



# Shire of Kondinin

## **ADOPTED BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2026**

**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 2026**

|                                                                                                      | NOTE  | 2025/26<br>Budget<br>\$ | 2024/25<br>Actual<br>\$ | 2024/25<br>Budget<br>\$ |
|------------------------------------------------------------------------------------------------------|-------|-------------------------|-------------------------|-------------------------|
| <b>Revenue</b>                                                                                       |       |                         |                         |                         |
| Rates                                                                                                | 2(a)  | 3,817,957               | 3,726,232               | 3,690,386               |
| Grants, subsidies and contributions                                                                  | 16(b) | 1,905,396               | 2,325,194               | 726,580                 |
| Fees and charges                                                                                     | 17    | 1,292,750               | 1,105,007               | 1,187,100               |
| Interest revenue                                                                                     | 9(a)  | 275,394                 | 302,758                 | 326,611                 |
| Other revenue                                                                                        | 9(b)  | 391,312                 | 336,220                 | 256,893                 |
|                                                                                                      |       | <u>7,682,809</u>        | <u>7,795,411</u>        | <u>6,187,570</u>        |
| <b>Expenses</b>                                                                                      |       |                         |                         |                         |
| Employee costs                                                                                       |       | (2,429,594)             | (2,375,167)             | (2,409,525)             |
| Materials and contracts                                                                              |       | (3,161,349)             | (2,565,275)             | (3,167,743)             |
| Utility charges                                                                                      |       | (414,566)               | (390,233)               | (380,000)               |
| Depreciation                                                                                         | 6     | (10,484,642)            | (10,094,607)            | (9,791,833)             |
| Finance costs                                                                                        | 9(d)  | (185,352)               | (198,654)               | (201,634)               |
| Insurance                                                                                            |       | (321,864)               | (302,794)               | (307,069)               |
| Other expenditure                                                                                    |       | (227,828)               | (221,099)               | (272,861)               |
|                                                                                                      |       | <u>(17,225,196)</u>     | <u>(16,147,830)</u>     | <u>(16,530,665)</u>     |
|                                                                                                      |       | <u>(9,542,387)</u>      | <u>(8,352,418)</u>      | <u>(10,343,095)</u>     |
| Capital grants, subsidies and contributions                                                          | 16(b) | 3,947,005               | 4,016,191               | 3,816,845               |
| Profit on asset disposals                                                                            | 5(a)  | 46,524                  | 70,202                  | 42,613                  |
| Loss on asset disposals                                                                              | 5(a)  | (37,943)                | (9,472)                 | (15,125)                |
| Fair value adjustments to financial assets at fair value through profit or loss                      | 4     | 0                       | (2,664)                 | 0                       |
|                                                                                                      |       | <u>3,955,586</u>        | <u>4,074,258</u>        | <u>3,844,333</u>        |
|                                                                                                      |       | <u>(5,586,800)</u>      | <u>(4,278,160)</u>      | <u>(6,498,761)</u>      |
| <b>Net result for the period</b>                                                                     |       |                         |                         |                         |
| <b>Other comprehensive income for the period</b>                                                     |       |                         |                         |                         |
| <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                       |
|                                                                                                      |       | <u>0</u>                | <u>0</u>                | <u>0</u>                |
| <b>Total other comprehensive income for the period</b>                                               |       |                         |                         |                         |
|                                                                                                      |       | <u>(5,586,800)</u>      | <u>(4,278,160)</u>      | <u>(6,498,761)</u>      |
| <b>Total comprehensive income for the period</b>                                                     |       |                         |                         |                         |

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 2026**

|                                                                        | 2025/26            | 2024/25            | 2024/25            |
|------------------------------------------------------------------------|--------------------|--------------------|--------------------|
| NOTE                                                                   | Budget             | Actual             | Budget             |
|                                                                        | \$                 | \$                 | \$                 |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                            |                    |                    |                    |
| <b>Receipts</b>                                                        |                    |                    |                    |
| Rates                                                                  | 3,817,957          | 3,716,133          | 3,690,386          |
| Grants, subsidies and contributions                                    | 1,905,396          | 2,325,194          | 726,580            |
| Fees and charges                                                       | 1,292,750          | 1,105,007          | 1,187,100          |
| Service charges                                                        | 0                  | 0                  | 0                  |
| Interest revenue                                                       | 275,394            | 302,758            | 326,611            |
| Goods and services tax received                                        | 1,358,284          | 1,207,792          | 1,264,524          |
| Other revenue                                                          | 391,312            | 336,220            | 256,893            |
|                                                                        | <u>9,041,093</u>   | <u>8,993,105</u>   | <u>7,452,094</u>   |
| <b>Payments</b>                                                        |                    |                    |                    |
| Employee costs                                                         | (2,429,594)        | (2,298,360)        | (2,409,525)        |
| Materials and contracts                                                | (2,084,303)        | (2,560,175)        | (2,085,597)        |
| Utility charges                                                        | (414,566)          | (390,233)          | (380,000)          |
| Finance costs                                                          | (185,352)          | (198,654)          | (201,634)          |
| Insurance paid                                                         | (321,864)          | (302,794)          | (307,069)          |
| Goods and services tax paid                                            | (1,248,167)        | (585,518)          | (2,247,951)        |
| Other expenditure                                                      | (227,828)          | (221,099)          | (276,310)          |
|                                                                        | <u>(6,911,677)</u> | <u>(6,556,836)</u> | <u>(7,908,088)</u> |
| <b>Net cash (used in) operating activities</b>                         | 4 <u>2,129,416</u> | <u>2,436,270</u>   | <u>(455,994)</u>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                            |                    |                    |                    |
| Payments for purchase of property, plant & equipment                   | 5(a) (3,955,501)   | (2,738,945)        | (4,516,133)        |
| Payments for construction of infrastructure                            | 5(b) (5,105,176)   | (5,191,769)        | (4,229,079)        |
| Capital grants, subsidies and contributions                            | 3,947,005          | 3,907,545          | 3,816,845          |
| Proceeds from sale of property, plant & equipment                      | 5(b) 328,000       | 396,171            | 373,000            |
| Proceeds on financial assets at amortised cost - self supporting loans | 7(a) 108,410       | 103,970            | 103,970            |
| <b>Net cash (used in) investing activities</b>                         | <u>(4,677,262)</u> | <u>(3,523,028)</u> | <u>(4,451,397)</u> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                            |                    |                    |                    |
| Repayment of borrowings                                                | 7(a) (271,390)     | (260,030)          | (260,030)          |
| <b>Net cash (used in) financing activities</b>                         | <u>(271,390)</u>   | <u>(260,030)</u>   | <u>(260,030)</u>   |
| <b>Net increase (decrease) in cash held</b>                            | <u>(2,819,236)</u> | <u>(1,346,786)</u> | <u>(5,167,421)</u> |
| Cash at beginning of year                                              | 8,705,958          | 10,052,744         | 10,029,354         |
| <b>Cash and cash equivalents at the end of the year</b>                | 4 <u>5,886,722</u> | <u>8,705,958</u>   | <u>4,861,933</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 2026**

|                                                                                 | NOTE  | 2025/26<br>Budget<br>\$ | 2024/25<br>Actual<br>\$ | 2024/25<br>Budget<br>\$ |
|---------------------------------------------------------------------------------|-------|-------------------------|-------------------------|-------------------------|
| <b>OPERATING ACTIVITIES</b>                                                     |       |                         |                         |                         |
| <b>Revenue from operating activities</b>                                        |       |                         |                         |                         |
| General rates                                                                   | 2(a)  | 3,817,957               | 3,726,232               | 3,690,386               |
| Grants, subsidies and contributions                                             | 16(b) | 1,905,396               | 2,325,194               | 726,579                 |
| Fees and charges                                                                | 17    | 1,292,750               | 1,105,007               | 1,187,100               |
| Interest revenue                                                                | 9(a)  | 275,394                 | 302,758                 | 326,611                 |
| Other revenue                                                                   | 9(a)  | 391,312                 | 336,220                 | 256,893                 |
| Profit on asset disposals                                                       | 5(a)  | 46,523                  | 70,202                  | 42,614                  |
|                                                                                 |       | 7,729,332               | 7,865,613               | 6,230,183               |
| <b>Expenditure from operating activities</b>                                    |       |                         |                         |                         |
| Employee costs                                                                  |       | (2,429,594)             | (2,375,167)             | (2,409,525)             |
| Materials and contracts                                                         |       | (3,161,349)             | (2,565,275)             | (3,167,743)             |
| Utility charges                                                                 |       | (414,566)               | (390,233)               | (380,000)               |
| Depreciation                                                                    |       | (10,484,642)            | (10,094,607)            | (9,791,833)             |
| Finance costs                                                                   |       | (185,352)               | (198,654)               | (201,634)               |
| Insurance                                                                       |       | (321,864)               | (302,794)               | (307,069)               |
| Other expenditure                                                               |       | (227,828)               | (221,099)               | (272,861)               |
| Loss on asset disposals                                                         | 5(a)  | (37,943)                | (9,472)                 | (15,125)                |
| Fair value adjustments to financial assets at fair value through profit or loss | 4     | 0                       | (2,664)                 | 0                       |
|                                                                                 |       | (17,263,139)            | (16,159,965)            | (16,545,790)            |
| Non-cash amounts excluded from operating activities                             | 3(c)  | 10,476,061              | 10,046,036              | 9,764,344               |
| <b>Amount attributable to operating activities</b>                              |       | <b>942,255</b>          | <b>1,751,685</b>        | <b>(551,262)</b>        |
| <b>INVESTING ACTIVITIES</b>                                                     |       |                         |                         |                         |
| <b>Inflows from investing activities</b>                                        |       |                         |                         |                         |
| Capital grants, subsidies and contributions                                     | 16(b) | 3,947,005               | 4,016,191               | 3,816,845               |
| Proceeds from disposal of assets                                                | 5(a)  | 328,000                 | 396,171                 | 373,000                 |
| Proceeds from financial assets at amortised cost - self supporting loans        | 7(a)  | 108,410                 | 103,970                 | 103,970                 |
|                                                                                 |       | 4,383,415               | 4,516,333               | 4,293,815               |
| <b>Outflows from investing activities</b>                                       |       |                         |                         |                         |
| Payments for property, plant and equipment                                      | 5(a)  | (3,955,501)             | (2,738,945)             | (4,516,133)             |
| Payments for construction of infrastructure                                     | 5(b)  | (5,105,176)             | (5,191,769)             | (4,229,079)             |
|                                                                                 |       | (9,060,677)             | (7,930,714)             | (8,745,212)             |
| Non-cash amounts excluded from investing activities                             |       | 0                       | 0                       | 0                       |
| <b>Amount attributable to investing activities</b>                              |       | <b>(4,677,262)</b>      | <b>(3,414,381)</b>      | <b>(4,451,397)</b>      |
| <b>FINANCING ACTIVITIES</b>                                                     |       |                         |                         |                         |
| <b>Inflows from financing activities</b>                                        |       |                         |                         |                         |
| Transfers from reserve accounts                                                 | 8     | 1,620,000               | 75,000                  | 735,000                 |
|                                                                                 |       | 1,620,000               | 75,000                  | 735,000                 |
| <b>Outflows from financing activities</b>                                       |       |                         |                         |                         |
| Repayment of borrowings                                                         | 7(a)  | (271,390)               | (260,030)               | (260,030)               |
| Transfers to reserve accounts                                                   | 8     | (289,004)               | (898,695)               | (894,134)               |
|                                                                                 |       | (560,394)               | (1,158,725)             | (1,154,163)             |
| <b>Amount attributable to financing activities</b>                              |       | <b>1,059,606</b>        | <b>(1,083,725)</b>      | <b>(419,163)</b>        |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                                           |       |                         |                         |                         |
| <b>Surplus at the start of the financial year</b>                               |       | 2,675,401               | 5,421,822               | 5,421,823               |
| Amount attributable to operating activities                                     |       | 942,255                 | 1,751,685               | (551,262)               |
| Amount attributable to investing activities                                     |       | (4,677,262)             | (3,414,381)             | (4,451,397)             |
| Amount attributable to financing activities                                     |       | 1,059,606               | (1,083,725)             | (419,163)               |
| <b>Surplus(deficit) remaining after imposition of general rates</b>             |       | <b>(0)</b>              | <b>2,675,401</b>        | <b>0</b>                |

