ATTACHMENTS

Special Council Meeting

Under Separate Cover

Friday, 28 August 2026

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Shire of Kondinin

DRAFT BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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COMMUNITY VISION

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

Shire of Kondinin
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	NOTE	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Revenue				
Rates	2(a)	3,949,993	3,789,956	3,817,957
Grants, subsidies and contributions	16(b)	831,325	4,612,867	1,905,396
Fees and charges	17	1,325,211	1,418,770	1,292,750
Interest revenue	9(a)	242,105	275,147	275,394
Other revenue	9(b)	123,622	306,259	391,312
		6,472,256	10,403,000	7,682,809
Expenses				
Employee costs		(2,428,694)	(2,335,283)	(2,429,594)
Materials and contracts		(3,455,602)	(2,621,696)	(3,161,349)
Utility charges		(427,486)	(385,676)	(414,566)
Depreciation	6	(10,428,660)	(10,382,626)	(10,484,642)
Finance costs	9(d)	(165,711)	(185,801)	(185,352)
Insurance		(316,549)	(341,973)	(321,864)
Other expenditure		(282,280)	(229,261)	(227,828)
		(17,504,982)	(16,482,317)	(17,225,196)
		(11,032,726)	(6,079,317)	(9,542,387)
Capital grants, subsidies and contributions	16(b)	3,825,099.59	5,374,793	3,947,005
Profit on asset disposals	5(a)	206,482.20	30,397	46,524
Loss on asset disposals	5(a)	(73,912.30)	(7,002)	(37,943)
Fair value adjustments to financial assets at fair value through profit or loss	4	0	56,669	0
		3,957,669	5,454,856	3,955,586
Net result for the period		**(7,075,056)**	**(624,461)**	**(5,586,800)**
Other comprehensive income for the period				
Items that will be reclassified subsequently to profit or loss				
Changes in assset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		**(7,075,056)**	**(624,461)**	**(5,586,800)**

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 2027

	NOTE	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,949,993	3,676,314	3,817,957
Grants, subsidies and contributions		831,325	4,612,867	1,905,396
Fees and charges		1,325,211	1,008,424	1,292,750
Service charges		0	0	0
Interest revenue		242,105	275,147	275,394
Goods and services tax received		1,240,875	579,005	1,358,284
Other revenue		123,622	306,259	391,312
		7,713,131	10,458,018	9,041,093
Payments				
Employee costs		(2,428,694)	(2,439,184)	(2,429,594)
Materials and contracts		(2,387,104)	(1,990,951)	(2,084,303)
Utility charges		(427,486)	(385,676)	(414,566)
Finance costs		(165,711)	(185,801)	(185,352)
Insurance paid		(316,549)	(341,973)	(321,864)
Goods and services tax paid		(1,130,757)	(515,672)	(1,248,167)
Other expenditure		(282,280)	(229,261)	(227,828)
		(7,138,584)	(6,088,520)	(6,911,677)
Net cash (used in) operating activities	4	574,547	4,369,497	2,129,416
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - term deposits		0	0	0
Payments for purchase of property, plant & equipment	5(a)	(1,930,054)	(2,973,047)	(3,955,501)
Payments for construction of infrastructure	5(b)	(6,313,663)	(5,615,163)	(5,105,176)
Proceeds from capital grants, subsidies and contributions		3,825,100	5,032,160	3,947,005
Proceeds from sale of property, plant & equipment	5(b)	479,000	115,793	328,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	113,045	108,410	108,410
Net cash (used in) investing activities		(3,826,572)	(3,331,849)	(4,677,262)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(283,261)	(271,390)	(271,390)
Payments for financial assets at amortised cost - term deposits				
Payments to community group - self supporting loans	7(a)	0	0	0
Proceeds on disposal of financial assets at amortised cost - term deposits		0		0
Proceeds from new borrowings	7(a)	0	0	0
Net cash (used in) financing activities		(283,261)	(271,390)	(271,390)
Net increase (decrease) in cash held		(3,535,286)	766,259	(2,819,236)
Cash at beginning of year		9,492,832	8,726,574	8,705,958
Cash and cash equivalents at the end of the year	4	5,957,546	9,492,832	5,886,722

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 2027

	NOTE	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	3,949,993	3,789,956	3,817,957
Grants, subsidies and contributions	16(b)	831,325	4,612,867	1,905,396
Fees and charges	17	1,325,211	1,418,770	1,292,750
Interest revenue	9(a)	242,105	275,147	275,394
Other revenue	9(a)	123,622	306,259	391,312
Profit on asset disposals	5(a)	206,482	30,397	46,523
Fair value adjustments to investment property at fair value through profit or loss		0	56,669	0
		6,678,738	10,490,066	7,729,332
Expenditure from operating activities				
Emloyee costs		(2,428,694)	(2,335,283)	(2,429,594)
Materials and contracts		(3,455,601.96)	(2,621,696)	(3,161,349)
Utility charges		(427,486)	(385,676)	(414,566)
Depreciation		(10,428,660)	(10,382,626)	(10,484,642)
Finance costs		(165,711)	(185,801)	(185,352)
Insurance		(316,549)	(341,973)	(321,864)
Other expenditure		(282,280)	(229,261)	(227,828)
Loss on asset disposals	5(a)	(73,912)	(7,002)	(37,943)
		(17,578,894)	(16,489,319)	(17,263,139)
Non-cash amounts excluded from operating activities	3(c)	10,296,090	10,295,474	10,476,061
Amount attributable to operating activities		**(604,066)**	**4,296,220**	**942,255**
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	16(b)	3,825,100	5,374,793	3,947,005
Proceeds from disposal of assets	5(a)	479,000	115,793	328,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	113,045	108,410	108,410
Distribution from investments in associates		0	0	0
		4,417,145	5,598,995	4,383,415
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(1,930,054)	(2,973,047)	(3,955,501)
Payments for construction of infrastructure	5(b)	(6,313,663)	(5,615,163)	(5,105,176)
		(8,243,717)	(8,588,211)	(9,060,677)
Non-cash amounts excluded from investing activities		0	0	0
Amount attributable to investing activities		**(3,826,572)**	**(2,989,216)**	**(4,677,262)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8	935,000	1,085,000	1,620,000
		935,000	1,085,000	1,620,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(283,261)	(271,390)	(271,390)
Transfers to reserve accounts	8	(724,605)	(301,891)	(289,004)
		(1,007,866)	(573,280)	(560,393)
Amount attributable to financing activities		**(72,866)**	**511,720**	**1,059,606**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus at the start of the financial year		4,503,503	2,684,779	2,675,401
Amount attributable to operating activities		(604,066)	4,296,220	942,255
Amount attributable to investing activities		(3,826,572)	(2,989,216)	(4,677,262)
Amount attributable to financing activities		(72,866)	511,720	1,059,606
Surplus(deficit) remaining after imposition of general rates		**(0)**	**4,503,503**	**(0)**

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

SHIRE OF KONDININ
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

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1 (a) BASIS OF PREPARATION

The annual budget of the Shire of Kondinin which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

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

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards*
- Disclosures about Uncertainties in the Financial Statements
• *AASB 2024-2 Amendments to Australian Accounting Standards*
- Classification and Measurement of Financial Instruments
• *AASB 2024-3 Amendments to Australian Accounting Standards*
- Standards - Annual Improvements Volume 11
• *AASB 2025-1 Amendments to Australian Accounting Standards*
- Contracts Referencing Nature-dependent Electricity
• *AASB 2025-2 Amendments to Australian Accounting Standards*
- Classification and Measurement of Financial Instrument: Tier 2 Disclosures
• *AASB 2025-3 Amendments to Australian Accounting Standards*
- Contracts Referencing Nature-dependent Electricity: Tier 2 Disclosures
• *AASB 2022-9 Amendments to Australian Accounting Standards*
- Insurance Contracts in the Public Sector
It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards*
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
• *AASB 18 (FP) Presentation and Disclosure in the Financial Statements*
- (Appendix D) [for for-profit and superannuation entities]
• *AASB 2024-4b Amendments to Australian Accounting Standards*
- Effective Date of Amendments to AASB 10 and AASB 128
[deferred AASB 10 and AASB 128 amendments to AASB 2014-10 apply]
It is not expected these standards will have an impact on the annual budget on initial application.

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
  •Property, plant and equipment
  • Infrastructure
• Expected credit losses on financial assets
• Assets held for sale
• Impairment losses on non-financial assets
• Investment property
• Estimated useful life of intangible assets
• Measurement of employee benefits
• Measurement of provisions

2. RATES AND SERVICE CHARGES

(a) Rating Information

	Rate Description	Basis of valuation	Rate in $	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
			$		$	$	$	$	$	$
(i)	**General rates**									
	GRV - Residential	Gross rental valuation	0.132000	310	2,793,853	368,788.62	0	368,789	347,119	356,513
	GRV - Mining	Gross rental valuation	0.272000	4	760,500	206,856	0	206,856	199,876	199,876
	UV - Rural	Unimproved valuation	0.008292	366	272,293,900	2,257,861	0	2,257,861	2,175,630	2,183,797
	UV - Mining	Unimproved valuation	0.248000	123	4,372,830	1,084,462	0	1,084,462	1,038,072	1,050,111
	Total general rates			803	280,221,083	3,917,967	0	3,917,967	3,760,697	3,790,297
			Minimum $							
(ii)	**Minimum payment**									
	Gross rental valuations									
	GRV - Residential		507.00	65	96,868	32,955	0	32,955	28,420	31,850
	UV - Rural		507.00	28	957,400	14,196	0	14,196	14,210	13,720
	UV - Mining		507.00	39	49,898	19,773	0	19,773	21,070	20,090
	Total minimum payments			132	1,104,166	66,924	0	66,924	63,700	65,660
	Total general rates and minimum payments			935	281,325,249	3,984,891	0	3,984,891	3,824,397	3,855,957
(iii)	Specified area rates (Refer note 1(e))					0	0	0	0	0
(iv)	Ex-Gratia Rates	Unimproved valuation				60,102	0	60,102	60,005	59,000
						4,044,993	0	4,044,993	3,884,402	3,914,957
	Discounts (Refer note 1(g))					(95,000)	0	(95,000)	(94,446)	(97,000)
	Concessions (Refer note 1(h))					0	0	0	0	0
	Total Rates							**3,949,993**	3,789,955.92	3,817,957
	Instalment plan charges							2,000	1,650	1,500
	Instalment plan interest							3,000	3,033	2,500
	Late payment of rate or service charge interest							10,000	29,196	16,000
								15,000	33,879	20,000

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominantly for non-rural purposes are rated according to its Gross Rental Value (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2026/27 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 7th October 2026 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 7th October 2026 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 10th February 2027, or 4 months after the due date of the first instalment, whichever is later;

Option 3 (Four Instalments)
First intalment to be made on or before 7th October 2026 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 9th December 2026, or 2 months after the due date of the first instalment, whichever is later;
Third instalment to be made on or before 10th February 2027, or 2 months after the due date of the second instalment, whichever is later; and
Fourth instalment to be made on or before 14th April 2027, 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	7/10/2026	0	5	5
Option two				
First instalment	7/10/2026	0	5	5
Second instalment	10/02/2027	10	5	5
Option three				
First instalment	7/10/2026	0	5	5
Second instalment	9/12/2026	10	5	5
Third instalment	10/02/2027	10	5	5
Fourth instalment	14/04/2027	10	5	5

	2026/27 Budget revenue	2025/26 Actual revenue	2025/26 Budget revenue
	$	$	$
Instalment plan admin charge revenue	2,000	1,650	1,500
Instalment plan interest earned	3,000	3,033	2,000
Unpaid rates and interest earned	25,000	29,196	25,000
	30,000	33,879	28,500

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 did not raise specified area rate for the year ended 30th June 2027.

