



Shire of Kondinin

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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COMMUNITY VISION

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

Shire of Kondinin
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2024/25 Budget \$	2023/24 Actual \$	2023/24 Budget \$
Revenue				
Rates	2(a)	3,690,386	3,575,612	3,567,129
Grants, subsidies and contributions	16(b)	726,580	3,035,406	310,981
Fees and charges	17	1,187,100	1,413,014	729,850
Service charges		0	0	0
Interest revenue	9(a)	326,611	328,161	175,252
Other revenue	9(b)	256,893	333,646	525,189
		6,187,570	8,685,840	5,308,401
Expenses				
Employee costs		(2,409,525)	(2,211,402)	(2,348,133)
Materials and contracts		(3,167,743)	(2,192,976)	(2,525,046)
Utility charges		(380,000)	(374,987)	(333,350)
Depreciation	6	(9,791,833)	(9,780,977)	(3,400,345)
Finance costs	9(d)	(201,634)	(106,679)	(174,499)
Insurance		(307,069)	(282,800)	(286,057)
Other expenditure		(272,861)	(289,225)	(320,933)
		(16,530,665)	(15,239,046)	(9,388,363)
		(10,343,095)	(6,553,206)	(4,079,962)
Capital grants, subsidies and contributions	16(b)	3,816,845	4,296,128	4,468,522
Profit on asset disposals	5(a)	42,613	122,517	43,808
Loss on asset disposals	5(a)	(15,125)	0	(156,554)
Fair value adjustments to financial assets at fair value through profit or loss	4	0	1,261	0
		3,844,333	4,419,906	4,355,776
		(6,498,761)	(2,133,303)	275,815
Net result for the period				
Other comprehensive income for the period				
<i>Items that will be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates and joint ventures accounted for using the equity method		0	0	0
		0	0	0
Total other comprehensive income for the period				
		(6,498,761)	(2,133,303)	275,815
Total comprehensive income for the period				

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

Shire of Kondinin
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	2024/25	2023/24	2023/24
NOTE	Budget	Actual	Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	3,690,386	3,618,428	3,567,129
Grants, subsidies and contributions	726,580	3,035,406	310,981
Fees and charges	1,187,100	1,413,014	729,850
Service charges	0	0	0
Interest revenue	326,611	328,161	175,252
Goods and services tax received	1,264,524	1,186,785	1,352,574
Other revenue	256,893	333,646	525,189
	<u>7,452,094</u>	<u>9,915,443</u>	<u>6,660,975</u>
Payments			
Employee costs	(2,409,525)	(2,134,595)	(2,601,958)
Materials and contracts	(2,085,597)	(2,192,976)	(1,442,900)
Utility charges	(380,000)	(374,987)	(333,350)
Finance costs	(201,634)	(106,679)	(174,499)
Insurance paid	(307,069)	(282,800)	(286,057)
Goods and services tax paid	(2,247,951)	(1,493,767)	(2,299,238)
Other expenditure	(276,310)	(249,477)	(320,933)
	<u>(7,908,088)</u>	<u>(6,835,283)</u>	<u>(7,458,937)</u>
Net cash (used in) operating activities	4 <u>(455,994)</u>	<u>3,080,160</u>	<u>(797,962)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	5(a) (4,516,133)	(1,300,562)	(4,180,116)
Payments for construction of infrastructure	5(b) (4,229,079)	(5,970,755)	(5,372,787)
Capital grants, subsidies and contributions	3,816,845	4,062,141	4,468,522
Proceeds from sale of property, plant & equipment	5(b) 373,000	346,979	289,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a) 103,970	41,577	77,886
Net cash (used in) investing activities	<u>(4,451,397)</u>	<u>(2,820,618)</u>	<u>(4,717,495)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	7(a) (260,030)	(165,909)	(215,870)
Payments to community group - self supporting loans	7(a) 0	(900,000)	(900,000)
Proceeds from new borrowings	7(a) 0	1,800,000	1,800,000
Net cash (used in) financing activities	<u>(260,030)</u>	<u>734,091</u>	<u>684,130</u>
Net increase (decrease) in cash held	<u>(5,167,421)</u>	<u>993,634</u>	<u>(4,831,327)</u>
Cash at beginning of year	10,029,354	9,035,720	9,014,350
Cash and cash equivalents at the end of the year	4 <u>4,861,933</u>	<u>10,029,354</u>	<u>4,183,024</u>

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

SHIRE OF KONDININ
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2024/25 Budget \$	2023/24 Actual \$	2023/24 Budget \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	3,690,386	3,575,612	3,567,129
Grants, subsidies and contributions	16(b)	726,580	3,035,406	310,981
Fees and charges	17	1,187,100	1,413,014	729,850
Service charges		0	0	0
Interest revenue	9(a)	326,611	328,161	175,252
Other revenue	9(a)	256,893	333,646	525,189
Profit on asset disposals	5(a)	42,614	122,517	43,808
Fair value adjustments to financial assets at fair value through profit or loss	4	0	1,261	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
		6,230,184	8,809,618	5,352,209
Expenditure from operating activities				
Employee costs		(2,409,525)	(2,211,402)	(2,348,133)
Materials and contracts		(3,167,743)	(2,192,976)	(2,525,046)
Utility charges		(380,000)	(374,987)	(333,350)
Depreciation		(9,791,833)	(9,780,977)	(3,400,345)
Finance costs		(201,634)	(106,679)	(174,499)
Insurance		(307,069)	(282,800)	(286,057)
Other expenditure		(272,861)	(289,228)	(320,933)
Loss on asset disposals	5(a)	(15,125)	0	(156,554)
Loss on revaluation of non-current assets		0	0	0
		(16,545,790)	(15,239,049)	(9,544,917)
Non-cash amounts excluded from operating activities	3(c)	9,764,344	9,644,191	3,513,091
Amount attributable to operating activities		(551,262)	3,214,760	(679,617)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	16(b)	3,816,845	4,296,128	4,468,522
Proceeds from disposal of assets	5(a)	373,000	346,979	289,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	103,970	41,577	77,886
Distribution from investments in associates		0	0	0
		4,293,815	4,684,684	4,835,408
Outflows from investing activities				
Payments for investment property		0	0	0
Payments for property, plant and equipment	5(a)	(4,516,133)	(1,300,562)	(4,180,116)
Payments for construction of infrastructure	5(b)	(4,229,079)	(5,970,755)	(5,372,787)
		(8,745,212)	(7,271,316)	(9,552,903)
Non-cash amounts excluded from investing activities		0	0	0
Amount attributable to investing activities		(4,451,397)	(2,586,632)	(4,717,495)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	0	1,800,000	1,800,000
Transfers from reserve accounts	8	735,000	320,000	900,000
		735,000	2,120,000	2,700,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(260,030)	(165,909)	(215,870)
Payment to community group - self supporting Loan	7(a)	0	(900,000)	(900,000)
Transfers to reserve accounts	8	(894,134)	(574,617)	(508,495)
		(1,154,163)	(1,640,526)	(1,624,365)
Amount attributable to financing activities		(419,163)	479,474	1,075,635
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus at the start of the financial year		5,421,823	4,314,220	4,321,476
Amount attributable to operating activities		(551,262)	3,214,760	(679,617)
Amount attributable to investing activities		(4,451,397)	(2,586,632)	(4,717,495)
Amount attributable to financing activities		(419,163)	479,474	1,075,635
Surplus(deficit) remaining after imposition of general rates		(0)	5,421,823	(0)

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

**SHIRE OF KONDININ
FOR THE YEAR ENDED 30 JUNE 2025
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1 (a) BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability

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

Judgements, estimates and assumptions

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect 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.

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

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

SHIRE OF KONDININ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in \$	Number of properties	Rateable value \$	2024/25		2024/25 Budgeted interim rates \$	2024/25 Budgeted total revenue \$	2023/24 Actual total revenue \$	2023/24 Budget total revenue \$
					Budgeted rate revenue \$	Budgeted rate revenue \$				
(i) General rates										
GRV - Residential	Gross rental valuation	0.130522	305	2,725,915	355,792	0	0	355,792	340,312	344,667
GRV - Mining	Gross rental valuation	0.262824	4	760,500	199,878	0	0	199,878	193,119	193,119
UV - Rural	Unimproved valuation	0.009342	366	226,619,508	2,117,079	0	0	2,117,079	2,065,986	2,065,065
UV - Mining	Unimproved valuation	0.263342	131	3,784,467	996,609	0	0	996,609	960,126	964,403
Total general rates			806	233,890,390	3,669,358	0	0	3,669,358	3,559,542	3,567,254
(ii) Minimum payment										
Minimum payment		\$								
Gross rental valuations										
GRV - Residential		475	52	60,138	24,700	0	0	24,700	23,920	23,920
UV - Rural		475	26	717,392	12,350	0	0	12,350	10,120	10,120
UV - Mining		475	41	43,551	19,475	0	0	19,475	17,020	17,020
Total minimum payments			119	821,081	56,525	0	0	56,525	51,060	51,060
Total general rates and minimum payments			925	234,711,471	3,725,883	0	0	3,725,883	3,610,602	3,618,314
(iii) Specified area rates (Refer note 1(f))										
Ex-Gratia Rates	Unimproved valuation									
								55,000	54,275	48,000
								3,780,883	3,664,877	3,666,314
								(90,497)	(89,264)	(99,185)
								0	0	0
Total Rates								3,690,386	3,575,612	3,567,129

The Shire did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 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 general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF KONDININ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 1st November 2024 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Two Instalments)

First instalment to be made on or before 1st November 2024 or 35 days after the date of issue appearing on the rate notice whichever is, later including all arrears and half of the current rates; and

Second instalment to be made on or before 6th January 2025, or 2 months after the due date of the first instalment, whichever is later;

Third instalment to be made on or before 4th March 2025, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 6th May 2025, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date Due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	1/11/2024	0	5	5
Option two				
First instalment	1/11/2024	0	5	5
Second instalment	6/01/2025	10	5	5
Third instalment	4/03/2025	10	5	5
Fourth instalment	6/05/2025	10	5	5
Option three				
First instalment	1/11/2024	0	5	5
Second instalment	4/03/2025	10	5	5

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,000	1,500	1,000
Instalment plan interest earned	2,000	2,965	2,000
Unpaid rates and interest earned	15,000	34,475	15,000
	18,000	38,939	18,000

**SHIRE OF KONDININ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential	Properties within the townsite boundaries with a predominant residential land use.	This rate is to contribute to service desired by community.	Revenue derived from this category will assist funding the service levels expected by the community and achieving the outcomes of the Strategic Community Plan.
GRV Mining	Mining infrastructure associated with mining activities.	The objective is to raise additional revenue to contribute toward higher road construction and maintenance costs associated with mining activity.	The servicing of mining operations result in the Shire's road network requiring continual/ongoing maintenance and renewal work to service these users.
UV Rural	Consists of properties 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.

**SHIRE OF KONDININ
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATING INFORMATION (Continued)

(e) Specified Area Rate

The Shire did not raise specified area rate for the year ended 30th June 2025.

