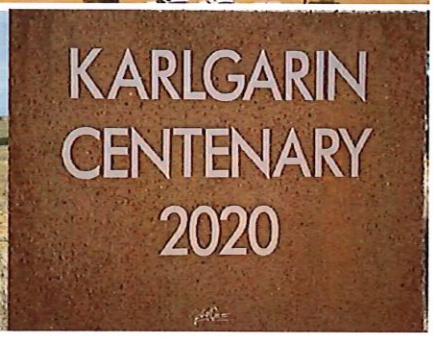
SHIRE OF KONDININ

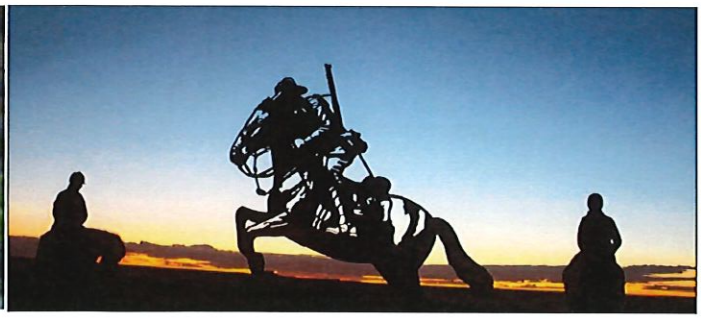
2021/2022 BUDGET



www.kondinin.wa.gov.au

Kondinin Office—11 Gordon Street
Mon-Fri—8:30am—4:30pm
Ph: (08) 9889 1006
Email: cso@kondinin.wa.gov.au

Hyden Office—12 McPherson Street
Mon –Fri—10am-12noon 12:30pm—4.30pm
Ph: (08) 9880 5160
Email: hylib@kondinin.wa.gov.au



SHIRE OF KONDININ

Shire office and Chambers:	11 Gordon Street Kondinin
Postal Address:	PO Box 7 Kondinin WA 6367
Telephone:	(08) 9889 1006
Facsimile:	(08) 9889 1197
E-mail:	ceo@kondinin.wa.gov.au

The Shire of Kondinin covers an area 7,340sqkm in the Central Wheat belt region of Western Australia and has a population of approximately 1200 people. The shire comprises of three towns being Kondinin, Hyden and Karlgarin. Kondinin is located 271km from Perth.

The main agricultural activities of the shire are grain growing, sheep, cattle and mining in the eastern section of the shire. Tourism is an important part of the Shire with Wave Rock being found in close proximity to the Hyden townsite.

COUNCILLORS

President: Cr Sue Meeking	9980 8051
Deputy President: Cr Kent Mouritz	9889 5132
Cr Bruce Browning	0429637035
Cr Steve Jones	9880 5238
Cr Gerard Lynch	0429805079
Cr Murray James	9889 5045
Cr Beverly Gangell	0427470625
Cr Darren Pool	0429891009
Cr Thomas Mulcahy	0427805292

SHIRE OF KONDININ

STAFF

Chief Executive Officer	David Burton
Manager Corporate Services	Vince Bugna
Manager Planning & Assets	Tory Young
Senior Administration Officer	Ellen Valenta
Rates & Payroll Officer	Heather Lockyer
Executive Support Officer	Hannah Repacholi
Records Officer	Beau Lucas
Community Dev't Officer - Kondinin	Kirstie Pool
Community Dev't Officer – Hyden	Steevie-Lee Thomas
Admin/Library Officer – Hyden	Rachael Hendry
Admin/Library Officer – Hyden	Cherith Smith
Environmental Health Officer	Brendan Gerrard
Building Surveyor	Hayley Fegan (Contractor)
Swim Pool Manager – Kondinin	Shaun Franich (Contractor)
Swim Pool Manager – Hyden	Wayne Dicker-Lee
Practice Manager (Medical Centre)	Ronelle Tyson
Medical Receptionists:	Jennifer Henderer
	Carla Waters

WORKS

Manager of Works	Mark Burgess

Construction

Senior Plant Operator	Gary Valenta
Plant Operator	Eric Kraokouer
Plant Operator	Wesley Bennell
Plant Operator	Paul Chambers
Grader Operator	Brian Lucas
Plant Operator	Robert Lockyer
Depot Officer	Debra Wright

Maintenance

Grader Driver	Yul Riddell
Grader Operator	Geoffrey Hann
Plant Operator	Justin Bennel
Depot Administration	Mike Pratzky
Maintenance Townsperson	Robert White

Parks & Gardens

General Hand	Alan Diffley
Gardener/Mtce (Hyden based)	Dave Symcox

Other

Waste Transfer Site Attendant	Scott Pratzky
Waste Transfer Site Attendant	David Cooney
Waste Transfer Site Attendant	Karl Keller

MINUTES

SHIRE OF KONDININ

SPECIAL MEETING

Held on Monday, 30th August 2021 **Kondinin Council Chambers.**

The Special Council Meeting will commence at 9.30am

Order of Business

1. **DECLARATION OF OPENING /ANNOUNCEMENT OF VISITORS**
   The Shire President Cr Meeking declared the meeting open at 9:40am
2. **RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**
   Councillors: Cr S Meeking, Cr M James, Cr T Mulcahy, Cr D Pool, Cr G Lynch, Cr S Jones, Cr K Mouritz, Cr B Browning
   Apologies: Cr B Gangell
   Staff: David Burton (CEO), Vince Bugna (MCS)
3. **RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
   Nil
4. **PUBLIC QUESTION TIME**
   Nil
5. **ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
   Nil
6. **MATTERS FOR CONSIDERATION**
   6.1 – Budget 2021-22 Adoption
7. **NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
   Nil
8. **CLOSURE OF MEETING**
   Meeting closed at 10:26am

6.1 2021/2022 Annual Budget Adoption

NAME OF APPLICANT:	**Shire of Kondinin**
AUTHOR:	**Manager Corporate Services**
DECLARATION OF INTEREST:	**Nil**
DATE:	**25th August 2021**
ATTACHMENTS:	**Statutory Budget 2021/2022**
	Ministerial Approval Letter - Differential Rates 2021/22

SUMMARY

To present to Council the Shire of Kondinin's 2021/2022 Annual Budget for formal adoption.

BACKGROUND

The draft 2021/2022 budget has been compiled based on the principles contained in the Integrated Plans and in accordance with presentations made to Council in May and June Council meetings and the last budget workshop held on the 12th August 2021.

In accordance with the Local Government Act, 1995, Section 6.33(3) the Shire of Kondinin advertised its intention to levy a differential rate on mining tenement Unimproved Value (UV) properties which is more than double the general UV Rate that applies to farm land. Subsequently, application for Ministerial approval to impose for differential rates was sought for and received on 25th August 2021.

DETAILS

The budget has been prepared to include information required by the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The main features of the draft budget include:

A capital works program totalling $11.5m for 2021/22 budget is planned for the following:

- ✓ 6.19m on land and buildings – the major component of which 86% is allocated for Hyden Community and Visitors Centre, if application for grant funding becomes successful.
- ✓ 3.6m is allocated for roads infrastructure. This include the:
  - Roads to Recovery (R2R) of $506,417 – fully grant funded by Federal government
  - Regional Road Group (RRG) of $578, 660 - two-thirds grant funded by MRWA
  - Wheatbelt Secondary Road Freight Network (WSFN) of $1.9m for Kondinin-Narembeen Road
  - Council funded gravel resheeting roads of $479,841
- ✓ 1.13m is allocated for the changeover of plant and equipment, $300,455 of which is for the purchase of five (x5) trucks under lease agreement (with Daimler Trucks) that will expire on November 2021.
- ✓ $636,734 is for other infrastructure including $277,581 for footpaths.
- ✓ $49,880 is for Air condition and Server upgrade at the Kondinin Medical Centre

Detailed capital expenditure and sources of funding is on page 30 of the 2021/2022 budget.

- ✓ Principal grant funding for the year is expected as follows:
  - Hyden Community & Visitors Centre Funding - $3,708,714
  - Wheatbelt Secondary Road Freight Network Funding - $1,834,996
  - Roads to Recovery (R2R) Funding - $506,417.
  - Regional Road Group (RRG) Funding - $369,440
  - Local Roads and Community Infrastructure (LRCI) Phase 2 Funding - $384,684

- Local Roads and Community Infrastructure (LRCI Phase 1 Funding balance - $54,323

✓ An estimated surplus of about $3.2M is anticipated to be brought forward from 30 June 2021 comprising an advanced FAGS allocation and non-operating grants for capital projects carried forward. However this amount is unaudited and may change. Any changes will be addressed as part of the mid-year budget review.

CONSULTATION

Extensive internal consultation has occurred between Executive Management and through discussions with elected members at budget workshops.

STATUTORY ENVIRONMENT

Section 6.2 of the *Local Government Act 1995* requires that no later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Division 5 and 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2021/2022 budget as presented is considered to meet the statutory requirements.

POLICY IMPLICATIONS

The budget is based on the principles contained in the Integrated Plans such as: Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Asset Management Plan and Workforce Plan.

FINANCIAL IMPLICATIONS

Specific financial implications are as outlined in the detailed section of this report and as itemised in the draft 2021/2022 budget for adoption.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENT

Absolute Majority required: Yes for some of the parts of the recommendations.

RECOMMENDATION

THAT Council adopt the tabled 2021/2022 budget:

PART A – MUNICIPAL FUND BUDGET FOR 2021/2022

Pursuant to the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the council adopt the Municipal Fund Budget as contained in Attachment of this agenda, for the Shire of Kondinin for the 2021/2022 financial year which includes the following:

1. Statement of comprehensive Income by Nature and Type on page 2 showing a net result for the year of $4,182,995.
2. Statement of comprehensive Income by Program on page 4 showing a net result for the year of $4,182,995.
3. Statement of Cash Flows on page 6.
4. Rate Setting Statement on page 7 showing an amount required to be raised from rates of

$3,335,383.

5. Index to Notes as Forming Part of the Statutory Budget on pages 9 to 29.
6. Budget Capital Expenditure (itemised) as detailed in page 30.
7. Budget Summary and Program Schedules (detailed) on pages 31 to 51.

Moved Cr T Mulcahy **Seconded Cr G Lynch**

CARRIED 8/0
ABSOLUTE MAJORITY REQUIRED

PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following differential general and minimum rates on Gross Rental and Unimproved Values.

1.1 Differential General Rates

- Residential (GRV)	12.3795 cents in the dollar
- Mining (GRV)	24.7500 cents in the dollar
- Rural (UV)	1.5420 cents in the dollar
- Mining (UV)	29.8485 cents in the dollar

1.2 Minimum Rates

- Residential (GRV)	$450
- Mining (GRV)	$450
- Rural (UV)	$450
- Mining (UV)	$450

2. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, council nominates the following due dates for the payment in full by instalments:

- Full payment and 1st instalment due date	8 October 2021
- 2nd half instalment due date	7 February 2022
- 2nd quarterly instalment due date	7 December 2021
- 3rd quarterly instalment due date	7 February 2022
- 4th and final quarterly payment due date	8 April 2022

3. Pursuant to section 6.46 of the *Local Government Act 1995*, council offers a discount of 3% to ratepayers who have paid their rates in full, including arrears on or before 30 September 2021 or 35 days after the date the service appearing on the rate notice, whichever is the later.

4. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the Local *Government (Financial Management) Regulations 1996*, council adopts an instalment administration charge where the owner has to pay rates through an instalment option of $10 for each instalment after the initial instalment is paid.

5. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996, council adopts an interest rate of 5% where the owner has elected to pay rates through an instalment option.

6. Pursuant to section 6.47 of the Local Government Act 1995, council grants full rating concession to the following:

Assessment
Number

7037	Kondinin Community Resource Centre	3-5 Gordon Street, Kondinin
7039	Kondinin Golf Club Inc.	Avon Location 28325, Kondinin
7042	Kondinin Arts Centre	Lot 11 Rankin Street, Kondinin
7517	Hyden Golf Club	Roe Location 2936, Hyden
7017	Kondinin Country Club	Lot 263-1 Gordon Street, Kondinin
7018	Kondinin Tennis Club	Lot 263-2 Gordon Street, Kondinin
7508	Hyden Tennis Club	Lot 151/3 Marshall Street, Hyden
7514	Hyden Resource & Telecentre	Lot 151 Naughton Street, Hyden
7027	Kondinin Lions Club & Seniors Centre	Lot 22 Jones Street, Kondinin
515	Karlgarin Country Club	Lot 19,20,21,23 & 24 Karlgarin
210	Kondinin Men's Shed	Lot 277 Nicholls Street, Kondinin
7513	Hyden Occasional Childcare Committee	Lot 70 McPherson Street, Hyden

Moved Cr S Jones **Seconded Cr D Pool**

CARRIED 8/0
ABSOLUTE MAJORITY REQUIRED

PART C – OTHER STATUTORY FEES FOR 2021/2022

Pursuant to Section 67 of the *Waste Avoidance and Resource Recovery Act 2007,* Council adopts the following charges for the removal and deposit of domestic and commercial waste:

-	240ltr bin	$390 pa
-	140ltr bin	$280 pa
-	Rural Waste	$70 pa
-	Kondinin Golf Club	$140 pa
-	Hyden Golf Club	$140 pa
-	Karlgarin Bowling Club	$140 pa

Moved Cr G Lynch **Seconded Cr S Jones**

CARRIED 8/0
ABSOLUTE MAJORITY

PART D – MATERIAL VARIANCE REPORTING FOR 2021/2022

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, the level to be used in statements of financial activity in 2021/2022 for reporting material variances shall be 10% or $10,000 whichever is the greater.

Moved Cr B Browning **Seconded Cr G Lynch**

CARRIED 8/0

GOVERNMENT OF WESTERN AUSTRALIA

Department of
Local Government, Sport and Cultural Industries

Our ref KN5-1#04; E2160237
Enquiries Troy Hancock
Phone (08) 6552 1624
Email Legislation@dlgsc.wa.gov.au

Mr David Burton
Chief Executive Officer
Shire of Kondinin
ceo@Kondinin.wa.gov.au

Dear Mr Burton

SHIRE OF KONDININ – DIFFERENTIAL RATES 2021/22

I refer to the Shire's application dated 30 July 2021 requesting approval to impose a differential general rate that is more than twice the lowest rate in the (UV) category.

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

Category of Rating (UV/GRV)	Rate in the dollar 2021/22 (cents)
UV Mining	29.8485

The approval is valid for the 2021/22 financial year.

In future years, it is recommended the Shire review the Minister's Policy – Differential Rates and provide greater detail on the following policy requirement:

- The Council of the local government has reviewed its expenditure and considered efficiency measures as part of its budget deliberations. This is to be reflected in the council minutes when it adopts the budget strategy and endorses objects and reasons for each differential rating category and each minimum payment.

Further, in the interests of fairness and equity for its ratepayers, the Shire should also await updated valuations from the Valuer General prior to commencing the rates setting process.

If you have any questions, please do not hesitate to contact Troy Hancock at the Department of Local Government, Sport and Cultural Industries, on 6552 1624 or by email to legislation@dlgsc.wa.gov.au.