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

**SHIRE OF KONDININ  
FOR THE YEAR ENDED 30 JUNE 2025  
INDEX OF NOTES TO THE BUDGET**

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**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**1 (a) BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

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

**2024/25 actual balances**

Balances shown in this budget as 2024/25 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
- AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures

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 2025-26 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 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [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
- AASB 18 (FP) Presentation and Disclosure in the Financial Statements - Appendix D, for for-profit entities
- AASB 18 (NFP/Super) Presentation and Disclosure in the Financial Statements - Appendix D, for not-for-profit and superannuation entities
- AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards - Standards - Annual Improvements Volume 11

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

**Critical accounting estimates and judgements**

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses on non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description                                    | Basis of valuation     | Rate in dollar | Number of properties | Rateable value*    | 2025/26               |                        | 2025/26                |                      | 2024/25              |                      | 2024/25          |                  |
|-----------------------------------------------------|------------------------|----------------|----------------------|--------------------|-----------------------|------------------------|------------------------|----------------------|----------------------|----------------------|------------------|------------------|
|                                                     |                        |                |                      |                    | Budgeted rate revenue | Budgeted interim rates | Budgeted total revenue | Actual total revenue | Budget total revenue | Actual total revenue |                  |                  |
| <b>(i) General rates</b>                            |                        |                |                      |                    |                       |                        |                        |                      |                      |                      |                  |                  |
| GRV - Residential                                   | Gross rental valuation | 0.127629       | 310                  | 2,793,351          | 356,513               | 0                      | 356,513                | 356,405              | 356,405              | 356,405              | 356,405          | 355,792          |
| GRV - Mining                                        | Gross rental valuation | 0.262822       | 4                    | 760,500            | 199,876               | 0                      | 199,876                | 199,878              | 199,878              | 199,878              | 199,878          | 199,878          |
| UV - Rural                                          | Unimproved valuation   | 0.008020       | 366                  | 272,293,900        | 2,183,797             | 0                      | 2,183,797              | 2,116,563            | 2,116,563            | 2,116,563            | 2,117,079        | 2,117,079        |
| UV - Mining                                         | Unimproved valuation   | 0.240210       | 121                  | 4,371,639          | 1,050,111             | 0                      | 1,050,111              | 1,033,400            | 1,033,400            | 1,033,400            | 996,609          | 996,609          |
| <b>Total general rates</b>                          |                        | <b>Minimum</b> | <b>801</b>           | <b>280,219,390</b> | <b>3,790,297</b>      | <b>0</b>               | <b>3,790,297</b>       | <b>3,706,244</b>     | <b>3,706,244</b>     | <b>3,706,244</b>     | <b>3,669,358</b> | <b>3,669,358</b> |
| <b>(ii) Minimum payment</b>                         |                        |                |                      |                    |                       |                        |                        |                      |                      |                      |                  |                  |
| GRV - Residential                                   |                        | 490            | 65                   | 96,868             | 31,850                | 0                      | 31,850                 | 25,175               | 25,175               | 25,175               | 24,700           | 24,700           |
| UV - Rural                                          |                        | 490            | 28                   | 957,400            | 13,720                | 0                      | 13,720                 | 12,350               | 12,350               | 12,350               | 12,350           | 12,350           |
| UV - Mining                                         |                        | 490            | 41                   | 49,898             | 20,090                | 0                      | 20,090                 | 19,475               | 19,475               | 19,475               | 19,475           | 19,475           |
| <b>Total minimum payments</b>                       |                        |                | <b>134</b>           | <b>1,104,166</b>   | <b>65,660</b>         | <b>0</b>               | <b>65,660</b>          | <b>57,000</b>        | <b>57,000</b>        | <b>57,000</b>        | <b>56,525</b>    | <b>56,525</b>    |
| <b>Total general rates and minimum payments</b>     |                        |                | <b>935</b>           | <b>281,323,556</b> | <b>3,855,957</b>      | <b>0</b>               | <b>3,855,957</b>       | <b>3,763,244</b>     | <b>3,763,244</b>     | <b>3,763,244</b>     | <b>3,725,883</b> | <b>3,725,883</b> |
| <b>(iii) Specified area rates (Refer note 1(f))</b> |                        |                |                      |                    |                       |                        |                        |                      |                      |                      |                  |                  |
| <b>(iv) Ex-Gratia Rates</b>                         |                        |                |                      |                    |                       |                        |                        |                      |                      |                      |                  |                  |
|                                                     | Unimproved valuation   |                |                      |                    |                       |                        |                        |                      |                      |                      |                  |                  |
|                                                     |                        |                |                      |                    | 59,000                | 0                      | 59,000                 | 57,367               | 57,367               | 57,367               | 55,000           | 55,000           |
|                                                     |                        |                |                      |                    | 3,914,957             | 0                      | 3,914,957              | 3,820,612            | 3,820,612            | 3,820,612            | 3,780,883        | 3,780,883        |
|                                                     |                        |                |                      |                    | (97,000)              | 0                      | (97,000)               | (93,689)             | (93,689)             | (93,689)             | (90,497)         | (90,497)         |
|                                                     |                        |                |                      |                    | 0                     | 0                      | 0                      | 0                    | 0                    | 0                    | 0                | 0                |
| <b>Total Rates</b>                                  |                        |                |                      |                    |                       |                        | <b>3,817,957</b>       | <b>3,726,922</b>     | <b>3,726,922</b>     | <b>3,726,922</b>     | <b>3,690,386</b> | <b>3,690,386</b> |
| Instalment plan charges                             |                        |                |                      |                    |                       |                        | 1,500                  | 1,500                | 1,500                | 1,500                | 1,000            | 1,000            |
| Instalment plan interest                            |                        |                |                      |                    |                       |                        | 2,500                  | 2,966                | 2,966                | 2,966                | 2,000            | 2,000            |
| Late payment of rate or service charge interest     |                        |                |                      |                    |                       |                        | 16,000                 | 34,475               | 34,475               | 34,475               | 15,000           | 15,000           |
|                                                     |                        |                |                      |                    |                       |                        | 20,000                 | 38,941               | 38,941               | 38,941               | 18,000           | 18,000           |

\*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 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 2026**

**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 3rd October 2025 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 8th October 2025 or 35 days after the date of issue appearing on the rate notice whichever is, later including all arrears and half of the current rates; and

Second instalment to be made on or before 9th February 2026, or 4 months after the due date of the first instalment, whichever is later;

**Option 3 (our Instalments)**

First instalment to be made on or before 8th October 2025 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 8th December 2025, or 2 months after the due date of the first instalment, whichever is later;

Third instalment to be made on or before 9th February 2026, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 9th April 2026, 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 |
|---------------------|-----------|------------------------------|-------------------------------|-----------------------------|
|                     |           | \$                           | %                             | %                           |
| <b>Option one</b>   |           |                              |                               |                             |
| Single full payment | 8/10/2025 | 0                            | 5                             | 5                           |
| <b>Option two</b>   |           |                              |                               |                             |
| First instalment    | 8/10/2025 | 0                            | 5                             | 5                           |
| Second instalment   | 9/02/2026 | 10                           | 5                             | 5                           |
| <b>Option three</b> |           |                              |                               |                             |
| First instalment    | 8/10/2025 | 0                            | 5                             | 5                           |
| Second instalment   | 8/12/2025 | 10                           | 5                             | 5                           |
| Third instalment    | 9/02/2026 | 10                           | 5                             | 5                           |
| Fourth instalment   | 9/04/2026 | 10                           | 5                             | 5                           |

|                                      | 2025/26<br>Budget<br>revenue | 2024/25<br>Actual<br>revenue | 2024/25<br>Budget<br>revenue |
|--------------------------------------|------------------------------|------------------------------|------------------------------|
|                                      | \$                           | \$                           | \$                           |
| Instalment plan admin charge revenue | 1,500                        | 1,710                        | 1,000                        |
| Instalment plan interest earned      | 2,000                        | 2,884                        | 2,000                        |
| Unpaid rates and interest earned     | 25,000                       | 27,082                       | 15,000                       |
|                                      | <b>28,500</b>                | <b>31,676</b>                | <b>18,000</b>                |

**SHIRE OF KONDINIIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**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**

| <b>Description</b> | <b>Characteristics</b>                                                             | <b>Objects</b>                                                                                                                                        | <b>Reasons</b>                                                                                                                                                                                                      |
|--------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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**

| <b>Description</b>     | <b>Characteristics</b>                                                                                            | <b>Objects</b>                                                                                         | <b>Reasons</b>                                                                                               |
|------------------------|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 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 2026.

