Administration Costs		*1,573*		1,476.14		1,374
OPERATING INCOME							
12670	Income Relating To Aerodrome	*0*		0.00		0	
CAPITAL EXPENDITURE							
12675	Purchase Other Infrastructure - Aerodromes		*0*		0.00		0
		0	*58,073*	0.00	52,986.64	0	57,874

ECONOMIC SERVICES

RURAL SERVICES

Schedule 13
Sub Program 131

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
13100	Mosquito control Maintenance		*9,000*		6,253.06		9,000
13105	Noxious Weeds/Pest Plants - APB Mtce		*0*		0.00		0
13110	Skeleton Weed Committee - Maintenance		*0*		0.00		0
13111	Hyden LCDC		*0*		0.00		0
13115	Drum Muster - Maintenance		*0*		0.00		0
13120	Vermin Control - Wild Dogs		*100*		100.00		100
13125	Salaries and Wages		*0*		0.00		0
13130	Superannuation		*0*		0.00		0
13133	Accrued AL & Lsl		*0*		13,902.00		0
13140	Community Garden		*26,000*		27,128.28		25,000
13150	Depreciation - Rural Services		*0*		0.00		0
13160	Allocated Administration Costs		*2,517*		2,509.43		2,198
OPERATING INCOME							
13173	Skeleton Weed (LLAG) - Grant	*0*		0.00		0	
13174	Drum Muster Income	*(3,000)*		(3,413.81)		0	
13177	Community Event Income	*(10,000)*		(10,865.88)		(10,000)	
13178	Community Garden Income	*0*		(127.27)		0	
13179	Grants & Contribution	*0*		0.00		0	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
13182	Purchase Furniture & Equipment - Rural Serv		*0*		7,745.00		
		(13,000)	*37,617*	(14,406.96)	57,637.77	(10,000)	36,298

TOURISM & AREA PROMOTION

Schedule 13
Sub Program 132

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
13200	Hyden Tourism & Area Promotion		*70,000*		60,176.56		60,000
13230	Wave Rock Entrance Commission Expense		*20,000*		20,867.11		15,000
13235	Wave Rock Caravan Park Maintenance		*0*		0.00		0
13240	Kondinin Caravan Park Maintenance		*5,000*		340.35		5,000
13250	Kondinin Tourism & Area Promotion		*105,000*		104,544.92		86,000
13252	Kargarin Centenary Expenses		*0*		0.00		0
13254	Other Tourist Facilities Maintenance		*63,000*		36,388.47		25,000
13258	Shire Area Promotion General Maintenance		*5,000*		1,033.02		5,000
13260	Depreciation Expense - Tourism & Area Promo		*84,000*		79,088.68		91,600
13265	Advertising/Tourism Promotion Expenses		*25,000*		19,309.90		20,000
13267	Hyden Centenary - Expenses		*0*		118,489.55		115,153
13268	Loan #143 Interest - Hyden Visitors Centre		*0*		0.00		0
13290	Allocated Administration Costs		*125,875*		118,091.80		109,902
OPERATING INCOME							
13271	Wave Rock Precinct - Income	*(220,000)*		(237,190.54)		(160,000)	
13272	Wave Rock Promotion - Income	*0*		(227.27)		0	
13273	Wave Rock Caravan - Income	*0*		(54.55)		0	
13274	Wild flower Shoppe Income	*(2,500)*		(2,740.12)		(2,500)	
13275	Kondinin Caravan Park Income	*(112,000)*		(118,469.64)		(85,000)	
13276	Information Bays Income	*(500)*		(595.45)		0	
13277	Grants, Subsidies & Contributions	*0*		(28,500.00)		(25,000)	
CAPITAL EXPENDITURE							
13280	Transfer to Tourism Reserve		*37,984*		36,344.00		36,344
13281	Purchase Land & Buildings - Tourism & Area Promotion		*0*		0.00		0
13282	Purchase Furniture & Equipment		*0*		9,352.00		0
13283	Purchase IO - Wave Rock Precinct Improvements		*67,662*		44,564.11		50,000
13284	Purchase IO - Entry Signs		*52,060*		81,453.00		80,000
13285	Purchase Infrastructure Other		*0*		0.00		0
13287	Transfer to Hyden Visitors Centre Reserve		*200,000*		200,000.00		200,000
13288	Principal Repayment Loan #143 - Hyden Visitors Centre		*0*		0.00		0
CAPITAL INCOME							
13295	Transfer from Tourism Reserve	*(50,000)*		(50,000.00)		(50,000)	
						0	
		(385,000)	*860,581*	(437,777.57)	930,043.47	(322,500)	899,000