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(g) Rates Discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2024/25 Budget \$	2023/24 Actual \$	2023/24 Budget \$	Circumstances in which discount is granted
General rates	3.0%		90,077	88,874	88,269	Full payment made within 35 days of the date service appearing on the rate notice.
Rubbish charges - Kondinin, Hyden and Karlgarin Golf Clubs	50%		420	390	390	Being a community sporting club and as declared by council
			90,497	89,264	88,659	

(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	100	0	0
Kondinin Golf Club Inc	100	0	0
Kondinin Arts Centre	100	0	0
Hyden Pre-School Committee	100	0	0
Hyden Golf Club	100	0	0
Kondinin Country Club	100	0	0
Kondinin Tennis Club	100	0	0
Hyden Tennis Club	100	0	0
Hyden Resource and Telecentre	100	0	0
Kondinin Lions Club & Seniors Centre	100	0	0
Karlgarin Country Club	100	0	0
Kondinin Mens Shed	100	0	0
		0	0

SHIRE OF KONDININ
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

		2024/25 Budget	2023/24 Actual	2023/24 Budget
	Note	30 June 2025	30 June 2024	30 June 2024
		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents	4	1,047,145	6,373,699	1,173,491
Financial assets	4	3,814,789	3,655,655	3,009,533
Receivables	4	670,000	713,522	711,581
Inventories		20,000	26,481	20,000
		<u>5,551,933</u>	<u>10,769,357</u>	<u>4,914,605</u>
Less: current liabilities				
Trade and other payables		(672,959)	(732,346)	(1,070,087)
Capital grant/contribution liability		(543,234)	(354,342)	(543,234)
Long term borrowings		(271,390)	(260,030)	(236,406)
Employee provisions		(550,000)	(501,221)	(420,000)
		<u>(2,037,583)</u>	<u>(1,847,939)</u>	<u>(2,269,727)</u>
Net current assets		3,514,351	8,921,418	2,644,878
Less: Total adjustments to net current assets	3(c)	(3,514,350)	(3,499,596)	(2,644,878)
Net current assets used in the Statement of Financial Activity		0	5,421,823	0
(b) Current assets and liabilities excluded from budgeted deficiency				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Cash - reserve accounts	8	(3,814,789)	(3,655,655)	(3,009,533)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans		(103,970)	(103,970)	(31,747)
- Rates receivable		0	0	(200,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		271,390	260,030	236,406
- Current portion of employee benefit provisions held in reserve		133,023	0	360,000
Total adjustments to net current assets		<u>(3,514,350)</u>	<u>(3,499,596)</u>	<u>(2,644,878)</u>

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

		2024/25 Budget	2023/24 Actual	2023/24 Budget
	Note	30 June 2025	30 June 2024	30 June 2024
		\$	\$	\$
Less: Profit on asset disposals	5	(42,614)	(122,518)	(43,808)
Less: Fair value adjustments to financial assets at fair value through profit or loss		0	(1,261)	0
Add: Loss on asset disposals	5	15,125	0	156,554
Add: Depreciation	6	9,791,833	9,780,977	3,400,345
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	206	0
- Employee provisions		0	(19,111)	0
Movement in investment in associate non-current assets		0	5,898	0
Non cash amounts excluded from operating activities		<u>9,764,344</u>	<u>9,644,191</u>	<u>3,513,091</u>

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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.

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF KONDININ
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 1,047,145	\$ 4,659,220	\$ 1,173,491
Term deposits		3,814,789	5,370,134	3,009,533
Total cash and cash equivalents		4,861,933	10,029,354	4,183,024
Held as				
- Unrestricted cash and cash equivalents	3(a)	1,047,145	5,119,357	1,173,491
- Restricted cash and cash equivalents	3(a)	3,814,789	4,909,997	3,009,533
		4,861,933	10,029,354	4,183,024
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		3,814,789	4,555,655	3,009,533
- Restricted financial assets at amortised cost - term deposits	3(a)	0	0	0
		3,814,789	4,555,655	3,009,533
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financial backed reserves	8	3,814,789	3,655,655	3,009,533
Unspent borrowings	7(c)	0	900,000	0
		3,814,789	4,555,655	3,009,533
Reconciliation of net cash provided by operating activities to net result				
Net result		(6,498,760)	(2,133,302)	275,815
Depreciation	6	9,791,833	9,780,977	3,400,345
(Profit)/loss on sale of asset	5(a)	(42,614)	(122,517)	(43,808)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(1,261)	0
Share result/fair value adjustment to investment in associate		0	5,898	0
(Increase)/decrease in receivables		(270,000)	(225,550)	(470,000)
(Increase)/decrease in inventories		6,481	(14,217)	(7,736)
Increase/(decrease) in payables		940,900	296,697	600,172
Increase/(decrease) in contract liabilities		(615,767)	(270,326)	(60,934)
Increase/(decrease) in unspent capital grants				
Increase/(decrease) in other provision				
Increase/(decrease) in employee provisions		48,779	59,889	(23,295)
Capital grants, subsidies and contributions		(3,816,845)	(4,296,128)	(4,468,522)
Net cash from operating activities		(455,994)	3,080,160	(797,962)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF KONDININ
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

Asset class	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - (Loss)	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - (Loss)	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - (Loss)
(a) Property, Plant and Equipment												
Land - freehold land	0	0	0	0	21,656	0	0	0	26,000	0	0	0
Buildings - non-specialised	1,400,000	0	0	0	0	0	0	0	3,099,116	0	0	0
Buildings - specialised	1,984,116	0	0	0	209,975	0	0	0	70,000	0	0	0
Furniture and equipment	22,000	0	0	0	14,820	0	0	0	0	0	0	0
Plant and equipment	1,110,017	345,511	373,000	42,614	1,054,111	224,462	346,979	122,517	985,000	401,746	289,000	43,808
Total	4,516,133	345,511	373,000	42,614	1,300,562	224,462	346,979	122,517	4,180,116	401,746	289,000	(156,554)
(b) Infrastructure												
Infrastructure - roads	3,677,325	0	0	0	5,464,098	0	0	0	4,932,688	0	0	0
Infrastructure - footpaths	127,000	0	0	0	10,899	0	0	0	0	0	0	0
Infrastructure - parks and ovals	424,754	0	0	0	311,442	0	0	0	0	0	0	0
Infrastructure - other	4,229,079	0	0	0	184,316	0	0	0	440,099	0	0	0
Total acquisitions	8,745,212	345,511	373,000	42,614	7,271,316	224,462	346,979	122,517	9,552,903	401,746	289,000	43,808

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

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

6. ASSET DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure -drainage
Infrastructure -parks and ovals
Other infrastructure

By Program

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Buildings - non-specialised	347,724	275,197	278,058
Buildings - specialised	518,000	586,325	518,000
Furniture and equipment	34,595	33,896	70,945
Plant and equipment	550,923	557,506	436,371
Infrastructure - roads	7,825,237	7,815,413	1,649,322
Infrastructure - footpaths	55,996	55,667	13,825
Infrastructure -drainage	97,184	96,612	12,894
Infrastructure -parks and ovals	32,356	30,193	29,530
Other infrastructure	329,817	330,168	391,400
	9,791,833	9,780,977	3,400,345
Governance	92,000	89,143	92,900
General purpose funding	0	0	0
Law, order, public safety	19,150	19,114	16,750
Health	42,900	42,926	25,000
Education and welfare	106,860	106,862	84,700
Housing	134,600	134,553	108,450
Community amenities	59,430	59,330	44,190
Recreation and culture	693,625	693,095	738,555
Transport	8,013,358	8,007,476	1,673,900
Economic services	119,910	119,524	129,900
Other property and services	510,000	508,954	486,000
	9,791,833	9,780,977	3,400,345

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 to 50 years
Infrastructure - drainage	80 years
Infrastructure - water supply	30 to 75 years
Infrastructure - parks and ovals	10 to 40 years
Infrastructure - waste facilities	8 to 80 years

AMORTISATION

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

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

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

**SHIRE OF KONDININ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

7. INFORMATION ON BORROWINGS

(a) Borrowings repayments
Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	2024/25		2024/25		2024/25		2023/24 Actual Principal Outstanding 30 June 2024	2023/24 Actual Interest Repayments	2023/24		2023/24		2023/24 Budget New Loans	2023/24		2023/24	
				Budget Principal	Budget Interest	Budget Principal Repayments	Actual Principal	Actual Interest	Actual Principal			Actual Interest	Budget Principal	Budget Interest	Budget Principal		Budget Interest			
Housing																				
WACHS housing	143	WATC	5.2086%	900,000	52,439	28,433	873,567	0	900,000	0	437	0	900,000	13,651	886,349	0	900,000	13,651	886,349	35,873
Community amenities																				
Hyden sewerage	139	WATC	5.2800%	407,821	24,977	31,888	375,923	0	30,278	407,821	25,219	438,099	0	30,278	407,821	0	30,278	30,278	407,821	25,197
Townsite drainage	142	WATC	3.6800%	1,348,351	59,419	71,864	1,276,486	0	68,291	1,348,351	60,678	1,417,641	0	68,291	1,348,351	0	68,291	68,291	1,348,351	60,899
Recreation and culture																				
Kondinin S/Pool Redevelopment	136	WATC	5.2086%	278,798	13,278	25,864	252,934	0	24,763	278,798	14,672	303,561	0	24,763	278,798	0	24,763	24,763	278,798	14,643
Self Supporting Loans																				
Kondinin Community Recr Committee	131A	WATC	4.2000%	0	0	0	0	0	10,774	0	236	10,774	0	10,774	0	0	10,774	10,774	0	330
Kondinin Community Recr Committee	141	WATC	4.7441%	900,000	47,745	72,224	827,776	0	0	900,000	403	403	0	0	863,691	0	900,000	36,309	863,691	32,384
Hyden Progress Association	134A	WATC	3.0400%	115,433	3,777	31,747	83,686	0	30,803	115,433	5,035	146,236	0	30,803	115,433	0	30,803	30,803	115,433	5,173
				1,015,433	51,521	103,970	911,463	0	41,577	1,015,433	5,673	157,011	0	41,577	979,124	0	900,000	77,886	979,124	37,887
				3,950,403	201,634	260,030	3,690,373	0	165,909	3,950,403	106,679	2,316,312	1,800,000	165,909	3,900,443	1,800,000	215,870	2,316,312	3,900,443	174,499

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

**SHIRE OF KONDININ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2024/25 - NIL

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2023/24 Budget	New loans unspent at 30 June 2024	Amount as at 30 June 2024
WACHS Housing Loan (x2)	WACHS Housing	2024	\$ 900,000	\$ 0	\$ 900,000	\$ 900,000
			900,000	0	900,000	900,000

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	20,000
Credit card balance at balance date	(2,330)	(4,955)	0
Total amount of credit card unused	27,330	29,955	20,000
Loan facilities			
Loan facilities in use at balance date	3,690,373	3,950,403	3,900,443
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.

**SHIRE OF KONDININ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25		Budget		2023/24		Actual		2023/24		Budget	
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Plant Reserve	575,442	229,060		804,502	783,063	42,379.54	(250,000)	575,442	783,063	30,539	(250,000)	563,602
(b) Housing Reserve	530,445	226,787	(500,000)	257,232	503,000	27,445.08	0	530,445	502,999	19,617	(500,000)	22,616
(c) Employee Leave Reserve	452,096	62,831	0	514,927	429,760	22,335.77	0	452,096	429,760	16,761	0	446,521
(d) Tourism Development Reserve	155,382	27,370	(50,000)	132,752	157,255	48,127.59	(50,000)	155,382	157,255	44,117	(50,000)	151,372
(e) Water Infrastructure Reserve	55,767	2,816		58,583	53,095	2,671.58	0	55,767	52,458	2,046	(50,000)	4,504
(f) Community Bus Reserve	55,536	2,805	0	58,341	52,458	3,077.99	0	55,536	25,737	1,004	0	26,741
(g) Radio Reserve	27,247	1,376	0	28,623	25,737	1,510.13	0	27,247	37,438	93,719	0	131,157
(h) Landfill Reserve	135,060	6,821	0	141,880	37,438	97,621.37	0	135,060	80,637	3,145	0	83,782
(i) SJA Capital Upgrades Reserve	107,895	55,449	0	163,343	53,278	54,616.66	0	107,895	397,451	15,501	0	412,952
(j) Medical Services Reserve	64,735	3,269	0	68,004	80,637	4,097.81	(20,000)	64,735	311,051	7,800	0	318,851
(k) Hyden Recreation Precinct Reserve	418,050	21,112	(110,000)	329,162	397,451	20,599.46	0	418,050	53,095	2,071	0	55,166
(l) Roads Reserve	326,729	16,500	(75,000)	268,228	311,051	15,678.00	0	326,729	53,278	52,078	(50,000)	55,356
(m) Hyden Discovery Centre Reserve	697,222	235,210	0	932,432	465,353	231,868.91	0	697,222	465,353	218,149	0	683,502
(n) Office Equipment Reserve	54,049	2,729	0	56,779	51,463	2,586.72	0	54,049	51,463	1,950	0	53,413
	3,655,655	894,134	(735,000)	3,814,789	3,401,039	574,616.61	(320,000)	3,655,655	3,401,038	508,497	(900,000)	3,009,533