Yours sincerely

Tim Fraser
EXECUTIVE DIRECTOR LOCAL GOVERNMENT

25 August 2021

Gordon Stephenson House, 140 William Street
PO Box 8349 Perth Business Centre, WA 6849
Telephone (08) 6552 7300
Email info@dlgsc.wa.gov.au
Web www.dlgsc.wa.gov.au

Shire of Kondinin

ADOPTED BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

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

Shire of Kondinin

DRAFT BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

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

Shire of Kondinin
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		$	$	$
Revenue				
Rates	1(a)	3,335,383	3,217,782	3,202,696
Operating grants, subsidies and contributions	10(a)	1,260,744	2,690,150	1,535,002
Fees and charges	9	544,800	937,284	731,200
Service charges	1(f)	0	0	0
Interest earnings	13(a)	25,680	45,484	31,218
Other revenue	13(b)	385,573	1,559,212	384,322
		5,552,179	8,449,912	5,884,440
Expenses				
Employee costs		(1,887,182)	(2,188,399)	(2,181,208)
Materials & contracts		(2,210,613)	(2,283,561)	(2,071,191)
Utility charges		(333,850)	(312,950)	(331,350)
Depreciation	5	(3,232,935)	(3,220,207)	(3,240,043)
Interest expenses	6(a),7	(177,324)	(144,005)	(142,048)
Insurance expenses		(240,290)	(226,974)	(228,428)
Other expenditure		(313,205)	(262,388)	(285,913)
		(8,395,399)	(8,638,485)	(8,480,182)
Subtotal		(2,843,220)	(188,573)	(2,595,742)
Non-operating grants, subsidies and contributions	10(b)	7,048,465	2,086,403	1,766,565
Profit on asset disposals	4(b)	9,488	12,831	7,202
Loss on asset disposals	4(b)	(31,739)	(47,478)	(67,183)
		7,026,214	2,051,757	1,706,584
Net result		**4,182,995**	**1,863,182**	**(889,159)**
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		**4,182,995**	**1,863,182**	**(889,159)**

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, 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.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

Shire of Kondinin
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),13(a),13(b)	$	$	$
Governance		12,998	31,751	20,000
General Purpose Funding		4,346,482	5,516,957	4,257,401
Law, Order, Public Safety		21,328	36,045	20,850
Health		335,475	351,114	345,428
Education and Welfare		0	0	0
Housing		50,500	53,048	55,000
Community Amenities		113,400	144,736	114,000
Recreation and Culture		36,698	43,339	41,044
Transport		212,297	200,072	206,455
Economic Services		253,000	437,815	487,260
Other Property and Services		170,002	1,635,037	337,000
		5,552,179	8,449,912	5,884,440
Expenses excluding finance costs	5,13(b)			
Governance		(380,654)	(259,929)	(322,132)
General Purpose Funding		(193,046)	(170,756)	(207,599)
Law, Order, Public Safety		(135,471)	(125,265)	(135,162)
Health		(610,692)	(484,059)	(529,693)
Education and Welfare		(97,220)	(78,671)	(88,988)
Housing		(295,244)	(210,111)	(290,782)
Community Amenities		(658,767)	(577,726)	(631,235)
Recreation & Culture		(1,946,353)	(1,725,079)	(1,929,777)
Transport		(2,881,649)	(2,777,326)	(2,841,079)
Economic Services		(884,896)	(800,794)	(1,030,203)
Other Property and Services		(170,883)	(1,284,767)	(331,483)
		(8,254,875)	(8,494,480)	(8,338,135)
Finance Costs	7,6(a),13(d)			
Health		(8,801)	(8,852)	(7,805)
Welfare		0	0	(5,471)
Housing		(3,075)	(3,165)	(2,412)
Community Amenities		(98,809)	(99,431)	(98,444)
Recreation & Culture		(29,839)	(30,384)	(25,743)
Transport		0	(2,173)	(2,173)
		(140,523)	(144,005)	(142,049)
Subtotal		(2,843,220)	(188,574)	(2,595,743)
Non-operating grants, subsidies and contribu	10(b)	7,048,465	2,086,403	1,766,565
Profit on asset disposals	4(b)	9,488	12,831	7,204
Loss on asset disposals	4(b)	(31,739)	(47,478)	(67,183)
		7,026,214	2,051,757	1,706,584
Net result		**4,182,995**	**1,863,182**	**(889,159)**
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		**4,182,995**	**1,863,182**	**(889,159)**

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

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

Shire of Kondinin
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		$	$	$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,335,383	3,240,693	3,202,696
Operating grants, subsidies and contributions		1,260,744	2,690,150	1,535,003
Fees and charges		544,800	937,284	731,200
Service charges		0	0	0
Interest earnings		25,680	45,484	31,218
Goods and services tax		1,955,151	790,808	617,105
Other revenue		385,573	1,526,375	384,323
		7,507,330	9,230,795	6,501,545
Payments				
Employee costs		(2,137,182)	(2,232,958)	(2,181,208)
Materials and contracts		(2,413,716)	(2,377,449)	(2,071,191)
Utility charges		(333,850)	(312,950)	(331,350)
Insurance expenses		(240,290)	(226,974)	(228,428)
Interest expenses		(177,324)	(144,005)	(142,048)
Goods and services tax		(1,505,151)	(987,768)	(820,051)
Other expenditure		(313,205)	(262,388)	(285,913)
		(7,120,720)	(6,544,494)	(6,060,192)
Net cash provided by (used in) operating activities	3	386,610	2,686,301	441,353
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale		0	0	0
Payments for purchase of property, plant & equipment	4(a)	(7,317,170)	(1,458,858)	(2,504,256)
Payments for construction of infrastructure	4(a)	(4,255,503)	(1,899,156)	(2,200,180)
Non-operating grants, subsidies and contributions		7,048,465	2,086,403	1,766,565
Proceeds from financial assets at amortised cost - term deposits		0	0	
Proceeds from sale of plant & equipment	4(b)	318,002	257,863	313,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	56,140	54,173	54,173
Net cash provided by (used in) investing activities		(4,150,067)	(959,574)	(2,570,698)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(221,247)	(188,780)	(199,570)
Principal elements of lease payments	7	(36,513)	(134,080)	-134080
Proceeds on disposal of financial assets at amortised cost - term deposits				
Proceeds from new borrowings	6(b)	1,352,306	0	250,000
Net cash provided by (used in) financing activities		1,094,546	(322,860)	(83,650)
Net increase (decrease) in cash held		(2,668,911)	1,403,869	(2,212,995)
Cash at beginning of year		5,503,975	4,100,108	4,078,255
Cash and cash equivalents at the end of the year		2,835,064	5,503,975	1,865,260

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

SHIRE OF KONDININ
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		$	$	$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	3,217,380	1,647,078	2,022,156
		3,217,380	1,647,078	2,022,156
Revenue from operating activities (excluding rates)				
Governance		21,385	37,783	26,711
General purpose funding		1,011,098	2,306,320	1,054,705
Law, order, public safety		21,328	36,045	20,850
Health		335,475	351,114	345,428
Education and welfare		0	0	0
Housing		50,500	53,048	55,000
Community amenities		113,400	144,736	114,000
Recreation and culture		36,698	43,339	41,044
Transport		212,297	202,254	206,455
Economic services		253,000	437,815	487,260
Other property and services		171,103	1,639,655	337,492
		2,226,284	5,252,108	2,688,946
Expenditure from operating activities				
Governance		(384,245)	(259,929)	(322,131)
General Purpose Funding		(193,046)	(170,756)	(207,599)
Law, Order, Public Safety		(135,471)	(125,265)	(135,162)
Health		(623,694)	(493,996)	(537,826)
Education and Welfare		(97,220)	(78,671)	(94,459)
Housing		(298,318)	(213,276)	(293,194)
Community Amenities		(757,576)	(677,158)	(729,679)
Recreation & Culture		(1,976,193)	(1,755,463)	(1,955,520)
Transport		(2,905,596)	(2,825,892)	(2,910,109)
Economic Services		(884,896)	(800,794)	(1,030,203)
Other Property and Services		(170,883)	(1,284,767)	(331,482)
		(8,427,137)	(8,685,966)	(8,547,366)
Non-cash amounts excluded from operating activities	2(b)	3,255,186	3,265,186	3,300,024
Amount attributable to operating activities		271,712	1,478,406	(536,241)
INVESTING ACTIVITIES				
Non-perating grants, subsidies and contributions	10(b)	7,048,465	2,086,403	1,766,565
Purchase of land held for resale	4(a)			0
Purchase of property, plant and equipment	4(a)	(7,317,170)	(1,458,858)	(2,504,256)
Purchase and construction of infrastructure	4(a)	(4,255,503)	(1,899,156)	(2,200,180)
Proceeds from disposal of assets	4(b)	318,002	257,863	313,000
Proceeds from financial assets at amortised cost - self supporting loans	6(a)	56,140	54,173	54,173
		(4,150,067)	(959,574)	(2,570,698)
Non-cash amounts excluded from investing activities	2(c)	0	0	0
Amount attributable to investing activities		(4,150,067)	(959,574)	(2,570,698)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(221,247)	(188,780)	(199,571)
Principal elements of finance lease payments	7	(36,513)	(134,080)	(134,080)
Proceeds from new borrowings	6(b)	1,352,306	0	250,000
Transfers to cash backed reserves (restricted assets)	8(a)	(801,572)	(499,172)	(502,108)
Transfers from cash backed reserves (restricted assets)	8(a)	250,000	309,942	490,000
Amount attributable to financing activities		542,974	(512,089)	(95,758)
Budget deficiency before imposition of general rates		(3,335,383)	6,743	(3,202,696)
Estimated amount to be raised from general rates	1(a)	3,335,383	3,210,637	3,202,696
Net current assets at end of financial year - surplus(deficit)	2(a)	0	3,217,380	0

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

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1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	$		$	$	$	$	$	$	$
Differential general rate or general rate									
Gross rental valuations									
GRV - Residential	0.123795	302	2,537,400	314,117	0	0	314,117	304,198	310,743
GRV - Mining	0.247500	4	1,046,750	259,071	0	0	259,071	255,816	255,816
Unimproved valuations									
UV - Rural	0.015420	357	124,004,500	1,912,149	0	0	1,912,149	1,879,150	1,879,206
UV - Mining	0.298485	112	2,838,949	847,384	0	0	847,384	824,453	809,919
Sub-Totals		775	130,427,599	3,332,721	0	0	3,332,721	3,263,618	3,255,684
	Minimum								
Minimum payment	$								
Gross rental valuations									
GRV - Residential	450	45	46,275	20,250	0	0	20,250	19,360	19,360
Unimproved valuations									
UV - Rural	450	20	356,100	9,000	0	0	9,000	9,240	10,560
UV - Mining	450	32	27,632	14,400	0	0	14,400	13,640	14,080
Sub-Totals		97	430,007	43,650	0	0	43,650	42,240	44,000
		872	130,857,606	3,376,371	0	0	3,376,371	3,305,858	3,299,684
Discounts (Refer note 1(h))							(84,000)	(138,233)	(140,000)
Concessions (Refer note 1(i))							0	0	0
Total amount raised from general rates							3,292,371	3,167,625	3,159,684
Ex-Gratia Rates							43,012	43,012	43,012
Specified area rates (Refer note 1(f))							0	0	
Total Rates							3,335,383	3,210,637	3,202,696

All land (other than exempt land) in the Shire of Kondinin is rated according to its Gross Rental Valua (GRV) in townsites or Unmproved Value (UV) in the remainder of the Shire of Kondinin.

The general rates detailed for the 2021/22 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 revenue to be received from all sources other than 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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date Due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	8/10/2021	0	5	5
Option two				
First instalment	8/10/2021	0	5	5
Second instalment	7/12/2021	10	5	5
Third instalment	7/02/2022	10	5	5
Fourth instalment	8/04/2022	10	5	5
Option three				
First instalment	8/10/2021	0	5	5
Second instalment	7/02/2022	10	5	5

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	$	$	$
Instalment plan admin charge revenue	1,500	1,530	2,000
Instalment plan interest earned	3,000	3,537	1,500
Unpaid rates and interest earned	10,000	22,982	6,000
	14,500	**28,048**	**9,500**

1. 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.

1. RATING INFORMATION (Continued)

(e) Specified Area Rate

The Shire has not imposed any specified area rate for 2021/2022.

(f) Service Charges

The Shire has not imposed any service charges for 2021/2022.

(g) Rates Discounts

Rate or fee to which discount is granted	Discount %	Discount ($)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
			$	$	$	
General rates	3.0%		83,580	137,843	139,610	Full payment made within 35 days of the date service appearing on the rate notice.
Rubbish charges - Kondinin, Hyden and Kargarin Golf Clubs	50%		420	390	390	Being a community sporting club and as declared by council
			84,000	138,233	140,000	

(h) Waivers or Concessions

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

2. NET CURRENT ASSETS

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
		$	$	$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	491,111	3,756,595	250,000
Cash and cash equivalents - restricted	3	2,298,953	1,671,787	1,570,260
Financial assets - restricted		0	75,593	0
Receivables	3	602,487	927,139	425,000
Inventories		20,000	21,510	20,000
		3,412,551	6,452,624	2,265,260
Less: current liabilities				
Trade and other payables		(671,429)	(614,960)	(381,937)
Contract liabilities		0	(456,184)	
Lease liabilities		0	(36,513)	(36,513)
Long term borrowings		(255,916)	(196,328)	(218,403)
Provisions		(370,000)	(363,067)	(370,000)
		(1,297,345)	(1,667,052)	(1,006,852)
Net current assets		2,115,207	4,785,572	1,258,408
Less: Total adjustments to net current assets	2(c)	(2,115,206)	(1,568,192)	(1,258,408)
Net current assets used in the Rate Setting Statement		0	3,217,380	0

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

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

(b) Operating activities excluded from budgeted deficiency

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

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	(9,488)	(12,831)	(7,202)
Add: Loss on disposal of assets	4(b)	31,739	47,478	67,183
Add: Depreciation on assets	5	3,232,935	3,220,207	3,240,043
Less: Fair value adjustments to financial assets at fair value		0	(1,939)	0
Movement in non-current employee provisions		0	12,271	
Non cash amounts excluded from operating activities		3,255,186	3,265,186	3,300,024

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets				
Less: Cash - restricted reserves	8	(2,298,953)	(1,671,787)	(1,570,260)
Less: Financial assets - restricted	3	0	(75,593)	0
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		(58,180)	(56,140)	(56,140)
- rates receivable		(200,000)	(215,097)	(250,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		255,916	196,328	218,403
- Current portion of lease liabilities		0	36,513	36,513
- Employee benefit provisions		186,015	217,584	363,076
Total adjustments to net current assets		(2,115,206)	(1,568,192)	(1,258,408)

2(d). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION
An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's 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 intention to release for sale.

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

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 extinguised and the Shire recognises revenue for the prepaid rates that have not been refunded.

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

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

Superannuation
The Shire of Kondinin contributes to a number of superannuation funds on behalf of employees.

All funds of which the Shire of Kondinin contributes are defined contribution plans.