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(g) Rates Discounts

Rate or fee to which discount is granted	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
			$	$	$	
General rates	3.0%		94,580	94,056	96,580	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	420	Being a community sporting club and as declared by council
			95,000	**94,446**	**97,000**	

(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
Regional Early Education & Development	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
Karlgarin Bowling Club	Concession	100	0	0
			0	**0**

3. NET CURRENT ASSETS

	Note	2026/27 Budget 30 June 2026	2025/26 Actual 30 June 2025	2025/26 Budget 30 June 2025
		$	$	$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents	4	2,471,700	5,796,591	2,738,368
Financial assets	4	3,485,845	3,696,241	3,148,354
Receivables	4	850,000	1,151,273	840,000
Inventories		20,000	40,565	20,000
		6,827,546	10,684,670	6,746,722
Less: current liabilities				
Trade and other payables		(1,035,882)	(1,490,362)	(986,973)
Capital grant/contribution liability		(1,804,537)	(493,282)	(2,044,115)
Long term borrowings		(292,601)	(283,261)	(271,390)
Employee provisions		(388,237)	(388,237)	(502,370)
		(3,521,256)	(2,655,142)	(3,804,847)
Net current assets		3,306,290	8,029,528	2,941,874
Less: Total adjustments to net current assets	3(c)	(3,306,289)	(3,526,025)	(2,941,874)
Net current assets used in the Statement of Financial Activity		0	4,503,503	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Note	2026/27 Budget 30 June 2026	2025/26 Actual 30 June 2025	2025/26 Budget 30 June 2025
Adjustments to net current assets				
Less: Cash - reserve accounts	8	(3,485,845)	(3,696,241)	(3,148,354)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans		(100,378)	(113,046)	(108,410)
- Rates receivable		0	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		292,601	283,261	271,390
- Current portion of employee benefit provisions held in reserve		(12,667)	0	43,500
Total adjustments to net current assets		(3,306,289)	(3,526,025)	(2,941,874)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

	Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(206,482)	(30,397)	(46,524)
Add: Fair value adjustments to financial assets at fair value through profit or loss		0	(56,669)	0
Add: Loss on asset disposals	5	73,912	7,002	37,943
Add: Depreciation	6	10,428,660	10,382,626	10,484,642
Non-cash movements in non-current assets and liabilities:				
- Employee provisions		0	(7,089)	
Non cash amounts excluded from operating activities		10,296,090	10,295,474	10,476,061

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES
Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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

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

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

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

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

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

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

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

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

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

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

CONTRACT ASSETS
Contract assets primarily relate to Shire's right to consideration for work completed but not billed at the end of the period.

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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash at bank and on hand		2,471,700	5,796,591	2,738,368
Term deposits		3,485,845	3,696,241	3,148,354
Total cash and cash equivalents		5,957,546	9,492,832	5,886,722
Held as				
- Unrestricted cash and cash equivalents	3(a)	2,471,700	5,796,591	2,738,368
- Restricted cash and cash equivalents	3(a)	3,485,845	3,696,241	3,148,354
		5,957,546	9,492,832	5,886,722
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		3,485,845	3,696,241	3,148,354
- Restricted financial assets at amortised cost - term deposits	3(a)	0	0	0
		3,485,845	3,696,241	3,148,354
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financial backed reserves	8	3,485,845	3,696,241	3,148,354
Unspent borrowings	7(c)	0	0	0
		3,485,845	3,696,241	3,148,354
Reconciliation of net cash provided by operating activities to net result				
Net result		(7,075,056)	(624,461)	(5,586,800)
Depreciation	6	10,428,660	10,382,626	10,484,642
(Profit)/loss on sale of asset	5(a)	(132,570)	(23,395)	(46,524)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(56,669)	0
Share result/fair value adjustment to investment in associate		0	0	0
(Increase)/decrease in receivables		301,273	(533,011)	(840,000)
(Increase)/decrease in contract assets		0	342,633	0
(Increase)/decrease in inventories		20,565	(33,417)	(12,852)
Increase/(decrease) in payables		(152,200)	(135,302)	1,123,083
Increase/(decrease) in contract liabilities		1,311,255	214,517	954,144
Increase/(decrease) in unspent capital grants				
Increase/(decrease) in other provision				
Increase/(decrease) in employee provisions		0	(96,926)	17,208
Capital grants, subsidies and contributions		(4,127,381)	(5,067,099)	(3,963,485)
Net cash from operating activities		574,547	4,369,497	2,129,416

MATERIAL ACCOUNTING POLICES

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

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. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - (Loss)	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - (Loss)	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - (Loss)
Asset class	$	$	$		$	$	$	$		$	$	$	$		$
(a) Property, Plant and Equipment															
Land - freehold land	0	0	0		0	0	0	0		0	0	0	0		0
Buildings - non-specialised	0	0	0		0	530,388	0	0		0	1,000,000	0	0		0
Buildings - specialised	120,054	0	0		0	2,287,294	0	0		0	2,108,501	0	0		0
Furniture and equipment	0	0	0		0	8,895	0	0		0	0	0	0		0
Plant and equipment	1,810,000	346,430	479,000	206,482	(73,912)	146,470	92,400	115,793	30,397	(7,003)	847,000	319,418	328,000	46,524	(37,943)
Total	1,930,054	346,430	479,000	206,482	(73,912)	2,973,047	92,400	115,793	30,397	(7,003)	3,955,501	319,418	328,000	46,524	(37,943)
(b) Infrastructure															
Infrastructure - roads	5,490,791	0	0		0	4,758,939	0	0		0	4,252,205	0	0		0
Infrastructure - footpaths	342,960	0	0		0	50,967	0	0		0	22,960	0	0		0
Infrastructure - parks and ovals	0	0	0		0	10,105	0	0		0	29,210	0	0		0
Infrstructure - other	479,912	0	0		0	795,153	0	0		0	800,801	0	0		0
	6,313,663	0	0	0	0	5,615,163	0	0	0	0	5,105,176	0	0	0	0
Total acquisitions	8,243,717	346,430	479,000	206,482	(73,912)	8,588,211	92,400	115,793	30,397	(7,003)	9,060,677	319,418	328,000	46,524	(37,943)

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

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

6. ASSET DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	399,616	383,808	408,977
Buildings - specialised	518,000	486,122	518,000
Furniture and equipment	31,523	31,384	37,043
Plant and equipment	636,971	634,159	589,903
Infrastructure - roads	8,279,710	8,243,162	8,378,902
Infrastructure - footpaths	58,793	58,533	59,958
Infrastructure -drainage	102,746	102,293	104,060
Infrastructure -parks and ovals	40,782	40,602	34,646
Other infrastructure	360,520	358,928	353,153
	10,428,660	10,338,992	10,484,642
By Program			
Governance	78,220	77,669	80,220
Law, order, public safety	19,260	19,232	19,260
Health	42,000	41,904	46,000
Education and welfare	106,800	106,804	106,860
Housing	156,000	154,623	134,600
Community amenities	65,180	65,056	62,830
Recreation and culture	741,000	731,838	713,600
Transport	8,486,700	8,452,844	8,595,672
Economic services	148,500	147,941	145,600
Other property and services	585,000	584,715	580,000
	10,428,660	10,382,626	10,484,642

MATERIAL ACCOUNTING POLICIES

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	4 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 to 50 years
Infrastructure - drainage	80 years
Infrastructure - water supply	30 to 75 years
Infrastructure - parks and ovals	10 to 40 years
Infrastructure - waste facilities	8 to 80 years

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

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

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

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 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal Outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal Outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal Outstanding 30 June 2026	2025/26 Budget Interest Repayments
Housing																		
WACHS housing	143	WATC	5.2086%	872,173	0	29,296	842,877	49,652	900,000	0	27,828	872,173	51,326	873,567	0	27,828	845,740	51,129
Community amenities																		
Hyden sewerage	139	WATC	5.2800%	374,216	0	35,402	338,814	19,552	407,821	0	33,605	374,216	21,453	375,923	0	33,605	342,318	21,376
Townsite drainage	142	WATC	3.6800%	1,273,818	0	77,301	1,196,516	43,744	1,348,351	0	74,533	1,273,818	54,359	1,276,487	0	74,533	1,201,953	54,217
Recreation and culture																		
Kondinin S/Pool Redevelopment	136	WATC	5.2086%	251,783	0	28,217	223,567	10,691	278,798	0	27,015	251,783	11,982	252,934	0	27,015	225,919	11,917
				2,771,990	**0**	**170,216**	**2,601,774**	**123,640**	**2,934,970**	**0**	**162,980**	**2,771,990**	**139,121**	**2,778,910**	**0**	**162,980**	**2,615,930**	**138,639**
Self Supporting Loans																		
Kondinin Community Recr Committee	141	WATC	4.7441%	824,309	0	79,324	744,985	40,383	900,000	0	75,691	824,309	44,015	827,776	0	75,691	752,085	44,017
Hyden Progress Association	134A	WATC	3.0400%	82,714	0	33,721	48,993	1,689	115,433	0	32,719	82,714	2,666	83,686	0	32,719	50,967	2,695
				907,023	**0**	**113,045**	**793,978**	**42,072**	**1,015,433**	**0**	**108,410**	**907,023**	**46,681**	**911,463**	**0**	**108,410**	**803,052**	**46,713**
				3,679,013	**0**	**283,261**	**3,395,752**	**165,711**	**3,950,403**	**0**	**271,390**	**3,679,013**	**185,801**	**3,690,373**	**0**	**271,390**	**3,418,982**	**185,352**

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 - 2026/27 - NIL

(c) Unspent borrowings - NIL

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 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	25,000
Credit card balance at balance date	(2,500)	(1,190)	(2,500)
Total amount of credit card unused	**27,500**	**26,190**	**27,500**
Loan facilities			
Loan facilities in use at balance date	3,395,752	3,679,013	3,418,982
Unused loan facilities at balance date	0	0	0