(b) Cash Backed Reserves - Purposes

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

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

Shire of Kondinin
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. OTHER INFORMATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	184,611	194,374	128,252
- Other funds	125,000	96,347	30,000
Late payment of fees and charges *	15,000	34,475	15,000
Other interest revenue (refer note 2b)	2,000	2,965	2,000
	326,611	328,161	175,252
* 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	502,143	333,646	525,189
Other	0	0	0
	502,143	333,646	525,189
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	54,000	33,100	38,000
Other services	2,000	1,500	2,000
	56,000	34,600	40,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note7(a))	201,634	106,679	174,499
Interest expense on lease liabilities	0	0	0
Other	0	0	0
	201,634	106,679	174,499
(e) Write offs			
General rate	0	4,430	0
Specified area rate	0	0	0
Service charge - water	0	0	0
Fees and charges	0	0	0
	0	4,430	0

Shire of Kondinin
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member [K Mouritz]			
President's allowance	12,000	12,000	12,000
Meeting attendance fees	5,340	4,680	4,710
ICT expenses	600	169	500
Travel and accommodation expenses	3,000	762	1,000
	20,940	17,611	18,210
Elected member [B Gangell]			
Meeting attendance fees	4,080	4,060	3,150
ICT expenses	600	169	500
Travel and accommodation expenses	1,000	927	600
	5,680	5,156	4,250
Elected member [K Geen]			
Meeting attendance fees	4,440	4,230	3,150
ICT expenses	600	169	500
Travel and accommodation expenses	2,500	2,090	1,000
	7,540	6,490	4,650
Elected member [B Browning]			
Meeting attendance fees	3,490	3,450	3,150
ICT expenses	600	169	500
Travel and accommodation expenses	1,000	1,192	1,000
	5,090	4,811	4,650
Elected member [B Smith]			
Meeting attendance fees	3,820	3,630	3,150
ICT expenses	600	169	500
Travel and accommodation expenses	1,500	1,393	600
	5,920	5,192	4,250
Elected member [S Green]			
Meeting attendance fees	4,360	4,090	3,150
ICT expenses	600	169	500
Travel and accommodation expenses	0	0	600
	4,960	4,259	4,250
Elected member [M James]			
Meeting attendance fees	4,360	4,080	3,150
ICT expenses	200	169	500
Travel and accommodation expenses	1,600	1,504	700
	6,160	5,753	4,350
Elected member [D Pool]			
Meeting attendance fees	3,850	3,470	3,150
ICT expenses	600	169	500
Travel and accommodation expenses	700	636	500
	5,150	4,275	4,150
Elected member [T Mulcahy]			
Meeting attendance fees	0	4,260	3,150
ICT expenses	0	169	500
Travel and accommodation expenses	0	1,256	1,000
	0	5,685	4,650
	61,440	59,233	53,410
President's allowance	12,000	12,000	12,000
Meeting attendance fees	33,740	35,950	29,910
ICT expenses	4,400	1,522	4,500
Travel and accommodation expenses	11,300	9,761	7,000
	61,440	59,233	53,410

SHIRE OF KONDININ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. MAJOR LAND TRANSACTIONS

It is not anticipated any major land undertakings will occur in 2024/25.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings and major trading undertakings will occur in 2024/25.

13. INTERESTS IN ASSOCIATE AND JOINT ARRANGEMENTS

(a) Balance of investment in associate

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

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

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Current assets	0	0	0
Non-current assets	144,386	168,386	133,400
	144,386	168,386	133,400
Liabilities	0	0	0
Net assets	144,386	168,386	133,400
Shire's 1/4th interest in associate	36,097	42,097	33,350
Balance as at 1 July	0	0	0
- Movement in land previously recorded as joint operation	0	0	0
- Movement in other infrastructure previously recorded as joint operation	0	0	0
- Movement in asset revaluation surplus previously recorded as joint operation	0	0	0
- Movement in share result in associate	0	0	0
Balance as at 30 June	0	0	0

(b) Share of joint operations

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

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

Statement of Comprehensive Income

Other expenditure	(45,000)	(41,481)	(58,302)
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MATERIAL ACCOUNTING POLICIES

Investments in associates

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

Investments in associates (continued)

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

Shire of Kondinin
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. TRUST FUNDS

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

Detail	Balance 1-Jul-24	Estimated Amounts Received	Estimated Amounts Paid	Estimated Balance 30-Jun-25
	\$	\$	(\$)	\$
Staff Christmas Funds	14,530	31,910	(34,870)	11,570
Housing Bonds	5,540	256	0	5,796
Trust Miscellaneous Funds	1,300	0	0	1,300
	<u>21,370</u>	<u>32,166</u>	<u>(34,870)</u>	<u>18,666</u>

15. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the Local Government (*Financial Management*) Regulations 1996 identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long term investments.

EXPENSES

EMPLOYEE COSTS

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

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

Shire of Kondinin
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

15. REVENUE AND EXPENDITURE

MATERIAL ACCOUNTING POLICIES

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

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

Shire of Kondinin
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

16. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

To provide a decision making process for the allocation of scarce resources.

Includes the activities of members of Council and administrative support available to the Council for the provision 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 accommodation.

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 centres, 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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

16. PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	26,490	67,921	32,729
General Purpose Funding	4,018,697	3,953,107	3,744,081
Law, Order, Public Safety	2,300	2,528	2,300
Health	415,666	377,894	441,486
Housing	81,500	85,278	66,500
Community Amenities	174,000	183,417	142,000
Recreation and Culture	31,827	35,905	32,052
Transport	34,150	84,402	19,007
Economic Services	452,000	459,087	404,000
Other Property and Services	266,974	524,674	157,073
	5,503,604	5,774,212	5,041,228
Operating grants, subsidies and contributions			
Governance	0	0	0
General purpose funding	316,367	2,630,222	0
Law, order, public safety	20,560	18,728	18,728
Recreation and culture	17,000	13,599	0
Transport	302,653	246,623	242,253
Economic services	0	39,407	0
Other property and services	70,000	86,828	50,000
	726,580	3,035,406	310,982
Capital grants, subsidies and contributions			
Governance	0	110,000	110,000
General purpose funding	0	0	0
Law, order, public safety	0	0	0
Health	0	10,698	25,000
Education and welfare	0	0	0
Housing	0	0	0
Community amenities	0	0	0
Recreation and culture	1,513,116	150,000	1,414,116
Transport	2,298,629	3,917,199	2,919,406
Economic services	5,100	108,230	0
Other property and services	0	0	0
	3,816,845	4,296,128	4,468,522
Total Income	10,047,029	13,105,746	9,820,731
Expenses			
Governance	(423,503)	(309,582)	(394,540)
General Purpose Funding	(282,089)	(208,020)	(211,167)
Law, Order, Public Safety	(133,614)	(120,198)	(127,095)
Health	(731,332)	(619,867)	(829,031)
Education and Welfare	(169,728)	(154,678)	(146,940)
Housing	(548,994)	(338,794)	(418,781)
Community Amenities	(954,138)	(846,412)	(809,567)
Recreation & Culture	(2,524,517)	(2,062,326)	(2,275,912)
Transport	(9,563,516)	(9,337,871)	(3,278,939)
Economic Services	(941,224)	(896,901)	(874,427)
Other Property and Services	(273,133)	(344,400)	(178,516)
Total Expenses	(16,545,789)	(15,239,049)	(9,544,917)
Net result for the period	(6,498,760)	(2,133,303)	275,814

Shire of Kondinin
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

17. FEES & CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Governance	3,000	1,921	3,000
General Purpose Funding	700	47,441	700
Law, Order, Public Safety	2,300	2,528	2,300
Health	250,550	156,223	9,300
Education and Welfare	0	0	0
Housing	80,000	82,806	65,000
Community Amenities	174,000	176,803	142,000
Recreation & Culture	17,050	18,241	16,050
Transport	0	0	0
Economic Services	419,500	428,233	371,500
Other Property & Services	240,000	498,818	120,000
	<u>1,187,100</u>	<u>1,413,014</u>	<u>729,850</u>

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

NOTE 5(a) - SUPPLEMENTARY INFORMATION

SHIRE OF KONDININ
CAPITAL EXPENDITURE - SOURCE OF FUNDING
FOR THE YEAR ENDED 30 JUNE 2025

Program	BUDGET TOTAL	Capital Grants & Contrib.	Restricted (Prior Years)	RRGroup & Direct Grants	Roads to Recovery	Blackspot Grant	Other Specific Contribs.	Loan Funds	Reserves	Sale of Assets	Council Funds
Governance											
Phone System (new)	22,000										22,000
Toyota Prado (0KN)	64,000									54,000	10,000
Subaru Outback (KN04)	40,000									28,000	12,000
Subaru Outback (KN52)	40,000									28,000	12,000
Total	166,000	-	-	-	-	-	-	-	-	110,000	56,000
Health											
Subaru Outback - Doctor (KN54)	40,000									28,000	12,000
Total	40,000	-	-	-	-	-	-	-	-	28,000	12,000
Housing											
Staff Housing - 2023/24 c/f	500,000								500,000		
WACHS Housing - x2 modular	900,000										900,000
Total	1,400,000	-	-	-	-	-	-	-	500,000	-	900,000
Community Amenities											
Plumbing Infrastructure (RV dump site Karlgarin)	42,000										42,000
Cemetery Entrance and Carpark (KN) - Bal c/f	59,942										59,942
Total	100,942	-	-	-	-	-	-	-	-	-	100,942
Recreation & Culture											
<i>Other Rec & Sports</i>											
Swimming Pool Blocks - 2023/24 c/f	18,500										18,500
Kondinin Sports Pavilion Upgrade	1,464,116	964,116					300,000				200,000
Karlgarin Bowling Club Building	520,000						230,000		110,000		180,000
Total	2,002,616	964,116	-	-	-	-	530,000	-	110,000	-	398,500
<i>Parks & Gardens</i>											
HY War Memorial Garden Improvements (Flagpole, etc.)	10,000	10,000									-
KN Memorial Garden footpath/signs - 2023/24 c/f	15,000	9,000									6,000
Total	25,000	19,000	-	-	-	-	-	-	-	-	6,000
Transport											
<i>Roads</i>											
RCC - Pederah East Road (7.86 - 9.10 SLK)	30,000								30,000		-
RCC - Karlgarin South Road (3.86 - 4.85 SLK)	40,000								45,000		40,000
RCC - Karlgarin East Road (4.90 - 7.86 SLK)	45,000										-
RCC - Medcalf Rock Road (1.53 - 3.62 SLK)	60,000										60,000
RCC - Forrestania Southern Cross Rd-23/24 c/f	9,900										9,900
RRG - Lovering Road (Drainage, shoulders and construction)	611,031			407,354							203,677
R2R - Hyden Mt Walker Road (Final Seal)	41,230				41,230						-
R2R - Bendering East Road (Form and Gravel)	83,850				83,850						-
R2R - King Rocks West (Form and Gravel)	101,380				90,000						11,380
R2R - Billericay Rd (Form and Gravel)	103,005				90,000						13,005
R2R - Karlgarin South Road (Gravel Sheetting)	84,720				84,720						-
R2R - Whyte Road (Form and Gravel)	102,995				67,090						35,905
R2R - Young Road (Form, Gravel and culvert Installation)	96,350				60,000						36,350
R2R - Reservoir East Road (Form and Gravel)	90,055				80,000						10,055
R2R - Roe Road (Form and Gravel)	108,390				70,000						38,390
R2R - East Hyden Bin Road Road (Reseal)	151,350				124,385						26,965
R2R - Nth Lake Grace-Karlgarin Road Road (Final Seal)	137,505				100,000						37,505
RUP - Hyden Norseman Road (Remote Road Upgrade Pilot Proc	1,547,795	1,000,000									547,795
Footpaths (Hyden & Kondinin)	100,000										100,000
Truck-Carpark Hyden (Construct and seal)	157,770										157,770
Concrete Path (from Hyden Youth Base to Brookton Hwy)	27,000										27,000
Coronation Park Laneway	75,000										75,000
Total	3,804,325	1,000,000	-	407,354	891,275	-	-	-	75,000	-	1,430,697
<i>Depot</i>											
Plant Shed (Hyden)	27,000				891,275						27,000
Total	27,000	-	-	-	-	-	-	-	-	-	27,000
<i>Road Plant</i>											
Multi Tyred Roller (new)	200,000										200,000
2016 John Deere Grader (KN64)	500,000									150,000	350,000
2016 Side Tipper (KN2418)	145,000									35,000	110,000
Total	845,000	-	-	-	-	-	-	-	-	185,000	660,000
Economic Services											
Railway Barracks CCTV (Hyden)	17,017										17,017
Wave Rock Precinct Improvement	50,000							50,000			-
Roe Tourism Signage (Hyden)	5,012										5,012
Entry Statement (Hyden) - Bal c/f	17,000										17,000
Corten and Stainless steel Park Signage (Karlgarin)	5,343										5,343
Entry Signs (Kondinin)	135,857										135,857
Railway Barracks Signage & retaining wall (Hyden) - Grant fund	40,100	5,100									35,000
Total	270,329	5,100	-	-	-	-	-	-	50,000	-	215,229
Other Property & Services											
Toyota Prado (KN0)	64,000									50,000	14,000
Total	64,000	-	-	-	-	-	-	-	-	50,000	14,000
OVERALL TOTALS	8,745,212	1,988,216	-	407,354	891,275	-	530,000	-	735,000	373,000	3,820,368