BUILDING CONTROL

Schedule 13
Sub Program 133

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
13300	Building Services - Expense		*25,000*		17,280.00		25,000
13350	Depreciation - Building Control		*8,000*		7,940.06		8,000
13360	Allocated Administration Costs		*31,469*		29,522.98		27,476
OPERATING INCOME							
13301	Building Licenses/Permits	*(4,000)*		(5,086.00)		(4,000)	
13304	BRB Commission	*(500)*		(532.11)		(500)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(4,500)	*64,469*	(5,618.11)	54,743.04	(4,500)	60,476

SALEYARDS & MARKETING

Schedule 13
Sub Program 134

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
13410	Kondinin Saleyards - Maintenance		*5,000*		4,477.13		5,000
13450	Depreciation Expense - Saleyards		*2,900*		2,871.71		2,900
13460	Allocated Administration Costs		*1,573*		1,476.14		1,374
13465	Utilities - Saleyards		*3,500*		864.60		3,500
OPERATING INCOME							
13471	Kondinin Saleyards - Income	*(1,500)*		(1,600.00)		(1,500)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(1,500)	*12,973*	(1,600.00)	9,689.58	(1,500)	12,774

TRANSPORT LICENSING

Schedule 13
Sub Program 135

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
13500	Licensing Expenses		*0*		16.36		0
13503	Accrued AL & Lsl - Kondinin		*2,000*		-1,196.90		2,000
13504	Accrued AL & Lsl - Hyden		*0*		-5,691.83		0
13505	Staff Training		*6,000*		6,021.86		2,500
13510	Salaries and Wages - Licensing		*36,960*		30,530.07		34,867
13515	Utilities - Transport Licensing		*5,000*		4,789.99		5,000
13560	Allocated Administration Costs		*78,666*		73,807.53		68,683
OPERATING INCOME							
13511	Transport Licensing - Income	*(20,000)*		(21,345.02)		(20,000)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(20,000)	*128,626*	(21,345.02)	108,277.08	(20,000)	113,050

OTHER ECONOMIC SERVICES

Schedule 13
Sub Program 136

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
13600	Water Supply (Standpipe) - Maintenance		***60,000***		49,996.33		65,000
13610	Rural Water Supplies Maintenance		***25,000***		19,171.02		50,000
13620	BEC - Contribution		***0***		0.00		0
13650	Depreciation Expense - Other Eco Services		***35,000***		34,398.64		24,600
13660	Allocated Administration Costs		***7,867***		7,380.77		6,869
13665	Sundry Expenses - Other Economic Services		***0***		0.00		0
OPERATING INCOME							
13671	Water Supply (Standpipes) - Income	***(30,000)***		(40,339.05)		(25,000)	
13679	Grant & Contribution	***0***		(60,000.00)		0	
CAPITAL EXPENDITURE							
13680	Transfer to Water Infrastucture Reserve		***0***		0.00		0
13681	Purchase Land and Buildings - Other Eco Serv		***0***		0.00		0
13683	Purchase Plant and Equipment - Other Eco Serv		***0***		97,230.95		20,000
13685	Purchase Other Infrastructure - Other Eco Serv - LRCI		***0***		27,792.37		0
CAPITAL INCOME							
13698	Transfer from Water Infrastructure Reserve	***0***		(20,000.00)		(20,000)	
		(30,000)	***127,867***	(120,339.05)	235,970.08	(45,000)	166,469