MATERI ACCOUNTING POLICIES

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

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

		2026/27 Budget				2025/26 Actual				2025/26 Budget			
		Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
(a)	Plant Reserve	845,860	34,849	(565,000)	315,710	808,264	37,596	0	845,860	808,264	30,730	(280,000)	558,994
(b)	Housing Reserve	289,232	111,916	0	401,148	759,072	30,160	(500,000)	289,232	759,072	22,710	(700,000)	81,782
(c)	Employee Leave Reserve	495,839	20,429	(120,000)	396,267	514,159	21,679	(40,000)	495,839	514,159	21,679	(40,000)	495,838
(d)	Tourism Development Reserve	160,820	29,126	(50,000)	139,946	182,634	28,186	(50,000)	160,820	182,634	27,526	(100,000)	110,160
(e)	Water Infrastructure Reserve	9,796	392	0	10,188	58,312	1,484	(50,000)	9,796	58,312	2,650	(50,000)	10,962
(f)	Community Bus Reserve	60,560	2,422	0	62,983	58,301	2,259	0	60,560	58,301	2,362	0	60,663
(g)	Radio Reserve	29,712	1,188	0	30,901	28,604	1,109	0	29,712	28,604	1,159	0	29,763
(h)	Landfill Reserve	147,323	6,070	0	153,393	141,223	6,100	0	147,323	141,223	6,418	0	147,641
(i)	SJA Capital Upgrades Reserve	222,538	9,169	(200,000)	31,706	164,107	58,431	0	222,538	164,107	58,779	0	222,886
(j)	Medical Services Reserve	8,958	358	0	9,316	67,963	995	(60,000)	8,958	67,963	830	(65,000)	3,793
(k)	Recreation Facilities Reserve	317,269	13,071	0	330,340	437,236	15,033	(135,000)	317,269	437,236	15,033	(135,000)	317,269
(l)	Roads Reserve	41,262	1,650	0	42,912	267,164	4,098	(230,000)	41,262	267,164	4,148	(230,000)	41,312
(m)	Hyden Discovery Centre Reserve	977,706	440,281	0	1,417,988	935,795	41,911	0	977,706	935,795	41,910	0	977,705
(n)	Office Equipment Reserve	89,365	53,682	0	143,047	56,516	52,849	(20,000)	89,365	56,516	53,070	(20,000)	89,586
		3,696,241	724,605	(935,000)	3,485,845	4,479,350	301,891	(1,085,000)	3,696,241	4,479,350	289,004	(1,620,000)	3,148,354

(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)	Water Infrastructure Reserve	Ongoing	for the installation of standpipe controllers and storage tanks.
(f)	Community Bus Reserve	Ongoing	for the replacement of community bus.
(g)	Radio Reserve	Ongoing	to account for service charges raised.
(h)	Landfill Reserve	Ongoing	to fund the operational costs of Bendering Landfill site.
(i)	SJA Capital Upgrades Reserve	Ongoing	contribution for Sub Centre Capital upgrades in Kondinin and Hyden.
(j)	Medical Services Reserve	Ongoing	to fund for the operational costs of Kondinin Medical Centre.
(k)	Recreation Facilities Reserve	Ongoing	for the construction of Hyden Recreation Facilities.
(l)	Roads Reserve	Ongoing	to fund the Shire roadworks and to supplement road grants received.
(m)	Hyden Discovery Centre Reserve	Ongoing	to fund for the construction of new Discovery Centre located in Hyden.
(n)	Office Equipment Reserve	Ongoing	to fund for the replacement of old office computers and ERP

9. OTHER INFORMATION

	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	152,105	180,881	168,394
- Other funds	62,000	62,037	80,000
Late payment of fees and charges *	25,000	29,196	25,000
Other interest revenue (refer note 2b)	3,000	3,033	2,000
	242,105	275,147	275,394
* 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	123,622	306,259	391,312
Other	0	0	0
	123,622	306,259	391,312
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	60,000	53,375	58,000
Other services	2,000	4,000	2,000
	62,000	57,375	60,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note7(a))	165,711	185,801	185,352
	165,711	185,801	185,352
(e) Write offs			
General rate	0	575	0
	0	575	0

10. ELECTED MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Elected member 1			
President's allowance	12,480	12,000	12,000
Meeting attendance fees	6,332	4,280	5,340
ICT expenses	700	650	700
Travel and accommodation expenses	2,000	676	2,000
	21,512	17,606	20,040
Elected member 2			
Meeting attendance fees	4,270	3,850	4,500
Deputy President's allowance	3,120	0	0
ICT expenses	700	650	700
Travel and accommodation expenses	2,000	629	2,000
	10,090	5,129	7,200
Elected member 3			
Meeting attendance fees	4,330	3,600	4,500
ICT expenses	700	650	700
Travel and accommodation expenses	1,000	934	1,000
	6,030	5,184	6,200
Elected member 4			
Meeting attendance fees	4,060	3,100	3,630
ICT expenses	700	650	700
Travel and accommodation expenses	1,000	1,023	1,000
	5,760	4,774	5,330
Elected member 5			
Meeting attendance fees	4,060	3,350	3,820
ICT expenses	700	650	700
Travel and accommodation expenses	1,000	576	1,000
	5,760	4,576	5,520
Elected member 6			
Meeting attendance fees	4,060	3,100	3,600
ICT expenses	700	650	700
Travel and accommodation expenses	1,000	620	1,000
	5,760	4,370	5,300
Elected member 7			
Meeting attendance fees	0	3,200	3,600
ICT expenses	0	650	700
Travel and accommodation expenses	0	1,672	2,000
	0	5,523	6,300
Elected member 8			
Meeting attendance fees	4,060	3,250	3,850
ICT expenses	700	650	700
Travel and accommodation expenses	2,000	680	2,000
	6,760	4,580	6,550
	61,672	51,742	62,440
President's allowance	12,480	12,000	12,000
Deputy president's allowance	3,120	0	0
Meeting attendance fees	31,172	27,730	32,840
ICT expenses	4,900	5,202	5,600
Travel and accommodation expenses	10,000	6,810	12,000
	61,672	51,742	62,440

11. MAJOR LAND TRANSACTIONS

It is not anticipated any major land undertakings will occur in 2026/27.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undetakings and major trading undertakings will occur in 2026/27.

13. 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:

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Current assets	0	0	0
Non-current assets	144,386	168,796	144,386
	144,386	168,796	144,386
Liabilities	0	0	0
Net assets	144,386	168,796	144,386
Shire's 1/4th interest in associate	36,097	42,199	36,097
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.

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Statement of Comprehensive Income			
Other expenditure	(55,000)	(55,331)	(45,000)

MATERIAL ACCOUNTING POLICIES

Investments in associates
An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss. recognised.

Investments in associates (continued)
Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

14. 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-26	Estimated Amounts Received	Estimated Amounts Paid	Estimated Balance 30-Jun-27
	$	$	($)	$
Staff Christmas Funds	0	0	0	0
Housing Bonds	6,284	256		6,540
Trust Nomination Bonds	100	0	(100)	0
Trust Miscellaneous Funds	5,600	0	0	5,600
	11,984	256	(100)	12,140

15. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

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

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

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

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

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.
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.
Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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

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

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

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

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

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

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

15. REVENUE AND EXPENDITURE

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

16. 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 for 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.

16. PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Income excluding grants, subsidies and contributions	$	$	$
Governance	22,565	74,298	26,923
General Purpose Funding	4,200,098	4,077,262	4,097,851
Law, Order, Public Safety	1,800	1,895	1,800
Health	40,383	152,815	300,317
Housing	160,911	159,667	159,200
Community Amenities	187,500	183,270	181,500
Recreation and Culture	28,739	29,219	25,745
Transport	200,916	70,530	39,600
Economic Services	515,500	562,175	502,000
Other Property and Services	489,000	566,068	489,001
	5,847,412	5,877,198	5,823,938
Operating grants, subsidies and contributions			
Governance	0	0	0
General purpose funding	405,356	4,189,346	1,509,717
Law, order, public safety	23,330	23,900	20,560
Recreation and culture	0	0	0
Transport	312,639	295,749	295,119
Economic services	0	7,893	0
Other property and services	90,000	95,979	80,000
	831,325	4,612,867	1,905,396
Capital grants, subsidies and contributions			
Recreation and culture	0	857,281	898,645
Transport	3,737,191	4,316,534	2,916,682
Economic services	87,909	200,978	131,678
Other property and services	0	0	0
	3,825,100	5,374,793	3,947,005
Total Income	10,503,837	15,864,858	11,676,338
Expenses			
Governance	(446,113)	(388,248)	(420,914)
General Purpose Funding	(296,567)	(191,356)	(295,834)
Law, Order, Public Safety	(154,061)	(139,832)	(149,261)
Health	(622,341)	(622,134)	(811,066)
Education and Welfare	(178,942)	(152,321)	(171,232)
Housing	(707,769)	(322,247)	(487,972)
Community Amenities	(928,296)	(838,057)	(886,827)
Recreation & Culture	(2,338,056)	(2,228,268)	(2,325,413)
Transport	(10,406,167)	(10,082,174)	(10,247,498)
Economic Services	(1,034,165)	(908,518)	(1,003,507)
Other Property and Services	(466,415)	(616,165)	(463,614)
Total Expenses	(17,578,892)	(16,489,319)	(17,263,138)
Net result for the period	**(7,075,056)**	**(624,461)**	**(5,586,800)**

17. FEES & CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Governance	5,000	883	3,000
General Purpose Funding	6,000	10,509	3,000
Law, Order, Public Safety	1,800	1,895	1,800
Health	0	32,294	256,300
Education and Welfare	0	0	0
Housing	157,861	156,262	158,700
Community Amenities	187,500	176,748	181,000
Recreation & Culture	21,050	22,567	16,950
Transport	0	0	0
Economic Services	482,000	519,157	472,000
Other Property & Services	464,000	498,457	200,000
	1,325,211	1,418,770	1,292,750

The subsequent pages detail the fees and charges proposed to be imposed by the Shire of Kondinin.