Summary:		
Land & Buildings	3,401,133	
Furniture and Equipment	22,000	
Plant and Equipment	1,093,000	4,516,133
Infrastructure - Roads	3,677,325	
Infrastructure - Other	551,754	4,229,079
Total	8,745,212	

IMBALANCE -

Supplementary Information - Account Detail (Summary)

Financial summary of detailed accounts to follow

Reporting Program	Operating (Recurring)				Investing (Capital)				Financing (Cash Reserves)				Conversion Operating to Rate Setting				Result By Reporting Program and Overall Result				
	Revenue		Proceeds from Disposal		Actual		Budget		Actual		Budget		Actual		Budget		Actual		Budget		
	Budget 2024/25	Actual 2023/24	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	
Governance	26,490	177,920.68	142,729	110,000	120,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Purpose Funding	4,335,064	6,583,329.14	3,744,081	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Law Order & Public Safety	22,860	21,255.74	21,028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Health	415,666	386,592.59	466,486	28,000	30,909	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education & Welfare	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing	81,500	85,278.07	66,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Amenities	174,000	183,416.51	142,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation & Culture	1,561,943	199,503.40	1,446,168	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	2,635,432	4,248,224.00	3,180,666	185,000	144,251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Economics Services	457,100	606,724.17	404,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Property & Services	336,973	611,501.81	207,073	50,000	51,819	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/Deficit B/Fwd	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10,047,028	13,105,746.11	9,820,731	373,000	346,979	289,000	838,970	1,261,577	2,777,886	42,614	123,778	43,808	16,638,205	18,904,744	17,165,285						

Reporting Program	Expenses				Purchases/Construction				Financing Outward				Deprn. & Losses et al.				Net Expenses, Assets, Transfers etc.				
	Actual		Budget		Actual		Budget		Actual		Budget		Actual		Budget		Actual		Budget		
	Budget 2024/25	Actual 2023/24	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	Budget 2023/24	Budget 2024/25	
Governance	423,503	309,582.44	394,540	166,000	142,763	140,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Purpose Funding	282,089	208,020.49	211,167	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Law Order & Public Safety	133,614	120,197.85	127,095	0	5,358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Health	731,332	619,866.63	829,031	40,000	50,557	65,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education & Welfare	169,728	154,678.17	146,940	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing	548,994	338,794.03	418,781	1,400,000	36,476	1,426,000	226,433	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Amenities	954,138	846,412.26	809,567	100,942	51,235	92,545	103,762	191,828	59,430	59,430	13,651	13,651	134,553	108,450	108,450	108,450	108,450	108,450	108,450	108,450	
Recreation & Culture	2,524,517	2,062,325.63	2,275,912	2,027,616	534,135	1,921,948	57,611	66,340	683,625	683,625	683,625	683,625	683,625	683,625	683,625	683,625	683,625	683,625	683,625	683,625	
Transport	9,563,516	9,337,870.96	3,278,939	4,676,325	6,101,908	5,727,688	200,000	237,984	8,026,339	8,026,339	8,026,339	8,026,339	8,026,339	8,026,339	8,026,339	8,026,339	8,026,339	8,026,339	8,026,339	8,026,339	
Economics Services	941,224	896,900.61	874,427	270,329	284,812	119,722	219,523	237,984	237,984	237,984	237,984	237,984	237,984	237,984	237,984	237,984	237,984	237,984	237,984	237,984	
Other Property & Services	273,133	344,399.60	178,516	64,000	64,072	60,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	16,545,789	15,239,048.67	9,544,918	8,745,212	7,271,316	9,552,903	1,154,163	740,526	9,767,969	9,806,958	9,767,969	3,556,899	16,638,205	13,482,922	17,165,285						
Surplus/Deficit	(6,498,761)	(2,133,302.56)	275,815				(0.00)	5,421,822.70				(0.00)									

GENERAL PURPOSE FUNDING

RATES

Schedule 03
Sub Program 031

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<u>OPERATING EXPENDITURE</u>							
03101	Salaries Rates		62,021		16,629.24		37,609
03102	Superannuation Rates		7,089		1,904.48		4,907
03103	Accrued AI & Lsl - Rates		1,500		1,401.80		1,000
03105	Rate Notice/Advertising Costs		1,000		0.00		1,000
03106	Debt Collection/Legal Costs		50,000		43,480.09		10,000
03108	Financial Hardship Discount		0		0.00		0
03110	Valuation Expenses & Title Searches		27,000		11,092.35		27,000
03116	Allocated Administration Costs		113,392		113,558.53		110,140
<u>OPERATING INCOME</u>							
03120	General Rates Levied	(3,725,883)		(3,606,779.96)		(3,618,314)	
03121	Interim Rates Levied	0		0.00		0	
03126	Interim Rates Levied	0		(392.53)		0	
03130	Rates Discount	90,497		89,264.41		99,185	
03135	Ex-Gratia Rates (CBH)	(55,000)		(54,274.56)		(48,000)	
03140	Rates Written-back	0		4,430.29		0	
03145	Back Rates Levied	0		(8,252.42)		0	
03150	Penalty Interest Raised on Rates	(15,000)		(34,474.65)		(15,000)	
03152	Legal Fees Relating To Rates	0		(43,361.20)		0	
03155	Instalment Interest	(2,000)		(2,965.66)		(2,000)	
03160	Rates Administration Fee	(1,000)		(1,500.00)		(1,000)	
03170	Rates Inquiry Fees	(700)		(4,080.00)		(700)	
		(3,709,086)	262,002	(3,662,386.28)	188,066.49	(3,585,829)	191,656

GENERAL PURPOSE FUNDING

OTHER

Schedule 03
Sub Program 032

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<u>OPERATING EXPENDITURE</u>							
03200	Allocated Administration Costs		20,087		19,954.00		19,511
<u>OPERATING INCOME</u>							
03201	Grants Commission Grant Received - General	(221,905)		(1,643,284.00)		0	
03202	Grants Commission Grant Received - Roads	(94,462)		(986,938.00)		0	
03210	Interest Received - Reserves	(184,611)		(194,373.61)		(128,252)	
03212	Interest on Investments	(125,000)		(96,347.25)		(30,000)	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL INCOME</u>							
03290	Transfer from Reserve	0		0.00		-	
		(625,978)	20,087	(2,920,942.86)	19,954.00	(158,252)	19,511

GOVERNANCE - MEMBERS OF COUNCIL

Schedule 04
Sub Program 041

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & ESTD 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
04100	President's Allowance Paid		12,000		12,000.00		12,000
04104	Members Sitting Fees Paid		33,740		34,800.00		38,180
04106	Members Telephone Subsidy Paid		4,400		4,342.04		2,100
04108	Members Travelling Expenses Paid		11,300		6,890.88		12,700
04110	Members Conference Expenses		12,000		6,996.28		12,000
04112	Refreshment & Reception Expenses		10,000		8,762.73		10,000
04114	Members Insurance		640		636.18		470
04116	Members Subscriptions		1,000		1,000.00		1,000
04118	Members Training Expenses		10,000		495.00		10,000
04130	Civic Reception Expense		8,000		409.09		8,000
04132	Council Chamber Maintenance		500		0.00		500
04134	Council Election Expenses		0		1,822.23		5,000
04136	Contributions		102,531		52,950.75		108,450
04138	Community Funding		0		0.00		0
04140	Depreciation - Council Chambers		4,000		3,317.85		4,000
04150	Regional Council Expenses		0		0.00		0
04155	Consultancy Services		100,000		61,457.86		60,000
04160	Allocated Administration Costs		113,392		113,682.58		110,140
04173	Loss On Asset disposal		0		0.00		0
OPERATING INCOME							
04170	Reimbursements	0		0.00		0	
CAPITAL EXPENDITURE							
04180	Transfer to Office Equipment Reserve		0		0		0
04181	Purchase Land & Buildings		0		0.00		0
04182	Purchase Furniture & Equipment		0		0.00		0
CAPITAL INCOME							
04191	Proceeds on Sale of Asset	0		0.00			
04192	Realisation on Asset Disposal			0.00			
		-	423,503	0.00	309,563.47	-	394,540

ADMINISTRATION

Schedule 04
Sub Program 042

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
04200	Salaries & Wages - Admin		690,021		696,703.39		669,571
04201	Superannuation - Admin		97,788		111,217.88		124,960
04202	Workers Comp - Insurance Premiums		67,097		80,813.96		77,550
04203	Accrued AI & Lsl		25,000		24,595.63		10,000
04204	Staff Uniform		5,000		1,659.24		5,000
04206	Training Expenses		20,000		12,986.92		20,000
04208	Travel & Accomodation		8,000		7,665.22		8,000
04210	Conferences Expenses		5,500		4,421.91		5,500
04212	Fringe Benefits Tax		50,000		47,488.00		50,000
04214	Olther Employee Costs		2,600		2,000.00		2,600
04216	Subscriptions and Membership - Admin		30,000		27,488.32		26,000
04220	Kondinin Office Maintenance		60,000		10,877.16		51,777
04221	Hyden Office Maintenance		27,000		26,639.93		25,000
04222	Kondinin Office Equipment Mtce		25,000		53,813.91		45,000
04223	Hyden Office Equipment Mtce		5,000		1,720.21		5,000
04224	Telecommunications		22,000		20,676.18		18,000
04226	Legal Expenses		60,000		16,144.43		60,000
04228	Printing and Stationery		25,000		16,538.94		25,000
04230	Consultancy Services		100,000		82,904.72		70,000
04232	Accounting Services		0		0.00		0
04234	Administration Vehicle Operating Expenses		27,000		27,102.13		25,000
04236	Bank Service Charges		18,000		17,719.12		18,000
04238	Postage and Freight		5,000		3,228.36		5,000
04240	Advertising Expense		23,000		21,550.35		20,000
04242	Insurance (ex W/comp)		55,633		53,087.56		58,187
04250	Depreciation - Administration		88,000		85,825.57		88,900
04251	Audit Fees		56,000		38,590.00		40,000
04255	Doubtful debts expense (ECL)		7,000		116,454.85		7,000
04260	Office Expenses - Other		15,000		12,384.94		12,000
04262	Allocated Housing Costs		0		0.00		0
04273	Loss On Asset Disposal - Administration		250		0.00		390
04265	Administration Costs Allocated To Programs (ABC)		(1,619,888)		(1,622,279.86)		(1,573,435)
OPERATING INCOME							
04270	Sundry Income - Gst Incl	(3,000)		(4,934.66)		(3,000)	
04271	Reimbursements - Gst Free	(12,000)		(16,299.37)		(12,000)	
04272	Profit on Asset Disposal	(6,492)		(22,784.08)		(12,729)	
04274	Profit on Financial Assets - LG House Trust	0		(1,260.99)		0	
04275	Sundry Income - ex Gst	(5,000)		(3,416.74)		(5,000)	
04276	Grants, Contrib & Reimb.	0		(110,000.00)		(110,000)	
04277	Insurance Rebate	0		(19,224.84)		0	
CAPITAL EXPENDITURE							
04280	Transfer to Lsl Reserve		40,000		0.00		0
04281	Purchase Land & Buildings - Administration		0		0.00		0
04282	Purchase Furniture & Equipment - Administration		22,000		0.00		0
04283	Purchase Plant and Equipment - Administration		144,000		142,762.77		140,000
CAPITAL INCOME							
04290	Transfer from Reserves						
04291	Proceeds on Sale of Asset	(110,000)		(120,000.00)		(106,000)	
04292	Realisation On Asset Disposal	110,000		120,000.00		106,000	
		(26,492)	206,000	(177,921)	142,782.74	(142,729)	140,000