OTHER PROPERTY & SERVICES

PRIVATE WORKS

Schedule 14
Sub Program 141

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
14110	Private Works - Expenditure GEN		*100,000*		90,688.71		100,000
14114	Private Works Exp - Main Roads		*0*		0.00		0
OPERATING INCOME							
14100	LA Plates - Income	*0*		0.00		0	
14115	Income for Private Works	*(120,000)*		(73,732.30)		(120,000)	
14117	Income for Private Works - Other LG	*0*		0.00		0	
14120	Main Roads Projects - Income	*0*		0.00		0	
14125	Sand/Gravel supply income	*0*		(32,006.11)		0	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(120,000)	*100,000*	(105,738.41)	90,688.71	(120,000)	100,000

PUBLIC WORKS OVERHEAD

Schedule 14
Sub Program 142

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
14200	Accrued AL & Lsl - Pwoh		*5,000*		65,577.83		5,000
14201	Industry Allowance		*0*		0.00		0
14202	Other Minor Allowancws, MDLs, Etc		*6,000*		1,424.55		6,000
14203	Sick Leave Expense		*69,789*		55,721.26		67,358
14204	Public Holidays, Annual & Long Service Leaves		*162,232*		159,147.09		157,626
14205	Superannuation - Outside Staff		*151,637*		139,513.30		125,994
14206	Protective Clothing - Outside Staff		*10,000*		5,248.48		10,000
14207	Occupational Health & Safety Expenses		*18,000*		13,142.40		18,000
14208	Training - Outside Staff		*10,000*		2,203.77		15,000
14209	Unallocated Wages		*0*		0.00		0
14210	Engineering Salaries & Overheads		*144,643*		140,859.98		183,087
14211	Engineering Office & Vehicle Expenses		*35,000*		33,271.13		35,000
14212	Insurance - Works		*543*		472.50		473
14213	Relocation Expenses - Outside staff		*5,000*		2,527.27		5,000
14214	Expendable Stores Expense		*6,500*		6,301.13		6,000
14215	Minor/Sundry Plant Cost Recovery		*75,000*		74,535.54		70,000
14216	Workers Compensation Payments		*25,000*		639.84		25,000
14220	Building Maintenance Vehicle & Misc Expenses		*5,000*		2,657.38		5,000
14221	Building Maintenance Supplies		*0*		95.00		0
14223	Loss On Asset Disposal - Public Works		*0*		0.00		0
14226	Roman II Asset Management Services		*8,203*		7,666.25		7,668
14250	Depreciation Expense - Public Works		*36,000*		35,980.50		36,000
14265	Allocated Housing Costs		*0*		0.00		0
14290	Allocated Administration Costs		*94,406*		88,568.91		82,427
			867,954		835,554.11		860,633
LESS							
14260	Public Works Overhead Allocated To Works		*(867,954)*		(835,554.11)		(860,633)
OPERATING INCOME							
14271	Insurance Claims	0		0.00		0	
14272	Workers compensation Reimbursements	*(25,000)*		(4,516.60)		(25,000)	
14278	Profit On Sale of Asset - PWOH	*(12,071)*		0.00		(7,103)	
CAPITAL EXPENDITURE							
14283	Purchase Plant & Equipment - PWOH		*60,000*		0.00		60,000
CAPITAL INCOME							
14280	Proceeds from Sale of Plant & Equipment	*(52,000)*		0.00		(54,000)	
14291	Realisation On Asset Disposal	*52,000*		0.00		54,000	
		(37,071)	*60,000*	(4,516.60)	0.00	(32,103)	60,000