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

CONTRACT ASSETS
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

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 goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

Due to the short termnature 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 legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

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

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

CONTRACT LIABILITIES
An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the

3. 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	2021/22 Budget	2020/21 Actual	2020/21 Budget
		$	$	$
Cash at bank and on hand		491,111	3,756,595	250,000
Term deposits		2,343,953	1,747,380	1,615,260
Total cash and cash equivalents		2,835,064	5,503,975	1,865,260
Held as				
- Unrestricted cash and cash equivalents		536,111	3,832,188	295,000
- Restricted cash and cash equivalents		2,298,953	1,671,787	1,570,260
		2,835,064	5,503,975	1,865,260
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		2,298,953	1,671,787	1,570,260
- Restricted financial assets at amortised cost - term deposits		0	75,593	0
		2,298,953	1,747,380	1,570,260
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	2,298,953	1,747,380	1,570,260
		2,298,953	1,747,380	1,570,260
Reconciliation of net cash provided by operating activities to net result				
Net result		4,182,995	1,863,183	(889,159)
Depreciation	5	3,232,935	3,220,206	3,240,043
(Profit)/loss on sale of asset	4(b)	22,251	34,647	59,981
(Increase)/decrease in receivables		318,329	(559,958)	(107,126)
(Increase)/decrease in inventories		1,510	(520)	990
Increase/(decrease) in payables		(173,694)	187,466	(103,735)
Increase/(decrease) in contract liabilities		(156,184)	27,690	0
Increase/(decrease) in employee provisions		6,933	(9)	6,924
Non-operating grants, subsidies and contributions		(7,048,465)	(2,086,403)	(1,766,565)
Net cash from operating activities		386,610	2,686,301	441,353

SIGNIFICANT ACCOUNTING POLICES

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

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

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

	Reporting program									
Asset class	Governance	Health	Education and welfare	Housing	Recreation and culture	Transport	Economic services	Other property and services	2021/22 Budget total	2020/21 Actual total
	$	$	$	$	$	$	$	$	$	$
Property, Plant and Equipment										
Land - freehold land	0	0	0	40,000	0	0	0	0	40,000	7,400
Buildings - non-specialised	0	0	0	115,000	200,000	0	5,341,020	0	5,656,020	893,258
Buildings - specialised	0	0	359,143	0	100,000	25,000	8,672	0	492,815	0
Furniture and equipment	0	49,880	0	0	0	0	0	0	49,880	27,156
Plant and equipment	130,000	33,000	0	0	0	855,455	0	60,000	1,078,455	531,044
	130,000	82,880	359,143	155,000	300,000	880,455	5,349,692	60,000	7,317,170	1,458,858
Infrastructure										
Infrastructure - Roads	0	0	0	0	0	3,530,872	0	0	3,530,872	1,262,116
Infrastructure - Footpaths	0	0	0	0	0	277,581	0	0	277,581	184,921
Infrastructure - Parks and ovals	0	0	0	0	0	0	0	0	0	222,169
Infrastructure - Other	0	0	0	0	308,312	0	138,739	0	447,050	229,950
	0	0	0	0	308,312	3,808,453	138,739	0	4,255,503	1,899,156
Total acquisitions	130,000	82,880	359,143	155,000	608,312	4,688,908	5,488,431	60,000	11,572,673	3,358,014

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

SIGNIFICANT ACCOUNTING POLICES

RECOGNITION OF ASSETS

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

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

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2021/22 Budget Net book value	2021/22 Budget Sale proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net book value	2020/2021 Actual Sale proceeds	2020/21 Actual Profit	2020/2021 Actual Loss	2020/21 Budget Net book value	2020/2021 Budget Sale proceeds	2020/21 Budget Profit	2020/2021 Budget Loss
	$	$	$	$	$	$	$	$	$	$	$	$
By Program												
Governance	89,206	94,000	8,385	(3,591)	64,649	70,681	6,032	0	88,289	95,000	6,711	0
Health	25,201	21,000	0	(4,201)	22,903	21,818	0	(1,085)	23,327	23,000	0	(327)
Transport	178,947	155,000	0	(23,947)	161,394	117,182	2,182	(46,394)	216,856	150,000	0	(66,856)
Other property and services	46,899	48,000	1,101	0	43,564	48,182	4,618	0	44,509	45,000	491	0
	340,253	318,000	9,486	(31,739)	292,510	257,863	12,831	(47,478)	372,981	313,000	7,202	(67,183)
By Class												
Property, Plant and Equipment												
Plant and equipment	340,253	318,000	9,486	(31,739)	292,510	257,863	12,831	(47,478)	372,981	313,000	7,202	(67,183)
	340,253	318,000	9,486	(31,739)	292,510	257,863	12,831	(47,478)	372,981	313,000	7,202	(67,183)

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

SIGNIFICANT ACCOUNTING POLICES

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.

5. ASSET DEPRECIATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	$	$	$
By Program			
Governance	79,315	71,614	99,453
General purpose funding	0	0	0
Law, order, public safety	16,750	16,696	15,320
Health	20,900	20,789	17,975
Education and welfare	58,920	58,321	55,855
Housing	105,100	105,079	100,470
Community amenities	35,665	35,329	46,336
Recreation and culture	708,165	705,594	644,137
Transport	1,589,620	1,588,882	1,546,373
Economic services	98,500	98,143	114,258
Other property and services	520,000	519,582	523,007
	3,232,935	3,220,028	3,163,185
By Class			
Buildings	756,865	753,843	740,536
Furniture and equipment	67,452	67,183	65,997
Plant and equipment	414,887	413,231	405,936
Infrastructure - roads	1,568,121	1,561,861	1,534,289
Infrastructure - footpaths	13,145	13,092	12,861
Drainage	12,260	12,211	11,995
Parks and ovals	28,075	27,963	27,469
Other infrastructure	372,130	370,645	364,102
	3,232,935	3,220,028	3,163,185

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION
The depreciable amount of all fixed assets including buildings but excluding freehold land and vested 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 of the lease or the estimated useful life the improvements.

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Infrastructure - roads	
Infrastructure - footpaths	20 years

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

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

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

6. 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 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal Outstanding 30 June 2022	2021/22 Budget Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Loans	2020/21 Actual Principal Repayments	Actual Principal Outstanding 30 June 2021	2020/21 Actual Interest Repayments	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal Outstanding 30 June 2021	2020/21 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Health																		
Doctor's residence	137A	WATC	4.40%	171,484	0	11,122	160,362	8,801	182,133	0	10,649	171,484	8,852	182,133	0	10,649	171,484	7,805
Welfare																		
Aged Care Unit	141	WATC	3.04%	0	0	0	0	0	0	0	0	0	0	0	250,000	10,790	239,210	5,471
Housing																		
Staff house	140	WATC	3.13%	78,118	0	14,669	63,449	3,075	92,338	0	14,220	78,118	3,165	92,338	0	14,220	78,118	2,412
Community amenities																		
Hyden sewerage	139	WATC	5.28%	494,121	0	27,281	466,840	30,094	520,017	0	25,896	494,121	30,163	520,017	0	25,896	494,121	26,765
Townsite drainage	142	WATC	3.68%	1,548,869	0	64,417	1,484,451	68,714	1,610,979	0	62,111	1,548,869	69,269	1,610,979	0	62,111	1,548,868	71,679
Recreation and culture																		
Kondinin S/Pool Redevelopment	136	WATC	4.40%	349,968	0	22,698	327,269	17,942	371,699	0	21,732	349,968	18,063	371,699	0	21,732	349,967	15,549
Economic Services																		
Hyden Community & Visitors Centre	143	WATC	3.00%	0	1,352,306	24,919	1,327,387	36,674	0	0	0	0	0	0	0	0	0	0
				2,642,560	1,352,306	165,107	3,829,759	165,299	2,777,166	0	134,607	2,642,560	129,511	2,777,166	250,000	145,398	2,881,768	129,681
Self Supporting Loans																		
Kondinin Community Recr Committee	131A	WATC	4.20%	31,024	0	9,915	21,110	1,804	40,536	0	9,511	31,024	1,832	40,536	0	9,511	31,025	1,566
Hyden Progress Association	134A	WATC	3.04%	205,123	0	28,999	176,124	8,037	233,261	0	28,137	205,123	8,325	233,261	0	28,137	205,124	6,657
Karlgarin Progress Association	138	WATC	4.20%	35,183	0	17,226	17,957	2,057	51,707	0	16,525	35,183	2,164	51,707	0	16,525	35,182	1,971
				271,331	0	56,140	215,191	11,898	325,504	0	54,173	271,331	12,321	325,504	0	54,173	271,331	10,194
				2,913,890	1,352,306	221,247	4,044,949	177,197	3,102,670	0	188,780	2,913,890	141,832	3,102,670	250,000	199,571	3,153,100	139,876

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

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%		$	$	$
Loan 143	WA Treasury Corporation	Debenture	20	3.00	1,352,306	36,674	1,352,306	0
					1,352,306	36,674	1,352,306	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2021/22 Budget	New loans unspent at 30 June 2022	Amount as at 30 June 2022
			$	$	$	$
Loan 143	Hyden Community & Visitors Centre	2021	0	0	0	0
			0	0	0	0

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 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	20,000	20,000	20,000
Credit card balance at balance date	0	345	0
Total amount of credit card unused	**20,000**	**19,655**	**20,000**
Loan facilities			
Loan facilities in use at balance date	4,044,949	2,913,890	3,153,100
Unused loan facilities at balance date	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

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

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2021	2021/22 Budget New Leases	2021/22 Budget Lease Principal Repayments	Budget Lease Principal Outstanding 30 June 2022	2021/22 Budget Lease Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Leases	2020/21 Actual Lease Principal Repayments	Actual Lease Principal Outstanding 30 June 2021	2020/21 Actual Lease Interest Repayments	Budget Principal 1 July 2020	2020/21 Budget New Leases	2020/21 Budget Lease Principal Repayments	Budget Lease Principal Outstanding 30 June 2021	2020/21 Budget Lease Interest Repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Transport																			
Prime Mover - KN62	400172MB	Daimler Trucks	2.0%	60 months	7,862	0	7,862	0	26	38,923	0	31,061	7,862	491	38,923	0	31,061	7,862	491
Prime Mover - KN77	400171MB	Daimler Trucks	2.0%	60 months	7,733	0	7,733	0	26	38,286	0	30,553	7,733	483	38,286	0	30,553	7,733	483
Prime Mover - KN58	401041MB	Daimler Trucks	2.0%	60 months	7,737	0	7,737	0	22	38,290	0	30,553	7,737	484	38,290	0	30,553	7,737	484
Ducal Cab - KN89	400172MB	Daimler Trucks	2.0%	60 months	2,917	0	2,917	0	10	14,442	0	11,525	2,917	182	14,442	0	11,525	2,917	182
Water Truck - KN59	400172MB	Daimler Trucks	2.0%	60 months	10,264	0	10,264	0	43	40,652	0	30,388	10,264	532	40,652	0	30,388	10,264	532
					36,513	0	36,513	0	127	170,592	0	134,080	36,513	2,173	170,592	0	134,080	36,513	2,173

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

		2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
(a)	Plant Reserve	445,703	211,864	0	657,567	577,277	102,926	(234,500)	445,703	577,277	104,849	(240,000)	442,126
(b)	Housing Reserve	188,030	200,470	0	388,500	137,148	50,882	0	188,030	137,148	51,152	0	188,300
(c)	Employee Leave Reserve	364,562	911	0	365,473	212,398	152,164	0	364,562	212,398	151,784	0	364,183
(d)	Tourism Development Reserve	132,795	31,474	(50,000)	114,268	148,539	34,255	(50,000)	132,795	148,539	34,638	(50,000)	133,177
(e)	Community Bus Reserve	50,713	127	0	50,839	50,364	348	0	50,713	50,364	423	0	50,787
(f)	Radio Reserve	24,881	62	0	24,943	24,710	171	0	24,881	24,710	208	0	24,917
(g)	Landfill Reserve	26,135	5,065	0	31,200	21,008	5,127	0	26,135	21,008	5,176	0	26,184
(h)	Medical Services Reserve	77,839	195	0	78,034	77,415	424	0	77,839	77,415	650	0	78,065
(i)	Hyden Recreation Centre Reserve	286,253	716	(200,000)	86,969	309,291	2,404	(25,442)	286,253	309,291	2,598	(200,000)	111,889
(j)	Roads Reserve	0	300,500	0	300,500	0	0	0	0	0	0	0	0
(k)	Water Infrastructure Reserve	100,314	125	0	100,439	0	100,314	0	100,314	0	100,420	0	100,420
(l)	SJA Capital Upgrade Reserve	50,157	50,063		100,219	0	50,157	0	50,157	0	50,210	0	50,210
		1,747,380	801,572	(250,000)	2,298,953	1,558,151	499,172	(309,942)	1,747,380	1,558,151	502,108	(490,000)	1,570,260

(b) Cash Backed Reserves - Purposes

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

	Reserve name	Anticipated date of use	Purpose of the reserve
(a)	Plant Reserve	Ongoing	for the purchase of major plant and vehicles.
(b)	Housing Reserve	Ongoing	for the construction of new housing as Council decrees.
(c)	Employee Leave Reserve	Ongoing	to fund annual and long service leave requirements.
(d)	Tourism Development Reserve	Ongoing	to ensure that the Wave Rock area is kept at a good standard.
(e)	Community Bus Reserve	Ongoing	for the replacement of community bus.
(f)	Radio Reserve	Ongoing	to account for service charges raised.
(g)	Landfill Reserve	Ongoing	to fund the operational costs of Bendering Landfill site.
(h)	Medical Services Reserve	Ongoing	to fund for the operational costs of Kondinin Medical Centre.
(i)	Hyden Recreation Centre Reserve	2021-23	for the construction of Hyden Recreation Building Extension.
(j)	Roads Reserve	Ongoing	to fund the Shire roadworks to supplement road grants received.
(k)	Water Infrastructure Reserve	2021-22	for the installation of standpipe controllers and storage tanks.
(l)	SJA Capital Upgrade Reserve	2024	contribution for Sub Centre Capital upgrades in Kondinin and Hyden.

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	$	$	$
Governance	1,000	1,279	8,000
General Purpose Funding	5,750	11,315	1,750
Law, Order, Public Safety	2,300	3,827	5,600
Health	15,300	30,052	30,300
Education and Welfare	0	0	0
Housing	50,000	52,356	53,500
Community Amenities	113,400	143,940	114,000
Recreation & Culture	16,550	20,495	23,850
Transport	0	0	0
Economic Services	220,500	237,975	207,200
Other Property & Services	120,000	436,086	287,000
	544,800	937,323	731,200

10. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	$	$	$
By Program:			
(a) Operating grants, subsidies and contributions			
Governance	0	0	0
General purpose funding	978,169	2,240,844	1,019,737
Law, order, public safety	19,028	32,219	15,250
Health	0	0	0
Education and welfare	0	0	0
Housing	0	0	0
Community amenities	0	0	0
Recreation and culture	1,250	4,560	0
Transport	212,297	200,072	206,455
Economic services	0	143,584	243,560
Other property and services	50,000	68,872	50,000
	1,260,744	2,690,150	1,535,002
(b) Non-operating grants, subsidies and contributions			
Governance	0	0	0
General purpose funding	0	0	0
Law, order, public safety	6,576	4,517	0
Health	0	0	0
Education and welfare	73,695	726,227	371,223
Housing	0	0	0
Community amenities	0	0	0
Recreation and culture	249,825	53,109	80,000
Transport	2,888,433	1,037,610	1,192,108
Economic services	3,829,935	264,941	123,234
Other property and services	0	0	0
	7,048,465	2,086,403	1,766,565
Total grants, subsidies and contributions	8,309,209	4,776,553	3,301,567

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue 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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	Accounting standard
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Specified area rates	Rates charge for specific defined purpose	Over time	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	AASB 15 AASB 1058
Service charges	Charge for specific service	Over time	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	AASB 15 AASB 1058
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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 1058
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled	AASB 1058
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	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval	AASB 1058
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle	AASB 1058
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs	AASB 1058
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service	AASB 15 AASB 1058
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	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility	AASB 1058
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire	AASB 15
Memberships	Pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right	AASB 15
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	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works	AASB 1058
Sale of stock	Fuel, sand and gravel	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods	AASB 1058
Commissions	Commissions on licencing	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled	AASB 15
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed	AASB 15

12. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	$	$	$
Elected member [S Meeking]			
President's allowance	12,000	12,000	12,000
Meeting attendance fees	4,710	3,850	4,200
Other expenses			
ICT expenses	500	288	167
Travel and accommodation expenses	1,000	459	800
	18,210	16,597	17,167
Elected member [K Mouritz]			
Meeting attendance fees	3,150	2,310	3,225
Other expenses			
ICT expenses	500	288	167
Travel and accommodation expenses	1,000	1,156	1,000
	4,650	3,754	4,392
Elected member [B Browning]			
Meeting attendance fees	3,150	2,840	3,225
Other expenses			
ICT expenses	500	288	167
Travel and accommodation expenses	1,000	1,055	1,000
	4,650	4,183	4,392
Elected member [S Jones]			
Meeting attendance fees	3,150	2,530	3,225
Other expenses			
ICT expenses	500	288	167
Travel and accommodation expenses	600	344	500
	4,250	3,162	3,892
Elected member [G Lynch]			
Meeting attendance fees	3,150	2,300	3,225
Other expenses			
ICT expenses	500	288	167
Travel and accommodation expenses	600	401	500
	4,250	2,990	3,892
Elected member [M James]			
Meeting attendance fees	3,150	2,300	3,225
Other expenses			
ICT expenses	500	288	167
Travel and accommodation expenses	700	715	700
	4,350	3,303	4,092
Elected member [B Gangell]			
Meeting attendance fees	3,150	2,610	3,225
Other expenses			
ICT expenses	500	288	168
Travel and accommodation expenses	600	346	500
	4,250	3,244	3,893
Elected member [D Pool]			
Meeting attendance fees	3,150	2,760	3,225
Other expenses			
ICT expenses	500	288	166
Travel and accommodation expenses	500	466	500
	4,150	3,515	3,891
Elected member [T Mulcahy]			
Meeting attendance fees	3,150	3,070	3,225
Other expenses			
ICT expenses	500	288	166
Travel and accommodation expenses	1,000	672	1,000
	4,650	4,030	4,391
	53,410	44,777	50,000
President's allowance	12,000	12,000	12,000
Meeting attendance fees	29,910	24,570	30,000
Other expenses	0	0	0
ICT expenses	4,500	2,594	1,500
Travel and accommodation expenses	7,000	5,613	6,500
	53,410	44,777	50,000

13. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	$	$	$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	4,680	10,782	13,718
- Other funds	8,000	8,186	10,000
Late payment of fees and charges *	10,000	22,982	6,000
Other interest revenue (refer note 1b)	3,000	3,537	1,500
	25,680	45,486	31,218
* 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	385,573	1,560,051	384,322
Other	0	0	0
	385,573	1,560,051	384,322
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	33,000	29,250	31,000
Other services	2,000	1,500	2,000
	35,000	30,750	33,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note6(a))	177,197	141,832	139,876
Interest expense on lease liabilities	127	2,173	2,173
Other	0	0	0
	177,324	144,005	142,049

14. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the Shires of Corrigin, Kulin, Narembeen and Lake Grace have a joint operation arrangement with regard to the provision of environmental health service. The joint-controlled assets are motor vehicles, Bendering Tip site (RoeROC) facility at Narembeen-Kondinin Road. The Bendering Tip site facility assets have been taken-up at valuation costs while the Shire's 23.08% share in motor vehicle is included in Property, Plant and Equipment is as follows:

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	$	$	$
Non-current assets			
Land	15,750	15,750	15,750
Less: accumulated depreciation	0	0	0
	15,750	15,750	15,750
Light vehicle	7,659	7,659	7,659
Less: accumulated depreciation	(5,745)	(3,830)	(3,830)
	1,914	3,829	3,829
Other Infrastructure - Independent valuation - 2018	138,400	138,400	138,400
Cost	0	0	0
Less: accumulated depreciation	(43,054)	(32,291)	(32,290)
	95,346	106,109	106,110

SIGNIFICANT ACCOUNTING POLICIES

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

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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

15. MAJOR LAND TRANSACTIONS

It is not anticipated any major land undertakings will occur in 2021/22.