FIRE PREVENTION

Schedule 05

Sub Program 051

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
05100	Maintenance Plant & Equipment - Fire Prev		5,000		2,489.72		5,000
05102	Maintenance - Vehicles/Trailers		13,430		13,063.21		15,000
05104	Maintenance - Land & Buildings		2,500		1,946.66		2,500
05108	Other Goods & Services		3,000		2,911.05		5,000
05110	Insurances - Fire Prevention		19,334		16,730.54		17,111
05115	Purchases Plant >=\$1200 to \$5000		5,000		0.00		5,000
05150	Depreciation Expense		18,690		18,654.91		16,300
05160	Allocated Administration Costs		8,099		7,988.51		7,867
05165	Other Expenses - Fire Prev		5,000		3,012.88		5,000
OPERATING INCOME							
05170	Fesa Grant	(16,560)		(14,728.00)		(14,728)	
05171	Reimbursements - Fire Prev	0		0.00		0	
05172	Fines and Penalties	0		(318.18)		0	
05173	Grants, Subsidies and Contributions	0		0.00		0	
05175	ESL Subsidy	(4,000)		(4,000.00)		(4,000)	
CAPITAL EXPENDITURE							
05183	Purchase Plant - Fire Prevention Transfer to Reserves				5,358.00		0
CAPITAL INCOME							
	Proceeds on Sale of Asset						
		(20,560)	80,053	(19,046)	72,155.48	(18,728)	78,778

ANIMAL CONTROL

Schedule 05

Sub Program 052

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
05200	Salaries & Wages		0		168.53		168
05201	Superannuation		0		0.00		0
05205	Animal Control Expenses		45,000		44,661.57		39,832
05250	Depreciation - Animal Control		460		458.78		450
05300	Expenses Relating to Other Law,		0		0.00		0
05260	Allocated Administration costs		8,100		8,111.49		7,868
OPERATING INCOME							
05270	Fines and Penalties - Animal Control	(200)		(120.00)		(200)	
05271	Grants, Subsidies & Contributions	0		0.00		0	
05272	Dog Registration Fees	(2,000)		(1,985.00)		(2,000)	
05273	Cat Registration Fees	(100)		(77.28)		(100)	
05274	Dog & Cat - Tag Replacement	0		(4.55)		0	
05275	Cat Trap Hire Fees	0		(22.73)		0	
CAPITAL EXPENDITURE							
	Furniture & Equipment Transfer to Reserves						
CAPITAL INCOME							
	Proceeds on Sale of Asset Transfer from Reserves						
		(2,300)	53,560	(2,210)	53,400	(2,300)	48,317

PREVENTIVE SERVICES

Schedule 07
Sub Program 074

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
07400	Preventive services expenses		0		0.00		30,000
07405	EDRHS Scheme Expenses		47,682		45,848.09		56,523
07410	Analytical Expenses		600		584.14		500
07415	EHO Vehicle Operating Expenses		0		0.00		0
07450	Depreciation - HPS Admin		0		0.00		0
07460	Allocated Administration Costs		3,240		3,244.58		3,147
OPERATING INCOME							
07470	Grant & Contrib. - Preventive Serv	0		0.00		0	
07471	Food Business Registration Income	0		(1,609.11)		0	
		0	51,522	(1,609.11)	49,676.81	0	90,170

PEST CONTROL

Schedule 07
Sub Program 075

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
07500	Pest control - Expenses		9,000		8,721.06		9,000
07560	Allocated Administration Costs		1,620		1,622.34		1,573
		-	10,620	0.00	10,343.40	-	10,573.00

PREVENTIVE SERVICES - OTHER

Schedule 07
Sub Program 076

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
07600	Other Preventive Serv - Expenses		-		0		0
		-	0	0	0	0	0

OTHER HEALTH

Schedule 07

Sub Program 077

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
07700	Medical Centre Expenses		70,000		55,783.42		70,000
07701	GP Locum Expenses		360,000		317,821.09		460,000
07702	Salaries and Wages - Staff		72,818		70,894.01		69,466
07703	Superannuation - Staff		8,937		6,933.10		7,540
07704	Accrued Annual & Long Service Leave		0		3,142.32		0
07710	Doctor's Vehicle Expenses		7,000		4,346.74		10,000
07712	Pharmacy Expense		6,500		6,208.02		5,000
07720	Doctors Residence		0		0.00		0
07725	Rural Health West (Membership)		0		0.00		0
07730	Sundry Expenses - Other Health		0		0.00		0
07736	Bank Service Charges (Tyro)		2,800		2,720.60		1,500
07740	Loss On Asset Disposal - Other Health		1,894		0.00		195
07750	Depreciation Expense - Other Health		42,900		42,925.96		25,000
07760	Allocated Administration Costs		48,597		48,668.45		47,203
07765	Allocated Housing Costs		0		0.00		0
07755	Interest Loan #141 - KCRC		47,745		402.71		32,384
16137	Interest Loan #137A - Doctor's Residence		0		0.00		0
OPERATING INCOME							
07711	Profit on Asset Disposal	0		(7,682.53)		0	
07770	Consult Room Hire	(300)		(218.16)		(300)	
07771	Kondinin Medical Centre - Income	(250,000)		(238,905.88)		(250,000)	
07772	Kondinin Medical Centre - Pharmacy	(5,000)		(5,730.53)		(9,000)	
07773	Grant, Subsidies and Contributions	0		(10,698.40)		(25,000)	
07774	Shire of Kulin Contribution	(112,622)		(123,747.98)		(149,802)	
07775	Self Supporting Loan#141 - Interest Reimbursement	(47,745)		0.00		(32,384)	
CAPITAL EXPENDITURE							
07780	Transfer to SJA Capital Upgrade Reserve		50,000		50,000.00		50,000
07781	Purchase Land & Buildings		0		10,698.40		25,000
07782	Purchase Furniture & Equipment		0		0.00		0
07783	Purchase Plant & Equipment		40,000		39,858.84		40,000
07784	Purchase Other Infrastructure		0		0.00		0
07785	Principal Repayment Loan #141 - KCRC		72,224		0.00		36,309
16187	Principal Repayment Loan#137A - Doctor's Residence		0		0.00		0
07786	Transfer to KCRC - SSL		0		0.00		900,000
CAPITAL INCOME							
07791	Proceeds on Sale of Asset	(28,000)		(30,909.09)		(26,000)	
07792	Realisation On Asset Disposal	28,000		30,909.09		26,000	
07793	Transfer from SJA Capital Upgrade Reserve & Medical Services Reserve	0		(20,000.00)		(50,000)	
07794	Self supporting Loan#141 - Principal Reimbursement	(72,224)				(36,309)	
07795	Proceeds from New Loan (KCRC_WA	0				(900,000)	
		(487,890)	831,414	(406,983)	660,404	(1,452,795)	1,779,597

CARE OF FAMILIES & CHILDREN

Schedule 08
Sub Program 083

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
08305	Building Maintenance - Child Care Ctre		25,000		12,477.30		25,000
08350	Depreciation - Care		26,860		26,854.78		17,500
08360	Allocated Administration Costs		1,620		1,622.34		1,573
OPERATING INCOME							
CAPITAL EXPENDITURE							
08381	Purchase Land & Buildings - Daycare Building (ReRoof)		0				0
		0	53,480	0.00	40,954.42	0	44,073

AGED & DISABLED - SENIOR CITIZENS

Schedule 08
Sub Program 004

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
08400	Yeerakine Lodge		5,000		4,612.92		5,000
08405	Aged Care Facilities Mtce - Kondinin		5,000		4,937.71		5,000
08410	Aged Care Facilities Mtce - Hyden		6,000		1,453.83		6,000
08450	Depreciation Expense - Aged & Disabled		80,000		80,007.31		67,200
08460	Allocated Administration Costs		20,249		22,711.98		19,668
OPERATING INCOME							
08470	Grants & Contributions	0		0.00		0	
08471	Reimbursements	0		0		0	
CAPITAL EXPENDITURE							
08481	Purchase Land & Buildings		0		0.00		0
08484	Yeerakine Lodge Car Park		0		0		0
08486	Principal Repayment Loan #144 - Aged Care Unit		0		0		0
CAPITAL INCOME							
08496	Proceeds from New Debenture (Aged Care Unit)	0		0		0	
		0	116,249	0	113,724	0	102,868

STAFF HOUSING

Schedule 09
Sub Program 091

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
09101	Maintenance Staff House - Lot 252 Young Avenue, Kondinin (Lucas)		5,000		3,630.75		5,000
09102	Maintenance Staff House - Lot 44 Graham St, Kondinin (Hospital Staff)		15,000		7,805.06		15,000
09103	Maintenance Staff House - Lot 125 Graham St, Kondinin (MCS)		8,000		4,174.82		8,000
09104	Maintenance Staff House - Lot 255 Young Avenue, Kondinin (S/Pool Mgr)		47,000		9,342.97		13,000
09105	Maintenance Staff House - Lot 233 Graham St, Kondinin (Jones)		20,000		9,808.81		20,000
09106	Maintenance Staff House - Lot 210 Wignell St, Kondinin (R White)		25,000		4,240.17		5,000
09107	Maintenance Staff House - #28 Repacholi Pde, Kondinin (School Principal)		9,000		8,857.35		8,000
09108	Maintenance Staff House - Lot 130 Graham St, Kondinin (Valenta)		35,000		3,517.38		22,000
09109	Maintenance Staff House - Lot 283 Repacholi Pde Kondinin (Wright)		8,000		2,535.68		8,000
09110	Maintenance Staff House - Lot 243, Hinck St, Kondinin (new dr)		20,000		13,772.58		20,000
09111	Maintenance Staff House - Lot 143 Radbourne Drive, Hyden (Riddell)		7,500		7,254.41		7,000
09112	Maintenance Staff House - Lot 284 Repacholi Parade, Kondinin (MoW)		20,000		7,509.25		8,000
09113	Maintenance Staff House - Lot 169B Hynes St, Hyden Hann		6,000		2,426.13		6,000
09114	Maintenance Staff House - Lot 161 Smiths Loop, Hyden (Thomas)		6,000		5,363.75		6,000
09115	Maintenance Staff House - Lot 246 Repacholi Parade, Kondinin (Dr Mackie)		15,000		7,547.44		15,000
09116	Maintenance Staff House - Lot 97 (No. 51) Jones Street, Kondinin (Humbleby)		10,000		9,690.21		5,000
09140	Loss On Asset Disposal - Staff Housing		0		0.00		0
09150	Depreciation Expense - Staff Housing		125,750		125,719.90		103,500
09155	Loan #140 Interest - Staff Housing		0		0.00		0
09160	Housing Costs Allocated to Programs		0		0.00		0
09165	Allocated Administration O'heads		69,655		73,002.68		67,658
09156	Loan #143 Interest - Staff Housing		0		0.00		0
OPERATING INCOME							
09170	Staff Housing Rental Income	(35,000)		(35,420.00)		(35,000)	
09171	Reimbursements - Gst Free	(1,500)		(1,281.28)		(1,500)	
09198	Profit on Asset Disposal - Staff Housing						
CAPITAL EXPENDITURE							
09180	Transfer to Housing Reserves		200,000		0.00		0
09181	Purchase Land & Buildings - Staff Housing		500,000		21,655.56		526,000
09182	Purchase Furniture & Equipment - Staff Housing		0		14,820.00		0
09185	Purchase Other Infrastructure - Staff Housing		0		0.00		0
09195	Principal Repayment Loan #140 - Staff Housing		0		0.00		0
09198	Principal Repayment Loan #141 - Staff Housing		0		0.00		0
CAPITAL INCOME							
09190	Transfer from Housing Reserve	(500,000)		0.00		(500,000)	
09196	Proceeds from New Loan	0		0.00		0	
		(536,500)	1,151,905	(36,701.28)	342,674.90	(536,500)	868,158