**(f) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2026.

**(g) Rates Discounts**

| Rate or fee to which discount is granted                   | Discount % | Discount (\$) | 2025/26       | 2024/25       | 2024/25       | Circumstances in which discount is granted                                                                                                       |
|------------------------------------------------------------|------------|---------------|---------------|---------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                            |            |               | Budget        | Actual        | Budget        |                                                                                                                                                  |
| General rates                                              | 3.0%       |               | \$ 96,580     | \$ 93,299     | \$ 90,077     | Full payment made within 35 days of the date service appearing on the rate notice.<br>Being a community sporting club and as declared by council |
| Rubbish charges - Kondinin, Hyden and Karlgarin Golf Clubs | 50%        |               | 420           | 390           | 420           |                                                                                                                                                  |
|                                                            |            |               | <b>97,000</b> | <b>93,689</b> | <b>90,497</b> |                                                                                                                                                  |

**(h) Waivers or Concessions**

**Rate or fee and charge to which the waiver or concession is granted**

| Type                                 | Discount % | Budget   |          | Actual   |          |
|--------------------------------------|------------|----------|----------|----------|----------|
|                                      |            | Discount | Actual   | Discount | Actual   |
| Kondinin Community Resource Centre   | 100        |          |          |          |          |
| 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        |
|                                      |            |          | <b>0</b> |          | <b>0</b> |

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

| Note                                                                  | 2025/26      | 2024/25      | 2024/25      |             |
|-----------------------------------------------------------------------|--------------|--------------|--------------|-------------|
|                                                                       | Budget       | Actual       | Budget       |             |
|                                                                       | 30 June 2026 | 30 June 2025 | 30 June 2025 |             |
|                                                                       | \$           | \$           | \$           |             |
| <b>(a) Composition of estimated net current assets</b>                |              |              |              |             |
| <b>Current assets</b>                                                 |              |              |              |             |
| Cash and cash equivalents                                             | 4            | 2,738,368    | 4,226,608    | 1,047,145   |
| Financial assets                                                      | 4            | 3,148,354    | 4,479,350    | 3,814,789   |
| Receivables                                                           | 4            | 840,000      | 960,366      | 670,000     |
| Inventories                                                           |              | 20,000       | 7,148        | 20,000      |
|                                                                       |              | 6,746,722    | 9,673,472    | 5,551,933   |
| <b>Less: current liabilities</b>                                      |              |              |              |             |
| Trade and other payables                                              |              | (986,973)    | (1,694,324)  | (672,959)   |
| Capital grant/contribution liability                                  |              | (2,044,115)  | (278,765)    | (543,234)   |
| Long term borrowings                                                  |              | (271,390)    | (271,390)    | (271,390)   |
| Employee provisions                                                   |              | (502,370)    | (485,162)    | (550,000)   |
|                                                                       |              | (3,804,847)  | (2,729,641)  | (2,037,583) |
| <b>Net current assets</b>                                             |              | 2,941,875    | 6,943,831    | 3,514,349   |
| <b>Less: Total adjustments to net current assets</b>                  | 3(c)         | (2,941,874)  | (4,268,431)  | (3,514,350) |
| <b>Net current assets used in the Statement of Financial Activity</b> |              | 0            | 2,675,401    | 0           |

**(b) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

|                                                                      |   |             |             |             |
|----------------------------------------------------------------------|---|-------------|-------------|-------------|
| Less: Cash - reserve accounts                                        | 8 | (3,148,354) | (4,479,350) | (3,814,789) |
| Less: Current assets not expected to be received at end of year      |   |             |             |             |
| - Current financial assets at amortised cost - self supporting loans |   | (108,410)   | (103,970)   | (103,970)   |
| - Rates receivable                                                   |   | 0           | 0           | 0           |
| Add: Current liabilities not expected to be cleared at end of year   |   |             |             |             |
| - Current portion of borrowings                                      |   | 271,390     | 271,390     | 271,390     |
| - Current portion of employee benefit provisions held in reserve     |   | 43,500      | 43,500      | 133,023     |
| <b>Total adjustments to net current assets</b>                       |   | (2,941,874) | (4,268,431) | (3,514,350) |

**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**

| Note                                                                                 | 2025/26      | 2024/25      | 2024/25      |           |
|--------------------------------------------------------------------------------------|--------------|--------------|--------------|-----------|
|                                                                                      | Budget       | Actual       | Budget       |           |
|                                                                                      | 30 June 2026 | 30 June 2025 | 30 June 2025 |           |
|                                                                                      | \$           | \$           | \$           |           |
| Less: Profit on asset disposals                                                      | 5            | (46,523)     | (70,202)     | (42,614)  |
| Add: Fair value adjustments to financial assets at fair value through profit or loss |              | 0            | 2,664        | 0         |
| Add: Loss on asset disposals                                                         | 5            | 37,943       | 9,472        | 15,125    |
| Add: Depreciation                                                                    | 6            | 10,484,642   | 10,094,607   | 9,791,833 |
| Non-cash movements in non-current assets and liabilities:                            |              |              |              |           |
| - Pensioner deferred rates                                                           |              | 0            | 0            | 0         |
| - Employee provisions                                                                |              | 0            | 9,496        | 0         |
| - Investment in associate                                                            |              | 0            | 0            | 0         |
| <b>Non cash amounts excluded from operating activities</b>                           |              | 10,476,061   | 10,046,036   | 9,764,344 |

### 3. NET CURRENT ASSETS (CONTINUED)

#### (d) MATERIAL ACCOUNTING POLICIES

##### CURRENT AND NON-CURRENT CLASSIFICATION

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

##### TRADE AND OTHER PAYABLES

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

##### PREPAID RATES

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

##### INVENTORIES

###### General

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

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

###### Superannuation

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

##### INVENTORY - LAND HELD FOR RESALE

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

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

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

##### GOODS AND SERVICES TAX (GST)

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

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

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

##### CONTRACT LIABILITIES

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

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

##### TRADE AND OTHER RECEIVABLES

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

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

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

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

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

##### PROVISIONS

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

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

##### EMPLOYEE BENEFITS

###### Short-term employee benefits

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

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

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

###### Other long-term employee benefits

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

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

##### CONTRACT ASSETS

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

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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 | 2025/26<br>Budget | 2024/25<br>Actual | 2024/25<br>Budget |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------|-------------------|-------------------|
|                                                                                                                                                                                          |      | \$                | \$                | \$                |
| Cash at bank and on hand                                                                                                                                                                 |      | 2,738,368         | 4,226,608         | 1,047,145         |
| Term deposits                                                                                                                                                                            |      | 3,148,354         | 4,479,350         | 3,814,788         |
| <b>Total cash and cash equivalents</b>                                                                                                                                                   |      | <b>5,886,722</b>  | <b>8,705,958</b>  | <b>4,861,933</b>  |
| Held as                                                                                                                                                                                  |      |                   |                   |                   |
| - Unrestricted cash and cash equivalents                                                                                                                                                 | 3(a) | 2,738,368         | 4,226,608         | 1,047,144         |
| - Restricted cash and cash equivalents                                                                                                                                                   | 3(a) | 3,148,354         | 4,479,350         | 3,814,789         |
|                                                                                                                                                                                          |      | 5,886,722         | 8,705,958         | 4,861,933         |
| <b>Restrictions</b>                                                                                                                                                                      |      |                   |                   |                   |
| 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                                                                                                                                                              |      | 3,148,354         | 4,479,350         | 3,814,789         |
| - Restricted financial assets at amortised cost - term deposits                                                                                                                          | 3(a) | 0                 | 0                 | 0                 |
|                                                                                                                                                                                          |      | 3,148,354         | 4,479,350         | 3,814,789         |
| The assets are restricted as a result of the specified purposes associated with the liabilities below:                                                                                   |      |                   |                   |                   |
| Financial backed reserves                                                                                                                                                                | 8    | 3,148,354         | 4,479,350         | 3,814,789         |
| Unspent borrowings                                                                                                                                                                       | 7(c) | 0                 | 0                 | 0                 |
|                                                                                                                                                                                          |      | 3,148,354         | 4,479,350         | 3,814,789         |
| <b>Reconciliation of net cash provided by operating activities to net result</b>                                                                                                         |      |                   |                   |                   |
| <b>Net result</b>                                                                                                                                                                        |      | (5,586,800)       | (4,278,160)       | (6,498,761)       |
| Depreciation                                                                                                                                                                             | 6    | 10,484,642        | 10,094,607        | 9,791,833         |
| (Profit)/loss on sale of asset                                                                                                                                                           | 5(a) | (46,524)          | (70,202)          | (42,614)          |
| Adjustments to fair value of financial assets at fair value through profit and loss                                                                                                      |      | 0                 | 2,664             | 0                 |
| Share result/fair value adjustment to investment in associate                                                                                                                            |      | 0                 | 0                 | 0                 |
| (Increase)/decrease in receivables                                                                                                                                                       |      | (840,000)         | (233,046)         | (270,000)         |
| (Increase)/decrease in inventories                                                                                                                                                       |      | (12,852)          | 19,332            | 6,481             |
| Increase/(decrease) in payables                                                                                                                                                          |      | 1,123,083         | 1,008,901         | 940,900           |
| Increase/(decrease) in contract liabilities                                                                                                                                              |      | 954,144           | (75,577)          | (615,767)         |
| Increase/(decrease) in unspent capital grants                                                                                                                                            |      |                   |                   |                   |
| Increase/(decrease) in other provision                                                                                                                                                   |      |                   |                   |                   |
| Increase/(decrease) in employee provisions                                                                                                                                               |      | 17,208            | (16,059)          | 48,779            |
| Capital grants, subsidies and contributions                                                                                                                                              |      | (3,963,485)       | (4,016,191)       | (3,816,845)       |
| <b>Net cash from operating activities</b>                                                                                                                                                |      | <b>2,129,416</b>  | <b>2,436,270</b>  | <b>(455,994)</b>  |