16. TRUST FUNDS

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

Detail	Balance 1-Jul-21	Estimated Amounts Received	Estimated Amounts Paid	Estimated Balance 30-Jun-22
	$	$	($)	$
Staff Christmas Funds	11,470	31,910	(34,870)	8,510
Housing Bonds	4,644	256	0	4,900
Trust Miscellaneous Bonds	200	0	0	200
Trust Miscellaneous Funds	1,300	0	0	1,300
	17,614	32,166	(34,870)	14,910

17. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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 making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

NOTE 4(a) - SUPPLEMENTARY INFORMATION

SHIRE OF KONDININ
CAPITAL EXPENDITURE - SOURCE OF FUNDING
FOR THE YEAR ENDED 30 JUNE 2022

Program	AMENDED BUDGET TOTAL	Capital Grants & Contrib.	Restricted (Prior Years)	RRGroup & Direct Grants	Roads to Recovery	Blackspot Grant	Other Specific Contribs.	Loan Funds	Reserves	Sale of Assets	Council Funds
Governance											
Toyota Prado (0KN)	60,000									48,000	12,000
Subaru Outback (KN04)	35,000									23,000	12,000
Subaru Outback (KN54)	35,000									23,000	12,000
Total	130,000	-	-	-	-	-	-	-	-	94,000	36,000
Health											
Medical Centre Server, Computer upgrade	19,880										19,880
Subaru Forester - Doctor (KN52)	33,000									21,000	12,000
Aircon upgrade - Medical Centre	30,000										30,000
Total	82,880	-	-	-	-	-	-	-	-	21,000	61,880
Aged & Disabled											
WSHA - Aged Housing (4) Units - Bal c/f	359,143	-					-	-			359,143
Total	359,143	-	-	-	-	-	-	-	-	-	359,143
Housing											
Land Purchase -x2 blocks (incl demolition) - c/f	40,000										40,000
House Purchase - No. 51 (Lot 97) Jones Street, Kondinin	115,000										115,000
Total	155,000	-	-	-	-	-	-	-	-	-	155,000
Recreation & Culture											
Public Halls & Civic Centres											
Other Rec & Sports											
Hyden Rec Centre Extension	200,000								200,000		-
Kondinin Bowling Green Resurfacing	127,736						60,000				67,736
Total	327,736	-	-	-	-	-	60,000	-	200,000	-	67,736
Swimming Pool											
Total	-	-	-	-	-	-	-	-	-	-	-
Parks & Gardens											
Hyden S/Pool Building Re-Roofing (LRCI-2)	100,000	100,000									-
Hyden S/Pool Carpark (LRCI-2)	39,260	39,260									-
Electric BBQ's x3 (LRCI-2)	5,565	5,565									-
Kondinin Hockey Field	135,751						45,000				90,751
Total	280,576	144,825	-	-	-	-	45,000	-	-	-	90,751
Transport											
Roads											
RRG - Hyden Mt Walker Rd (Clearing, Culvert, first coat seal)	346,480			215,986.67							130,493
RRG - Pederah Road - Kulin-Karl (Shoulder widening, reseal)	230,180			153,453.33							76,727
RCC - Kooikin Rd - c/f	60,000										60,000
RCC - De Gruchy Rd - c/f	80,058										80,058
RCC - Bendering East Rd (Shoulder Works/Grave Resheeting)	134,108										134,108
RCC - Modesty Rock East (Gravel Resheeting)	77,440										77,440
RCC - Sloan Road (Gravel Resheeting)	40,805										40,805
RCC - Lake OConnor Road (Form and Gravel)	87,430										87,430
R2R - Hyden Norseman Rd (Gravel Sheet)	252,922				252,922						-
R2R - White Road (Form and Gravel)	127,203				127,203						-
R2R - Worland Road (Form and Gravel)	126,292				126,292						-
SRF - Kondinin Narembeen Road	333,500	310,050									23,450
SRF - Kondinin Narembeen Road	1,634,454	1,524,946									109,508
Footpath Construction (LRCI-1)	87,897	87,897									0.00
Footpath Construction (LRCI-2)	69,684	69,684									-
Footpaths	100,000										100,000
Total	3,808,453	2,012,576	-	369,440	506,417	-	-	-	-	-	920,019
Depot											
Dog Pound Upgrade - c/f	25,000										25,000
Total	25,000	-	-	-	-	-	-	-	-	-	25,000
Road Plant											
Toyota Hilux (KN55) - Grader Service Kondinin	30,000									10,000	20,000
Toyota Hilux (KN61) - Grader Service Hyden	30,000									10,000	20,000
Volvo L90F - Loader (KN67)	335,000									95,000	240,000
Side Tipper (KN2418) - c/f	100,000									20,000	80,000
Toyota Hilux (KN51) - Depot - c/f	30,000									10,000	20,000
Toyota Hilux (KN56) - Gardener - c/f	30,000									10,000	20,000
Mitsubishi Dual Cab (KN89)-Purchase on lease expiry	21,364									-	21,364
Water Truck (KN59) - Purchase on lease expiry	74,545									-	74,545
Prime Mover (KN58) - Purchase on lease expiry	68,182									-	68,182
Prime Mover (KN62) - Purchase on lease expiry	68,182									-	68,182
Prime Mover (KN77) - Purchase on lease expiry	68,182									-	68,182
Total	855,455	-	-	-	-	-	-	-	-	155,000	700,455
Economic Services											
Hyden Community & Visitors Centre	5,341,020	3,708,714					30,000	1,352,306			250,000
Gordon Street Toilet Block (LRCI-1) - Bal c/f	7,260	7,260									0
Wave Rock Toilet Screening (LRCI-1) - Bal c/f	1,392	772									620
V/R Tourist Precinct Improvement	50,000								50,000		-
KN Com'ty Garden Ramps&Shelter (LRCI-2)	40,000	40,000									-
Landscape & retic Marshall Street (LRCI-1) - Bal c/f	2,273										2,273
Wave Rock Precinct construction & planting of boardwalk (LRCI-1) - Bal c/f	28,917	25,000									3,917
Standpipe Controllers/Swipe cards (LRCI-2 balance)	17,549	17,549									-
Total	5,488,431	3,799,315	-	-	-	-	30,000	1,352,306	50,000	-	256,810
Other Property & Services											
Toyota Prado (KN0)	60,000									48,000	12,000
Total	60,000	-	-	-	-	-	-	-	-	48,000	12,000
OVERALL TOTALS	11,572,673	5,956,716	-	369,440	506,417	-	135,000	1,352,306	250,000	318,000	2,684,794

Summary:

Land & Buildings	6,188,835
Furniture and Equipment	49,880
Plant and Equipment	1,078,455
Infrastructure - Roads	3,618,769
Infrastructure - Footpath	189,684
Infrastructure - Other	447,050
	11,572,673

IMBALANCE -

Financial summary of detailed accounts to follow

	Operating (Recurring)			Investing (Capital)			Financing (Cash Reserves)			Conversion Operating to Rate Setting			Result By Reporting Program and Overall Result		
	Revenue			Proceeds from Disposal			Financing Inward			Gains on Disposal et al.			Net Revenue, Proceeds Transfers etc.		
Reporting Program	Budget 2021/22	Actual 2020/21	Budget 2020/21	Budget 2021/22	Actual 2020/21	Budget 2020/21	Budget 2021/22	Actual 2020/21	Budget 2020/21	Budget 2021/22	Actual 2020/21	Budget 2020/21	Budget 2021/22	Actual 2020/21	Budget 2020/21
Governance	21,385	37,782.73	26,712	94,000	70,682	95,000	0	0	0	8,387	7,971	6,712	106,998	100,494	115,000
General Purpose Funding	4,346,482	5,516,957.25	4,257,401	0	0	0	0	0	0	0	0	0	4,346,482	5,516,957	4,257,402
Law Order & Public Safety	27,904	40,562.05	20,850	0	0	0	0	0	0	0	0	0	27,904	40,562	20,850
Health	335,475	351,113.75	345,428	21,000	21,818	23,000	0	0	0	0	0	0	356,475	372,932	368,428
Education & Welfare	73,695	726,226.76	371,223	0	0	0	0	0	250,000	0	0	0	73,695	726,227	621,223
Housing	50,500	53,047.62	55,000	0	0	0	0	0	0	0	0	0	50,500	53,048	55,000
Community Amenities	113,400	144,735.77	114,000	0	0	0	0	0	0	0	0	0	113,400	144,736	114,000
Recreation & Culture	286,522	96,448.12	121,044	0	0	0	256,140	79,615	254,173	0	0	0	542,662	176,063	375,217
Transport	3,100,730	1,239,863.63	1,398,563	155,000	117,182	150,000	0	234,500	240,000	0	2,182	0	3,255,730	1,589,364	1,788,563
Economics Services	4,082,935	702,755.61	610,494	0	0	0	1,402,306	50,000	50,000	0	0	0	5,485,241	752,756	660,494
Other Property & Services	171,103	1,639,654.52	337,492	48,000	48,182	45,000	0	0	0	1,101	4,618	492	218,002	1,683,219	382,000
Surplus/Deficit B/Fwd	0	0.00	0	0	0	0	0	0	0	0	0	0	3,217,380	1,647,078	2,022,156
Total	12,610,132	10,549,147.81	7,658,207	318,000	257,864	313,000	1,658,446	364,115	794,173	9,488	14,771	7,204	17,794,470	12,803,435	10,780,334

	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
Reporting Program	Budget 2021/22	Actual 2020/21	Budget 2020/21	Budget 2021/22	Actual 2020/21	Budget 2020/21	Budget 2021/22	Actual 2020/21	Budget 2020/21	Budget 2021/22	Actual 2020/21	Budget 2020/21	Budget 2021/22	Actual 2020/21	Budget 2020/21
Governance	384,245	259,929.33	322,131	130,000	114,481	154,192	0	200,000	200,000	82,906	83,885	76,320	431,339	490,525	600,003
General Purpose Funding	193,046	170,755.56	207,599	0	0	0	4,680	10,782	13,718	0	0	0	197,726	181,537	221,317
Law Order & Public Safety	135,471	125,264.98	135,162	0	0	0	0	0	0	16,750	16,696	13,450	118,721	108,569	121,712
Health	623,694	493,996.11	537,826	82,880	35,595	35,000	61,122	10,649	10,649	25,101	22,052	18,127	742,595	518,187	565,348
Education & Welfare	97,220	78,670.55	94,459	359,143	726,227	1,274,830	0	0	10,790	58,920	58,321	53,700	397,444	746,576	1,326,379
Housing	298,318	213,275.89	293,194	155,000	0	50,000	214,669	64,220	64,220	105,100	105,079	98,426	562,887	172,417	308,988
Community Amenities	757,576	677,157.63	729,679	0	0	0	96,699	93,007	93,007	35,665	35,329	46,336	818,610	734,836	776,349
Recreation & Culture	1,976,193	1,755,462.83	1,955,520	608,312	245,659	419,345	78,838	75,905	75,905	708,165	705,594	738,000	1,955,177	1,371,432	1,712,770
Transport	2,905,596	2,825,892.19	2,910,109	4,688,908	1,827,035	2,390,835	547,263	234,080	234,080	1,613,567	1,635,275	1,638,756	6,528,200	3,251,732	3,896,269
Economics Services	884,896	800,794.07	1,030,203	5,488,431	350,393	323,234	56,061	133,390	133,390	98,500	98,143	111,110	6,330,888	1,186,435	1,375,717
Other Property & Services	170,883	1,284,766.83	331,482	60,000	58,624	57,000	0	0	0	520,000	519,582	513,000	(289,117)	823,808	(124,518)
Total	8,427,137	8,685,965.97	8,547,365	11,572,673	3,358,014	4,704,436	1,059,332	822,031	835,759	3,264,674	3,279,956	3,307,225	17,794,469	9,586,055	10,780,334
Surplus(Deficit)	*4,182,995*	1,863,181.84	(889,159)								(3,265,186)		0	3,217,380	0
										(3,264,674)	(3,254,855)	(3,307,225)	0	3,217,380	0
IMBALANCE	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0.00*	*0*

GOVERNANCE - MEMBERS OF COUNCIL

Schedule 04
Sub Program 041

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
04100	President's Allowance Paid		12,000		12,000.00		12,000
04104	Members Sitting Fees Paid		29,910		24,570.00		30,000
04106	Members Telephone Subsidy Paid		4,500		2,628.61		1,500
04108	Members Travelling Expenses Paid		7,000		5,613.15		6,500
04110	Members Conference Expenses		20,000		45.45		12,000
04112	Refreshment & Reception Expenses		11,000		10,408.40		10,000
04114	Members Insurance		425		425.00		425
04116	Members Subscriptions		9,000		8,647.64		8,100
04118	Members Training Expenses		20,000		662.27		5,000
04130	Civic Reception Expense		5,000		3,916.01		3,000
04132	Council Chamber Maintenance		500		0.00		500
04134	Council Election Expenses		5,000		0.00		0
04136	Contributions		132,571		90,035.80		114,113
04138	Community Funding		0		0.00		0
04140	Depreciation - Council Chambers		4,315		4,278.75		1,320
04150	Regional Council Expenses		0		0.00		0
04155	Consultancy Services		30,000		12,118.04		30,000
04160	Allocated Administration Costs		93,024		84,172.93		87,674
OPERATING INCOME							
04170	Reimbursements	0		0.00		0	
CAPITAL EXPENDITURE							
04180	Transfer to SJA Capital Upgrade Reserve		0		50,000.00		50,000
04181	PurchaseLand & Buildings		0		0.00		0
04182	Purchase Furniture & Equipment		0		0.00		0
CAPITAL INCOME							
	Proceeds on Sale of Asset						
	Realisation on Asset Disposal						
		-	384,245	0.00	309,522.05	-	372,132