NOTE 5(a) - SUPPLEMENTARY INFORMATION

SHIRE OF KONDININ
CAPITAL EXPENDITURE - SOURCE OF FUNDING
FOR THE YEAR ENDED 30 JUNE 2027

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)	80,000									60,000	20,000
Subaru Outback (KN04)	45,000									27,000	18,000
Subaru Outback (KN52)	45,000									25,000	20,000
Total	170,000	-	-	-	-	-	-	-	-	112,000	58,000
Health											
Subaru Outback - Doctor (KN54)	45,000									27,000	18,000
Medical Centre Car Park (Extend Seal / 90 degree parking)	15,846										15,846
Total	60,846	-	-	-	-	-	-	-	-	27,000	33,846
Swimming Areas & Beaches											
Solar replacement (Hyden Swimming Pool Bldg)	80,000										80,000
Diving Board replacement (Hyden Swimming Pool)	40,000										40,000
Total	120,000	-	-	-	-	-	-	-	-	-	120,000
Recreation & Culture											
Other Rec & Sports											
Rubber Softfall replacement (Hyden Playground)	107,900										107,900
Climbing Roper replacement Hyden Playground)	16,332										16,332
Kondinin Sports Pavillion - Bal	40,054										40,054
Total	164,286	-	-	-	-	-	-	-	-	-	164,286
Transport											
Roads											
RCC - Notting-Karlgarin Road (Form and Gravel); From 13.50km to 10.50km	148,000										148,000
RCC - Bendering East Road (Form and Gravel); From 16.00km to 18.00km	98,825										98,825
RCC - Fotheringhame Road (Form and Gravel); From 1.89km to 3.64km	87,500										87,500
RCC - Pederah East Road (Form and Gravel); 9.5km to 11.00km	70,000										70,000
RCC - Reservoir Road (Form and Gravel); From 11.3km to ?	92,000										92,000
RCC - Chalk Hill West Road (Form and Gravel)	48,000										48,000
RCC - Kerrigan Road (Form and Gravel); From 8.5km to 10.15km	100,000										100,000
RRG - Hyden Mt Walker Road (Reseal), From 10.38km to 12.82km / 13.72km to	213,496			142,331							71,165
RRG - Hyden Mt Walker Road (Widen Shoulders to 10m pavement), From 8.83k	478,770			319,180							159,590
RRS - East Hyden Bin Road (Regional Road Safety Program)	1,365,944	1,365,944									-
SLR - Hyden Norseman Road (Safer Local Road Infrastructure Program)	1,732,555	732,555									1,000,000
R2R - Allen Rocks Road (Form and Gravel); From 0.25km to 4.60km	207,353				207,353						-
R2R - Karlgarin South Road (Form and Gravel); From 4.80km to 7.00km	155,150				155,150						-
R2R - Whyte Road (Form and Gravel); From 9.00km to 11.00km	96,495				96,495						-
R2R - Roe Road (Form and Gravel); From 3.50km to 7.50km	178,750				178,750						-
R2R - Karlgarin Lake Road (Form and Gravel, Floodway Construction); From 20.	164,920				164,920						-
R2R - Lake O'Connor Road (Form and Gravel); From 7.16km to 10.16km	159,504				159,504						-
SRF - Kondinin-Narembeen Road (Line marking- WSFN)	93,529	93,529.27									-
Shared Pathway (Hyden)	172,960	86,480									86,480
Shared Pathway (Kondinin)	70,000	35,000									35,000
Footpaths	100,000										100,000
Total	5,833,751	2,313,508	-	461,511	962,172	-	-	-	-	-	2,096,560
Depot											
Outdoor Patio (Hyden Depot)	40,000										40,000
Total	40,000	-	-	-	-	-	-	-	-	-	40,000
Road Plant											
2020 Toyota Hilux (All Purpose) - KN49	45,000									15,000	30,000
2015 Isuzu - Mtce Truck - KN57 replacement (auctioned 12/12/25)	200,000								200,000	-	-
2016 Water Truck - KN59	300,000								65,000	75,000	160,000
2015 Bomag - Multi Roller - KN72	230,000									-	230,000
2018 Caterpillar Grader - KN81	550,000								300,000	150,000	100,000
2016 Isuzu - Tray Top - Dual Cab - KN89	90,000									30,000	60,000
2018 - Toro 7210 Ride on Mower - KN215	50,000									10,000	40,000
2015 - Toro Z Master 3000 Ride On Mower - KN3031	60,000									10,000	50,000
Total	1,525,000	-	-	-	-	-	-	-	565,000	290,000	670,000
Economic Services											
Wave Rock Precinct Improvement	50,000								50,000		-
Corten and Stainless steel Park Signage (Karlgarin)-C/F	5,343										5,343
Entry Signs (Kondinin) - Bal C/F	66,582										66,582
Airstrip drainage to CBH Dam	137,909	87,909									50,000
Total	259,834	87,909	-	-	-	-	-	-	50,000	-	121,925
Other Property & Services											
Toyota Prado (KN0)	70,000									50,000	20,000
Total	70,000	-	-	-	-	-	-	-	-	50,000	20,000
OVERALL TOTALS	8,243,717	2,401,417	-	461,511	962,172	-	-	-	615,000	479,000	3,324,617

Summary:

Land & Buildings	120,054	
Plant and Equipment	1,810,000	1,930,054
Infrastructure - Roads	5,490,791	
Infrastructure - Footpath	342,960	
Infrastructure - Other	479,912	6,313,663
	8,243,717	
		8,243,717

IMBALANCE -

Supplementary Information - Account Detail (Summary)

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 2026/27**	**Actual 2025/26**	**Budget 2025/26**	**Budget 2026/27**	**Actual 2025/26**	**Budget 2025/26**	**Budget 2026/27**	**Actual 2025/26**	**Budget 2025/26**	**Budget 2026/27**	**Actual 2025/26**	**Budget 2025/26**	**Budget 2025/26**	**Actual 2025/26**	**Budget 2025/26**
Governance	**22,565**	74,298	26,923	**112,000**	0	131,000	**120,000**	60,000.00	60,000	**5,566**	56,669	6,924	**248,999**	77,629	210,999
General Purpose Funding	**4,605,454**	8,266,608	5,607,568	**0**	0	0	**0**	0.00	0	**0**	0	0	**4,605,454**	8,266,608	5,607,568
Law Order & Public Safety	**25,130**	25,795	22,360	**0**	0	0	**0**	0.00	0	**0**	0	0	**25,130**	25,795	22,360
Health	**40,383**	152,815	300,317	**27,000**	0	33,000	**279,324**	135,690.55	140,691	**0**	0	0	**346,707**	288,506	474,008
Education & Welfare	**0**	0	0	**0**	0	0	**0**	0.00	0	**0**	0	0	**0**	0	0
Housing	**160,911**	159,667	159,200	**0**	0	0	**0**	500,000.00	700,000	**0**	0	0	**160,911**	659,667	859,200
Community Amenities	**187,500**	183,270	181,500	**0**	0	0	**0**	0.00	0	**0**	0	0	**187,500**	183,270	181,500
Recreation & Culture	**28,739**	886,500	924,390	**0**	0	0	**33,721**	167,719.11	167,719	**0**	0	0	**62,461**	1,054,219	1,092,108
Transport	**4,250,745**	4,682,812	3,251,401	**290,000**	52,157	100,000	**565,000**	230,000.00	510,000	**200,916**	30,397	39,600	**4,904,830**	4,934,572	3,821,801
Economics Services	**603,409**	771,046	633,678	**0**	0	0	**50,000**	100,000.00	150,000	**0**	0	0	**653,409**	871,046	783,678
Other Property & Services	**579,000**	662,048	569,001	**50,000**	63,636	64,000	**0**	0.00	0	**0**	0	0	**629,000**	725,684	633,001
Surplus/Deficit B/Fwd	**0**	0	0	0	0	0	0	0.00	0	**0**	0	0	**4,503,503**	2,684,779	2,675,401
Total	**10,503,838**	15,864,858	11,676,338	**479,000**	115,793	328,000	**1,048,045**	1,193,409.66	1,728,410	**206,482**	87,066	46,524	**16,327,902**	19,771,774	16,361,623

	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
Reporting Program	**Budget 2026/27**	**Actual 2025/26**	**Budget 2025/26**	**Budget 2026/27**	**Actual 2025/26**	**Budget 2025/26**	**Budget 2026/27**	**Actual 2025/26**	**Budget 2025/26**	**Budget 2026/27**	**Actual 2025/26**	**Budget 2025/26**	**Budget 2026/27**	**Actual 2025/26**	**Budget 2025/26**
Governance	**446,113.34**	388,248	420,914	**170,000**	8,895	170,000	**50,000**	50,000.00	50,000	**79,500**	72,900	84,873	**586,613**	374,243	556,041
General Purpose Funding	**296,567**	191,356	295,834	**0**	0	0	**152,105**	180,880.59	168,394	**0**	0	0	**448,672**	372,236	464,228
Law Order & Public Safety	**154,061**	139,832	149,261	**0**	0	0	**0**	0.00	0	**19,260**	19,232	19,260	**134,801**	120,600	130,001
Health	**622,341**	622,134	811,066	**60,846**	0	60,846	**79,324**	125,690.55	125,691	**47,808**	41,904	48,417	**714,703**	705,920	949,186
Education & Welfare	**178,942**	152,321	171,232	**0**	0	0	**0**	0.00	0	**106,800**	106,804	106,860	**72,142**	45,517	64,372
Housing	**707,769**	322,247	487,972	**0**	530,388	1,000,000	**129,296**	27,827.50	27,828	**156,000**	154,623	134,600	**681,065**	725,839	1,381,200
Community Amenities	**928,296**	838,057	886,827	**120,000**	0	0	**112,704**	108,137.82	108,138	**65,180**	65,056	62,830	**1,095,819**	881,138	932,135
Recreation & Culture	**2,338,056**	2,228,268	2,325,413	**164,286**	2,278,471	2,120,694	**61,938**	59,733.98	59,734	**741,000**	731,838	713,600	**1,823,280**	3,834,635	3,792,241
Transport	**10,406,167**	10,082,174	10,247,498	**7,398,751**	5,430,059	5,315,195	**0**	0.00	0	**8,533,872**	8,452,844	8,620,892	**9,271,046**	7,059,388	6,941,801
Economics Services	**1,034,165**	908,518	1,003,507	**259,834**	274,064	326,942	**422,500**	21,010.00	20,610	**148,500**	147,941	145,600	**1,567,999**	1,055,652	1,205,459
Other Property & Services	**466,415**	616,165	463,614	**70,000**	66,334	67,000	**0**	0.00	0	**604,653**	589,397	585,653	**(68,238)**	93,102	(55,039)
Total	**17,578,893**	16,489,319	17,263,138	**8,243,717**	8,588,210.80	9,060,677	**1,007,866**	573,280.44	560,394	**10,502,572**	10,382,540	10,522,585	**16,327,902**	15,268,271	16,361,623
Surplus(Deficit)	***(7,075,056)***	(624,461)	(5,586,800)										**(0.00)**	4,503,503	0

GENERAL PURPOSE FUNDING

RATES

Schedule 03
Sub Program 031

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
03101	Salaries Rates		*74,558*		38,108.70		65,647
03102	Superannuation Rates		*8,947*		3,511.95		8,034
03103	Accrued Al & Lsl - Rates		*1,500*		-4,251.39		1,500
03105	Rate Notice/Advertising Costs		*2,000*		1,635.72		1,000
03106	Debt Collection/Legal Costs		*15,000*		10,253.17		50,000
03108	Financial Hardship Discount		*0*		701.65		0
03110	Valuation Expenses & Title Searches		*35,000*		11,785.55		27,000
03116	Allocated Administration Costs		*135,551*		110,239.31		121,186
OPERATING INCOME							
03120	General Rates Levied	*(3,984,891)*		(3,824,971.41)		(3,855,957)	
03121	Interim Rates Levied	*0*		0.00		0	
03126	Legal Costs Recoverable	*0*		0.00		0	
03130	Rates Discount	*95,000*		94,445.80		97,000	
03135	Ex-Gratia Rates (CBH)	*(60,102)*		(60,005.16)		(59,000)	
03140	Rates Written-back	*0*		574.85		0	
03145	Back Rates Levied	*0*		0.00		0	
03150	Penalty Interest Raised on Rates	*(25,000)*		(29,195.88)		(25,000)	
03152	Legal Fees Relating To Rates	*0*		(4,059.00)		0	
03155	Instalment Interest	*(3,000)*		(3,034.06)		(2,000)	
03160	Rates Administration Fee	*(2,000)*		(1,650.00)		(1,500)	
03170	Rates Inquiry Fees	*(6,000)*		(6,450.00)		(3,000)	
		(3,985,993)	*272,555*	(3,834,344.86)	171,984.66	(3,849,457)	274,367

GENERAL PURPOSE FUNDING

OTHER

Schedule 03
Sub Program 032

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
03200	Allocated Administration Costs		*24,012*		19,371.11		21,467
OPERATING INCOME							
03201	Grants Commission Grant Received - General	*(300,678)*		(2,706,240.00)		(1,006,950)	
03202	Grants Commission Grant Received - Roads	*(104,678)*		(1,483,106.00)		(502,767)	
03210	Interest Received - Reserves	*(152,105)*		(180,880.59)		(168,394)	
03212	Interest on Investments	*(62,000)*		(62,036.64)		(80,000)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
03290	Transfer from Reserve	*0*		0.00		-	
		(619,461)	*24,012*	(4,432,263.23)	19,371.11	(1,758,111)	21,467