OTHER HOUSING

Schedule 09
Sub Program 092

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
09240	Maintenance Other Housing		35,800		23,324.39		35,800
09250	Depreciation Expense - Other Housing		8,850		8,833.23		4,950
09255	Loan #143 Interest - WACHS Housing		52,439		437.07		35,873
OPERATING INCOME							
09279	Income from Other Housing	(45,000)		(48,576.79)		(30,000)	
CAPITAL EXPENDITURE							
09281	Purchase Land & Buildings - Other Housing		900,000		0		900,000
09282	Purchase Furniture & Equipment - Staff Housing		0		0		0
09295	Principal Repayment Loan #143 - WACHS Housing		26,433		0.00		13,651
CAPITAL INCOME							
09296	Proceeds from New Loan (WACHS Housing)	0		(900,000)		(900,000)	
		(45,000)	1,023,522	(948,577)	32,595	(930,000)	990,274

COMMUNITY AMENITIES

SANITATION - HOUSEHOLD REFUSE

Schedule 10
Sub Program 101

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
10100	Domestic Refuse Collection		90,793		87,807.92		88,000
10105	Kondinin Waste Transfer Station		93,649		90,568.89		90,631
10106	Hyden Waste Transfer Station		132,921		128,540.12		128,540
10110	Recycling		74,158		71,718.78		70,000
10115	Tip Rehabilitation Costs (Bendering)		10,000		0.00		10,000
10120	RoeRoc Regional Refuse Site Expenses		65,000		74,266.67		42,500
10130	RoeROC Admin Contribution		30,000		0.00		0
10140	Bin Replacement Costs		500		0.00		500
10150	Depreciation Expense - Sanitation		20,400		20,302.94		12,500
10160	Allocated Administration Costs		32,398		32,445.60		31,469
10200	Other Sanitation Expenses		0		6,960.91		0
OPERATING INCOME							
10170	Domestic & Commercial Rubbish Bin Charges	(150,000)		(150,680.74)		(130,000)	
10171	Other Income - Refuse Management	(5,000)		(5,899.50)		(500)	
10172	Income - Regional Rubbish Site Management	(1,000)		(1,064.26)		0	
10173	Grant, Subsidies & Contributions	0		0.00		0	
10270	Waste Removal (Bulk Bins) - Income	(1,000)		(979.91)		(1,000)	
10271	Rubbish Bin Replacement - Income	0		0.00		0	
CAPITAL EXPENDITURE							
10180	Transfer to Reserve (Bendering Landfill)		-		92,259.00		92,259
10183	Bin Enclosures		0		0.00		0
		(157,000)	549,820	(158,624.41)	604,870.83	(131,500)	566,399

SEWERAGE

Schedule 10
Sub Program 103

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
10300	Sewerage Expenses		500		0.00		500
10301	Interest Loan #139 - Hyden Sewerage		24,977		25,218.77		25,197
10302	Expenses Relating To Hyden STED		0		0.00		0
10350	Depreciation - Sewerage		0		0.00		0
10360	Allocated Administration Costs		32,398		32,445.60		31,469
OPERATING INCOME							
10370	Sewerage Disposal Income	(3,000)		(3,245.44)		(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		31,898		30,278.33		30,278
CAPITAL INCOME							
10393	Proceeds from New Loan (for Hyden Sewerage)			0.00			
		(3,000)	89,773	(3,245.44)	87,941.70	(500)	87,444

URBAN STORMWATER DRAINAGE

Schedule 10
Sub Program 104

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
10400	Drainage Management		40,000		0.00		0
10450	Depreciation Expense - Drainage		7,260		7,259.90		1,690
10455	Loan #142 Interest - Townsite Drainage		59,419		60,677.60		60,899
10460	Allocated Administration Costs		16,199		16,222.86		15,734
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		71,864		69,290.94		69,291
CAPITAL INCOME							
10496	Proceeds from New Debenture (Townsite Drainage)	0		0.00		0	
		-	194,742	0.00	153,452.30	0	147,614

TOWN PLANNING & REGIONAL DEVELOPMENT

Schedule 10
Sub Program 106

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
10600	Expenses Relating To Town Planning		7,000		3,250.00		7,000
10650	Depreciation - Town Planning		0		0.00		0
10660	Allocated Administration Costs		32,398		32,445.60		31,469
OPERATING INCOME							
10670	Income Relating To Town Planning	(3,000)		(9,388.60)		(3,000)	
		(3,000)	39,398	(9,388.60)	35,695.60	(3,000)	38,469

OTHER COMMUNITY AMENITIES

Schedule 10
Sub Program 107

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
10710	Maintenance - Public Conveniences		65,000		50,518.66		65,000
10720	Maintenance - Cemeteries		25,000		21,380.34		15,000
10740	Community Bus Expenses		20,000		20,168.65		20,000
10750	Depreciation - Other Community Amenities		31,770		31,766.70		30,000
10760	Allocated Administration Costs		32,398		32,445.75		31,469
OPERATING INCOME							
10770	Cemetery Fees	(2,000)		(2,645.74)		(2,000)	
10771	Community Bus Income	(9,000)		(9,512.32)		(5,000)	
10776	Grants & Contribution	0		-		0	
CAPITAL EXPENDITURE							
10780	Transfer to Bus Reserve		0		-		-
10781	Purchase Land & Buildings				-		
10782	Purchase Furniture & Equipment				-		
10785	Purchase Other Infras (KN Cemetery Entrance)		58,942		51,235.30		92,545
CAPITAL INCOME							
10790	Transfer from Community Bus Reserve	-		-		(50,000)	
		(11,000)	233,110	(12,158.06)	207,515.40	(57,000)	254,014

PUBLIC HALLS & CIVIC CENTRES

Schedule 11
Sub Program 111

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
11101	Hall Maintenance		60,000		59,567.86		60,000
11102	Hyden Youth Base		10,000		9,778.78		7,000
11104	Community Lodge Hall Maintenance		2,500		1,208.65		2,500
11105	Hyden Resource Centre Maintenance		25,000		8,010.95		25,000
11106	Kondinin Resource/Telecentre Maintenance		8,000		6,075.12		8,000
11150	Depreciation - Public Halls/Civic Centres		207,600		207,600.37		163,500
11160	Allocated Administration Costs		48,597		48,668.45		47,203
OPERATING INCOME							
11174	Community Lodge Hall - Income		0		0.00		0
11176	Kondinin Resource/Telecentre - Income		(250)		0.00		(250)
11179	Other Income Relating to Public Halls & Civic Centres		(500)		(492.77)		(500)
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 Infrastructure Other - Hall Street Paving		0		0.00		0
CAPITAL INCOME							
	Proceeds on Sale of Asset						
		(750)	361,697	(492.77)	340,910.18	(750)	313,203

SWIMMING AREAS & BEACHES

Schedule 11
Sub Program 112

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
11200	Contract Manager - Wages		80,250		75,000.00		80,250
11201	Superannuation - Kondinin Pool		0		0.00		0
11203	Accrued AL & Lsl - Hyden Swim		5,000		4,629.99		0
11204	Salaries and Wages - Hyden Pool		84,029		75,121.36		85,798
11205	Superannuation - Hyden Pool		8,165		7,565.45		7,510
11211	Kondinin Pool - Operating Expenses		70,000		65,076.07		70,000
11212	Hyden Pool - Operating Expenses		216,670		124,145.22		145,000
11250	Depreciation - Swimming Areas & Beaches		164,025		164,025.12		190,000
11260	Allocated Administration Costs		97,193		97,336.76		94,406
11261	Swimming Pool Insurance		0		0.00		0
11262	Kondinin Swimming Pool Upgrade Expenses		0		0.00		0
11265	Allocated Housing Costs		0		0.00		0
16136	Interest Loan#136 - Kondinin Swimming Pool		13,278		14,672.23		14,643
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		(6,000)		(6,443.10)		(5,000)
11273	Kondinin swimming Pool Income		(5,000)		(5,408.63)		(5,000)
11275	Aquatic Centre Room Hire		0		(495.46)		0
11279	Grants, Subsidies & Contributions - LRCI		0		-		0
11280	Sundry Income		0		-		0
CAPITAL EXPENDITURE							
11281	Purchase Land & Buildings - Swimming Areas & Beaches		0		172,786.07		60,000
11282	Purchase Furniture & Equipment - Swimming Areas & Beaches		0		0.00		0
11284	Purchase Infrastructure Other - Swimming Pool Carpark (Hyden)		0		0.00		0
11285	Purchase Infrastructure Other - Swimming Pool Blocks		18,500		0.00		0
11286	Purchase Infrastructure Other - Swimming Shade Sails		0		39,360.00		0
16186	Principal Repayment Loan #136 - Kondinin Pool		25,864		24,762.78		24,763
CAPITAL INCOME							
		(11,000)	782,976	(12,347.19)	864,481.05	(10,000)	772,370