ADMINISTRATION

Schedule 04
Sub Program 042

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
04200	Salaries & Wages - Admin		601,083		565,386.38		595,606
04201	Superannuation - Admin		94,054		84,291.41		92,614
04202	Workers Comp - Insurance Premiums		72,600		67,361.21		61,745
04203	Accrued Al & Lsl		15,000		14,781.92		0
04204	Staff Uniform		5,000		3,555.07		5,000
04206	Training Expenses		15,000		11,656.20		7,000
04208	Travel & Accomodation		7,000		6,489.99		1,500
04210	Conferences Expenses		5,000		3,776.62		3,500
04212	Fringe Benefits Tax		57,000		55,324.86		55,000
04214	Other Employee Costs		500		300.00		500
04216	Subscriptions and Membership - Admin		18,800		6,278.64		13,500
04220	Kondinin Office Maintenance		45,000		37,624.01		39,000
04221	Hyden Office Maintenance		25,000		23,860.26		25,000
04222	Kondinin Office Equipment Mtce		35,000		38,116.76		45,000
04223	Hyden Office Equipment Mtce		5,000		3,487.29		800
04224	Telecommunications		18,000		16,157.66		15,000
04226	Legal Expenses		35,000		3,934.28		25,000
04228	Printing and Stationery		17,500		17,567.97		15,000
04230	Consultancy Services		30,000		11,830.00		30,000
04232	Accounting Services		0		0.00		0
04234	Administration Vehicle Operating Expenses		25,000		22,238.75		25,000
04236	Bank Service Charges		15,000		14,629.42		15,000
04238	Postage and Freight		5,000		3,684.20		5,000
04240	Advertising Expense		8,000		7,885.53		5,000
04242	Insurance (ex W/comp)		44,567		34,092.16		43,157
04250	Depreciation - Administration		75,000		67,335.41		75,000
04251	Audit Fees		35,000		30,750.00		33,000
04255	Doubtful debts expense/Debtors Written-off		4,224		46,730.24		0
04260	Office Expenses - Other		12,000		8,107.10		12,000
04262	Allocated Housing Costs		0		17,567.83		0
04273	Loss On Asset Disposal - Administration		3,591		0.00		0
04265	Administration Costs Allocated To Programs (ABC)		(1,328,919)		(1,224,801.17)		(1,243,923)
OPERATING INCOME							
04270	Sundry Income - Gst Incl	(1,000)		(1,351.59)		(8,000)	
04271	Reimbursements - Gst Free	(12,000)		(25,280.40)		(12,000)	
04272	Profit on Asset Disposal	(8,385)		(6,031.87)		(6,712)	
04274	Profit on Financial Assets - LG House Trust	0		(1,939.33)		0	
04275	Sundry Income - ex Gst	0		(502.88)		0	
04276	Grants, Contrib & Reimb.	0		0.00		0	
04277	Insurance Rebate	0		(2,676.66)		0	
CAPITAL EXPENDITURE							
04280	Transfer to Lsl Reserve		0		150,000.00		150,000
04281	Purchase Land & Buildings - Administration		0		0.00		0
04282	Purchase Furniture & Equipment - Administration		0		21,802.50		23,192
04283	Purchase Plant and Equipment - Administration		130,000		92,678.44		131,000
CAPITAL INCOME							
04290	Transfer from Reserves						
04291	Proceeds on Sale of Asset	(94,000)		(70,681.82)		(95,000)	
04292	Realisation On Asset Disposal	94,000		70,681.82		95,000	
		(21,385)	130,000	(37,783)	264,481.94	(26,712)	304,191

GENERAL PURPOSE FUNDING

RATES

Schedule 03
Sub Program 031

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
03101	Salaries Rates		*34,237*		32,808.49		33,547
03102	Superannuation Rates		*6,306*		6,012.25		5,973
03103	Accrued AI & Lsl - Rates		*0*		927.69		1,000
03105	Rate Notice/Advertising Costs		*1,000*		951.94		0
03106	Debt Collection/Legal Costs		*15,000*		17,385.08		7,000
03108	Financial Hardship Discount		*0*		0.00		30,000
03110	Valuation Expenses & Title Searches		*27,000*		13,315.41		27,000
03116	Allocated Administration Costs		*93,024*		84,505.70		87,673
OPERATING INCOME							
03120	General Rates Levied	*(3,376,371)*		(3,312,053.96)		(3,299,684)	
03121	Interim Rates Levied	*0*		(2,421.90)		0	
03130	Rates Discount	*84,000*		138,232.89		140,000	
03135	Ex-Gratia Rates (CBH)	*(43,012)*		(43,011.64)		(43,012)	
03140	Rates Written-back	*0*		1,472.90		0	
03145	Back Rates Levied	*0*		0.00		0	
03150	Penalty Interest Raised on Rates	*(10,000)*		(22,981.73)		(6,000)	
03152	Legal Fees Relating To Rates	*(5,000)*		(10,444.50)		(1,000)	
03155	Instalment Interest	*(3,000)*		(3,537.71)		(1,500)	
03160	Rates Administration Fee	*(1,500)*		(1,530.00)		(2,000)	
03170	Rates Inquiry Fees	*(750)*		(870.00)		(750)	
		(3,355,633)	*176,567*	(3,257,146)	155,906.56	(3,213,946)	192,193

GENERAL PURPOSE FUNDING

OTHER

Schedule 03
Sub Program 032

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
03200	Allocated Administration Costs		*16,479*		14,849.00		15,406
OPERATING INCOME							
03201	Grants Commission Grant Received - General	*(615,049)*		(1,419,879.00)		(655,160)	
03202	Grants Commission Grant Received - Roads	*(363,119)*		(820,965.00)		(364,577)	
03210	Interest Received - Reserves	*(4,680)*		(10,781.88)		(13,718)	
03212	Interest on Investments	*(8,000)*		(8,185.72)		(10,000)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
03290	Transfer from Reserve	*0*		0.00		-	
		(990,848)	*16,479*	(2,259,811.60)	14,849.00	(1,043,455)	15,406

FIRE PREVENTION

Schedule 05
Sub Program 051

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
05100	Maintenance Plant & Equipment - Fire Prev		*10,000*		5,956.45		30,000
05102	Maintenance - Vehicles/Trailers		*15,000*		13,410.95		12,000
05104	Maintenance - Land & Buildings		*1,500*		1,281.24		1,500
05108	Other Goods & Services		*13,576*		5,231.61		7,000
05110	Insurances - Fire Prevention		*8,755*		7,933.02		6,800
05115	Purchases Plant >=$1200 to $5000		*5,000*		0.00		5,000
05150	Depreciation Expense		*16,300*		16,256.42		12,600
05160	Allocated Administration Costs		*6,645*		5,933.21		17,649
05165	Other Expenses - Fire Prev		*7,000*		6,643.67		500
OPERATING INCOME							
05170	Fesa Grant	*(15,028)*		(12,218.50)		(11,250)	
05171	Reimbursements - Fire Prev	-		0.00		0	
05172	Fines and Penalties	-		0.00		(3,000)	
05173	Grants, Subsidies and Contributions	*(6,576)*		(4,516.73)		0	
05175	ESL Subsidy	*(4,000)*		(4,000.00)		(4,000)	
CAPITAL EXPENDITURE							
	Furniture & Equipment						
	Transfer to Reserves						
CAPITAL INCOME							
	Proceeds on Sale of Asset						
		(25,604)	*83,776*	(20,735)	62,646.57	(18,250)	93,049

ANIMAL CONTROL

Schedule 05
Sub Program 052

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
05200	Salaries & Wages		*0*		207.95		0
05201	Superannuation		*0*		0.00		0
05205	Animal Control Expenses		*44,600*		55,635.25		35,000
05250	Depreciation - Animal Control		*450*		439.91		850
05300	Expenses Relating to Other Law, ...		*0*		270.00		0
05260	Allocated Administration costs		*6,646*		6,007.12		6,263
OPERATING INCOME							
05270	Fines and Penalties - Animal Control	*(200)*		(230.00)		(500)	
05271	Grants, Subsidies & Contributions	*0*		(16,000.00)		0	
05272	Dog Registration Fees	*(2,000)*		(3,045.00)		(2,000)	
05273	Cat Registration Fees	*(100)*		(550.00)		(100)	
05274	Dog & Cat - Tag Replacement	*0*		(1.82)		0	
CAPITAL EXPENDITURE							
	Furniture & Equipment						
	Transfer to Reserves						
CAPITAL INCOME							
	Proceeds on Sale of Asset						
	Transfer from Reserves						
		(2,300)	*51,696*	(19,827)	62,560.23	(2,600)	42,113

PREVENTIVE SERVICES

Schedule 07
Sub Program 074

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
07400	Preventive services expenses		*80,000*		4,670.50		20,000
07405	EDRHS Scheme Expenses		*60,000*		49,391.95		60,000
07410	Analytical Expenses		*500*		283.10		500
07415	EHO Vehicle Operating Expenses		*0*		0.00		0
07450	Depreciation - HPS Admin		*0*		0.00		0
07460	Allocated Administration Costs		*2,658*		2,402.83		2,505
OPERATING INCOME							
07470	Grant & Contrib. - Preventive Serv	*0*		0.00		0	
07471	Food Business Registration Income	*0*		(100.00)		0	
		0	*143,158*	(100.00)	56,748.38	0	83,005

PEST CONTROL

Schedule 07
Sub Program 075

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
07500	Pest control - Expenses		*8,000*		7,630.00		8,000
07560	Allocated Administration Costs		*1,329*		1,201.42		1,253
		-	*9,329*	0.00	8,831.42	-	9,253

PREVENTIVE SERVICES - OTHER

Schedule 07
Sub Program 076

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
07600	Other Preventive Serv - Expenses		-		0		0
							0
		-	*0*	0	0	0	0

OTHER HEALTH

Schedule 07
Sub Program 077

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
07700	Medical Centre Expenses		*65,000*		60,211.78		45,000
07701	GP Locum Expenses		*230,000*		219,024.61		230,000
07702	Salaries and Wages - Staff		*64,111*		54,518.62		62,820
07703	Superannuation - Staff		*6,326*		5,005.10		5,889
07704	Accrued Annual & Long Service Leave		*6,000*		5,734.88		0
07710	Doctor's Vehicle Expenses		*10,000*		5,390.00		10,000
07712	Pharmacy Expense		*15,000*		5,027.27		15,000
07720	Doctors Residence		*0*		0		0
07725	Rural Health West (Membership)		*0*		0		0
07730	Sundry Expenses - Other Health		*0*		0		0
07736	Bank Service Charges (Tyro)		*1,000*		722.68		1,000
07740	Loss On Asset Disposal - Other Health		*4,201*		1,084.55		327
07750	Depreciation Expense - Other Health		*20,900*		20,967.77		17,800
07760	Allocated Administration Costs		*39,868*		36,216.99		49,927
07765	Allocated Housing Costs		*0*		8,129.48		0
16137	Interest Loan #137A - Doctor's Residence		*8,801*		8,852.07		7,805
OPERATING INCOME							
07711	Profit on Asset Disposal	*0*		0		0	
07770	Consult Room Hire	*(300)*		(318.16)		(300)	
07771	Kondinin Medical Centre - Income	*(290,000)*		(294,082.89)		(300,000)	
07772	Kondinin Medical Centre - Pharmacy	*(15,000)*		(16,873.40)		(30,000)	
07773	Grant, Subsidies and Contributions	*0*		0.00		0	
07774	Shire of Kulin Contribution	*(30,175)*		(39,739.30)		(15,128)	
CAPITAL EXPENDITURE							
07780	Transfer to SJA Capital Upgrade Reserve		*50,000*		0		0
07781	Purchase Land & Buildings		*0*		0		0
07782	Purchase Furniture & Equipment		*49,880*		5,353.02		0
07783	Purchase Plant & Equipment		*33,000*		30,242.00		35,000
07785	Purchase Other Infrastructure		*0*		0		0
16187	Principal Repayment Loan#137A - Doctor's Residence		*11,122*		10,648.54		10,649
CAPITAL INCOME							
07791	Proceeds on Sale of Asset	*(21,000)*		(21,818.18)		0	
07792	Realisation On Asset Disposal	*21,000*		21,818.18		0	
		(335,475)	*615,209*	(351,014)	477,129	(345,428)	491,217

CARE OF FAMILIES & CHILDREN

Schedule 08
Sub Program 083

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
08305	Building Maintenance - Child Care Ctre		*8,000*		4,293.99		8,000
08350	Depreciation - Care		*17,900*		17,303.94		17,200
08360	Allocated Administration Costs		*1,329*		1,207.24		1,253
OPERATING INCOME							
CAPITAL EXPENDITURE							
08381	Purchase Land & Buildings - Daycare Building (ReR		*0*				0
		0	*27,229*	0.00	22,805.17	0	26,453

AGED & DISABLED - SENIOR CITIZENS

Schedule 08
Sub Program 084

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
08400	Yeerakine Lodge		*5,000*		3,275.80		5,000
08405	Building Maintenance		*4,860*		771.40		1,000
08410	Senior Citizens Operating Expense		*2,500*		0.00		2,500
08415	Loan #141 Interest - Aged Care Unit		*0*		0.00		5,471
08450	Depreciation Expense - Aged & Disabled		*41,020*		41,016.90		36,500
08460	Allocated Administration Costs		*16,611*		10,801.28		17,535
OPERATING INCOME							
08470	Grants & Contributions	*(73,695)*		(726,226.76)		(371,223)	
08471	Reimbursements	*0*		0		0	
CAPTIAL EXPENDITURE							
08481	Purchase Land & Buildings		*359,143*		726,226.76		1,274,830
08484	Yeerakine Lodge Car Park		*0*		0		0
08486	Principal Repayment Loan #141 - Aged Care Unit		*0*		0		10,790
CAPITAL INCOME							
08496	Proceeds from New Debenture (Ag	*0*		0		(250,000)	
		(73,695)	*429,135*	(726,227)	782,092	(621,223)	1,353,626

STAFF HOUSING

Schedule 09
Sub Program 091

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
09101	Maintenance Staff House - Lot 252 Young Avenue, Kondinin (Lucas)		7,000		3,196.87		7,000
09102	Maintenance Staff House - Lot 44 Graham St, Kondinin (Werth)		7,000		10,792.91		7,000
09103	Maintenance Staff House - Lot 125 Graham St, Kondinin (Bugna)		7,000		6,747.18		7,000
09104	Maintenance Staff House - 255 Young Avenue, Kondinin (S/Pool Mgr)		7,000		6,194.74		7,000
09105	Maintenance Staff House - 233 Graham St, Kondinin (vacant)		10,000		6,931.89		10,000
09106	Maintenance Staff House - Lot 210 Wignell St, Kondinin (R White)		3,000		1,274.23		3,000
09107	Maintenance Staff House - #28 Repacholi Pde, Kondinin (School Principal)		12,000		11,677.36		10,000
09108	Maintenance Staff House - Lot 130 Graham St, Kondinin (Valenta)		7,000		2,784.34		7,000
09109	Maintenance Staff House - Lot 283 Repacholi Pde Kondinin (Wright)		7,000		5,482.22		7,000
09110	Maintenance Staff House - Lot 243, Hinck St, Kondinin (Burton)		15,000		7,126.05		15,000
09111	Maintenance Staff House - Lot 143, Radbourne Drive, Kondinin		10,000		6,995.66		10,000
09112	Maintenance Staff House - Lot 284 Repacholi Parade, Kondinin (Burgess)		7,000		7,422.89		7,000
09113	Maintenance Staff House - Lot 169B Hynes St, Hyden Hann)		6,000		2,705.89		6,000
09114	Maintenance Staff House - Lot 161 Smiths Loop, Hyden (Muftidhati)		6,000		2,356.38		6,000
09115	Maintenance Staff House - Lot 246 Repacholi Parade, Kondinin (Doctor)		10,000		8,129.48		10,000
09140	Loss On Asset Disposal - Staff Housing		0		0.00		0
09150	Depreciation Expense - Staff Housing		100,150		100,134.55		92,500
09155	Loan #140 Interest - Staff Housing		3,075		3,165.01		2,412
09160	Housing Costs Allocated to Programs		0		(48,341.43)		0
09165	Allocated Administration O'heads		57,144		54,325.51		61,356
09156	Loan #143 Interest - Staff Housing		0		0.00		0
OPERATING INCOME							
09170	Staff Housing Rental Income	(25,000)		(27,290.00)		(29,000)	
09171	Reimbursements - Gst Free	(500)		(691.87)		(1,500)	
09198	Profit on Asset Disposal - Staff Housing						
CAPITAL EXPENDITURE							
09180	Transfer to Housing Reserves		200,000		50,000.00		50,000
09181	Purchase Land & Buildings - Staff Housing		155,000		0.00		50,000
09182	Purchase Furniture & Equipment - Staff Housing		0		0.00		0
09185	Purchase Other Infrastructure - Staff Housing		0		0.00		0
09195	Principal Repayment Loan #140 - Staff Housing		14,669		14,219.93		14,220
09198	Principal Repayment Loan #141 - Staff Housing		0		0.00		0
CAPITAL INCOME							
09190	Transfer from Housing Reserve	-		0.00		0	
09296	Proceeds from New Loan	-		0.00			
		(25,500)	651,037	(27,981.87)	263,321.66	(30,500)	369,488