**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 2026

5. PROPERTY, PLANT AND EQUIPMENT

| Asset class                              | 2025/26 Budget   |                            |                           |                    | 2024/25 Actual   |                            |                           |                    | 2024/25 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) |
| <b>(a) Property, Plant and Equipment</b> |                  |                            |                           |                    |                  |                            |                           |                    |                  |                            |                           |                    |
| Land - freehold land                     | 0                | 0                          | 0                         | 0                  | 41,035           | 0                          | 0                         | 0                  | 26,000           | 0                          | 0                         | 0                  |
| Buildings - non-specialised              | 1,000,000        | 0                          | 0                         | 0                  | 965,754          | 0                          | 0                         | 0                  | 3,099,116        | 0                          | 0                         | 0                  |
| Buildings - specialised                  | 2,108,501        | 0                          | 0                         | 0                  | 636,631          | 0                          | 0                         | 0                  | 0                | 0                          | 0                         | 0                  |
| Furniture and equipment                  | 0                | 0                          | 0                         | 0                  | 38,515           | 0                          | 0                         | 0                  | 22,000           | 0                          | 0                         | 0                  |
| Plant and equipment                      | 847,000          | 319,418                    | 328,000                   | (37,943)           | 1,057,010        | 335,442                    | 396,171                   | (9,472)            | 1,093,000        | 345,511                    | 373,000                   | (15,124)           |
| <b>Total</b>                             | <b>3,955,501</b> | <b>319,418</b>             | <b>328,000</b>            | <b>(37,943)</b>    | <b>2,738,945</b> | <b>335,442</b>             | <b>396,171</b>            | <b>(9,472)</b>     | <b>4,240,116</b> | <b>345,511</b>             | <b>373,000</b>            | <b>(15,124)</b>    |
| <b>(b) Infrastructure</b>                |                  |                            |                           |                    |                  |                            |                           |                    |                  |                            |                           |                    |
| Infrastructure - roads                   | 4,252,205        | 0                          | 0                         | 0                  | 4,814,385        | 0                          | 0                         | 0                  | 4,932,688        | 0                          | 0                         | 0                  |
| Infrastructure - footpaths               | 22,960           | 0                          | 0                         | 0                  | 71,967           | 0                          | 0                         | 0                  | 75,000           | 0                          | 0                         | 0                  |
| Infrastructure - parks and ovals         | 29,210           | 0                          | 0                         | 0                  | 66,578           | 0                          | 0                         | 0                  | 0                | 0                          | 0                         | 0                  |
| Infrastructure - other                   | 800,801          | 0                          | 0                         | 0                  | 238,838          | 0                          | 0                         | 0                  | 440,099          | 0                          | 0                         | 0                  |
|                                          | 5,105,176        | 0                          | 0                         | 0                  | 5,191,769        | 0                          | 0                         | 0                  | 5,447,787        | 0                          | 0                         | 0                  |
| <b>Total acquisitions</b>                | <b>9,060,677</b> | <b>319,418</b>             | <b>328,000</b>            | <b>(37,943)</b>    | <b>7,930,714</b> | <b>335,442</b>             | <b>396,171</b>            | <b>(9,472)</b>     | <b>9,687,903</b> | <b>345,511</b>             | <b>373,000</b>            | <b>(15,124)</b>    |

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 174 (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

|                                  | 2025/26<br>Budget | 2024/25<br>Actual | 2024/25<br>Budget |
|----------------------------------|-------------------|-------------------|-------------------|
|                                  | \$                | \$                | \$                |
| Buildings - non-specialised      | 408,977           | 349,414           | 347,724           |
| Buildings - specialised          | 518,000           | 520,517           | 518,000           |
| Furniture and equipment          | 37,043            | 27,811            | 34,595            |
| Plant and equipment              | 589,903           | 628,570           | 550,923           |
| Infrastructure - roads           | 8,378,902         | 8,034,050         | 7,825,237         |
| Infrastructure - footpaths       | 59,958            | 57,420            | 55,996            |
| Infrastructure - drainage        | 104,060           | 99,935            | 97,184            |
| Infrastructure - parks and ovals | 34,646            | 39,694            | 32,356            |
| Other infrastructure             | 353,153           | 337,197           | 329,817           |
|                                  | 10,484,642        | 10,094,607        | 9,791,833         |
| Governance                       | 80,220            | 76,445            | 92,000            |
| General purpose funding          | 0                 | 0                 | 0                 |
| Law, order, public safety        | 19,260            | 19,232            | 19,150            |
| Health                           | 46,000            | 45,634            | 42,900            |
| Education and welfare            | 106,860           | 106,804           | 106,860           |
| Housing                          | 134,600           | 134,433           | 134,600           |
| Community amenities              | 62,830            | 62,313            | 59,430            |
| Recreation and culture           | 713,600           | 707,497           | 693,625           |
| Transport                        | 8,595,672         | 8,230,799         | 8,013,358         |
| Economic services                | 145,600           | 142,305           | 119,910           |
| Other property and services      | 580,000           | 569,146           | 510,000           |
|                                  | 10,484,642        | 10,094,607        | 9,791,833         |

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

AMORTISATION

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

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

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

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

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 | 2025/26          |                 | 2025/26          |                 | 2025/26          |                 | 2024/25          |                 | 2024/25          |                 | 2024/25          |                 | 2024/25          |                 |                  |                 |
|-----------------------------------|-------------|-------------|---------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|
|                                   |             |             |               | Budget Principal | Budget Interest | Actual Principal | Actual Interest | Budget Principal | Budget Interest | Actual Principal | Actual Interest | Budget Principal | Budget Interest | Actual Principal | Actual Interest | Budget Principal | Budget Interest | Actual Principal | Actual Interest |
| Housing                           | 143         | WATC        | 5.2086%       | 873,567          | 0               | 27,828           | 0               | 845,740          | 51,129          | 900,000          | 0               | 26,433           | 0               | 873,567          | 52,531          | 900,000          | 0               | 873,567          | 52,439          |
| Community amenities               | 139         | WATC        | 5.2800%       | 375,923          | 0               | 33,605           | 0               | 342,318          | 21,376          | 407,821          | 0               | 31,898           | 0               | 375,923          | 23,381          | 407,821          | 0               | 375,923          | 24,977          |
| Townsite drainage                 | 142         | WATC        | 3.6800%       | 1,276,487        | 0               | 74,533           | 0               | 1,201,953        | 54,217          | 1,348,351        | 0               | 71,864           | 0               | 1,276,487        | 57,553          | 1,348,351        | 0               | 1,276,486        | 59,419          |
| Recreation and culture            | 136         | WATC        | 5.2086%       | 252,934          | 0               | 27,015           | 0               | 225,919          | 11,917          | 278,788          | 0               | 25,864           | 0               | 252,934          | 13,317          | 278,788          | 0               | 252,934          | 13,278          |
| Kondinin SFPool Redevelopment     |             |             |               | 2,778,910        | 0               | 162,980          | 0               | 2,615,930        | 138,639         | 2,934,970        | 0               | 156,060          | 0               | 2,778,910        | 146,791         | 2,934,970        | 0               | 2,778,910        | 150,113         |
| Self Supporting Loans             |             |             |               |                  |                 |                  |                 |                  |                 |                  |                 |                  |                 |                  |                 |                  |                 |                  |                 |
| Kondinin Community Recr Committee | 141         | WATC        | 4.7441%       | 827,776          | 0               | 75,691           | 0               | 752,086          | 44,017          | 800,000          | 0               | 72,224           | 0               | 827,776          | 47,996          | 800,000          | 0               | 827,776          | 47,745          |
| Hyden Progress Association        | 134A        | WATC        | 3.0400%       | 83,686           | 0               | 32,719           | 0               | 50,967           | 2,695           | 115,433          | 0               | 31,747           | 0               | 83,686           | 3,867           | 115,433          | 0               | 83,687           | 3,777           |
|                                   |             |             |               | 911,463          | 0               | 108,410          | 0               | 803,053          | 46,713          | 1,015,433        | 0               | 103,970          | 0               | 911,463          | 51,863          | 1,015,433        | 0               | 911,463          | 51,521          |
|                                   |             |             |               | 3,690,373        | 0               | 271,390          | 0               | 3,418,983        | 185,352         | 3,950,403        | 0               | 260,030          | 0               | 3,690,373        | 198,654         | 3,950,403        | 0               | 3,690,373        | 201,634         |

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 2026**

**7. INFORMATION ON BORROWINGS**

(b) New borrowings - 2025/26 - NIL

(c) Unspent borrowings - NIL

(d) Credit Facilities

Undrawn borrowing facilities  
credit standby arrangements  
Bank overdraft limit  
Bank overdraft at balance date  
Credit card limit  
Credit card balance at balance date  
**Total amount of credit card unused**

Loan facilities

Loan facilities in use at balance date

Unused loan facilities at balance date

|  | 2025/26<br>Budget<br>\$ | 2024/25<br>Actual<br>\$ | 2024/25<br>Budget<br>\$ |
|--|-------------------------|-------------------------|-------------------------|
|  |                         |                         |                         |
|  | 250,000                 | 250,000                 | 250,000                 |
|  | 0                       | 0                       | 0                       |
|  | 25,000                  | 25,000                  | 25,000                  |
|  | (2,500)                 | (1,190)                 | (2,330)                 |
|  | <b>27,500</b>           | <b>26,190</b>           | <b>27,330</b>           |
|  |                         |                         |                         |
|  | 3,418,983               | 3,690,373               | 3,690,373               |
|  | 0                       | 0                       | 0                       |

**MATERI ACCOUNTING POLICIES**

**BORROWING COSTS**

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

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

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

**SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

|                                    | 2025/26 Budget  |                 | 2024/25 Actual  |                 | 2024/25 Budget  |                 |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                    | Opening Balance | Transfer (from) | Opening Balance | Transfer (from) | Opening Balance | Transfer (from) |
| (a) Plant Reserve                  | \$ 808,264      | \$ (280,000)    | \$ 575,442      | \$ 232,822      | \$ 575,442      | \$ 229,060      |
| (b) Housing Reserve                | 759,072         | (700,000)       | 530,445         | 228,627         | 530,445         | 226,787         |
| (c) Employee Leave Reserve         | 514,159         | (40,000)        | 452,096         | 62,063          | 452,096         | 62,831          |
| (d) Tourism Development Reserve    | 182,634         | (100,000)       | 155,382         | 27,252          | 155,382         | 27,370          |
| (e) Water Infrastructure Reserve   | 58,312          | (50,000)        | 55,767          | 2,545           | 55,767          | 2,816           |
| (f) Community Bus Reserve          | 58,301          | 0               | 55,536          | 2,765           | 55,536          | 2,805           |
| (g) Radio Reserve                  | 28,604          | 0               | 27,247          | 1,356           | 27,247          | 1,376           |
| (h) Landfill Reserve               | 141,223         | 0               | 135,060         | 6,163           | 135,060         | 6,821           |
| (i) SJA Capital Upgrades Reserve   | 164,107         | 0               | 107,895         | 56,212          | 107,895         | 55,449          |
| (j) Medical Services Reserve       | 67,963          | 830             | 64,735          | 3,228           | 64,735          | 3,269           |
| (k) Recreation Facilities Reserve  | 437,236         | 15,033          | 418,050         | 19,186          | 418,050         | 21,112          |
| (l) Roads Reserve                  | 267,164         | 4,148           | 326,729         | 15,436          | 326,729         | 16,500          |
| (m) Hyden Discovery Centre Reserve | 935,795         | 41,910          | 697,222         | 238,574         | 697,222         | 235,210         |
| (n) Office Equipment Reserve       | 56,516          | 53,070          | 54,049          | 2,466           | 54,049          | 2,729           |
|                                    | 4,479,350       | 289,004         | 3,655,655       | 898,695         | 3,655,655       | 894,134         |
|                                    |                 | (1,620,000)     |                 | (75,000)        |                 | (735,000)       |
|                                    |                 | 3,148,354       |                 | 4,479,350       |                 | 3,814,789       |