OTHER RECREATION & SPORT

Schedule 11
Sub Program 113

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & ESTD 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
11300	Public Parks, Gardens, Reserves		120,000	116,888.67		120,000	
11302	Hyden Parks and Gardens		50,000	47,812.74		50,000	
11303	Karlgarin Parks and Gardens		20,000	9,902.86		20,000	
11310	Sporting Pavilion - Maintenance		7,000	3,706.70		10,000	
11312	Kondinin Country Club - Maintenance		20,000	18,291.07		17,000	
11320	Kondinin Sporting Precinct		160,000	163,786.59		160,000	
11321	Hyden Sporting Precinct (Hyden Oval Retic)		160,000	140,339.36		160,000	
11322	Hyden Tennis Club - Maintenance		7,000	5,001.63		5,000	
11323	Karlgarin Sporting Precinct		10,000	8,779.53		12,000	
11324	Karlgarin Bowling Club		5,000	683.36		5,000	
11327	Golf Tournament - Expenses		0	0.00		0	
11329	Kondinin Golf Club Expenses		8,000	3,415.19		8,000	
11330	Hyden Golf Club Expenses		185,100	8,627.46		20,000	
11336	Wheatbelt Kidsport Expenses		0	0.00		0	
11350	Depreciation - Other Recreation & Sport		316,000	315,477.19		380,000	
11352	Community Recreation Programs		52,541	41,756.86		35,000	
11354	Community Mural Expenses		45,400	0.00		0	
11356	Loss on Asset Disposal		0	0.00		0	
11360	Allocated Administration Costs		97,193	97,336.76		93,406	
11365	Allocated Housing Costs		0	0.00		0	
16131	Interest Loan #131A - Kondinin Community Recreation		0	235.57		330	
16133	Interest Loan #133 - Karlgarin Bowling Club		0	0.00		0	
16134	Interest Loan#134A - Hyden Progress Assn		3,777	5,034.85		5,173	
16138	Interest Loan#138 - Karlgarin Progress Assn		0	0.00		0	
OPERATING INCOME							
11370	Grants, Subsidies and Contributions	(1,513,116)		(163,598.88)		(1,414,116)	
11371	Sporting Amenities Kondinin - Income	(2,000)		(2,413.63)		(2,000)	
11372	Kondinin Country Club Income	(7,000)		(8,419.19)		(7,000)	
11373	Sporting Amenities Hyden - Income	(3,000)		(2,827.31)		(3,000)	
11374	Contribution from Community Groups	(17,000)		0.00		0	
11375	Sporting Amenities Karlgarin - Income	(200)		(200.00)		(200)	
11376	Grant - WA Bike Week	0		0.00		0	
11377	Profit on Asset Disposal	0		0.00		0	
11378	Self Supporting Loan#131A - Interest Reimbursement	0		(390.93)		(330)	
11379	Self Supporting Loan#129 - Interest Reimbursement	0		0.00		0	
11380	Self Supporting Loan#133 - Interest Reimbursement	0		0.00		0	
11384	Self supporting Loan#138 - Interest Reimbursement	0		0.00		0	
11394	Self supporting Loan#134A - Interest Reimbursement	(3,777)		(4,213.24)		(5,173)	
CAPITAL EXPENDITURE							
11381	Purchase Land & Buildings - Other Recreation & Sport		1,984,116	10,547.35		1,674,116	
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		0	0.00		22,832	
11387	Purchase Infrastructure Other - Retic System (Hyden Oval)		0	104,790.00		120,000	
11388	Purchase Infrastructure Other - Parks and Gardens		25,000	206,651.92		45,001	
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		0	10,774.24		10,774	
16182	Principal Repayment Loan #133 - Karlgarin Bowling Assn		0	0.00		0	
16183	Principal Repayment Loan #134A - Hyden Progress Assn		31,747	30,803.14		30,803	
16185	Principal Repayment Loan #138 - Karlgarin Progress Assn		0	0.00		0	
CAPITAL INCOME							
11390	Self supporting Loan#131A - Principal Reimbursement	0		(10,774.24)		(10,774)	
11392	Self supporting Loan#133 - Principal Reimbursement	0		0.00		0	
11393	Self supporting Loan#134 - Principal Reimbursement	(31,747)		(30,803.14)		(30,803)	
11395	Self supporting Loan#138 - Principal Reimbursement	0		0.00		0	
	Transfer from Kondinin Recreation Ctre Reserve	0		0.00		0	
11399	Transfer from Karlgarin Bowling Green Reserve	0		0.00		0	
11398	Transfer from Recreation Facilities Reserve	(110,000)		0.00		0	
		(1,687,839)	3,307,873	(223,640.56)	1,350,643.04	(1,473,396)	3,004,435

TELEVISION AND REBROADCASTING

Schedule 11
Sub Program 114

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
11400	Kondinin Radio Service - Maintenance		3,000		1,912.42		4,000
11410	Hyden Radio Service - Maintenance		2,500		1,468.20		3,185
11420	Varley - Holt Rock - Maintenance		685		0.00		0
11430	Other Expenses Relating To TV & Rebroadcasting		0		0.00		0
11450	Depreciation Expense - TV & Rebroadcasting		3,500		3,492.45		3,055
11460	Allocated Administration Costs		1,620		1,622.34		1,573
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	11,305	0.00	8,495.41	0	11,813

LIBRARIES

Schedule 11
Sub Program 115

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
11500	Subscriptions/Periodicals/Supplies		5,000		677.73		5,000
11501	Salaries and Wages - Kondinin Library Staff		19,413		171.11		22,444
11502	Salaries and Wages - Hyden Library Staff		15,739		16,486.11		36,766
11503	Superannuation - Kondinin Library Staff		2,232		0.00		0
11504	Superannuation - Hyden Library Staff		3,214		0.00		0
11505	Library - Postage & Freight		2,000		296.63		2,000
11507	Library - Lost/Damaged Books		500		0.00		500
11510	Library - Sundry Expenses		12,000		10,595.88		12,000
11550	Depreciation Expense - Libraries		0		0.00		0
11560	Allocated Administration Costs		24,298		24,334.21		23,602
OPERATING INCOME							
11570	Charges - Lost Books	(100)		39.70		(100)	
11571	Grants & Contribution	0		0.00		0	
CAPITAL EXPENDITURE							
		(100)	84,396	39.70	52,561.67	(100)	102,311

OTHER CULTURE

Schedule 11
Sub Program 116

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
11600	Australia Day		600		0.00		600
11602	Building Mtce - Art Centre		6,000		4,645.10		6,000
11603	Building Mtce - Men's Shed		1,500		1,356.61		1,500
11605	Anzac Day Expenses		1,500		1,330.02		1,500
11612	Rentals Property Maintenance		17,000		3,432.44		17,000
11650	Depreciation Expense - Other Culture		2,500		2,500.01		2,000
11660	Allocated Administration Costs		32,398		32,445.60		31,469
OPERATING INCOME							
11670	Contributions/Donations			0.00			
11672	Other Culture Income	(4,000)		(4,639.96)		(3,500)	
CAPITAL EXPENDITURE							
		(4,000)	61,498	(4,639.96)	45,709.78	(3,500)	60,069

STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION

Schedule 12
Sub Program 121

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & ESTD 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
OPERATING INCOME							
12172	Grant - Shared Pathway	0		0.00		0	
12184	Grant - Secondary Road Freight	0		0.00		0	
12270	Grant - LRCI Program (Phase4B)	0		(313,349.00)		(313,324)	
12271	Grant - MRWA RRG Project	(407,354)		(403,266.36)		(403,267)	
12274	Grant - LRCI Program (Phase4A)	0		0.00		0	
12276	Grant - Roads To Recovery	(891,275)		(506,416.00)		(506,416)	
12277	Grant - Remote Road Upgrade (RRUPP)	(1,000,000)		(2,694,167.88)		(1,696,399)	
CAPITAL EXPENDITURE							
12100	Roads Construction - Council		184,900		708,702.47		640,010
12110	Roads - Regional Road Group		611,031		607,875.19		604,900
12120	Local Roads and Community Infrastructure		0		343,295.54		313,324
12130	Roads To Recovery Construction		1,100,830		530,604.77		506,416
12140	Remote Roads Upgrade (RRUP)		1,547,795		3,146,373.22		2,694,168
12150	Secondary Road (Freight) Construction		0		0.00		0
12160	Truck Car Park (Hyden)		157,770		127,246.39		173,870
12170	Footpaths		127,000		10,898.79		0
12175	Coronation Park Laneway		75,000		0.00		0
CAPITAL INCOME							
	Proceeds from New Debenture						
	Transfer from Reserves						
		(2,298,629)	3,804,325	(3,917,199.24)	5,474,996.37	(2,919,406)	4,932,688

STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE

Schedule 12
Sub Program 122

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & ESTD 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
12200	Road Maintenance		300,000		347,979.19		300,000
12202	Winter Grading		230,000		154,054.07		230,000
12204	Summer Grading		270,000		274,801.29		270,000
12220	Street Lighting		40,000		26,240.52		45,000
12222	Streetscape/Cleaning		110,000		55,616.24		120,000
12224	Street Trees & Watering		5,000		0.00		5,000
12226	Street signs Maintenance		2,500		1,135.02		2,500
12228	Street/Traffic Signage		2,500		2,846.40		2,500
12230	Traffic Signs Maintenance		5,000		2,146.70		5,000
12232	Traffic Counter Maintenance		3,000		2,308.49		3,000
12250	Footpath Maintenance		5,000		2,174.12		5,000
12260	Depot Maintenance		180,000		180,769.96		180,000
12265	Roads Maintenance - Other Expense		95,000		0.00		0
12266	Depreciation - Roads/Streets		7,825,000		7,819,248.35		1,560,000
12267	Depreciation - Other Infrastructure		118,600		118,473.10		50,000
12290	Allocated Administration Costs		200,060		194,673.61		194,323
OPERATING INCOME							
12272	Grant - MRWA Direct	(298,653)		(242,497.00)		(237,753)	
12278	Subsidies & Contributions	0		0.00		0	
12279	Reimbursements/Reinstatements	(4,000)		(4,125.59)		(4,500)	
CAPITAL EXPENDITURE							
12280	Transfer to Roadwork Reserve (Cash Backed)		0		0.00		0
12181	Purchase Land & Buildings - Streets, Roads, Bridges		0		0.00		10,000
12285	Purchase Other Infrastructure - Streets, Roads, Bridges		0		0.00		0
CAPITAL INCOME							
12295	Transfer from Roads Reserve	(75,000)					
		(377,653)	9,391,660	(246,622.59)	9,182,467.06	(242,253)	2,982,323

ROAD PLANT PURCHASES

Schedule 12
Sub Program 123

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & ESTD 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
12400	Expenses Relating To Parking Facilities		0		0.00		0
12323	Loss on Asset Disposal - Road Plant		12,981		0.00		155,969
12326	Interest expense on lease liabilities		0		0.00		0
12450	Depreciation - Parking Facilities		6,586		6,583.22		13,900
12460	Allocated Administration Costs		80,996		81,114.05		78,674
OPERATING INCOME							
12301	Insurance Claim	0		(2,240.89)		0	
12350	Profit on Sale of Asset - Road Plant	(34,150)		(82,161.28)		(19,008)	
CAPITAL EXPENDITURE							
12380	Transfer To Plant Reserve		200,000		0.00		0
12481	Purchase Land & Buildings - Parking Facilities		0		0.00		0
12383	Purchase Plant & Equipment - Road Plant		845,000		612,665.99		745,000
12485	Purchase Infrastructure Other - Plant Shed (Hyden)		27,000		14,245.45		40,000
12486	Principal Repayment on Lease Assets		0		0.00		0
CAPITAL INCOME							
12390	Proceeds from Sale of Plant & Equipment	(185,000)		(144,251.13)		(105,000)	
12391	Realisation on Asset Disposal	185,000		144,251.13		105,000	
12395	Transfer from Plant Reserve	0		(250,000.00)		(250,000)	
		(34,150)	1,172,564	(334,402.17)	714,608.71	(269,008)	1,033,543

AERODROMES

Schedule 12
Sub Program 126

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & ESTD 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
12600	Expenses Relating To Aerodrome		0		68.38		0
12604	Airport Maintenance		6,500		2,844.12		6,500
12650	Depreciation Expense - Aerodromes		63,172		63,171.79		50,000
12660	Allocated Administration Costs		1,620		1,622.34		1,573
OPERATING INCOME							
12670	Income Relating To Aerodrome	0		0.00		0	
CAPITAL EXPENDITURE							
12675	Purchase Other Infrastructure - Aerodromes		0		0.00		0
		0	71,292	0.00	67,706.63	0	58,073

ECONOMIC SERVICES

RURAL SERVICES

Schedule 13
Sub Program 131

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
13100	Mosquito control Maintenance		6,958		3,865.31		9,000
13120	Vermin Control - Wild Dogs		100		100.00		100
13133	Accrued AL & Lsl		0		(526.52)		0
13140	Community Garden		26,000		22,959.03		26,000
13160	Allocated Administration Costs		2,592		2,757.93		2,517
OPERATING INCOME							
13173	Skeleton Weed (LLAG) - Grant	0		0.00		0	
13174	Drum Muster Income	(3,000)		(97.80)		(3,000)	
13177	Community Event Income	(10,000)		(7,349.26)		(11,565)	
13178	Community Garden Income	0		(811.81)		0	
13179	Grants & Contribution	0		(9,500.00)		0	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
13182	Purchase Furniture & Equipment - Rural Serv		0		0.00		
		(13,000)	35,650	(17,758.87)	29,155.75	(14,565)	37,617