OTHER HOUSING

Schedule 09
Sub Program 092

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
09240	Maintenance Other Housing		12,000		9,229.92		12,000
09250	Depreciation Expense - Other Housing		4,950		4,944.24		5,926
OPERATING INCOME							
09279	Income from Other Housing	(25,000)		(25,065.75)		(24,500)	
CAPITAL EXPENDITURE							
09281	Purchase Land & Buildings - Staff Housing		0		0		0
09282	Purchase Furniture & Equipment - Staff Housing				0		0
CAPITAL INCOME							
		(25,000)	16,950	(25,066)	14,174	(24,500)	17,926

COMMUNITY AMENITIES

SANITATION - HOUSEHOLD REFUSE

Schedule 10
Sub Program 101

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
10100	Domestic Refuse Collection		*75,000*		71,456.40		74,074
10105	Kondinin Waste Transfer Station		*75,000*		66,403.30		73,740
10106	Hyden Waste Transfer Station		*110,000*		101,831.89		105,078
10110	Recycling		*75,000*		66,083.32		65,103
10115	Tip Rehabilitation Costs		*10,000*		0.00		0
10120	RoeRoc Regional Refuse Site Expenses		*35,000*		33,464.26		30,680
10140	Bin Replacement Costs		*500*		0.00		500
10150	Depreciation Expense - Sanitation		*3,975*		3,974.70		14,740
10160	Allocated Administration Costs		*26,578*		24,144.70		25,050
10200	Other Sanitation Expenses		*0*		0.00		0
OPERATING INCOME							
10170	Domestic & Commercial Rubbish Bi	*(100,000)*		(106,637.00)		(100,000)	
10171	Other Income - Refuse Managemen	*0*		(855.68)		0	
10172	Income - Regional Rubbish Site Mar	*0*		(18,688.41)		0	
10270	Waste Removal (Bulk Bins) - Incom	*(4,000)*		(4,533.61)		(3,500)	
CAPITAL EXPENDITURE							
10180	Transfer to Reserve (Bendering Landfill)		*5,000*		5,000.00		5,000
		(104,000)	*416,053*	(130,714.70)	372,358.57	(103,500)	393,965

SEWERAGE

Schedule 10
Sub Program 103

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
10300	Sewerage Expenses		*-*		0.00		0
10301	Interest Loan #139 - Hyden Sewerage		*30,094*		30,162.69		26,765
10302	Expenses Relating To Hyden STED		*0*		0.00		0
10350	Depreciation - Sewerage		*0*		0.00		0
10360	Allocated Administration Costs		*26,578*		24,144.70		25,050
OPERATING INCOME							
10370	Sewerage Disposal Income	*(500)*		(363.64)		(500)	
10371	Income Relating To Hyden STED	*0*		0.00		0	
CAPITAL EXPENDITURE							
10383	Purchase Infrastructure - Hyden Sewerage		*0*		0.00		0
16188	Principal Repayment Loan #139 - Hyden Sewerage		*27,281*		25,895.96		25,896
CAPITAL INCOME							
10393	Proceeds from New Loan (for Hyden Sewerage)			0.00			
		(500)	*83,954*	(363.64)	80,202.35	(500)	77,711

URBAN STORMWATER DRAINAGE

Schedule 10
Sub Program 104

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
10400	Drainage Management		0		0.00		0
10450	Depreciation Expense - Drainage		1,690		1,559.93		1,596
10455	Loan #142 Interest - Townsite Drainage		68,714		69,268.66		71,679
10460	Allocated Administration Costs		13,289		12,014.23		12,526
OPERATING INCOME							
10470	Grants/Contribution	0		0.00		0	
CAPITAL EXPENDITURE							
10483	Purchase Infrastructure Other - Stormwater Drainage		0		0.00		0
10486	Principal Repayment Loan #142 - Townsite Drainage		64,417		62,110.65		62,111
CAPITAL INCOME							
10496	Proceeds from New Debenture (To	0		0.00		0	
		-	148,111	0.00	144,954.47	0	147,912

TOWN PLANNING & REGIONAL DEVELOPMENT

Schedule 10
Sub Program 106

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
10600	Expenses Relating To Town Planning		7,000		1,139.37		7,000
10650	Depreciation - Town Planning		0		0.00		0
10660	Allocated Administration Costs		26,578		24,028.33		25,050
OPERATING INCOME							
10670	Income Relating To Town Planning	(300)		(994.55)		(300)	
		(300)	33,578	(994.55)	25,167.70	(300)	32,050

OTHER COMMUNITY AMENITIES

Schedule 10
Sub Program 107

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
10710	Maintenance - Public Conveniences		95,000		75,694.45		95,000
10720	Maintenance - Cemeteries		9,000		8,443.82		9,000
10740	Community Bus Expenses		12,000		9,229.57		12,000
10750	Depreciation - Other Community Amenities		30,000		29,794.06		30,000
10760	Allocated Administration Costs		26,578		24,028.33		25,050
OPERATING INCOME							
10770	Cemetery Fees	(600)		(1,783.03)		(1,200)	
10771	Community Bus Income	(8,000)		(10,879.85)		(8,500)	
10776	Grants & Contribution	0		-		0	
CAPITAL EXPENDITURE							
10780	Transfer to Bus Reserve		0		-		-
10781	Purchase Land & Buildings				-		
10782	Purchase Furniture & Equipment				-		
10783	Purchase Plant & Equipment		0		-		0
CAPITAL INCOME							
10790	Transfer from Community Bus Rese	0					
		(8,600)	172,578	(12,662.88)	147,190.23	(9,700)	171,050

PUBLIC HALLS & CIVIC CENTRES

Schedule 11
Sub Program 111

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
11101	Hall Maintenance		*50,000*		26,444.13		35,000
11102	Hyden Youth Base		*4,383*		1,509.78		10,000
11104	Community Lodge Hall Maintenance		*2,500*		1,257.39		2,500
11105	Hyden Resource Centre Maintenance		*10,880*		4,706.20		5,000
11106	Kondinin Resource/Telecentre Maintenance		*5,000*		4,499.27		5,000
11150	Depreciation - Public Halls/Civic Centres		*163,500*		163,142.14		150,000
11160	Allocated Administration Costs		*39,868*		36,216.99		38,754
OPERATING INCOME							
11174	Community Lodge Hall - Income	*0*		0.00		0	
11176	Kondinin Resource/Telecentre - Income	*(250)*		(250.00)		(250)	
11179	Other Income Relating to Public Halls & Civic Centres	*(4,000)*		(5,331.18)		(4,000)	
CAPITAL EXPENDITURE							
11181	Purchase Land & Buildings - Public Halls & Civic Centres		*0*		0.00		0
11182	Purchase Furniture & Equipment - Public Hall/Civic Cent.		*0*		0.00		0
11183	Purchase Plant & Equipment - Public Hall/Civic Cent.		*0*		0.00		0
11184	Purchase Infrastrucrure Other - Hall Street Paving		*0*		0.00		0
CAPITAL INCOME							
	Proceeds on Sale of Asset						
		(4,250)	*276,131*	(5,581.18)	237,775.90	(4,250)	246,254

SWIMMING AREAS & BEACHES

Schedule 11
Sub Program 112

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
11200	Contract Manager - Wages		*65,000*		65,000.00		65,000
11201	Superannuation - Kondinin Pool		*0*		0.00		0
11203	Accrued AL & Lsl - Hyden Swim		*0*		-1,001.34		0
11204	Salaries and Wages - Hyden Pool		*73,322*		66,318.19		71,849
11205	Superannuation - Hyden Pool		*6,196*		5,763.83		5,768
11211	Kondinin Pool - Operating Expenses		*68,471*		57,651.36		60,000
11212	Hyden Pool - Operating Expenses		*90,000*		66,494.76		90,000
11250	Depreciation - Swimming Areas & Beaches		*188,610*		187,072.60		150,000
11260	Allocated Administration Costs		*79,735*		72,434.06		75,148
11261	Swimming Pool Insurance		*0*		0.00		0
11262	Kondinin Swimming Pool Upgrade Expenses		*0*		0.00		0
11265	Allocated Housing Costs		*0*		5,412.44		0
16136	Interest Loan#136 - Kondinin Swimming Pool		*17,942*		18,062.83		15,549
OPERATING INCOME							
11270	Swimming Pool Subsidy (GST Free)	*0*		0.00		0	
11271	Grant - Swimming Pool Construction (KN)	*0*		0.00		0	
11272	Hyden Pool - Income	*(3,500)*		(3,885.90)		(4,500)	
11273	Kondinin swimming Pool Income	*(4,500)*		(4,596.79)		(5,500)	
11275	Aquatic Centre Room Hire	*0*		(72.73)		(500)	
11279	Grants, Subsidies & Contributions - LRCI	*(144,825)*		(18,240.30)		0	
11280	Sundry Income	*0*		(1,585.45)		0	
CAPITAL EXPENDITURE							
11281	Purchase Land & Buildings - Swimming Areas & Beaches		*100,000*		0.00		0
11282	Purchase Furniture & Equipment - Swimming Areas & Beaches		*0*		0.00		0
11284	Purchase Infrastrucrure Other - Swimming Pool Carpark (Hyden)		*39,260*		740.30		0
11285	Purchase Infrastrucrure Other - Swimming Pool BBQ's		*5,565*		19,435.49		0
16186	Principal Repayment Loan #136 - Kondinin Pool		*22,698*		21,731.71		21,732
CAPITAL INCOME							
		(152,825)	*756,798*	(28,381.17)	585,116.23	(10,500)	555,046

OTHER RECREATION & SPORT

Schedule 11
Sub Program 113

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
11300	Public Parks, Gardens, Reserves		85,000		75,299.43		85,000
11302	Hyden Parks and Gardens		55,000		29,157.96		55,000
11303	Karlgarin Parks and Gardens		25,000		21,129.08		20,000
11310	Sporting Pavilion - Maintenance		500		531.95		500
11312	Kondinin Country Club - Maintenance		25,000		9,238.18		25,000
11320	Kondinin Sporting Precinct		130,000		129,059.41		160,000
11321	Hyden sporting Precinct		125,000		118,506.05		100,000
11322	Hyden Tennis Club - Maintenance		5,000		1,673.41		5,000
11323	Karlgarin Sporting Precinct		25,000		21,794.23		8,000
11324	Karlgarin Bowling Club		12,500		2,492.86		12,500
11327	Golf Tournament - Expenses		2,000		0.00		2,000
11329	Kondinin Golf Club Expenses		15,000		12,286.81		10,000
11330	Hyden Golf Club Expenses		3,000		2,265.07		3,000
11336	Wheatbelt Kidsport Expenses		0		0.00		0
11350	Depreciation - Other Recreation & Sport		351,000		350,491.10		435,000
11352	Community Recreation Programs		30,000		25,957.81		25,000
11356	Community Arts Project Expense		0		0.00		0
11360	Allocated Administration Costs		79,735		72,434.06		75,149
11365	Allocated Housing Costs		0		0.00		0
16131	Interest Loan #131A - Kondinin Community Recreation		1,804		1,832.08		1,566
16133	Interest Loan #133 - Karlgarin Bowling Club		0		0.00		0
16134	Interest Loan#134A - Hyden Progress Assn		8,037		8,325.40		6,657
16138	Interest Loan#138 - Karlgarin Progress Assn		2,057		2,163.66		1,971
OPERATING INCOME							
11370	Grants, Subsidies and Contributions	(106,250)		(38,428.86)		(80,000)	
11371	Sporting Amenities Kondinin - Income	(2,000)		(2,318.18)		(2,000)	
11372	Kondinin Country Club Income	(3,500)		(801.20)		(3,500)	
11373	Sporting Amenities Hyden - Income	(2,000)		(2,963.64)		(3,000)	
11374	Contribution from Community Groups	0		0.00		0	
11375	Sporting Amenities Karlgarin - Income	(200)		(200.00)		(4,000)	
11376	Grant - WA Bike Week	0		(1,000.00)		0	
11377	Reimbursements/Reallocation Income	0		(971.62)		0	
11378	Self Supporting Loan#131A - Interest Reimbursement	(1,804)		(1,654.03)		(1,566)	
11379	Self Supporting Loan#129 - Interest Reimbursement	0		0.00		0	
11380	Self Supporting Loan#133 - Interest Reimbursement	0		0.00		0	
11384	Self supporting Loan#138 - Interest Reimbursement	(2,057)		(2,083.93)		(1,971)	
11394	Self supporting Loan#134A - Interest Reimbursement	(8,037)		(6,878.89)		(6,657)	
CAPITAL EXPENDITURE							
11381	Purchase Land & Buildings - Other Recreation & Sport		200,000		23,490.00		200,000
11382	Purchase Furniture & Equipment - Other Recreation & Sport		0		0.00		0
11383	Purchase Plant & Equipment - Other Recreation & Sport		0		0.00		0
11385	Purchase Infrastructure Other - Other Rec & Sports		127,736		37,349.16		80,000
11387	Purchase Infrastructure Other - Retic System (Hyden Oval)		0		127,760.00		100,000
11388	Purchase Infrastructure Other - Parks and Gardens		135,751		36,884.02		39,345
11386	Advances to Community Groups		0		0.00		0
11389	Purchase Infrastructure Other		0		0.00		0
11396	Transfer to Recreation Bldg Reserves		0		0.00		0
16181	Principal Repayment Loan #131A - KCRC		9,915		9,511.05		9,511
16182	Principal Repayment Loan #133 - Karlgarin Bowling Assn		0		0.00		0
16183	Principal Repayment Loan #134A - Hyden Progress Assn		28,999		28,137.49		28,137
16185	Principal Repayment Loan #138 - Karlgarin Progress Assn		17,226		16,524.53		16,525
CAPITAL INCOME							
11390	Self supporting Loan#131A - Principal Reimbursement	(9,915)		(9,511.05)		(9,511)	
11392	Self supporting Loan#133 - Principal Reimbursement	0		0.00		0	
11393	Self supporting Loan#134 - Principal Reimbursement	(28,999)		(28,137.49)		(28,137)	
11395	Self supporting Loan#138 - Principal Reimbursement	(17,226)		(16,524.53)		(16,525)	
11398	Transfer from Hyden Recreation Ctr Reserve	(200,000)		(25,442.28)		(200,000)	
		(381,988)	1,500,260	(136,915.70)	1,164,294.80	(356,867)	1,504,861

TELEVISION AND REBROADCASTING

Schedule 11
Sub Program 114

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
11400	Kondinin Radio Service - Maintenance		3,500		1,772.80		3,500
11410	Hyden Radio Service - Maintenance		3,500		29.80		3,500
11420	Varley - Holt Rock - Maintenance		685		0.00		685
11430	Other Expenses Relating To TV & Rebroadcasting		0		0.00		0
11450	Depreciation Expense - TV & Rebroadcasting		3,055		3,055.25		3,000
11460	Allocated Administration Costs		1,329		1,207.24		1,253
OPERATING INCOME							
	Television Rebroadcasting Income	0		0.00		0	
CAPITAL EXPENDITURE							
11402	Purchase Land & Buildings - Television & Rebroadcast.		0		0.00		0
11403	Purchase Furniture & Equipment - Television & Rebroad.		0		0.00		0
11404	Purchase Infrastructure Other - Television & Rebroadcast.		0		0.00		0
		0	12,069	0.00	6,065.09	0	11,938