**(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 decreases.              |
| (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 Bendinger Landfill site.              |
| (i) SJA Capital Upgrades Reserve   | Ongoing                 | contribution for Sub Centre Capital upgrades in Kondinin and Hyden.    |
| (j) Medical Services Reserve       | Ongoing                 | to fund for the operational costs of Kondinin Medical Centre.          |
| (k) Recreation Facilities Reserve  | Ongoing                 | for the construction of Hyden Recreation Facilities.                   |
| (l) Roads Reserve                  | Ongoing                 | to fund the Shire roadworks and to supplement road grants received.    |
| (m) Hyden Discovery Centre Reserve | Ongoing                 | to fund for the construction of new Discovery Centre located in Hyden. |
| (n) Office Equipment Reserve       | Ongoing                 | to fund for the replacement of old office computers and ERP            |

**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**9. OTHER INFORMATION**

|                                                                                                                   | 2025/26<br>Budget | 2024/25<br>Actual | 2024/25<br>Budget |
|-------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|
|                                                                                                                   | \$                | \$                | \$                |
| <b>The net result includes as revenues</b>                                                                        |                   |                   |                   |
| <b>(a) Interest earnings</b>                                                                                      |                   |                   |                   |
| Investments                                                                                                       |                   |                   |                   |
| - Reserve funds                                                                                                   | 168,394           | 189,172           | 184,611           |
| - Other funds                                                                                                     | 80,000            | 83,619            | 125,000           |
| Late payment of fees and charges *                                                                                | 25,000            | 27,082            | 15,000            |
| Other interest revenue (refer note 2b)                                                                            | 2,000             | 2,884             | 2,000             |
|                                                                                                                   | 275,394           | 302,758           | 326,611           |
| * The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%. |                   |                   |                   |
| <b>(b) Other revenue</b>                                                                                          |                   |                   |                   |
| Reimbursements and recoveries                                                                                     | 391,312           | 336,220           | 256,893           |
| Other                                                                                                             | 0                 | 0                 | 0                 |
|                                                                                                                   | 391,312           | 336,220           | 256,893           |
| <b>The net result includes as expenses</b>                                                                        |                   |                   |                   |
| <b>(c) Auditors remuneration</b>                                                                                  |                   |                   |                   |
| Audit services                                                                                                    | 58,000            | 33,100            | 54,000            |
| Other services                                                                                                    | 2,000             | 1,500             | 2,000             |
|                                                                                                                   | 60,000            | 34,600            | 56,000            |
| <b>(d) Interest expenses (finance costs)</b>                                                                      |                   |                   |                   |
| Borrowings (refer Note7(a))                                                                                       | 185,352           | 198,654           | 201,634           |
|                                                                                                                   | 185,352           | 198,654           | 201,634           |
| <b>(e) Write offs</b>                                                                                             |                   |                   |                   |
| General rate                                                                                                      | 0                 | 155,415           | 0                 |
|                                                                                                                   | 0                 | 155,415           | 0                 |

Shire of Kondinin  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2026

**10. ELECTED MEMBERS REMUNERATION**

|                                   | 2025/26<br>Budget | 2024/25<br>Actual | 2024/25<br>Budget |
|-----------------------------------|-------------------|-------------------|-------------------|
|                                   | \$                | \$                | \$                |
| <b>Elected member 1</b>           |                   |                   |                   |
| President's allowance             | 12,000            | 12,000            | 12,000            |
| Meeting attendance fees           | 5,340             | 4,280             | 5,340             |
| ICT expenses                      | 700               | 650               | 600               |
| Travel and accommodation expenses | 2,000             | 676               | 3,000             |
|                                   | 20,040            | 17,606            | 20,940            |
| <b>Elected member 2</b>           |                   |                   |                   |
| Meeting attendance fees           | 4,500             | 3,850             | 4,080             |
| ICT expenses                      | 700               | 650               | 600               |
| Travel and accommodation expenses | 2,000             | 629               | 1,000             |
|                                   | 7,200             | 5,129             | 5,680             |
| <b>Elected member 3</b>           |                   |                   |                   |
| Meeting attendance fees           | 4,500             | 3,600             | 4,440             |
| ICT expenses                      | 700               | 650               | 600               |
| Travel and accommodation expenses | 1,000             | 934               | 2,500             |
|                                   | 6,200             | 5,184             | 7,540             |
| <b>Elected member 4</b>           |                   |                   |                   |
| Meeting attendance fees           | 3,630             | 3,100             | 3,490             |
| ICT expenses                      | 700               | 650               | 600               |
| Travel and accommodation expenses | 1,000             | 1,023             | 1,000             |
|                                   | 5,330             | 4,774             | 5,090             |
| <b>Elected member 5</b>           |                   |                   |                   |
| Meeting attendance fees           | 3,820             | 3,350             | 3,820             |
| ICT expenses                      | 700               | 650               | 600               |
| Travel and accommodation expenses | 1,000             | 576               | 1,500             |
|                                   | 5,520             | 4,576             | 5,920             |
| <b>Elected member 6</b>           |                   |                   |                   |
| Meeting attendance fees           | 3,600             | 3,100             | 4,360             |
| ICT expenses                      | 700               | 650               | 600               |
| Travel and accommodation expenses | 1,000             | 620               | 0                 |
|                                   | 5,300             | 4,370             | 4,960             |
| <b>Elected member 7</b>           |                   |                   |                   |
| Meeting attendance fees           | 3,600             | 3,200             | 4,360             |
| ICT expenses                      | 700               | 650               | 200               |
| Travel and accommodation expenses | 2,000             | 1,672             | 1,600             |
|                                   | 6,300             | 5,523             | 6,160             |
| <b>Elected member 8</b>           |                   |                   |                   |
| Meeting attendance fees           | 3,850             | 3,250             | 3,850             |
| ICT expenses                      | 700               | 650               | 600               |
| Travel and accommodation expenses | 2,000             | 680               | 700               |
|                                   | 6,550             | 4,580             | 5,150             |
|                                   | 62,440            | 51,742            | 61,440            |
| President's allowance             | 12,000            | 12,000            | 12,000            |
| Meeting attendance fees           | 32,840            | 27,730            | 33,740            |
| ICT expenses                      | 5,600             | 5,202             | 4,400             |
| Travel and accommodation expenses | 10,000            | 6,810             | 11,300            |
|                                   | 60,440            | 51,742            | 61,440            |

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**11. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land undertakings will occur in 2025/26.

**12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undetakings and major trading undertakings will occur in 2025/26.

**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:

|                                                                                | 2025/26<br>Budget | 2024/25<br>Actual | 2024/25<br>Budget |
|--------------------------------------------------------------------------------|-------------------|-------------------|-------------------|
|                                                                                | \$                | \$                | \$                |
| Current assets                                                                 | 0                 | 0                 | 0                 |
| Non-current assets                                                             | 144,386           | 168,796           | 144,386           |
|                                                                                | 144,386           | 168,796           | 144,386           |
| Liabilities                                                                    | 0                 | 0                 | 0                 |
| Net assets                                                                     | 144,386           | 168,796           | 144,386           |
| Shire's 1/4th interest in associate                                            | 36,097            | 42,199            | 36,097            |
| <b>Balance as at 1 July</b>                                                    | 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                 |
| <b>Balance as at 30 June</b>                                                   | 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 | (55,000) | (55,331) | (45,000) |
|-------------------|----------|----------|----------|

**MATERIAL ACCOUNTING POLICIES**

**Investments in associates**

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

**Investments in associates (continued)**

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

**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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<br>1-Jul-25<br>\$ | Estimated<br>Amounts<br>Received<br>\$ | Estimated<br>Amounts<br>Paid<br>(\$) | Estimated<br>Balance<br>30-Jun-26<br>\$ |
|---------------------------|---------------------------|----------------------------------------|--------------------------------------|-----------------------------------------|
| Staff Christmas Funds     | 12,730                    | 31,910                                 | (34,870)                             | 9,770                                   |
| Housing Bonds             | 6,036                     | 256                                    | 0                                    | 6,292                                   |
| Trust Nomination Bonds    | 100                       | 500                                    | (600)                                | 0                                       |
| Trust Miscellaneous Funds | 1,750                     | 1,560                                  | 0                                    | 3,310                                   |
|                           | <u>20,616</u>             | <u>34,226</u>                          | <u>(35,470)</u>                      | <u>19,372</u>                           |