ADMINISTRATION

Schedule 04
Sub Program 042

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
04200	Salaries & Wages - Admin		847,931		703,311		684,267
04201	Superannuation - Admin		117,737		99,061		111,111
04202	Workers Comp - Insurance Premiums		82,408		106,043		87,450
04203	Accrued Al & Lsl		30,000		(34,299)		30,000
04204	Staff Uniform		5,000		58		5,000
04206	Training Expenses		25,000		22,614		20,000
04208	Travel & Accomodation		8,000		1,939		8,000
04210	Conferences Expenses		10,000		1,412		10,000
04212	Fringe Benefits Tax		65,000		62,046		50,000
04214	Other Employee Costs		10,000		1,887		10,000
04216	Subscriptions and Membership - Admin		40,000		37,999		35,000
04220	Kondinin Administration Office Maintenance		70,000		64,649		70,000
04221	Hyden Office Maintenance		30,000		31,132		20,417
04222	Kondinin Office Equipment Mtce		45,810		44,205		40,810
04223	Hyden Office Equipment Mtce		5,000		208		5,000
04224	Telecommunications		30,000		25,456		37,000
04226	Legal Expenses		25,000		22,310		25,000
04228	Printing and Stationery		25,000		22,190		25,000
04230	Consultancy Services		150,000		22,559		150,000
04232	Loss On Investment (LGHT)		0		0		0
04234	Administration Vehicle Operating Expenses		27,000		22,894		27,000
04236	Bank Service Charges		25,000		13,756		25,000
04238	Postage and Freight		5,000		4,999		5,000
04240	Advertising Expense		25,000		24,158		23,000
04242	Insurance (ex W/comp)		61,274		64,462		57,940
04250	Depreciation - Administration		78,000		77,455		80,000
04251	Audit Fees		62,000		59,675		60,000
04255	Doubtful debts expense (ECL)		0		2,220		0
04260	Office Expenses - Other		30,000		25,503		24,584
04262	Allocated Housing Costs		0		44,130		0
04273	Loss On Asset Disposal - Administration		1,280		2,320		4,653
04265	Administration Costs Allocated To Programs (ABC)		(1,936,440)		(1,574,872)		(1,731,231)
OPERATING INCOME							
04270	Sundry Income - Gst Incl	(5,000)		(5,391)		(3,000)	
04271	Reimbursements - Gst Free	(3,000)		(2,241)		(12,000)	
04272	Profit on Asset Disposal	(5,566)		0		(6,924)	
04274	Profit on Financial Assets - LG House Trust	0		(56,669)		0	
04275	Sundry Income - ex Gst	(5,000)		(9,717)		(5,000)	
04276	Grants, Contrib & Reimb.	0		0		0	
04277	Insurance Rebate	(4,000)		(279)		0	
CAPITAL EXPENDITURE							
04282	Purchase Furniture & Equipment - Administration		0		8,895		0
04283	Purchase Plant and Equipment - Administration		170,000		0		170,000
CAPITAL INCOME							
04290	Transfer from Lsl Reserves	(120,000)		(40,000)		(40,000)	
04291	Proceeds on Sale of Asset	(112,000)		0		(131,000)	
04292	Realisation On Asset Disposal	112,000		0		131,000	
		(142,566)	170,000	(114,298)	10,379	(66,924)	170,000

FIRE PREVENTION

Schedule 05
Sub Program 051

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
05100	Maintenance Plant & Equipment - Fire Prev		*5,000*		0		5,000
05102	Maintenance - Vehicles/Trailers		*14,724*		11,311		15,899
05104	Maintenance - Land & Buildings		*4,000*		2,726		4,000
05108	Other Goods & Services		*3,000*		144		3,000
05110	Insurances - Fire Prevention		*18,713*		22,575		19,395
05115	Purchases Plant >=$1200 to $5000		*5,000*		875		5,000
05150	Depreciation Expense		*18,800*		18,773		18,800
05160	Allocated Administration Costs		*9,682*		8,046		8,656
05165	Other Expenses - Fire Prev		*5,000*		13,234		5,000
OPERATING INCOME							
05170	Fesa Grant	*(19,330)*		(19,500)		(16,560)	
05175	ESL Subsidy	*(4,000)*		(4,400)		(4,000)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(23,330)	*83,919*	(23,900)	77,684	(20,560)	84,750

ANIMAL CONTROL

Schedule 05
Sub Program 052

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
05205	Animal Control Expenses		*60,000*		53,814		55,394
05250	Depreciation - Animal Control		*460*		459		460
05260	Allocated Administration costs		*9,682*		7,874		8,656
OPERATING INCOME							
05270	Fines and Penalties - Animal Control	*(200)*		(430)		(200)	
05272	Dog Registration Fees	*(1,500)*		(1,450)		(1,500)	
05273	Cat Registration Fees	*(100)*		0		(100)	
05274	Dog & Cat - Tag Replacement	*0*		(1)		0	
05370	Grants, Subsidies & Contributions	*0*		(14)		0	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(1,800)	*70,142*	(1,895)	62,147	(1,800)	64,510

OTHER HEALTH

Schedule 07
Sub Program 077

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2 REVENUES
OPERATING EXPENDITURE						
07700	Medical Centre Expenses		*100,000*		97,185	
07701	GP Locum Expenses		*260,000*		221,556	
07702	Salaries and Wages - Staff		*0*		34,563	
07703	Superannuation - Staff		*0*		4,677	
07704	Accrued Annual & Long Service Leave		*0*		(8,333)	
07710	Doctor's Vehicle Expenses		*7,000*		5,667	
07712	Pharmacy Expense		*0*		921	
07720	Practice Manager's Residence		*0*		2,768	
07725	Rural Health West (Membership)		*0*		0	
07730	Sundry Expenses - Other Health		*0*		0	
07736	Bank Service Charges (Tyro)		*0*		906	
07740	Loss On Asset Disposal - Other Health		*5,808*		0	
07750	Depreciation Expense - Other Health		*42,000*		41,904	
07755	Interest Loan #141 - KCRC		*40,383*		44,015	
07760	Allocated Administration Costs		*58,093*		47,246	
07765	Allocated Housing Costs		*0*		24,489	
16137	Interest Loan #137A - Doctor's Residence		*0*		0	
OPERATING INCOME						
07711	Profit on Asset Disposal	*0*		0		0
07770	Consult Room Hire	*0*		(164)		(300)
07771	Kondinin Medical Centre - Income	*0*		(101,751)		(250,000)
07772	Kondinin Medical Centre - Pharmacy	*0*		(935)		(6,000)
07773	Grant, Subsidies and Contributions	*0*		0		0
07774	Shire of Kulin Contribution	*0*		0		0
07775	Self Supporting Loan#141 - Interest Reimbursement	*(40,383)*		(44,044)		(44,017)
07776	Reimbursements	*0*		(2,263)		0
CAPITAL EXPENDITURE						
07780	Transfer to SJA Capital Upgrade Reserve		*0*		50,000	
07783	Purchase Plant & Equipment		*45,000*		0	
07784	Purchase Other Infrastructure		*15,846*		0	
07785	Principal Repayment Loan #141 - KCRC		*79,324*		75,691	
CAPITAL INCOME						
07791	Proceeds on Sale of Asset	*(27,000)*		0		(33,000)
07792	Realisation On Asset Disposal	*27,000*		0		33,000
07793	Transfer from Medical Services Reserve	*0*		(60,000)		(65,000)
07794	Self supporting Loan#141 - Principal Reimbursement	*(79,324)*		(75,691)		(75,691)
07796	Transfer from SJA Reserve	*(200,000)*				0
		(319,707)	*653,454*	(284,847)	643,255	(441,008)

2025 - 2026
EXPENSES
70,000
360,000
72,818
8,937
0
7,000
6,500
0
0
0
2,800
1,894
42,900
44,017
48,597
0
0
50,000
45,000
15,846
75,691
852,000

CARE OF FAMILIES & CHILDREN

Schedule 08
Sub Program 083

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
08305	Building Maintenance - Child Care Ctre		*25,000*		6,804		25,000
08350	Depreciation - Care		*26,800*		26,797		26,860
08360	Allocated Administration Costs		*1,936*		1,575		1,731
OPERATING INCOME							
CAPITAL EXPENDITURE							
		0	*53,736*	0	35,176	0	53,591

AGED & DISABLED - SENIOR CITIZENS

Schedule 08
Sub Program 084

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
08400	Yeerakine Lodge		*7,000*		6,986		5,900
08405	Aged Care Facilities Mtce - Kondinin		*7,000*		6,953		4,999
08410	Aged Care Facilities Mtce - Hyden		*7,000*		1,151		5,102
08450	Depreciation Expense - Aged & Disabled		*80,000*		80,007		80,000
08460	Allocated Administration Costs		*24,205*		22,048		21,641
OPERATING INCOME							
CAPTIAL EXPENDITURE							
CAPITAL INCOME							
		0	*125,205*	0	117,145	0	117,642

STAFF HOUSING

Schedule 09
Sub Program 091

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
09101	Maintenance Staff House - #21 (Lot 252) Young Avenue, Kondinin (Lucas)		*16,000*		27,365		43,000
09102	Maintenance Staff House - #76 (Lot 44) Graham St, Kondinin (Stuart Reidy)		*17,000*		11,890		9,000
09103	Maintenance Staff House - #84 (Lot 125) Graham St, Kondinin (MCS)		*20,000*		9,767		25,000
09104	Maintenance Staff House - #11 (Lot 2550) Young Avenue, Kondinin (S/Pool Mgr)		*27,000*		3,224		7,000
09105	Maintenance Staff House - $46 (Lot 233) Graham St, Kondinin (Declan Jones)		*47,000*		5,504		7,000
09106	Maintenance Staff House - #4 (Lot 210) Wignell St, Kondinin (R White)		*8,000*		2,186		25,000
09107	Maintenance Staff House - #28 Repacholi Pde, Kondinin (School Principal)		*16,000*		5,183		8,000
09108	Maintenance Staff House - #94 (Lot 130) Graham St, Kondinin (Valenta)		*14,000*		5,340		7,000
09109	Maintenance Staff House - #41 (Lot 283) Repacholi Pde Kondinin (Wright)		*14,000*		6,639		6,000
09110	Maintenance Staff House - #6 (Lot 243) Hinck St, Kondinin (Dr Rob Parry)		*20,000*		24,489		12,000
09111	Maintenance Staff House - #37 (Lot 143) Radbourne Drive, Hyden (Riddell)		*39,000*		10,399		5,000
09112	Maintenance Staff House - #43 (Lot 284) Repacholi Parade, Kondinin (MoW)		*16,000*		18,574		9,000
09113	Maintenance Staff House - #4 (Lot 169B) Hynes St, Hyden Hann		*5,000*		2,616		5,000
09114	Maintenance Staff House - #35 (Lot 161) Smiths Loop, Hyden (Pool Mgr)		*35,000*		15,210		5,000
09115	Maintenance Staff House - #30 (Lot 246) Repacholi Parade, Kondinin (Dr Mackie)		*16,000*		8,351		8,000
09116	Maintenance Staff House - #51 (Lot 97) Jones Street, Kondinin (Humpleby)		*35,000*		12,928		5,000
09117	Maintenance Staff House - No. 39 Repacholi Parade, Kondinin		*28,050*		442		0
09150	Depreciation Expense - Staff Housing		*126,000*		125,599		125,750
09155	Loan #140 Interest - Staff Housing		*0*		0		0
09160	Housing Costs Allocated to Programs		*0*		(169,945)		0
09165	Allocated Administration O'heads		*83,267*		70,869		74,443
09156	Loan #143 Interest - Staff Housing		*0*		0		0
OPERATING INCOME							
09170	Staff Housing Rental Income	*(39,104)*		(38,682)		(40,200)	
09171	Reimbursements - Gst Free	*(3,050)*		(3,526)		(500)	
09198	Profit on Asset Disposal - Staff Housing						
CAPITAL EXPENDITURE							
09180	Transfer to Housing Reserves		*100,000*		0		0
09181	Purchase Land & Buildings - Staff Housing		*0*		515,388		1,000,000
CAPITAL INCOME							
09190	Transfer from Housing Reserve	*0*		(500,000)		(700,000)	
		(42,154)	*682,317*	(542,208)	712,020	(740,700)	1,386,193