PLANT OPERATION COSTS

Schedule 14

Sub Program 143

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
14300	Fuel & Oil		*440,000*		436,990.87		400,000
14305	Tyres & Tubes		*40,000*		31,533.50		40,000
14310	Parts		*240,000*		234,201.50		160,000
14311	External Repair Wages		*130,000*		127,999.42		115,000
14315	Internal Repair Wages		*10,000*		3,768.74		10,000
14320	Licenses - Plant		*12,000*		11,934.60		12,000
14322	Insurance - Plant		*28,691*		23,896.36		26,280
14323	Lease Settlement (Excess)		*-*		0.00		0
14324	Depreciation Expense - Plant		*450,000*		423,849.08		450,000
14326	Finance Charges - Lease Trucks		*0*		0.00		0
14362	Plant Depreciation Costs allocated To Works		*(220,000)*		(215,225.34)		(200,000)
14390	Allocated Administration Costs		*125,875*		118,091.80		109,902
		0	*1,256,566*	0.00	1,197,040.53	0	1,123,182
LESS							
14360	Plant Operation Costs Allocated To Works		*(1,256,566)*		(1,197,040.53)		(1,123,182)
OPERATING INCOME							
14371	Sundry Income	*0*		0.00		0	
14471	Diesel Fuel Rebate/Reimbursements	*(50,000)*		(64,169.68)		(50,000)	
CAPITAL INCOME							
		(50,000)	*-*	(64,169.68)	0.00	(50,000)	-

SALARIES & WAGES

Schedule 14

Sub Program 146

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
14600	Gross Salaries & Wages		*2,553,420*		2,249,542.79		2,280,233
14620	Maternity Leave Payments						0
LESS							
14610	Salaries & Wages Allocated		*(2,553,420)*		(2,249,542.79)		(2,280,233)
14620	Maternity Leave Payments		*0*		0.00		
OPERATING INCOME							
14671	Maternity Leave Reimbursements	*0*		0.00	0.00	0	
		0	*0*	0.00	0.00	0	0

Per LTFP	-	0
To balance	-	0

TOWN PLANNING SCHEMES

Schedule 14

Sub Program 148

COA	DESCRIPTION	BUDGET 2023 - 2024 REVENUES	BUDGET 2023 - 2024 EXPENSES	ACTUAL & EST'D 2022 - 20223 (To June 30) REVENUES	ACTUAL & EST'D 2022 - 20223 (To June 30) EXPENSES	BUDGET 2022- 2023 REVENUES	BUDGET 2022- 2023 EXPENSES
OPERATING EXPENDITURE							
14800	Town Planning Scheme Expenses		*78,514*		76,148.42		74,209
OPERATING INCOME							
14771	Other Income - Unclassified	*0*		0.00		0	
14871	Income Relating To Town Planning Schemes	*0*		(147.00)		0	
		-	*78,514*	(147.00)	76,148.42	-	74,209

GOVERNMENT OF WESTERN AUSTRALIA

Department of
Local Government, Sport and Cultural Industries

Our ref KN-1#04: E23091304
Enquiries Amy Lin
Phone (08) 6552 1762
Email Legislation@dlgsc.wa.gov.au

David Burton
Chief Executive Officer
Shire of Kondinin
11 Gordon Street
(PO Box 7)
Kondinin WA 6367

Via email: c/o eso@kondinin.wa.gov.au

Dear Mr Burton

SHIRE OF KONDININ – DIFFERENTIAL RATES 2023/24

I refer to the Shire of Kondinin's (the Shire's) application dated 17 July 2023 requesting approval to impose a differential general rate that is more than twice the lowest rate in the unimproved value (UV) and Gross Rental Value (GRV) category.

I advise that, under delegated authority from the Minister for Local Government and in accordance with section 6.33(3) of the *Local Government Act 1995*, I have approved the Shire's application to impose differential general rates as follows:

Category of Rating (UV/GRV)	Rate in the dollar 2023/24 (cents per dollar)
UV Mining	27.0497
GRV Mining	25.3937

The approval is valid for the 2023/24 financial year.

During the assessment, it was noted that some confusion arose as to whether the Shire had sufficiently consulted with ratepayers in the GRV Mining category as required by the Minister's differential rates policies.

The information subsequently supplied by the Shire has reassured me that the Minister's policies have been met. Nevertheless, it would be appreciated if this information could be included with the Shire's future applications to avoid any unnecessary delay.

If you have any questions, please do not hesitate to contact Amy Lin, A/Legislation Officer at the Department of Local Government, Sport and Cultural Industries, on 6552 1762 or by email to legislation@dlgsc.wa.gov.au.

Yours sincerely

Tim Fraser
EXECUTIVE DIRECTOR LOCAL GOVERNMENT

11 August 2023