Shire of Kondinin  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

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 2026**

**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 2026**

**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 2026**

**16. PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

|                                                             | 2025/26<br>Budget   | 2024/25<br>Actual   | 2024/25<br>Budget   |
|-------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Income excluding grants, subsidies and contributions</b> | <b>\$</b>           | <b>\$</b>           | <b>\$</b>           |
| Governance                                                  | 26,923              | 27,025              | 26,490              |
| General Purpose Funding                                     | 4,097,851           | 4,056,028           | 4,018,697           |
| Law, Order, Public Safety                                   | 1,800               | (3,285)             | 2,300               |
| Health                                                      | 300,317             | 462,417             | 415,666             |
| Housing                                                     | 159,200             | 97,885              | 81,500              |
| Community Amenities                                         | 181,500             | 190,550             | 174,000             |
| Recreation and Culture                                      | 25,745              | 37,296              | 31,827              |
| Transport                                                   | 39,600              | 62,447              | 34,150              |
| Economic Services                                           | 502,000             | 515,238             | 452,000             |
| Other Property and Services                                 | 489,000             | 94,817              | 266,973             |
|                                                             | <b>5,823,937</b>    | <b>5,540,419</b>    | <b>5,503,604</b>    |
| <b>Operating grants, subsidies and contributions</b>        |                     |                     |                     |
| Governance                                                  | 0                   | 0                   | 0                   |
| General purpose funding                                     | 1,509,717           | 1,891,635           | 316,367             |
| Law, order, public safety                                   | 20,560              | 20,960              | 20,560              |
| Recreation and culture                                      | 0                   | 14,141              | 17,000              |
| Transport                                                   | 295,119             | 302,940             | 302,653             |
| Economic services                                           | 0                   | 1,301               | 0                   |
| Other property and services                                 | 80,000              | 94,217              | 70,000              |
|                                                             | <b>1,905,396</b>    | <b>2,325,194</b>    | <b>726,580</b>      |
| <b>Capital grants, subsidies and contributions</b>          |                     |                     |                     |
| Law, order, public safety                                   | 0                   | 4,783               | 0                   |
| Recreation and culture                                      | 898,645             | 658,449             | 1,513,116           |
| Transport                                                   | 2,916,682           | 3,347,860           | 2,298,629           |
| Economic services                                           | 131,678             | 5,100               | 5,100               |
|                                                             | <b>3,947,005</b>    | <b>4,016,191</b>    | <b>3,816,845</b>    |
| <b>Total Income</b>                                         | <b>11,676,338</b>   | <b>11,881,804</b>   | <b>10,047,028</b>   |
| <b>Expenses</b>                                             |                     |                     |                     |
| Governance                                                  | (420,914)           | (372,178)           | (423,503)           |
| General Purpose Funding                                     | (295,834)           | (280,535)           | (282,089)           |
| Law, Order, Public Safety                                   | (149,261)           | (133,893)           | (133,614)           |
| Health                                                      | (811,066)           | (768,720)           | (731,332)           |
| Education and Welfare                                       | (171,232)           | (145,427)           | (169,728)           |
| Housing                                                     | (487,972)           | (444,632)           | (548,994)           |
| Community Amenities                                         | (886,827)           | (846,684)           | (954,138)           |
| Recreation & Culture                                        | (2,325,413)         | (2,273,113)         | (2,524,517)         |
| Transport                                                   | (10,247,498)        | (9,800,866)         | (9,563,516)         |
| Economic Services                                           | (1,003,507)         | (917,501)           | (941,224)           |
| Other Property and Services                                 | (463,614)           | (176,415)           | (273,133)           |
| <b>Total Expenses</b>                                       | <b>(17,263,138)</b> | <b>(16,159,965)</b> | <b>(16,545,789)</b> |
| <b>Net result for the period</b>                            | <b>(5,586,800)</b>  | <b>(4,278,160)</b>  | <b>(6,498,761)</b>  |

**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**17. FEES & CHARGES**

|                           | 2025/26<br>Budget | 2024/25<br>Actual | 2024/25<br>Budget |
|---------------------------|-------------------|-------------------|-------------------|
|                           | \$                | \$                | \$                |
| Governance                | 3,000             | 362               | 3,000             |
| General Purpose Funding   | 3,000             | 25,327            | 700               |
| Law, Order, Public Safety | 1,800             | 1,498             | 2,300             |
| Health                    | 256,300           | 199,413           | 250,550           |
| Education and Welfare     | 0                 | 0                 | 0                 |
| Housing                   | 158,700           | 96,556            | 80,000            |
| Community Amenities       | 181,000           | 190,132           | 174,000           |
| Recreation & Culture      | 16,950            | 17,719            | 17,050            |
| Transport                 | 0                 | 0                 | 0                 |
| Economic Services         | 472,000           | 484,745           | 419,500           |
| Other Property & Services | 200,000           | 89,255            | 240,000           |
|                           | <u>1,292,750</u>  | <u>1,105,007</u>  | <u>1,187,100</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 2026

| 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    |
|---------------------------------------------------------------------------|------------------|---------------------------|--------------------------|-------------------------|-------------------|-----------------|--------------------------|------------|------------------|----------------|------------------|
| <b>Governance</b>                                                         |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| Toyota Prado (0KN)                                                        | 80,000           |                           |                          |                         |                   |                 |                          |            |                  | 65,000         | 15,000           |
| Subaru Outback (KN04)                                                     | 45,000           |                           |                          |                         |                   |                 |                          |            |                  | 33,000         | 12,000           |
| Subaru Outback (KN52)                                                     | 45,000           |                           |                          |                         |                   |                 |                          |            |                  | 33,000         | 12,000           |
| <b>Total</b>                                                              | <b>170,000</b>   |                           |                          |                         |                   |                 |                          |            |                  | <b>131,000</b> | <b>39,000</b>    |
| <b>Health</b>                                                             |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| Subaru Outback - Doctor (KN54)                                            | 45,000           |                           |                          |                         |                   |                 |                          |            |                  | 33,000         | 12,000           |
| Medical Centre Car Park (Extend Seal / 90 degree parking)                 | 15,846           |                           |                          |                         |                   |                 |                          |            |                  |                | 15,846           |
| <b>Total</b>                                                              | <b>60,846</b>    |                           |                          |                         |                   |                 |                          |            |                  | <b>33,000</b>  | <b>27,846</b>    |
| <b>Housing</b>                                                            |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| Staff Housing (Kondinin) - C/F                                            | 500,000          |                           |                          |                         |                   |                 |                          |            | 500,000          |                | -                |
| Staff Housing (Hyden) - new                                               | 500,000          |                           |                          |                         |                   |                 |                          |            | 200,000          |                | 300,000          |
| <b>Total</b>                                                              | <b>1,000,000</b> |                           |                          |                         |                   |                 |                          |            | <b>700,000</b>   |                | <b>300,000</b>   |
| <b>Recreation &amp; Culture</b>                                           |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| <i>Other Rec &amp; Sports</i>                                             |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| Kondinin Sports Pavilion Upgrade                                          | 1,546,484        | 268,645                   |                          |                         |                   |                 | 400,000                  |            |                  |                | 877,839          |
| Karlgarin Bowling Club Building - C/F                                     | 545,000          | -                         |                          |                         |                   |                 | 230,000                  |            | 135,000          |                | 180,000          |
| <b>Total</b>                                                              | <b>2,091,484</b> | <b>268,645</b>            |                          |                         |                   |                 | <b>630,000</b>           |            | <b>135,000</b>   |                | <b>1,057,839</b> |
| <i>Parks &amp; Gardens</i>                                                |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| Hyden War Memorial Improvement - Bal C/F                                  | 29,210           |                           |                          |                         |                   |                 |                          |            |                  |                | 29,210           |
| <b>Total</b>                                                              | <b>29,210</b>    |                           |                          |                         |                   |                 |                          |            |                  |                | <b>29,210</b>    |
| <b>Transport</b>                                                          |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| <i>Roads</i>                                                              |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| RCC - Allen Rocks Road (Form and Gravel)                                  | 118,746          |                           |                          |                         |                   |                 |                          |            | 30,000           |                | 88,746           |
| RCC - King Rocks Road (Form and Gravel)                                   | 37,245           |                           |                          |                         |                   |                 |                          |            |                  |                | 37,245           |
| RCC - Forbes Road (Form and Gravel)                                       | 68,005           |                           |                          |                         |                   |                 |                          |            | 30,000           |                | 38,005           |
| RCC - Reservoir East Road (Form and Gravel)                               | 99,070           |                           |                          |                         |                   |                 |                          |            | 50,000           |                | 49,070           |
| RCC - Karlgarin Lake Road (Form and Gravel, Floodway Construction)        | 70,000           |                           |                          |                         |                   |                 |                          |            | 70,000           |                | -                |
| RCC - Cashmore Road (Form and Gravel)                                     | 76,220           |                           |                          |                         |                   |                 |                          |            | 50,000           |                | 26,220           |
| RCC - Lake Carmody Road (Form and Gravel)                                 | 62,745           |                           |                          |                         |                   |                 |                          |            |                  |                | 62,745           |
| RCC - King Rocks West Road (Form and Gravel)                              | 60,840           |                           |                          |                         |                   |                 |                          |            |                  |                | 60,840           |
| RCC - Lake O'Connor Road (Form and Gravel)                                | 66,200           |                           |                          |                         |                   |                 |                          |            |                  |                | 66,200           |
| RRG - Lovering Road (Shoulders / Overlay / Drainage / two coat seal)      | 532,310          |                           |                          | 354,873                 |                   |                 |                          |            |                  |                | 177,437          |
| RRG - Hyden Mt Walker Road                                                | 100,460          |                           |                          | 66,973                  |                   |                 |                          |            |                  |                | 33,487           |
| R2R - Billericay Road (Form and Gravel)                                   | 128,775          |                           |                          |                         | 128,775           |                 |                          |            |                  |                | -                |
| R2R - Whyte Road (Form and Gravel)                                        | 83,850           |                           |                          |                         | 83,850            |                 |                          |            |                  |                | -                |
| R2R - Bushfire Rock Road (Form and Gravel)                                | 131,440          |                           |                          |                         | 131,440           |                 |                          |            |                  |                | -                |
| R2R - Unity / Federal Street, Karlgarin (Reseal, Kerbing)                 | 13,270           |                           |                          |                         | 13,270            |                 |                          |            |                  |                | -                |
| R2R - Radbourne Drive (Reseal)                                            | 17,542           |                           |                          |                         | 17,542            |                 |                          |            |                  |                | -                |
| R2R - Mouritz Street (Reseal / Kerbing)                                   | 12,190           |                           |                          |                         | 12,190            |                 |                          |            |                  |                | -                |
| R2R - Smith Loop (Reseal)                                                 | 20,762           |                           |                          |                         | 20,762            |                 |                          |            |                  |                | -                |
| R2R - Pederah West Road (Shoulders / Reseal)                              | 102,215          |                           |                          |                         | 102,215           |                 |                          |            |                  |                | -                |
| R2R - Nth Lake Grace-Karlgarin Road (Shoulders / Pavement Repairs / Sea   | 300,208          |                           |                          |                         | 300,208           |                 |                          |            |                  |                | -                |
| SLR - Hyden Norseman Road (Safer Local Road Infrastructure Program)       | 2,078,765        | 1,398,765                 |                          |                         |                   |                 |                          |            |                  |                | 680,000          |
| Truck-Carpark Hyden (Construct and seal)                                  | -                |                           |                          |                         |                   |                 |                          |            |                  |                | -                |
| Shared Pathway (Hyden)                                                    | 12,960           | 6,480                     |                          |                         |                   |                 |                          |            |                  |                | 6,480            |
| Shared Pathway (Kondinin)                                                 | 10,000           | 5,000                     |                          |                         |                   |                 |                          |            |                  |                | 5,000            |
| Coronation Park Laneway - Bal C/F                                         | 19,129           |                           |                          |                         |                   |                 |                          |            |                  |                | 19,129           |
| Footpath (Hyden)                                                          | 52,220           |                           |                          |                         |                   |                 |                          |            |                  |                | 52,220           |
| Kondinin Airstrip (Form, Gravel and Seal runway, Asphalt Taxi Way and Apr | 448,030          | 224,340                   |                          |                         |                   |                 | 50,000                   |            |                  |                | 173,690          |
| <b>Total</b>                                                              | <b>4,723,195</b> | <b>1,634,585</b>          |                          | <b>421,847</b>          | <b>810,250</b>    |                 | <b>50,000</b>            |            | <b>230,000</b>   |                | <b>1,576,513</b> |
| <i>Depot</i>                                                              |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| Plant Shed (Hyden) - C/F                                                  | 27,000           |                           |                          |                         |                   |                 |                          |            |                  |                | 27,000           |
| <b>Total</b>                                                              | <b>27,000</b>    |                           |                          |                         |                   |                 |                          |            |                  |                | <b>27,000</b>    |
| <i>Road Plant</i>                                                         |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| 2020 Toyota Hilux (All Purpose) - KN49                                    | 45,000           |                           |                          |                         |                   |                 |                          |            |                  | 15,000         | 30,000           |
| 2018 Toyota Hilux (Grader) - KN55                                         | 45,000           |                           |                          |                         |                   |                 |                          |            |                  | 15,000         | 30,000           |
| 2018 Toyota Hilux (Grader Hyden) - KN61                                   | 45,000           |                           |                          |                         |                   |                 |                          |            |                  | 15,000         | 30,000           |
| 2015 Isuzu - Tray Top - Mtee Truck - KN57                                 | 180,000          |                           |                          |                         |                   |                 |                          |            | 100,000          | 25,000         | 55,000           |
| 2015 Bomag - Multi Roller - KN72                                          | 200,000          |                           |                          |                         |                   |                 |                          |            | 130,000          | 30,000         | 40,000           |
| Tag Trailer (new)                                                         | 50,000           |                           |                          |                         |                   |                 |                          |            | 50,000           |                | -                |
| <b>Total</b>                                                              | <b>565,000</b>   |                           |                          |                         |                   |                 |                          |            | <b>280,000</b>   | <b>100,000</b> | <b>185,000</b>   |
| <b>Economic Services</b>                                                  |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| Railway Barracks CCTV (Hyden) - C/F                                       | 17,017           |                           |                          |                         |                   |                 |                          |            |                  |                | 17,017           |
| Wave Rock Precinct Improvement                                            | 50,000           |                           |                          |                         |                   |                 |                          |            | 50,000           |                | -                |
| Corten and Stainless steel Park Signage (Karlgarin)-C/F                   | 5,343            |                           |                          |                         |                   |                 |                          |            |                  |                | 5,343            |
| Entry Signs (Kondinin) - Bal C/F                                          | 66,582           |                           |                          |                         |                   |                 |                          |            |                  |                | 66,582           |
| Gen Set & Rain Water Tank (CBH & New Karlgarin Bowling Club)              | 188,000          | 131,678                   |                          |                         |                   |                 |                          |            | 50,000           |                | 6,322            |
| <b>Total</b>                                                              | <b>326,942</b>   | <b>131,678</b>            |                          |                         |                   |                 |                          |            | <b>100,000</b>   |                | <b>95,264</b>    |
| <b>Other Property &amp; Services</b>                                      |                  |                           |                          |                         |                   |                 |                          |            |                  |                |                  |
| Toyota Prado (KN0)                                                        | 67,000           |                           |                          |                         |                   |                 |                          |            |                  | 64,000         | 3,000            |
| <b>Total</b>                                                              | <b>67,000</b>    |                           |                          |                         |                   |                 |                          |            |                  | <b>64,000</b>  | <b>3,000</b>     |
| <b>OVERALL TOTALS</b>                                                     | <b>9,060,677</b> | <b>2,034,908</b>          |                          | <b>421,847</b>          | <b>810,250</b>    |                 | <b>680,000</b>           |            | <b>1,445,000</b> | <b>328,000</b> | <b>3,340,672</b> |