TOURISM & AREA PROMOTION

Schedule 13
Sub Program 132

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
13200	Hyden Tourism & Area Promotion		81,515		79,328.73		70,000
13230	Wave Rock Entrance Commission Expense		20,000		16,817.85		20,000
13235	Wave Rock Caravan Park Maintenance		0		0.00		0
13240	Kondinin Caravan Park Maintenance		5,000		4,461.40		5,000
13250	Kondinin Tourism & Area Promotion		105,000		106,042.86		105,000
13252	Kargarin Centenary Expenses		0		0.00		0
13254	Other Tourist Facilities Maintenance		63,000		52,247.98		63,000
13258	Shire Area Promotion General Maintenance		5,000		1,423.42		5,000
13260	Depreciation Expense - Tourism & Area Promo		54,450		54,401.19		84,000
13265	Advertising/Tourism Promotion Expenses		30,000		28,925.81		25,000
13267	Hyden Centenary - Expenses		0		0.00		0
13268	Loan #143 Interest - Discovery Centre		0		0.00		0
13290	Allocated Administration Costs		129,591		129,782.34		125,875
OPERATING INCOME							
13271	Wave Rock Precinct - Income	(250,000)		(256,633.43)		(218,435)	
13272	Wave Rock Promotion - Income	0		0.00		0	
13273	Wave Rock Caravan - Income	0		0.00		0	
13274	Wild flower Shoppe Income	(2,500)		(2,899.00)		(2,500)	
13275	Kondinin Caravan Park Income	(130,000)		(133,931.23)		(112,000)	
13276	Information Bays Income	(500)		(329.10)		(500)	
13277	Grants, Subsidies & Contributions	(5,100)		0.00		0	
CAPITAL EXPENDITURE							
13280	Transfer to Tourism Reserve		19,523		37,984.00		37,984
13281	Purchase Land & Buildings - Tourism & Area Promotion		17,017		0.00		0
13282	Purchase Furniture & Equipment		0		0.00		0
13283	Purchase IO - Wave Rock Precinct Improvements		50,000		56,631.40		67,662
13284	Purchase IO - Signage & Entry Statement		163,212		36,747.61		52,060
13285	Purchase IO - Railway Barracks Signage & Retaining Wall		40,100		2,040.00		0
13287	Transfer to Hyden Discovery Centre Reserve		200,000		200,000.00		200,000
13288	Principal Repayment Loan #		0		0.00		0
CAPITAL INCOME							
13295	Transfer from Tourism Reserve	(50,000)		(50,000.00)		(50,000)	
		(438,100)	983,408	(443,792.76)	806,834.59	(383,435)	860,582

BUILDING CONTROL

Schedule 13
Sub Program 133

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
13300	Building Services - Expense		25,000		20,254.66		25,000
13350	Depreciation - Building Control		5,460		5,459.57		8,000
13360	Allocated Administration Costs		32,398		32,445.60		31,469
OPERATING INCOME							
13301	Building Licenses/Permits	(4,000)		(4,564.98)		(4,000)	
13304	BRB Commission	(500)		(397.57)		(500)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(4,500)	62,858	(4,962.55)	58,159.83	(4,500)	64,469

SALEYARDS & MARKETING

Schedule 13
Sub Program 134

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
13410	Kondinin Saleyards - Maintenance		5,000		2,244.38		5,000
13450	Depreciation Expense - Saleyards		3,000		2,999.96		2,900
13460	Allocated Administration Costs		1,620		1,622.34		1,573
13465	Utilities - Saleyards		3,500		1,489.03		3,500
OPERATING INCOME							
13471	Kondinin Saleyards - Income	(1,500)		(1,973.82)		(1,500)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(1,500)	13,120	(1,973.82)	8,355.71	(1,500)	12,973

TRANSPORT LICENSING

Schedule 13
Sub Program 135

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
13500	Licensing Expenses		0		0.00		0
13503	Superannuation - Kondinin Licensing Staff		0		0.00		2,000
13504	Superannuation - Hyden Licensing Staff		3,214		0.00		0
13505	Staff Training - Licensing		6,000		3,726.90		6,000
13510	Salaries and Wages - Licensing		15,739		17,597.74		36,960
13515	Utilities - Transport Licensing		5,000		5,641.46		5,000
13560	Allocated Administration Costs		80,988		81,114.05		78,666
OPERATING INCOME							
13511	Transport Licensing - Income	(20,000)		(22,081.73)		(20,000)	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(20,000)	110,941	(22,081.73)	108,080.15	(20,000)	128,626

OTHER ECONOMIC SERVICES

Schedule 13
Sub Program 136

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
13600	Water Supply (Standpipe) - Maintenance		100,000		111,942.62		60,000
13610	Rural Water Supplies Maintenance		35,000		43,000.33		25,000
13620	Dam Cleaning		25,000		0.00		0
13650	Depreciation Expense - Other Eco Services		57,000		56,663.15		35,000
13660	Allocated Administration Costs		8,099		8,111.49		7,867
13665	Sundry Expenses - Other Economic Services		0		0.00		0
OPERATING INCOME							
13671	Water Supply (Standpipes) - Income	(30,000)		(28,017.19)		(30,000)	
13679	Grant & Contribution	0		(138,137.25)		0	
CAPITAL EXPENDITURE							
13680	Transfer to Water Infrastructure Reserve		0		0.00		0
13681	Purchase Land and Buildings - Other Eco Serv		0		0.00		0
13683	Purchase Plant and Equipment - Other Eco Serv		0		189,393.09		0
13685	Purchase Other Infrastructure - Other Eco Serv - LRCI		0		0.00		0
CAPITAL INCOME							
13698	Transfer from Water Infrastructure Reserve	0		0.00		0	
		(30,000)	225,099	(166,154.44)	409,110.68	(30,000)	127,867

OTHER PROPERTY & SERVICES

PRIVATE WORKS

Schedule 14
Sub Program 141

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
14110	Private Works - Expenditure GEN		200,000		251,547.05		100,000
14114	Private Works Exp - Main Roads		0		0.00		0
OPERATING INCOME							
14100	LA Plates - Income	0		(150.00)		0	
14115	Income for Private Works	(240,000)		(498,487.90)		(120,000)	
14117	Income for Private Works - Other LG	0		0.00		0	
14120	Main Roads Projects - Income	0		0.00		0	
14125	Sand/Gravel supply income	0		(180.00)		0	
CAPITAL EXPENDITURE							
CAPITAL INCOME							
		(240,000)	200,000	(498,817.90)	251,547.05	(120,000)	100,000

PUBLIC WORKS OVERHEAD

Schedule 14
Sub Program 142

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
14200	Accrued AL & Lsl - Pwoh		10,000		14,448.97		5,000
14201	Industry Allowance		0		0.00		0
14202	Other Minor Allowancws, MDLs, Etc		6,000		2,241.23		6,000
14203	Sick Leave Expense		73,761		28,291.14		69,789
14204	Public Holidays, Annual & Long Service Leaves		169,758		168,267.55		162,232
14205	Superannuation - Outside Staff		150,393		146,157.00		151,638
14206	Protective Clothing - Outside Staff		10,000		8,897.81		10,000
14207	Occupational Health & Safety Expenses		18,000		9,987.40		18,000
14208	Training - Outside Staff		10,000		5,614.25		10,000
14209	Unallocated Wages		0		0.00		0
14210	Engineering Salaries & Overheads		157,429		159,668.19		144,643
14211	Engineering Office & Vehicle Expenses		35,000		37,575.55		35,000
14212	Insurance - Works		598		543.38		543
14213	Relocation Expenses - Outside staff		5,000		0.00		5,000
14214	Expendable Stores Expense		6,500		1,607.52		6,500
14215	Minor/Sundry Plant Cost Recovery		80,000		86,197.46		75,000
14216	Workers Compensation Payments		25,000		0.00		25,000
14220	Building Maintenance Vehicle & Misc Expenses		20,000		17,739.73		5,000
14221	Building Maintenance Supplies		6,000		5,463.11		0
14223	Loss On Asset Disposal - Public Works		0		0.00		0
14226	Roman II Asset Management Services		8,498		8,202.89		8,203
14250	Depreciation Expense - Public Works		40,000		39,858.78		36,000
14265	Allocated Housing Costs		0		0.00		0
14290	Allocated Administration Costs		97,193		97,336.76		94,406
			929,131		838,098.72		867,954
LESS							
14260	Public Works Overhead Allocated To Works		(929,131)		(838,098.72)		(867,954)
OPERATING INCOME							
14271	Insurance Claims	0		0.00		0	
14272	Workers compensation Reimbursements	(25,000)		0.00		(25,000)	
14278	Profit On Sale of Asset - PWOH	(1,972)		(9,889.51)		(12,071)	
CAPITAL EXPENDITURE							
14283	Purchase Plant & Equipment - PWOH		64,000		64,072.09		60,000
CAPITAL INCOME							
14280	Proceeds from Sale of Plant & Equipment	(50,000)		(51,818.18)		(52,000)	
14291	Realisation On Asset Disposal	50,000		51,818.18		52,000	
		(26,972)	64,000	(9,889.51)	64,072.09	(37,071)	60,000

PLANT OPERATION COSTS

Schedule 14

Sub Program 143

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
14300	Fuel & Oil		500,000		516,314.88		440,000
14305	Tyres & Tubes		50,000		48,346.32		40,000
14310	Parts		180,000		166,203.99		240,000
14311	External Repair Wages		150,000		152,018.78		130,000
14315	Internal Repair Wages		5,000		4,489.81		10,000
14320	Licenses - Plant		12,000		10,186.85		12,000
14322	Insurance - Plant		30,030		22,542.70		28,691
14323	Lease Settlement (Excess)		-		0.00		0
14324	Depreciation Expense - Plant		470,000		469,095.28		450,000
14326	Finance Charges - Lease Trucks		0		0.00		0
14362	Plant Depreciation Costs allocated To Works		(260,000)		(263,048.88)		(220,000)
14390	Allocated Administration Costs		129,591		129,782.34		125,875
		0	1,266,621	0.00	1,255,932.07	0	1,256,566
LESS							
14360	Plant Operation Costs Allocated To Works		(1,266,621)		(1,255,932.07)		(1,256,566)
OPERATING INCOME							
14371	Sundry Income	0		(77.20)		0	
14471	Diesel Fuel Rebate/Reimbursements	(70,000)		(86,827.70)		(50,000)	
CAPITAL INCOME							
		(70,000)	-	(86,904.90)	0.00	(50,000)	-

SALARIES & WAGES

Schedule 14

Sub Program 146

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
14600	Gross Salaries & Wages		2,624,964		2,401,340.10		2,553,420
14620	Maternity Leave Payments						0
LESS							
14610	Salaries & Wages Allocated		(2,624,964)		(2,401,340.10)		(2,553,420)
14620	Maternity Leave Payments		0		0.00		
OPERATING INCOME							
14671	Maternity Leave Reimbursements	0		(15,889.50)	0.00	0	
		0	0	(15,889.50)	0.00	0	0

Per LTFP - 0
To balance - 0

TOWN PLANNING SCHEMES

Schedule 14

Sub Program 148

COA	DESCRIPTION	BUDGET 2024 - 2025		ACTUAL & EST'D 2023 - 20224 (To June 30)		BUDGET 2023 - 2024	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
OPERATING EXPENDITURE							
14800	Salaries & Wages - Town Planning Staff		58,544		92,852.55		78,515
14801	Superannuation - Town Planning Staff		8,489		0.00		0
14802	Town Planning Scheme Amendment		5,000		0.00		0
14803	Advertising - Town Planning Scheme		600		0.00		0
14805	Sundry Expense - Town Planning		500		0.00		0
OPERATING INCOME							
14771	Other Income - Unclassified	0		0.00		0	
14871	Income Relating To Town Planning Schemes	0		0.00		0	
		-	73,133	0.00	92,852.55	-	78,515