LIBRARIES

Schedule 11
Sub Program 115

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
11500	Subscriptions/Periodicals/Supplies		5,000		1,104.10		5,000
11501	Salaries and Wages - Kondinin Library		25,142		23,842.84		31,775
11502	Salaries and Wages - Hyden Library		20,831		17,009.23		34,958
11503	Accrued AL & Lsl - Kondinin		0		0.00		0
11504	Accrued AL & Lsl - Hyden		0		(4,082.53)		0
11505	Library - Postage & Freight		1,500		187.26		1,500
11507	Library - Lost/Damaged Books		500		0.00		500
11510	Library - Sundry Expenses		7,500		5,418.65		7,500
11550	Depreciation Expense - Libraries		0		0.00		0
11560	Allocated Administration Costs		19,934		10,108.54		18,787
OPERATING INCOME							
11570	Charges - Lost Books	(100)		(36.33)		(100)	
11571	Grants & Contribution	0		0.00		0	
CAPITAL EXPENDITURE							
		(100)	80,406	(36.33)	53,588.09	(100)	100,020

OTHER CULTURE

Schedule 11
Sub Program 116

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
11600	Australia Day		600		520.62		600
11602	Building Mtce - Art Centre		1,500		1,259.67		1,000
11603	Building Mtce - Men's Shed		1,000		698.24		500
11605	Anzac Day Expenses		1,000		968.18		500
11612	Rentals Property Maintenance		5,000		761.81		5,000
11650	Depreciation Expense - Other Culture		2,000		1,833.25		0
11660	Allocated Administration Costs		26,578		24,144.70		25,050
OPERATING INCOME							
11670	Contributions/Donations			(780.00)			
11672	Other Culture Income	(3,500)		(4,369.09)		(3,500)	
CAPITAL EXPENDITURE							
			0				
		(3,500)	37,678	(5,149.09)	30,186.47	(3,500)	32,650

TRANSPORT

STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION

Schedule 12
Sub Program 121

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
OPERATING INCOME							
12172	Grant - Shared Pathway	0		0		0	
12184	Grant - Secondary Road Freight	(1,834,996)		(16,500)		0	
12270	Grant - LRCI Program (Phase2)	(89,684)		0.00		(90,000)	
12271	Grant - MRWA RRG Project	(369,440)		(329,771.80)		(329,772)	
12274	Grant - LRCI Program (Phase1)	(87,897)		(184,921.26)		(250,000)	
12276	Grant - Roads To Recovery	(506,417)		(506,417.00)		(522,336)	
12277	Grant - MRWA Blackspot	0		0.00		0	
CAPITAL EXPENDITURE							
12100	Roads Construction - Council		479,841		152,830.12		410,221
12110	Roads - Regional Road Group		576,660		527,021.16		503,278
12130	Roads To Recovery Construction		506,417		565,764.64		522,336
12150	Secondary Road (Freight) Construction		1,967,954		16,500.00		0
12170	Footpath Construction (LRCI-1&2)		177,581		184,921.26		250,000
12175	Shared Pathway (Kondinin)		100,000		0.00		90,000
CAPITAL INCOME							
	Proceeds from New Debenture						
	Transfer from Reserves						
		(2,888,433)	3,808,453	(1,037,610.06)	1,447,037.18	(1,192,108)	1,775,835

STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE

Schedule 12
Sub Program 122

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
12200	Road Maintenance		320,000		315,981.61		320,000
12202	Winter Grading		250,000		231,606.25		250,000
12204	Summer Grading		230,000		187,709.81		230,000
12220	Street Lighting		33,000		31,150.84		33,000
12222	Streetscape/Cleaning		135,000		130,964.67		130,000
12224	Street Trees & Watering		2,500		583.20		2,500
12226	Street signs Maintenance		2,500		2,186.48		2,500
12228	Street/Traffic Signage		2,500		0.00		2,500
12230	Traffic Signs Maintenance		5,000		4,424.06		5,000
12232	Traffic Counter Maintenance		3,000		1,854.51		3,000
12250	Footpath Maintenance		0		173.20		0
12260	Depot Maintenance		70,000		65,874.08		70,000
12265	Roads Maintenance - Other Expense		0		0.00		0
12266	Depreciation - Roads/Streets		1,501,500		1,501,305.90		1,485,000
12267	Depreciation - Other Infrastructure		36,300		36,265.17		35,000
12290	Allocated Administration Costs		164,126		150,269.81		150,302
OPERATING INCOME							
12272	Grant - MRWA Direct	(207,797)		(195,470.00)		(201,455)	
12278	Subsidies & Contributions	0		0.00		0	
12279	Reimbursements/Reinstatements	(4,500)		(4,601.75)		(5,000)	
CAPITAL EXPENDITURE							
12280	Transfer to Roadwork Reserve (Cash Backed)		300,000		0.00		0
12181	Purchase Land & Buildings - Streets, Roads, Bridges		25,000		0.00		25,000
12283	Purchase Plant & Equipment - Streets, Roads, Bridges		0		0.00		0
CAPITAL INCOME							
		(212,297)	3,080,426	(200,071.75)	2,660,349.59	(206,455)	2,743,802

ROAD PLANT PURCHASES

Schedule 12
Sub Program 123

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
12400	Expenses Relating To Parking Facilities		0		0.00		0
12323	Loss on Asset Disposal - Road Plant		23,947		46,393.58		66,856
12326	Interest expense on lease liabilities		127		2,172.64		2,173
12450	Depreciation - Parking Facilities		1,820		1,813.81		1,800
12460	Allocated Administration Costs		66,448		60,361.69		62,625
OPERATING INCOME							
12301	Insurance Claim	0		0.00		0	
12350	Profit on Sale of Asset - Road Plant	0		(2,181.82)		0	
CAPITAL EXPENDITURE							
12380	Transfer To Plant Reserve		210,750		100,000.00		100,000
12481	Purchase Land & Buildings - Parking Facilities		0		0.00		0
12383	Purchase Plant & Equipment - Road Plant		855,455		349,500.00		550,000
12485	Purchase Infrastructure Other - Wash down bay		0		30,497.92		40,000
12486	Principal Repayment on Lease Assets		36,513		134,079.68		134,080
CAPITAL INCOME							
12390	Proceeds from Sale of Plant & Equipment	(155,000)		(117,181.82)		(150,000)	
12391	Realisation on Asset Disposal	155,000		117,181.82		150,000	
12395	Transfer from Plant Reserve	0		(234,500.00)		(240,000)	
		0	1,195,060	(236,681.82)	724,819.32	(240,000)	957,534

AERODROMES

Schedule 12
Sub Program 126

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
12600	Expenses Relating To Aerodrome		0		255.00		0
12604	Airport Maintenance		6,500		3,143.55		6,500
12650	Depreciation Expense - Aerodromes		50,000		49,496.89		50,100
12660	Allocated Administration Costs		1,329		1,207.24		1,253
OPERATING INCOME							
12670	Income Relating To Aerodrome	0		0.00		0	
CAPITAL EXPENDITURE							
12675	Purchase Other Infrastructure - Aerodromes		0		0.00		0
		0	57,829	0.00	54,102.68	0	57,853

ECONOMIC SERVICES

RURAL SERVICES

Schedule 13
Sub Program 131

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
13100	Mosquito control Maintenance		6,000		5,148.38		6,000
13105	Noxious Weeds/Pest Plants - APB Mice		0		0.00		0
13110	Skeleton Weed Committee - Maintenance		0		87,835.15		174,405
13111	Hyden LCDC		0		0.00		0
13115	Drum Muster - Maintenance		0		0.00		0
13120	Vermin Control - Wild Dogs		100		100.00		0
13125	Salaries and Wages		0		47,693.13		61,400
13130	Superannuation		0		4,448.61		5,755
13133	Accrued AL & Lsl		0		1,613.80		0
13140	Community Garden		30,000		28,114.52		20,000
13150	Depreciation - Rural Services		0		0.00		0
13160	Allocated Administration Costs		2,126		2,042.41		2,077
OPERATING INCOME							
13173	Skeleton Weed (LLAG) - Grant	0		(143,583.99)		(243,560)	
13174	Drum Muster Income	0		(184.40)		0	
13177	Community Event Income	(10,000)		(35,754.26)		(10,000)	
13179	Grants & Contribution - LRCI	(40,000)		0.00		0	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(50,000)	38,226	(179,522.65)	176,996.00	(253,560)	269,637

TOURISM & AREA PROMOTION

Schedule 13
Sub Program 132

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
13200	Hyden Tourism & Area Promotion		70,000		47,685.79		70,000
13230	Wave Rock Entrance Commission Expense		25,000		12,711.74		25,000
13235	Wave Rock Caravan Park Maintenance		0		0.00		0
13240	Kondinin Caravan Park Maintenance		3,000		1,233.29		3,000
13250	Kondinin Tourism & Area Promotion		80,000		75,011.67		65,000
13252	Kargarin Centenary Expenses		0		34,501.90		0
13254	Other Tourist Facilities Maintenance		25,000		25,094.97		25,000
13258	Shire Area Promotion General Maintenance		10,000		7,548.38		7,500
13260	Depreciation Expense - Tourism & Area Promo		63,000		62,920.30		80,000
13265	Advertising/Tourism Promotion Expenses		20,000		15,318.59		17,000
13267	Hyden Centenary - Expenses		58,100		4,200.00		0
13268	Loan #143 Interest - Hyden Visitors Centre		36,674		0.00		0
13290	Allocated Administration Costs		106,314		95,549.15		100,199
OPERATING INCOME							
13271	Wave Rock Precinct - Income	(170,000)		(176,168.83)		(165,000)	
13272	Wave Rock Caravan - Income	0		0.00		0	
13274	Wild flower Shoppe Income	(2,500)		(2,506.92)		(1,500)	
13275	Kondinin Caravan Park Income	(45,000)		(54,424.80)		(35,000)	
13277	Grants, Subsidies & Contributions	(3,772,386)		(165,307.72)		(75,000)	
CAPITAL EXPENDITURE							
13280	Transfer to Tourism Reserve		31,142		33,390.00		33,390
13281	Purchase Land & Buildings - Tourism & Area Promotion		5,349,692		140,982.24		100,000
13282	Purchase Furniture & Equipment		0		0.00		0
13283	Purchase IO - Wave Rock Precinct Improvements		50,000		15,380.00		50,000
13284	Purchase IO - Community Garden Improvements		40,000		40,628.44		40,000
13285	Purchase Infrastructure Other - LRCI-1 (Boardwalk, etc)		31,190		43,810.44		75,000
13288	Principal Repayment Loan #143 - Hyden Visitors Centre		24,919				
CAPITAL INCOME							
13295	Transfer from Tourism Reserve	(50,000)		(50,000.00)		(50,000)	
13296	Proceeds from New Loan (Hyden Visitors Centre)	(1,352,306)					
		(5,392,192)	6,024,030	(448,408.27)	655,966.90	(326,500)	691,089

BUILDING CONTROL

Schedule 13
Sub Program 133

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
13300	Building Services - Expense		*25,000*		20,196.33		25,000
13350	Depreciation - Building Control		*8,000*		7,940.06		4,100
13360	Allocated Administration Costs		*26,578*		24,144.70		25,050
OPERATING INCOME							
13301	Building Licenses/Permits	*(4,000)*		(3,957.79)		(4,000)	
13304	BRB Commission	*(500)*		(571.05)		(200)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(4,500)	*59,578*	(4,528.84)	52,281.09	(4,200)	54,150

SALEYARDS & MARKETING

Schedule 13
Sub Program 134

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
13410	Kondinin Saleyards - Maintenance		*5,000*		4,482.61		3,000
13450	Depreciation Expense - Saleyards		*2,900*		2,871.71		2,900
13460	Allocated Administration Costs		*1,329*		1,207.24		1,254
13465	Utilities - Saleyards		*3,500*		3,063.37		2,000
OPERATING INCOME							
13471	Kondinin Saleyards - Income	*0*		0.00		(2,000)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		0	*12,729*	0.00	11,624.93	(2,000)	9,154

TRANSPORT LICENSING

Schedule 13
Sub Program 135

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
13500	Licensing Expenses		*0*		0.00		0
13503	Accrued AL & Lsl - Kondinin		*0*		-1,643.71		0
13504	Accrued AL & Lsl - Hyden		*3,000*		3,000.15		0
13505	Staff Training		*2,500*		1,513.00		2,500
13510	Salaries and Wages - Licensing		*34,090*		33,869.40		69,065
13515	Utilities - Transport Licensing		*5,000*		4,246.78		5,000
13560	Allocated Administration Costs		*66,440*		21,703.75		62,624
OPERATING INCOME							
13511	Transport Licensing - Income	*(20,000)*		(19,723.44)		(25,000)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(20,000)	*111,030*	(19,723.44)	62,689.37	(25,000)	139,189

OTHER ECONOMIC SERVICES

Schedule 13
Sub Program 136

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
13600	Water Supply (Standpipe) - Maintenance		*85,000*		70,659.60		85,000
13610	Rural Water Supplies Maintenance		*50,000*		12,350.53		50,000
13620	BEC - Contribution		*0*		0.00		0
13650	Depreciation Expense - Other Eco Services		*24,600*		24,410.54		24,110
13660	Allocated Administration Costs		*6,645*		6,007.12		6,265
13665	Sundry Expenses - Other Economic Services		*0*		0.00		0
OPERATING INCOME							
13671	Water Supply (Standpipes) - Income	*(1,000)*		(939.63)		(1,000)	
13679	Grant & Contribution	*(17,549)*		(99,632.78)		(48,234)	
CAPITAL EXPENDITURE							
13680	Transfer to Water Infrastucture Reserve		*0*		100,000.00		100,000
13681	Purchase Land and Buildings - Other Eco Serv		*0*		7,400.00		58,234
13685	Purchase Other Infrastructure - Other Eco Serv - LRCI		*17,549*		99,632.78		0
CAPITAL INCOME							
		(18,549)	*183,794*	(100,572.41)	320,460.57	(49,234)	323,609

OTHER PROPERTY & SERVICES

PRIVATE WORKS

Schedule 14
Sub Program 141

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
14110	Private Works - Expenditure GEN		100,000		79,982.87		240,000
14114	Private Works Exp - Main Roads		0		1,141,011.54		0
OPERATING INCOME							
14100	LA Plates - Income	0		0.00		0	
14115	Income for Private Works	(120,000)		(205,805.66)		(285,000)	
14117	Income for Private Works - Other LG	0		0.00		0	
14120	Main Roads Projects - Income	0		(1,343,738.18)		0	
14125	Sand/Gravel supply income	0		0.00		(2,000)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(120,000)	100,000	(1,549,543.84)	1,220,994.41	(287,000)	240,000

PUBLIC WORKS OVERHEAD

Schedule 14
Sub Program 142

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
14200	Accrued AL & Lsl - Pwoh		5,000		4,166.61		5,000
14201	Industry Allowance		0		0.00		0
14202	Other Minor Allowances, MDLs, Etc		6,000		6,181.00		6,000
14203	Sick Leave Expense		61,153		45,560.28		60,672
14204	Public Holidays, Annual & Long Service Leaves		155,869		153,962.85		114,958
14205	Superannuation - Outside Staff		109,995		102,022.38		105,394
14206	Protective Clothing - Outside Staff		10,000		8,423.69		8,000
14207	Occupational Health & Safety Expenses		18,000		8,767.23		18,000
14208	Training - Outside Staff		15,000		6,928.00		15,000
14209	Unallocated Wages		0		0.00		0
14210	Engineering Salaries & Overheads		181,726		167,796.62		180,425
14211	Engineering Office & Vehicle Expenses		35,000		23,729.08		35,000
14212	Insurance - Works		473		450.00		450
14213	Relocation Expenses - Outside staff		5,000		2,700.00		3,500
14214	Expendable Stores Expense		6,000		354.64		6,000
14215	Minor/Sundry Plant Cost Recovery		60,000		56,539.86		60,000
14216	Workers Compensation Payments		5,000		3,460.84		0
14220	Building Maintenance Vehicle & Misc Expenses		5,000		2,430.17		5,000
14221	Building Maintenance Supplies		0		0.00		0
14223	Loss On Asset Disposal - Public Works		0		0.00		0
14226	Roman II Asset Management Services		7,000		6,599.74		6,600
14250	Depreciation Expense - Public Works		45,000		44,924.43		53,000
14265	Allocated Housing Costs		0		18,203.30		0
14290	Allocated Administration Costs		79,735		72,084.96		74,635
			810,952		735,285.68		757,634
LESS							
14260	Public Works Overhead Allocated To Works		(810,952)		(735,285.68)		(757,635)
OPERATING INCOME							
14271	Insurance Claims	0		0.00		0	
14272	Workers compensation Reimbursements	0		(1,966.01)		0	
14278	Profit On Sale of Asset - PWOH	(1,101)		(4,617.73)		(492)	
CAPITAL EXPENDITURE							
14283	Purchase Plant & Equipment - PWOH		60,000		58,623.70		57,000
CAPITAL INCOME							
14280	Proceeds from Sale of Plant & Equipment	(48,000)		(48,181.82)		(45,000)	
14291	Realisation On Asset Disposal	48,000		48,181.82		45,000	
		(1,101)	60,000	(6,583.74)	58,623.70	(492)	56,999