Summary:

|                        |                  |                  |
|------------------------|------------------|------------------|
| Land & Buildings       | 3,108,501        |                  |
| Plant and Equipment    | 847,000          | 3,955,501        |
| Infrastructure - Roads | 4,252,205        |                  |
| Infrastructure - Other | 852,971          | 5,105,176        |
|                        | <b>9,060,677</b> | <b>9,060,677</b> |

IMBALANCE

**Supplementary Information - Account Detail (Summary)**

Notes to and forming part of the 2025/2026 Budget Document

Financial Summary of detailed accounts to follow

|                           | Operating (Recurring) |                   |                   |                   | Investing (Capital)    |                   |                   |                   | Financing (Cash Reserves) |                   |                   |                   | Conversion Operating to Rate Setting |                   |                   |                   | Result By Reporting Program and Overall |                   |                   |  |
|---------------------------|-----------------------|-------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|---------------------------|-------------------|-------------------|-------------------|--------------------------------------|-------------------|-------------------|-------------------|-----------------------------------------|-------------------|-------------------|--|
|                           | Revenue               |                   |                   |                   | Proceeds from Disposal |                   |                   |                   | Financing Inward          |                   |                   |                   | Gains on Disposal et al.             |                   |                   |                   | Net Revenue, Proceeds Transfers etc.    |                   |                   |  |
|                           | Budget<br>2025/26     | Actual<br>2024/25 | Budget<br>2024/25 | Budget<br>2025/26 | Actual<br>2024/25      | Budget<br>2024/25 | Budget<br>2025/26 | Budget<br>2024/25 | Actual<br>2024/25         | Budget<br>2024/25 | Budget<br>2025/26 | Budget<br>2024/25 | Actual<br>2024/25                    | Budget<br>2024/25 | Budget<br>2025/26 | Actual<br>2024/25 | Budget<br>2024/25                       | Budget<br>2025/26 | Actual<br>2024/25 |  |
| <b>Reporting Program</b>  | 26,923                | 27,025            | 26,490            | 131,000           | 109,125                | 110,000           | 60,000            | 0                 | 0                         | 0                 | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 210,999                                 | 127,818           | 129,998           |  |
| Governance                | 5,607,568             | 5,947,663         | 4,335,064         | 0                 | 0                      | 0                 | 0                 | 0                 | 0                         | 0                 | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 5,607,568                               | 5,947,663         | 4,335,064         |  |
| General Purpose Funding   | 22,360                | 22,458            | 22,860            | 0                 | 0                      | 0                 | 0                 | 0                 | 0                         | 0                 | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 22,360                                  | 22,458            | 22,860            |  |
| Law Order & Public Safety | 300,317               | 462,417           | 415,666           | 33,000            | 29,091                 | 28,000            | 140,691           | 72,224            | 72,224                    | 72,224            | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 474,008                                 | 562,843           | 515,890           |  |
| Health                    | 0                     | 0                 | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                         | 0                 | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 0                                       | 0                 | 0                 |  |
| Education & Welfare       | 159,200               | 97,885            | 81,500            | 0                 | 0                      | 0                 | 700,000           | 0                 | 0                         | 0                 | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 859,200                                 | 97,885            | 581,500           |  |
| Housing                   | 181,500               | 190,550           | 174,000           | 0                 | 0                      | 0                 | 0                 | 0                 | 0                         | 0                 | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 181,500                                 | 190,550           | 174,000           |  |
| Community Amenities       | 924,390               | 709,886           | 1,561,943         | 0                 | 0                      | 0                 | 167,719           | 31,747            | 141,747                   | 0                 | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 1,092,110                               | 741,633           | 1,703,689         |  |
| Recreation & Culture      | 3,251,401             | 3,713,247         | 2,635,432         | 100,000           | 208,830                | 185,000           | 510,000           | 75,000            | 75,000                    | 75,000            | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 3,821,801                               | 3,938,247         | 2,861,282         |  |
| Transport                 | 633,678               | 521,639           | 457,100           | 0                 | 0                      | 0                 | 150,000           | 0                 | 50,000                    | 0                 | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 783,678                                 | 521,639           | 507,100           |  |
| Economics Services        | 569,000               | 189,034           | 336,973           | 64,000            | 49,125                 | 50,000            | 0                 | 0                 | 0                         | 0                 | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 633,000                                 | 236,009           | 385,001           |  |
| Other Property & Services | 0                     | 0                 | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                         | 0                 | 0                 | 0                 | 0                                    | 0                 | 0                 | 0                 | 2,675,401                               | 5,421,822         | 5,421,822         |  |
| Surplus/Deficit B/Fwd     | 11,676,338            | 11,881,804        | 10,047,028        | 328,000           | 396,171                | 373,000           | 1,728,410         | 178,970           | 838,971                   | 46,524            | 70,202            | 42,614            | 16,361,623                           | 17,808,566        | 16,638,205        | 16,638,205        | 16,361,623                              | 17,808,566        |                   |  |