OTHER HOUSING

Schedule 09
Sub Program 092

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
09201	Staff Accomodation		*0*		236.36		0
09205	Maintenance WACHS Housing - No. 51 Rankin Street (Unit 1)		*5,000*		3,493.21		3,000
09210	Maintenance WACHS Housing - No. 51A Rankin Street (Unit 2)		*5,000*		2,882.07		3,000
09240	Maintenance Other Housing		*35,800*		38,654.32		35,800
09250	Depreciation Expense - Other Housing		*30,000*		29,023.51		8,850
09255	Loan #143 Interest - WACHS Housing		*49,652*		51,325.60		51,129
OPERATING INCOME							
09279	Income from Other Housing	*(118,757)*		(117,459.69)		(118,500)	
CAPITAL EXPENDITURE							
09281	Purchase Land & Buildings - Other Housing		*0*		15,000.00		0
09282	Purchase Furniture & Equipment - Staff Housing				0		0
09295	Principal Repayment Loan #143 - WACHS Housing		*29,296*		27,827.50		27,828
CAPITAL INCOME							
09296	Proceeds from New Loan (WACHS Housing)	*0*		0		0	
		(118,757)	*154,748*	(117,460)	168,443	(118,500)	129,607

COMMUNITY AMENITIES

SANITATION - HOUSEHOLD REFUSE

Schedule 10
Sub Program 101

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
10100	Domestic Refuse Collection		*92,540*		89,497		88,635
10105	Kondinin Waste Transfer Station		*82,818*		80,095		88,893
10106	Hyden Waste Transfer Station		*129,395*		125,140		122,681
10110	Recycling		*80,688*		78,034		75,790
10115	Tip Rehabilitation Costs (Bendering)		*0*		0		0
10120	RoeRoc Regional Refuse Site Expenses		*80,300*		75,472		63,651
10130	RoeROC Admin Contribution		*30,000*		9,546		30,000
10140	Bin Replacement Costs		*500*		0		500
10150	Depreciation Expense - Sanitation		*20,400*		20,303		20,400
10160	Allocated Administration Costs		*38,729*		31,497		34,625
10200	Other Sanitation Expenses		*0*		0		0
OPERATING INCOME							
10170	Domestic & Commercial Rubbish Bin Charges	*(160,000)*		(160,836)		(160,000)	
10171	Other Income - Refuse Management	*(500)*		(6,522)		(500)	
10172	Income - Regional Rubbish Site Management	*(1,000)*		0		(1,000)	
10270	Waste Removal (Bulk Bins) - Income	*(3,000)*		(473)		(3,000)	
10271	Rubbish Bin Replacement - Income	*0*		0		0	
CAPITAL EXPENDITURE							
10180	Transfer to Reserve (Bendering Landfill)		*0*		0		0
		(164,500)	*555,369*	(167,831)	509,584	(164,500)	525,174

SEWERAGE

Schedule 10
Sub Program 103

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
10300	Sewerage Expenses		*500*		0		500
10301	Interest Loan #139 - Hyden Sewerage		*19,552*		21,453		21,376
10302	Expenses Relating To Hyden STED		*0*		0		0
10350	Depreciation - Sewerage		*2,020*		2,018		170
10360	Allocated Administration Costs		*38,729*		31,497		34,625
OPERATING INCOME							
10370	Sewerage Disposal Income	*(3,000)*		0		(3,000)	
CAPITAL EXPENDITURE							
10383	Purchase Infrastructure - Dumpsite Karlgarin		*0*		0		0
16188	Principal Repayment Loan #139 - Hyden Sewerage		*35,402*		33,605		33,605
CAPITAL INCOME							
10393	Proceeds from New Loan (for Hyden Sewerage)			0			
		(3,000)	*96,203*	0	88,572	(3,000)	90,276

URBAN STORMWATER DRAINAGE

Schedule 10
Sub Program 104

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
10400	Drainage Management		*20,000*		0		20,000
10450	Depreciation Expense - Drainage		*7,260*		7,260		7,260
10455	Loan #142 Interest - Townsite Drainage		*43,744*		54,359		54,217
10460	Allocated Administration Costs		*19,364*		15,749		17,312
OPERATING INCOME							
10470	Grants/Contribution	*0*		0		0	
CAPITAL EXPENDITURE							
10483	Purchase Infrastructure Other - Stormwater Drainage		*0*		0		0
10486	Principal Repayment Loan #142 - Townsite Drainage		*77,301*		74,533		74,533
CAPITAL INCOME							
10496	Proceeds from New Debenture (Townsite Drainage)	*0*		0		0	
		-	*167,670*	0	151,902	0	173,322

TOWN PLANNING & REGIONAL DEVELOPMENT

Schedule 10
Sub Program 106

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
10600	Expenses Relating To Town Planning		*7,000*		6,481		5,144
10650	Depreciation - Town Planning		*0*		0		0
10660	Allocated Administration Costs		*38,729*		31,497		34,625
OPERATING INCOME							
10670	Income Relating To Town Planning	*(3,000)*		(1,979)		(3,000)	
		(3,000)	*45,729*	(1,979)	37,978	(3,000)	39,769

OTHER COMMUNITY AMENITIES

Schedule 10
Sub Program 107

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
10710	Maintenance - Public Conveniences		*65,000*		64,558		65,000
10720	Maintenance - Cemeteries		*21,800*		12,335		21,800
10740	Community Bus Expenses		*15,000*		14,292		10,000
10750	Depreciation - Other Community Amenities		*35,500*		35,475		35,000
10760	Allocated Administration Costs		*38,729*		31,498		34,625
OPERATING INCOME							
10770	Cemetery Fees	*(2,000)*		(1,057)		(2,000)	
10771	Community Bus Income	*(15,000)*		(12,403)		(9,000)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
10790	Transfer from Community Bus Reserve	*0*		0		0	
		(17,000)	*176,029*	(13,461)	158,157	(11,000)	166,425

PUBLIC HALLS & CIVIC CENTRES

Schedule 11
Sub Program 111

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
11101	Hall Maintenance		*40,000*		34,262		40,000
11102	Hyden Youth Base		*10,000*		6,840		10,000
11103	Hyden CWA Expenses		*5,000*		19,408		0
11104	Community Lodge Hall Maintenance		*2,500*		1,079		2,500
11105	Hyden Resource Centre Maintenance		*40,000*		19,086		10,000
11106	Kondinin Resource/Telecentre Maintenance		*10,000*		9,166		6,000
11150	Depreciation - Public Halls/Civic Centres		*215,000*		213,596		207,600
11160	Allocated Administration Costs		*58,093*		47,246		51,937
OPERATING INCOME							
11176	Kondinin Resource/Telecentre - Income	*(250)*		0		(250)	
11178	Grants, Subsidies & contributions	*0*		(34,851)		0	
11179	Other Income Relating to Public Halls & Civic Centres	*(500)*		(777)		(500)	
CAPITAL EXPENDITURE							
11181	Purchase Land & Buildings - Public Halls & Civic Centres		*0*		34,851		0
CAPITAL INCOME							
		(750)	*380,593*	(35,628)	385,534	(750)	328,037

SWIMMING AREAS & BEACHES

Schedule 11
Sub Program 112

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
11200	Contract Manager - Kondinin Swimming Pool		*86,000*		85,702		80,250
11204	Contract Manager - Hyden Swimming Pool		*115,000*		112,133		106,400
11211	Kondinin Pool - Operating Expenses		*100,000*		78,277		100,000
11212	Hyden Pool - Operating Expenses		*100,000*		104,246		100,000
11250	Depreciation - Swimming Areas & Beaches		*170,000*		168,518		170,000
11260	Allocated Administration Costs		*116,186*		94,492		103,874
11265	Allocated Housing Costs		*0*		3,224		0
16136	Interest Loan#136 - Kondinin Swimming Pool		*10,691*		11,982		11,917
OPERATING INCOME							
11272	Hyden Pool - Income	*(5,500)*		(5,390)		(5,500)	
11273	Kondinin swimming Pool Income	*(6,500)*		(6,656)		(5,500)	
CAPITAL EXPENDITURE							
11281	Purchase Land & Buildings - Swimming Areas & Beaches		*80,000*		0		0
11285	Purchase Infrastrucrure Other - Diving Board (Hyden)		*40,000*		0		0
11286	Purchase Infrastrucrure Other - Swimming Shade Sails		*0*		0		0
16186	Principal Repayment Loan #136 - Kondinin Pool		*28,217*		27,015		27,015
CAPITAL INCOME							
		(12,000)	*846,094*	(12,047)	685,591	(11,000)	699,456

OTHER RECREATION & SPORT

Schedule 11
Sub Program 113

		BUDGET 2026 - 2027		ACTUAL & EST'D 2025 - 2026 (To June 30)		BUDGET 2025 - 2026	
COA	DESCRIPTION	REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
11300	Public Parks, Gardens, Reserves		*95,000*		90,119		100,000
11302	Hyden Parks and Gardens		*50,000*		46,027		55,000
11303	Karlgarin Parks and Gardens		*15,000*		9,829		15,000
11310	Sporting Pavilion - Maintenance		*8,000*		1,795		8,000
11312	Kondinin Country Club - Maintenance		*15,000*		13,270		20,000
11320	Kondinin Sporting Precinct		*160,000*		172,208		160,000
11321	Hyden Sporting Precinct		*150,000*		145,346		150,000
11322	Hyden Tennis Club - Maintenance		*7,000*		6,992		7,000
11323	Karlgarin Sporting Precinct		*10,000*		6,709		10,000
11324	Karlgarin Bowling Club		*5,000*		5,418		5,000
11329	Kondinin Golf Club Expenses		*8,000*		3,370		8,000
11330	Hyden Golf Club Expenses		*20,000*		136,683		131,569
11331	Karlgarin Golf Club - Expenses		*0*		1,334		0
11350	Depreciation - Other Recreation & Sport		*350,000*		343,731		330,000
11352	Community Recreation Programs		*32,152*		7,616		40,000
11354	Community Mural Expenses		*0*		0		0
11360	Allocated Administration Costs		*116,186*		94,492		103,874
16134	Interest Loan#134A - Hyden Progress Assn		*1,689*		2,666		2,695
OPERATING INCOME							
11370	Grants, Subsidies and Contributions	*0*		(822,430)		(898,645)	
11371	Sporting Amenities Kondinin - Income	*(2,000)*		(2,318)		(2,000)	
11372	Kondinin Country Club Income	*(2,000)*		0		(2,000)	
11373	Sporting Amenities Hyden - Income	*(6,000)*		(7,225)		(3,000)	
11375	Sporting Amenities Karlgarin - Income	*(200)*		(200)		(200)	
11376	Community Event Income (Sports)	*0*		(195)		0	
11394	Self supporting Loan#134A - Interest Reimbursement	*(1,689)*		(2,797)		(2,695)	
CAPITAL EXPENDITURE							
11381	Purchase Land & Buildings - Other Recreation & Sport		*40,054*		2,233,516		2,091,484
11385	Purchase Infrastructure Other - Other Rec & Sports		*124,232*		0		0
11388	Purchase Infrastructure Other - Parks and Gardens		*0*		10,105		29,210
16183	Principal Repayment Loan #134A - Hyden Progress Assn		*33,721*		32,719		32,719
CAPITAL INCOME							
11393	Self supporting Loan#134 - Principal Reimbursement	*(33,721)*		(32,719)		(32,719)	
11398	Transfer from Recreation Facilities Reserve	*0*		(135,000)		(135,000)	
		(45,611)	*1,241,035*	(1,002,884)	3,363,945	(1,076,260)	3,299,551