PLANT OPERATION COSTS

Schedule 14

Sub Program 143

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
14300	Fuel & Oil		300,000		281,458.27		300,000
14305	Tyres & Tubes		40,000		39,911.97		35,000
14310	Parts		180,000		137,641.78		180,000
14311	External Repair Wages		100,000		97,911.13		100,000
14315	Internal Repair Wages		15,000		6,942.67		15,000
14320	Licenses - Plant		12,000		11,357.54		12,000
14322	Insurance - Plant		24,645		24,653.00		27,026
14323	Lease Settlement (Excess)		-		0.00		0
14324	Depreciation Expense - Plant		475,000		474,657.67		460,000
14326	Finance Charges - Lease Trucks		0		422.00		2,532
14362	Plant Depreciation Costs allocated To Works		(200,000)		(221,503.16)		(125,000)
14390	Allocated Administration Costs		106,314		96,113.17		62,278
		0	1,052,959	0.00	949,566.04	0	1,068,836
LESS							
14360	Plant Operation Costs Allocated To Works		(1,052,959)		(949,566.04)		(1,068,836)
OPERATING INCOME							
14371	Sundry Income	0		(414.20)		0	
14471	Diesel Fuel Rebate/Reimbursements	(50,000)		(68,871.67)		(50,000)	
CAPITAL INCOME							
		(50,000)	-	(69,285.87)	0.00	(50,000)	-

SALARIES & WAGES

Schedule 14

Sub Program 146

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
14600	Gross Salaries & Wages		2,078,210		2,141,911.95		2,213,633
14620	Maternity Leave Payments						0
LESS							
14610	Salaries & Wages Allocated		(2,078,210)		(2,141,911.95)		(2,213,633)
14620	Maternity Leave Payments		0		0.00		
OPERATING INCOME							
14671	Maternity Leave Reimbursements	0		(13,641.07)	0.00	0	
		0	0	(13,641.07)	0.00	0	0
	Per LTFP	-	0				
	To balance	-	0				

TOWN PLANNING SCHEMES

Schedule 14
Sub Program 148

COA	DESCRIPTION	BUDGET 2021 - 2022 REVENUES	BUDGET 2021 - 2022 EXPENSES	ACTUAL & EST'D 2020 - 2021 (To June 30) REVENUES	ACTUAL & EST'D 2020 - 2021 (To June 30) EXPENSES	BUDGET 2020 - 2021 REVENUES	BUDGET 2020 - 2021 EXPENSES
OPERATING EXPENDITURE							
14800	Town Planning Scheme Expenses		70,883		63,772.42		91,483
OPERATING INCOME							
14771	Other Income - Unclassified	0		0.00		0	
14871	Income Relating To Town Planning Schemes	0		(600.00)		0	
		-	70,883	(600.00)	63,772.42	-	91,483

SHIRE OF KONDININ
Schedule of Fees and Charges 2021/2022

Administration			
Photocopying - per copy - A4	Black one sided	$	0.30
	Black double sided	$	0.40
	Colour one sided	$	0.60
	Colour double sided	$	0.80
Photocopying - per copy - A3	Black one sided	$	0.40
	Black double sided	$	0.45
	Colour one sided	$	0.60
	Colour double sided	$	0.90
Scanning - per page		$	0.50
Laminating - per page	A4	$	1.50
	A3	$	2.50
Administration Charge		$	20.00
Shire Map		$	52.00
Property Rate Enquiries		$	30.00
Copy of rate notice		$	5.00
Enquiries not of a general nature requiring reseach		$	40.00
Councillors sitting fees		$	230.00
Presidents sitting fee		$	350.00
Councillors & President committee meeting fee		$	80.00
Councillors travelling fees - per KM		$	0.96
Weekly Echo Advertising			
Local Business from within the Shire	Quarter Page - Colour	$	5.00
Community & Sporting Groups outside the Shire	Half Page - Colour	$	10.00
	Full Page - Colour	$	20.00
Businesses outside the Shire	Quarter Page - Colour	$	10.00
	Half Page - Colour	$	20.00
	Full Page - Colour	$	40.00
Sale of Council Publications			
Electoral Roll		$	30.00
Council Agenda	emailed out per month	$	8.00
Council Agenda	picked up per month	$	15.00
Council Agenda	posted out per month	$	20.00
Council Minutes	emailed out per month	$	8.00
Council Minutes	picked up per month	$	15.00
Council Minutes	posted out per month	$	20.00
Local Law		$	10.00
Rate Book		$	10.00
Owner/Occupiers Roll		$	15.00
Aircraft			
Aircraft landing fees		$	-
Building			
Building Permit Application Uncertified			
A (i) Res Class 1 & 10 (sheds, pools, masts and the like)	**0.32% of estimated value of work minimum $110.00**		
(ii) Non Residential Class 10 farm storage shed	**0.32% of estimated value of work minimum $110.00**		
(iii) Application to extend duration of demolition permit			
(iv) Amended Plans – Minor - Inc GST			
Building Services Levy (BSL) – value < $45,000		$	61.65
Building Services Levy (BSL) – value > $45,000			
Building Construction Industry Training Levy			
Building Permit Application Certified			
B (i) Residential Class 1 & 10		$	110.00
(ii) Non Residential Class 10 farm storage shed			
(iii) Commercial Class 2 to 9	**0.09% of estimated value of work minimum $110.00**		
(iv) Application to extend duration of building permit		$	110.00
Building Services Levy (BSL) – value < $45,000		$	61.65
Building Services Levy (BSL) – value > $45,000	**0.137% x value of work**		
Building Construction Industry Training Levy			

SHIRE OF KONDININ
Schedule of Fees and Charges 2021/2022

Caravan Parks			
Powered Sites	per night	$	25.00
Unpowered Sites	per night	$	15.00
Weekly Rate		$	130.00
Self Contained Chalet - Chalet 2 inc Linen	Single	$	95.00
(2 x double beds)	Couple	$	130.00
(use of 2 rooms)	Family (max of 4 guests)	$	165.00
Weekly Rate	Single	$	530.00
	Double	$	770.00
(use of 2 rooms)	Family (max of 4 guests)	$	970.00
Chalets 1 & 3 (disabled)	Single	$	90.00
(1 x double bed and 1x bunks)	Couple	$	115.00
	Family (max of 4 guests)	$	145.00
Weekly Rate	Single	$	500.00
	Double	$	620.00
	Family (max of 4 guests)	$	740.00
Porta Cot		$	10.00
Shower		$	5.00
Cemeteries			
Standard Adult Burial		$	700.00
Standard Child Burial		$	700.00
Interment of ashes in the Niche wall		$	52.00
Reopening of interment of an Adult	Ordinary grave	$	700.00
Reopening of interment of a Child under 14yrs	Ordinary grave	$	700.00
Interment with less than 2 working days notice	penalty of	$	200.00
Interment on Sunday or Public Holiday	penalty of	$	350.00
Exhumation Fee		$	35.00
Reopening of Adult grave for exhumation		$	700.00
Reopening of Child under 14yrs for exhumation		$	700.00
Re-Interment of Adult to new site after exhumation		$	700.00
Re-Interment of Child under 14yrs to new site after exhumation		$	700.00
Funeral Directors licence fee	per annum	$	20.00
Purchase land for burial		$	85.00
Purchase of plot for interment of ashes in Niche Wall		$	125.00
Grave number plate		$	90.00
Permission to erect a headstone or monument		$	30.00
Permission to erect a name plate		$	20.00
Copy of grant or right of burial		$	30.00
Register search		$	20.00
Copy of Local Law		$	10.00
Community Bus Hire			
Community Bus Hire	per km	$	1.10
Cleaning Fee		$	50.00
Community Buses being taken from one Depot to another Depot by Shire Staff		$	100.00
Council Meeting Room			
Hire of Council Chambers		$	25.00
Cat & Dog Traps			
Hire Fee	per trap	$	5.00

SHIRE OF KONDININ
Schedule of Fees and Charges 2021/2022

Health Department of WA Application Fee			
(a) with a local government report		$	61.00
(b) without a local government report		$	110.00
Local government report fee (this fee is set by the Local government) - recommended fee		$	118.00
Offensive Trades			
Piggeries		$	298.00
Public Building/Events			
Applicatiopn to contruct, alter or amend	Risk based	$	253.75
Annual Inspection		$	100.00
Septic Application			
Septic Applications Fees as per Health (Treatment of Sewerage and Disposal of Effluent & Liquid Waste) Regulations 1979			
Swimming Pool Inspection – 53(2) of the Building Regulations 2012			
4 yearly pool fence inspection		$	57.45
Inspection Fee and Written Report		$	165.00
Environmental Health Officer			
EHO Hourly Rate - applied to any application process where it has been determined that the amount of time taken to obtain required information and conduct inspections has been deemed excessive to normal time provisions.		$	95.00
Leisure Centres			
Admission Fees - Swimming Pools	Adult	$	3.00
	Child 4 & Under	$	-
	Child 5 - 16yrs	$	2.00
	School Interm Swimming Lessons	$	0.50
	Vac Swim Lessons	$	0.50
	Concession - Aged & Disability	$	1.00
	Spectators	$	0.50
	Child Season Pass	$	75.00
	Adult Season Pass	$	110.00
	Family Season (2 Adults 2 Children)	$	250.00
	Book of 20 passes - Children	$	30.00
	Book of 20 passes - Adults	$	50.00
Hyden Recreation Pavilion			
Business	Function - 1/2 day	$	195.00
	Function - Full Day	$	290.00
	Meeting - 1/2 Day	$	165.00
	Meeting - Full Day	$	200.00
Community	Function - 1/2 day	$	65.00
	Function - Full Day	$	130.00
	Meeting - 1/2 Day	$	30.00
	Meeting - Full Day	$	65.00
	Toilets & BBQ Hire	$	15.00
Marquee			
Community Groups	Shire undertake installation & pack up	$	300.00
	Group undertake installation & pack up	$	100.00
Private Bookings	Shire undertake installation & pack up	$	600.00
	Private booking undertake installation & pack up	$	200.00
Kondinin Aquatic Centre			
Bill Smoker Room - Business	Function - 1/2 day	$	195.00
Kitchen is included in all pricing	Function - Full Day	$	290.00
	Meeting - 1/2 Day	$	165.00
	Meeting - Full Day	$	200.00
	Concession - Exercise Classes etc per hour	$	10.00
Community	Function - 1/2 day	$	65.00
	Function - Full Day	$	130.00
	Meeting - 1/2 Day	$	30.00
	Meeting - Full Day	$	65.00
Meeting Room - Business	1/2 day	$	20.00
	Full Day	$	30.00
Community	1/2 day	$	15.00
	Full Day	$	30.00

SHIRE OF KONDININ
Schedule of Fees and Charges 2021/2022

Private Works		Ratepayers	Commercial
Rate per hour			
Grader		$ 175.45	$ 187.55
Loader - Volvo		$ 145.20	$ 163.35
Tractor and attachments		$ 112.20	$ -
Prime Mover/Side Tipper		$ 169.40	$ 176.00
Prime Mover/Low Loader		$ 169.40	$ 176.00
Prime Mover/Low Loader - alternative km rate		$ 5.50	$ 5.50
Light Truck (crew cab/mtce trucks)		$ 96.80	$ -
Light Vehicles - Utes		$ 55.00	$ -
Self Propelled Roller - rubber tyred		$ 121.00	$ 132.00
Vibrating Roller		$ 133.10	$ 143.00
JCB Backhoe		$ 127.05	$ 151.25
Minor Equipment - eg jack hammer, water pump, post hole digger, plate compactor, cement mixer, trailers	per day	$ 68.20	$ -
Removal of Car Bodies	per car	$ 110.00	$ -
Gardening - Young Singles, West Court	per month	$ 68.20	$ -
General Labour - when charging out	per employee	$ 72.60	$ 72.60
Labour - Call Out fees - when charging out	per employee	$ 96.80	$ 96.70
Sand/Gravel (from stockpile)	per Cubic Mt	$ 9.90	$ 9.90
Blue Metal - Odds & Ends	per bucket	$ 42.35	$ 42.35
Blue Metal - Good	per tonne	$ 84.70	$ 93.50
Public Halls & Civic Centres			
Bond of $200 is required on all hall hire			
Kondinin Main Hall & Hyden Main Hall			
Dances, Cabarets, Balls, Sports Nights Etc (Entrance Fee)			$ 110.00
Weddings, 21st Birthdays Etc (No Entrance Fee)			$ 100.00
Travelling Shows, Concerts, Films, Demonstrations, Quiz Nights			$ 77.00
Education Department (ie: School Paying Account)			$ 36.00
Craft Retreat & ICPA			$ 145.00
Bar Only			$ 34.00
Meetings - Evening (6.00p.m. onwards)			$ 34.00
Meetings - Daytime (prior to 6pm)			$ 26.00
Karlgarin Main Hall, Kondinin Lesser Hall, Hyden Lesser Hall			
Dances, Cabarets, Balls, Sports Nights Etc (Entrance Fee)			$ 72.00
Weddings, 21st Birthdays Etc (No Entrance Fee)			$ 52.00
Travelling Shows, Concerts, Films, Demonstrations, Quiz Nights			$ 26.00
Education Department (ie: School Paying Account)			$ 13.00
Bar Only			$ 25.00
Meetings - Evening (6.00p.m. onwards)			$ 15.00
Meetings - Daytime (prior to 6pm)			$ 15.00
Hire Charge Concessions			
Old Time Dancing			$ 35.00
Dance Lessons Junior			$ 10.00
Gymnastics			$ 10.00
Self Defence			$ 10.00
Badminton, Callisthenics, Aerobics, - Evening (6.00p.m. onwards)			$ 10.00
Drama Workshop and Prayer Meetings - Day			$ 6.00
Bushfire Brigade/SES Unit, School Concert/Xmas Tree,			Free
Anzac Day Service, Funerals and Blue Light Disco's			Free
Seniors - $2 per person or as per hire schedule (whichever is the lessor)			$ -
Kondinin Kitchen & Karlgarin Kitchen			
Kitchen Only			$ 26.00
Kitchen & Bar			$ 51.00
Table Hire	per table		$ 15.00
Chair Hire	per chair		$ 2.00
Cleaning Fee - if building is not cleaned or left in an untidy state - per hour			$ 65.00
Hyden Kitchen & Hyden CWA Hall			
Care of Hyden CWA (Bookings: Laura Green (08) 98805155)			

Planning & Development - DAP - Schedule 1			
(1) A DAP application where the estimated cost of the development is			
	(a) not less than $2 million and less than $7 million	$	5,701.00
	(b) not less than $7 million and less than $10 million	$	8,801.00
	(c) not less than $10 million and less than $12.5 million	$	9,576.00
	(d) not less than $12.5 million and less than $15 million	$	9,849.00
	(e) not less than $15 million and less than $17.5 million	$	10,122.00
	(f) not less than $17.5 million and less than $20 million	$	10,397.00
	(g) $20 million or more	$	10,670.00
(2) An application under regulation 17		$	245.00
Tree Planter			
Half Day - Resident		$	72.00
Vehicles			
Impounding Fee		$	455.00
Storage of vehicle per day		$	20.00
Local Authority Number Plate Fee		$	55.00
Water			
Standpipe Water charge - Community	per kilolitre	$	3.11
Standpipe Water charge - Private Contractors	per kilolitre	$	4.00
Water Samples	per testing	$	90.00
Standpipe Swipe Cards	Intial Card and set up	$	35.00
	Replacement	$	25.00