TELEVISION AND REBROADCASTING

Schedule 11
Sub Program 114

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
11400	Kondinin Radio Service - Maintenance		*3,000*		1,252		3,000
11410	Hyden Radio Service - Maintenance		*2,500*		212		2,500
11420	Varley - Holt Rock - Maintenance		*685*		0		685
11450	Depreciation Expense - TV & Rebroadcasting		*3,500*		3,492		3,500
11460	Allocated Administration Costs		*1,936*		1,575		1,731
OPERATING INCOME							
CAPITAL EXPENDITURE							
		0	*11,621*	0	6,532	0	11,416

LIBRARIES

Schedule 11
Sub Program 115

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
11500	Subscriptions/Periodicals/Supplies		*5,000*		0		5,000
11501	Salaries and Wages - Kondinin Library Staff		*25,685*		25,069		24,757
11502	Salaries and Wages - Hyden Library Staff		*38,298*		14,748		17,499
11503	Superannuation - Kondinin Library Staff		*3,082*		2,715		2,971
11504	Superannuation - Hyden Library Staff		*4,596*		1,491		2,100
11505	Library - Postage & Freight		*500*		99		500
11507	Library - Lost/Damaged Books		*500*		0		500
11510	Library - Sundry Expenses		*20,000*		14,624		18,960
11550	Depreciation Expense - Libraries		*0*		0		0
11560	Allocated Administration Costs		*29,047*		23,623		25,968
OPERATING INCOME							
11570	Charges - Lost Books	*(100)*		0		(100)	
CAPITAL EXPENDITURE							
		(100)	*126,708*	0	82,369	(100)	98,256

OTHER CULTURE

Schedule 11
Sub Program 116

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
11600	Australia Day		*500*		107		500
11602	Building Mtce - Art Centre		*2,500*		1,879		2,500
11603	Building Mtce - Men's Shed		*1,499*		1,035		1,500
11605	Anzac Day Expenses		*2,500*		1,644		2,500
11612	Rentals Property Maintenance		*35,000*		3,841		25,000
11650	Depreciation Expense - Other Culture		*2,500*		2,500		2,500
11660	Allocated Administration Costs		*38,729*		31,497		34,625
OPERATING INCOME							
11672	Other Culture Income	*(4,000)*		(3,660)		(4,000)	
CAPITAL EXPENDITURE							
		(4,000)	*83,228*	(3,660)	42,503	(4,000)	69,125

STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION

Schedule 12
Sub Program 121

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
OPERATING INCOME							
12172	Grant - Shared Pathway	*(121,480)*		0		(11,480)	
12184	Grant - Secondary Road Freight	*(93,529)*		0		0	
12271	Grant - MRWA RRG Project	*(461,511)*		(535,447)		(421,847)	
12274	Grants, Subsidies & Contributions (SLR	*(732,555)*		(1,946,210)		(1,398,765)	
12275	Grant - Regional Road Safety Program	*(1,365,944)*		(750,286)		0	
12276	Grant - Roads To Recovery	*(962,172)*		(810,250)		(810,250)	
CAPITAL EXPENDITURE							
12100	Roads Construction - Council		*644,325*		427,132		659,071
12110	Roads - Regional Road Group		*692,266*		823,643		632,770
12115	Regional Road Safety Program (RRSP)		*1,365,944*		750,286		0
12120	Safer Local Road Infrastructure Program		*1,732,555*		1,946,505		2,078,765
12130	Roads To Recovery Construction		*962,172*		811,372		810,250
12150	Secondary Road Freight		*93,529*		0		0
12170	Shared Pathway (Footpaths - Hyden and Kondinin)		*342,960*		50,967		75,180
CAPITAL INCOME							
		(3,737,191)	*5,833,751*	(4,042,194)	4,809,906	(2,642,342)	4,275,165

STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE

Schedule 12
Sub Program 122

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
12200	Road Maintenance		*540,000*		531,286		450,000
12202	Winter Grading		*200,000*		193,448		230,000
12204	Summer Grading		*360,000*		351,688		300,000
12220	Street Lighting		*35,000*		32,705		35,000
12222	Streetscape/Cleaning		*100,000*		93,241		120,000
12224	Street Trees & Watering		*5,000*		0		5,000
12226	Street signs Maintenance		*5,000*		3,983		2,500
12228	Street/Traffic Signage		*5,000*		3,297		2,500
12230	Traffic Signs Maintenance		*5,000*		1,424		5,000
12232	Traffic Counter Maintenance		*3,000*		3,294		3,000
12250	Footpath Maintenance		*55,000*		0		55,000
12260	Depot Maintenance		*110,000*		118,572		110,000
12265	Roads Maintenance - Other Expense		*100,000*		0		0
12266	Depreciation - Roads/Streets		*8,280,000*		8,247,012		8,400,000
12267	Depreciation - Other Infrastructure		*133,000*		132,681		125,000
12290	Allocated Administration Costs		*239,154*		211,475		213,811
OPERATING INCOME							
12272	Grant - MRWA Direct	*(308,139)*		(291,119)		(291,119)	
12279	Reimbursements/Reinstatements	*(4,500)*		(4,630)		(4,000)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
12295	Transfer from Roads Reserve	*0*		(230,000)		(230,000)	
		(312,639)	*10,175,154*	(525,749)	9,924,107	(525,119)	10,056,811

ROAD PLANT PURCHASES

Schedule 12
Sub Program 123

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
	OPERATING EXPENDITURE						
12323	Loss on Asset Disposal - Road Plant		*47,172*		0		25,220
12450	Depreciation - Parking Facilities		*7,700*		7,679		7,500
12460	Allocated Administration Costs		*96,824*		78,744		86,564
	OPERATING INCOME						
12301	Insurance Claim	*0*		(40,133)		0	
12350	Profit on Sale of Asset - Road Plant	*(200,916)*		(30,397)		(39,600)	
	CAPITAL EXPENDITURE						
12383	Purchase Plant & Equipment - Road Plant		*1,525,000*		80,136		565,000
12485	Purchase Infrastructure Other - Outdoor Patio (Hyden De		*40,000*		24,735		27,000
	CAPITAL INCOME						
12390	Proceeds from Sale of Plant & Equipme	*(290,000)*		(52,157)		(100,000)	
12391	Realisation on Asset Disposal	*290,000*		52,157		100,000	
12395	Transfer from Plant Reserve	*(565,000)*		0		(280,000)	
		(765,916)	*1,716,696*	(70,530)	191,294	(319,600)	711,284

AERODROMES

Schedule 12
Sub Program 126

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
	OPERATING EXPENDITURE						
12604	Airport Maintenance		*11,381*		4,598		6,500
12650	Depreciation Expense - Aerodromes		*66,000*		65,472		63,172
12660	Allocated Administration Costs		*1,936*		1,575		1,731
	OPERATING INCOME						
12670	Grant and Contributions - Aerodromes	*0*		(274,340)		(274,340)	
	CAPITAL EXPENDITURE						
12675	Purchase Other Infrastructure - Aerodromes		*0*		515,282		448,030
		0	*79,317*	(274,340)	586,926	(274,340)	519,433

ECONOMIC SERVICES

RURAL SERVICES

Schedule 13
Sub Program 131

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
13100	Mosquito control Maintenance		*8,000*		4,724		8,000
13111	Hyden Child Care Centre - Maintenance		*6,500*		6,220		1,000
13115	Drum Muster - Maintenance		*500*		134		0
13120	Vermin Control - Wild Dogs		*100*		100		100
13140	Community Garden Expenses (Kondinin)		*38,000*		38,641		30,000
13145	Community Garden Expenses (Hyden)		*38,000*		0		0
13160	Allocated Administration Costs		*3,098*		2,677		2,770
OPERATING INCOME							
13174	Drum Muster Income	*(500)*		(444)		(3,000)	
13177	Gourmet in the Garden Income	*(10,000)*		(12,637)		(10,000)	
13178	Community Garden Income (ex-Gourmet & Sports)	*0*		(314)		0	
13179	Grants & Contribution	*0*		(33,818)		0	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
13183	Purchase Other Infrastructure - Rural Services		*0*		63,571		0
		(10,500)	*94,198*	(47,213)	116,066	(13,000)	41,870

TOURISM & AREA PROMOTION

Schedule 13
Sub Program 132

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
13200	Hyden Tourism & Area Promotion		*63,000*		56,946		63,000
13230	Wave Rock Entrance Commission Expense		*20,000*		22,034		20,000
13240	Kondinin Caravan Park Maintenance		*3,000*		2,909		7,000
13250	Kondinin Tourism & Area Promotion		*120,000*		142,067		115,000
13254	Other Tourist Facilities Maintenance		*25,000*		21,648		25,000
13258	Shire Area Promotion General Maintenance		*0*		0		3,000
13260	Depreciation Expense - Tourism & Area Promo		*63,000*		62,580		60,000
13265	Advertising/Tourism Promotion Expenses		*12,000*		10,931		30,000
13290	Allocated Administration Costs		*154,915*		125,990		138,498
OPERATING INCOME							
13271	Wave Rock Precinct - Income	*(350,000)*		(366,725)		(290,000)	
13274	Wild flower Shoppe Income	*(3,500)*		(4,625)		(2,500)	
13275	Kondinin Caravan Park Income	*(100,000)*		(100,968)		(150,000)	
13276	Information Bays Income	*(500)*		(75)		(500)	
13277	Grants, Subsidies & Contributions	*0*		(13,375)		0	
CAPITAL EXPENDITURE							
13280	Transfer to Tourism Reserve		*22,500*		21,010		21,610
13281	Purchase Land & Buildings - Tourism & Area Promotion		*0*		18,927		17,017
13283	Purchase IO - Wave Rock Precinct Improvements		*50,000*		0		50,000
13284	Purchase IO - Signage & Entry Statement		*71,925*		0		71,925
13287	Transfer to Hyden Discovery Centre Reserve		*400,000*		0		0
CAPITAL INCOME							
13295	Transfer from Tourism Reserve	*(50,000)*		(50,000)		(100,000)	
						0	
		(504,000)	*1,005,340*	(535,767)	485,042	(543,000)	622,050

BUILDING CONTROL

Schedule 13
Sub Program 133

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
13300	Building Services - Expense		*22,000*		20,366		22,000
13350	Depreciation - Building Control		*5,500*		5,500		5,600
13360	Allocated Administration Costs		*38,729*		31,497		34,625
OPERATING INCOME							
13301	Building Licenses/Permits	*(4,000)*		(18,811)		(4,000)	
13304	BRB Commission	*(500)*		(26)		(500)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(4,500)	*66,229*	(18,837)	57,363	(4,500)	62,225

SALEYARDS & MARKETING

Schedule 13
Sub Program 134

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
13410	Kondinin Saleyards - Maintenance		*7,000*		7,036		5,000
13450	Depreciation Expense - Saleyards		*3,000*		3,000		3,000
13460	Allocated Administration Costs		*1,936*		1,575		1,731
13465	Utilities - Saleyards		*3,500*		464		3,500
OPERATING INCOME							
13471	Kondinin Saleyards - Income	*(1,500)*		(1,963)		(1,500)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(1,500)	*15,436*	(1,963)	12,075	(1,500)	13,231

TRANSPORT LICENSING

Schedule 13
Sub Program 135

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
13500	Licensing Expenses		*0*		0		0
13503	Superannuation - Kondinin Licensing Staff		*5,582*		5,405		4,200
13504	Superannuation - Hyden Licensing Staff		*4,596*		3,819		4,200
13505	Staff Training - Licensing		*6,000*		1,482		6,000
13510	Salaries and Wages - Licensing		*68,298*		72,193		78,070
13515	Utilities - Transport Licensing		*5,000*		4,402		5,000
13560	Allocated Administration Costs		*96,816*		78,744		86,556
OPERATING INCOME							
13511	Transport Licensing - Income	*(20,000)*		-28,351		(20,000)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(20,000)	*186,292*	-28,351	166,045	(20,000)	184,026

OTHER ECONOMIC SERVICES

Schedule 13
Sub Program 136

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
	OPERATING EXPENDITURE						
13600	Water Supply (Standpipe) - Maintenance		*70,000*		62,803		80,000
13610	Rural Water Supplies Maintenance		*29,413*		27,705		50,000
13620	Dam Cleaning		*25,000*		0		25,000
13650	Depreciation Expense - Other Eco Services		*77,000*		76,861		77,000
13660	Allocated Administration Costs		*9,682*		7,874		8,656
13665	Sundry Expenses - Other Economic Services		*0*		191		0
	OPERATING INCOME						
13671	Water Supply (Standpipes) - Income	*(25,000)*		(27,237)		(20,000)	
13679	Grant & Contribution	*(87,909)*		(161,678)		(131,678)	
	CAPITAL EXPENDITURE						
13685	Purchase Other Infrastructure - Drainage (Water Diversion from Airstrip to CBH Dam)		*137,909*		191,566		188,000
	CAPITAL INCOME						
13698	Transfer from Water Infrastructure Reserve	*0*		(50,000)		(50,000)	
		(112,909)	*349,004*	(238,915)	367,001	(201,678)	428,656

OTHER PROPERTY & SERVICES

PRIVATE WORKS

Schedule 14
Sub Program 141

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
14110	Private Works - Expenditure GEN		*386,000*		466,485		386,000
14111	Private Works Exp - Synergy Farm Project		*0*		66,964		70,000
OPERATING INCOME							
14100	LA Plates - Income	*0*		(200)		0	
14115	Income for Private Works	*(464,000)*		(497,641)		(464,000)	
14125	Sand/Gravel supply income	*0*		(616)		0	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(464,000)	*386,000*	(498,457)	533,449	(464,000)	456,000

PUBLIC WORKS OVERHEAD

Schedule 14
Sub Program 142

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
14200	Accrued AL & Lsl - Pwoh		*120,000*		26,302		120,000
14202	Other Minor Allowancws, MDLs, Etc		*5,000*		739		5,000
14203	Sick Leave Expense		*75,573*		41,347		75,456
14204	Public Holidays, Annual & Long Service Leaves		*183,191*		180,105		142,969
14205	Superannuation - Outside Staff		*166,434*		173,504		159,297
14206	Protective Clothing - Outside Staff		*10,000*		7,844		10,000
14207	Occupational Health & Safety Expenses		*18,000*		9,385		18,000
14208	Training - Outside Staff		*10,000*		2,577		10,000
14209	Unallocated Wages		*0*		0		0
14210	Engineering Salaries & Overheads		*201,615*		218,619		162,406
14211	Engineering Office & Vehicle Expenses		*20,000*		6,928		40,000
14212	Insurance - Works		*315*		315		315
14213	Relocation Expenses - Outside staff		*10,000*		9,540		5,000
14214	Expendable Stores Expense		*6,500*		1,768		6,500
14215	Minor/Sundry Plant Cost Recovery		*100,000*		87,680		100,000
14216	Workers Compensation Payments		*10,000*		0		10,000
14220	Building Maintenance Vehicle & Misc Expenses		*20,000*		500		20,000
14221	Building Maintenance Supplies		*6,000*		0		6,000
14223	Loss On Asset Disposal - Public Works		*19,653*		4,683		5,653
14226	Roman II Asset Management Services		*9,173*		8,728		8,728
14250	Depreciation Expense - Public Works		*40,000*		39,806		40,000
14265	Allocated Housing Costs		*0*		98,101		0
14290	Allocated Administration Costs		*116,186*		94,492		103,874
			1,147,640		1,012,961		1,049,198
LESS							
14260	Public Works Overhead Allocated To Works		*(1,147,640)*		(1,012,961)		(1,049,198)
OPERATING INCOME							
14272	Workers compensation Reimbursements	*(25,000)*		(56,229)		(25,000)	
14278	Profit On Sale of Asset - PWOH	*0*		0		0	
CAPITAL EXPENDITURE							
14283	Purchase Plant & Equipment - PWOH		*70,000*		66,334		67,000
CAPITAL INCOME							
14280	Proceeds from Sale of Plant & Equipment	*(50,000)*		(63,636)		(64,000)	
14291	Realisation On Asset Disposal	*50,000*		63,636		64,000	
		(25,000)	*70,000*	(56,229)	66,334	(25,000)	67,000

PLANT OPERATION COSTS

Schedule 14

Sub Program 143

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
14300	Fuel & Oil		*600,000*		458,220		500,000
14305	Tyres & Tubes		*50,000*		48,768		50,000
14310	Parts		*200,000*		193,932		180,000
14311	External Repair Wages		*160,000*		96,000		160,000
14315	Internal Repair Wages		*10,000*		10,260		8,000
14320	Licenses - Plant		*12,000*		12,539		12,000
14322	Insurance - Plant		*28,063*		24,926		27,305
14324	Depreciation Expense - Plant		*545,000*		544,909		540,000
14362	Plant Depreciation Costs allocated To Works		*(300,000)*		(295,844)		(260,000)
14390	Allocated Administration Costs		*154,915*		125,990		138,498
		0	*1,459,978*	0	1,219,700	0	1,355,803
LESS							
14360	Plant Operation Costs Allocated To Works		*(1,459,978)*		(1,211,152)		(1,355,803)
OPERATING INCOME							
14371	Sundry Income	*0*		(5)		0	
14471	Diesel Fuel Rebate/Reimbursements	*(90,000)*		(95,979)		(80,000)	
CAPITAL INCOME							
		(90,000)	-	(95,984)	8,548	(80,000)	-

SALARIES & WAGES

Schedule 14

Sub Program 146

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
14600	Gross Salaries & Wages		*2,699,155*		2,496,003		2,731,800
14620	Maternity Leave Payments						0
LESS							
14610	Salaries & Wages Allocated		*(2,699,155)*		(2,496,003)		(2,731,800)
14620	Maternity Leave Payments		*0*		0		
OPERATING INCOME							
14671	Maternity Leave Reimbursements	*0*		(11,377)	0	0	
		0	*0*	(11,377)	0	0	0
	Per LTFP	-	0				
	To balance	-	0				

TOWN PLANNING SCHEMES

Schedule 14
Sub Program 148

COA	DESCRIPTION	BUDGET 2026 - 2027 REVENUES	BUDGET 2026 - 2027 EXPENSES	ACTUAL & EST'D 2025 - 2026 (To June 30) REVENUES	ACTUAL & EST'D 2025 - 2026 (To June 30) EXPENSES	BUDGET 2025 - 2026 REVENUES	BUDGET 2025 - 2026 EXPENSES
OPERATING EXPENDITURE							
14800	Salaries & Wages - Town Planning Staff		*64,622*		66,563		62,186
14801	Superannuation - Town Planning Staff		*9,693*		7,469		9,328
14802	Town Planning Scheme Amendment		*5,000*		25		5,000
14803	Advertising - Town Planning Scheme		*600*		0		600
14805	Sundry Expense - Town Planning		*500*		113		500
OPERATING INCOME							

	-	***80,415***	0	74,168	-	77,614

Department of Local Government, Industry Regulation and Safety
GOVERNMENT OF WESTERN AUSTRALIA

Our ref A115570815
Enquiries Amy Walsh
Phone (08) 6552 1530
Email legislation@lgirs.wa.gov.au

Mr Bruce Wright
Chief Executive Officer
Shire of Kondinin

Email: ceo@kondinin.wa.gov.au

Dear Mr Wright

SHIRE OF KONDININ – DIFFERENTIAL RATES 2026/27

I refer to an application submitted by the Shire of Kondinin (Shire) dated 29 July 2026 requesting approval to impose a differential general rate that is more than twice the lowest rate in the gross rental value (GRV) category and the unimproved value (UV) category.

Please be advised that – under authority delegated by 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	Rate in the dollar 2026/27
GRV Mining	0.272000
UV Mining	0.248000

The approval is valid for the 2026/27 financial year.

My approval only applies to the above specified rates and amounts. If the Shire intends to make any further changes to these rates prior to final budget adoption, please notify LGIRS so it can confirm whether doing so will void this approval.

I appreciate the efforts of your staff in providing the information required to support this approval. For future applications, please ensure any affected ratepayer in a category with less than 30 ratepayers is informed in writing directly and provided with a copy of the Minister's Rating Policy: Differential Rates.

As you are likely aware, the Local Government Amendment (Rating of Certain Mining Licences) Bill 2026 (Amendment Bill) has passed both houses of Parliament and is expected to shortly receive Royal Assent.

The primary effect of the Amendment Bill is that Crown land subject solely to a miscellaneous licence or small prospecting licence between 1 July 2017 and 30 June 2026, and going forward, is not to be treated as rateable under section 6.26 of the *Local Government Act 1995.*

Following assent, local governments will be required to review and, where necessary, implement corrective measures for rate notices that apply from the 2017-18 financial year. This is to include updating rate records and making any relevant budgetary and reporting adjustments.

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Locked Bag 14 Cloisters Square Perth WA 6850
Telephone (08) 9222 3333
Email odg@lgirs.wa.gov.au
Web www.lgirs.wa.gov.au

In effect, all rates and liabilities issued in relation to miscellaneous licences and small prospecting licences on Crown land will be extinguished, and affected ratepayers will be entitled to refunds, which must be issued within 90 days.

If you have any questions, please do not hesitate to contact A/Local Government Financial Policy and Statutory Approvals General Manager Ms Amy Walsh on (08) 6552 1530 or via legislation@lgirs.wa.gov.au.

Yours sincerely

Lanie Chopping
DIRECTOR GENERAL
Date: 24 August 2026