|                           | Expenses          |                   |                   |                   | Purchases/Construction |                   |                   |                   | Financing Outward |                   |                   |                   | Deprn. & Losses et al. |                   |                   |                   | Net Expenses, Assets, Transfers etc. |                   |                   |  |
|---------------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|--------------------------------------|-------------------|-------------------|--|
|                           | Expenses          |                   |                   |                   | Purchases/Construction |                   |                   |                   | Financing Outward |                   |                   |                   | Deprn. & Losses et al. |                   |                   |                   | Net Expenses, Assets, Transfers etc. |                   |                   |  |
|                           | Budget<br>2025/26 | Actual<br>2024/25 | Budget<br>2024/25 | Budget<br>2025/26 | Actual<br>2024/25      | Budget<br>2024/25 | Budget<br>2025/26 | Budget<br>2024/25 | Actual<br>2024/25 | Budget<br>2024/25 | Budget<br>2025/26 | Budget<br>2024/25 | Actual<br>2024/25      | Budget<br>2024/25 | Budget<br>2025/26 | Actual<br>2024/25 | Budget<br>2024/25                    | Budget<br>2025/26 | Actual<br>2024/25 |  |
| <b>Reporting Program</b>  | 420,514           | 372,178           | 423,503           | 170,000           | 235,710                | 166,000           | 50,000            | 40,000            | 40,000            | 40,000            | 84,873            | 88,604            | 92,250                 | 556,041           | 559,283           | 464,228           | 464,228                              | 469,707           | 537,253           |  |
| Governance                | 295,834           | 280,535           | 282,089           | 0                 | 0                      | 0                 | 168,394           | 189,172           | 184,611           | 0                 | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                                    | 0                 | 466,689           |  |
| General Purpose Funding   | 149,261           | 133,893           | 133,614           | 0                 | 0                      | 0                 | 0                 | 0                 | 0                 | 0                 | 19,260            | 19,232            | 19,150                 | 130,001           | 114,662           | 114,662           | 114,662                              | 114,464           |                   |  |
| Law Order & Public Safety | 811,066           | 768,720           | 731,332           | 60,846            | 39,352                 | 40,000            | 125,691           | 122,224           | 122,224           | 0                 | 48,417            | 45,634            | 44,794                 | 949,186           | 884,662           | 884,662           | 884,662                              | 884,662           |                   |  |
| Health                    | 171,232           | 145,427           | 169,728           | 0                 | 0                      | 0                 | 0                 | 0                 | 0                 | 0                 | 106,860           | 106,804           | 106,860                | 64,372            | 38,622            | 64,372            | 38,622                               | 62,868            |                   |  |
| Education & Welfare       | 487,972           | 444,632           | 548,994           | 1,000,000         | 965,754                | 1,400,000         | 27,828            | 226,433           | 226,433           | 0                 | 134,500           | 134,433           | 134,600                | 1,381,200         | 1,502,386         | 1,502,386         | 1,502,386                            | 2,040,827         |                   |  |
| Housing                   | 886,827           | 846,684           | 954,138           | 0                 | 67,115                 | 100,942           | 108,138           | 103,762           | 103,762           | 0                 | 62,830            | 62,313            | 59,430                 | 932,135           | 955,248           | 932,135           | 955,248                              | 1,099,412         |                   |  |
| Community Amenities       | 2,325,413         | 2,273,113         | 2,524,517         | 2,120,694         | 703,209                | 2,027,616         | 59,734            | 57,611            | 57,611            | 0                 | 713,600           | 707,497           | 693,625                | 3,792,241         | 2,326,437         | 3,916,119         | 3,792,241                            | 3,916,119         |                   |  |
| Recreation & Culture      | 10,247,498        | 9,800,866         | 9,563,516         | 5,315,195         | 5,670,553              | 4,676,325         | 20,610            | 200,000           | 200,000           | 0                 | 8,620,892         | 8,240,271         | 8,026,339              | 6,941,801         | 7,431,148         | 6,941,801         | 7,431,148                            | 6,413,502         |                   |  |
| Transport                 | 1,003,507         | 917,501           | 941,224           | 326,942           | 171,723                | 270,329           | 64,000            | 219,523           | 219,523           | 0                 | 145,600           | 142,305           | 119,910                | 1,205,459         | 1,166,442         | 1,205,459         | 1,166,442                            | 1,311,166         |                   |  |
| Economics Services        | 463,614           | 176,415           | 273,133           | 67,000            | 77,298                 | 64,000            | 0                 | 0                 | 0                 | 0                 | 585,653           | 569,146           | 510,000                | (55,039)          | (315,432)         | (55,039)          | (315,432)                            | (172,868)         |                   |  |
| Other Property & Services | 17,263,138        | 16,159,965        | 16,545,789        | 9,060,677         | 7,930,714              | 8,745,212         | 560,394           | 1,158,725         | 1,154,164         | 0                 | 10,522,585        | 10,116,238        | 9,806,958              | 16,361,623        | 15,133,165        | 16,361,623        | 15,133,165                           | 16,638,205        |                   |  |

**Surplus (Deficit)** (4,278,160) (6,498,761) 0

**GENERAL PURPOSE FUNDING**

**RATES**

Schedule 03  
Sub Program 031

| COA                          | DESCRIPTION                         | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025 (To June 30) |            | BUDGET 2024 - 2025 |          |
|------------------------------|-------------------------------------|--------------------|----------|-----------------------------------------|------------|--------------------|----------|
|                              |                                     | REVENUES           | EXPENSES | REVENUES                                | EXPENSES   | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                     |                    |          |                                         |            |                    |          |
| 03101                        | Salaries Rates                      |                    | 65,647   |                                         | 50,460.58  |                    | 62,021   |
| 03102                        | Superannuation Rates                |                    | 8,034    |                                         | 4,451.94   |                    | 7,089    |
| 03103                        | Accrued AI & Lsl - Rates            |                    | 1,500    |                                         | 730.05     |                    | 1,500    |
| 03105                        | Rate Notice/Advertising Costs       |                    | 1,000    |                                         | 0.00       |                    | 1,000    |
| 03106                        | Debt Collection/Legal Costs         |                    | 50,000   |                                         | 75,305.65  |                    | 50,000   |
| 03108                        | Financial Hardship Discount         |                    | 0        |                                         | 12,039.10  |                    | 0        |
| 03110                        | Valuation Expenses & Title Searches |                    | 27,000   |                                         | 11,469.80  |                    | 27,000   |
| 03116                        | Allocated Administration Costs      |                    | 121,186  |                                         | 107,234.89 |                    | 113,392  |
| <b>OPERATING INCOME</b>      |                                     |                    |          |                                         |            |                    |          |
| 03120                        | General Rates Levied                | (3,855,957)        |          | (3,768,254.52)                          |            | (3,725,883)        |          |
| 03121                        | Interim Rates Levied                | 0                  |          | 0.00                                    |            | 0                  |          |
| 03126                        | Interim Rates Levied                | 0                  |          | 0.00                                    |            | 0                  |          |
| 03130                        | Rates Discount                      | 97,000             |          | 93,689.48                               |            | 90,497             |          |
| 03135                        | Ex-Gratia Rates (CBH)               | (59,000)           |          | (57,367.29)                             |            | (55,000)           |          |
| 03140                        | Rates Written-back                  | 0                  |          | 0.00                                    |            | 0                  |          |
| 03145                        | Back Rates Levied                   | 0                  |          | 5,699.96                                |            | 0                  |          |
| 03150                        | Penalty Interest Raised on Rates    | (25,000)           |          | (27,081.92)                             |            | (15,000)           |          |
| 03152                        | Legal Fees Relating To Rates        | 0                  |          | (21,577.46)                             |            | 0                  |          |
| 03155                        | Instalment Interest                 | (2,000)            |          | (2,885.04)                              |            | (2,000)            |          |
| 03160                        | Rates Administration Fee            | (1,500)            |          | (1,710.00)                              |            | (1,000)            |          |
| 03170                        | Rates Inquiry Fees                  | (3,000)            |          | (3,750.00)                              |            | (700)              |          |
|                              |                                     | (3,849,457)        | 274,367  | (3,783,236.79)                          | 261,692.01 | (3,709,086)        | 262,002  |

**GENERAL PURPOSE FUNDING**

**OTHER**

Schedule 03  
Sub Program 032

| COA                          | DESCRIPTION                                | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025 (To June 30) |           | BUDGET 2024 - 2025 |          |
|------------------------------|--------------------------------------------|--------------------|----------|-----------------------------------------|-----------|--------------------|----------|
|                              |                                            | REVENUES           | EXPENSES | REVENUES                                | EXPENSES  | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                            |                    |          |                                         |           |                    |          |
| 03200                        | Allocated Administration Costs             |                    | 21,467   |                                         | 18,843.01 |                    | 20,087   |
| <b>OPERATING INCOME</b>      |                                            |                    |          |                                         |           |                    |          |
| 03201                        | Grants Commission Grant Received - General | (1,006,950)        |          | (1,214,923.00)                          |           | (221,905)          |          |
| 03202                        | Grants Commission Grant Received - Roads   | (502,767)          |          | (676,712.00)                            |           | (94,462)           |          |
| 03210                        | Interest Received - Reserves               | (168,394)          |          | (189,171.76)                            |           | (184,611)          |          |
| 03212                        | Interest on Investments                    | (80,000)           |          | (83,618.98)                             |           | (125,000)          |          |
| <b>CAPITAL EXPENDITURE</b>   |                                            |                    |          |                                         |           |                    |          |
| <b>CAPITAL INCOME</b>        |                                            |                    |          |                                         |           |                    |          |
| 03290                        | Transfer from Reserve                      | 0                  |          | 0.00                                    |           | -                  |          |
|                              |                                            | (1,758,111)        | 21,467   | (2,164,425.74)                          | 18,843.01 | (625,978)          | 20,087   |

## GOVERNANCE - MEMBERS OF COUNCIL

Schedule 04  
Sub Program 041

| COA                          | DESCRIPTION                            | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025 (To June 30) |            | BUDGET 2024 - 2025 |          |
|------------------------------|----------------------------------------|--------------------|----------|-----------------------------------------|------------|--------------------|----------|
|                              |                                        | REVENUES           | EXPENSES | REVENUES                                | EXPENSES   | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                        |                    |          |                                         |            |                    |          |
| 04100                        | President's Allowance Paid             |                    | 12,000   |                                         | 12,000.00  |                    | 12,000   |
| 04104                        | Members Sitting Fees Paid              |                    | 32,840   |                                         | 27,730.00  |                    | 33,740   |
| 04106                        | Members Telephone Subsidy Paid         |                    | 5,600    |                                         | 5,201.68   |                    | 4,400    |
| 04108                        | Members Travelling Expenses Paid       |                    | 10,000   |                                         | 6,810.24   |                    | 11,300   |
| 04110                        | Members Conference Expenses            |                    | 12,000   |                                         | 6,196.22   |                    | 12,000   |
| 04112                        | Refreshment & Reception Expenses       |                    | 12,000   |                                         | 10,665.28  |                    | 10,000   |
| 04114                        | Members Insurance                      |                    | 579      |                                         | 554.00     |                    | 640      |
| 04116                        | Members Subscriptions                  |                    | 1,500    |                                         | 1,396.75   |                    | 1,000    |
| 04118                        | Members Training Expenses              |                    | 10,000   |                                         | 129.55     |                    | 10,000   |
| 04130                        | Civic Reception Expense                |                    | 8,000    |                                         | 7,277.49   |                    | 8,000    |
| 04132                        | Council Chamber Maintenance            |                    | 500      |                                         | 0.00       |                    | 500      |
| 04134                        | Council Election Expenses              |                    | 15,000   |                                         | 14,558.54  |                    | 0        |
| 04136                        | Contributions                          |                    | 79,488   |                                         | 90,506.41  |                    | 102,531  |
| 04138                        | Community Funding                      |                    | 0        |                                         | 0.00       |                    | 0        |
| 04140                        | Depreciation - Council Chambers        |                    | 220      |                                         | 214.99     |                    | 4,000    |
| 04150                        | Regional Council Expenses              |                    | 0        |                                         | 0.00       |                    | 0        |
| 04155                        | Consultancy Services                   |                    | 100,000  |                                         | 81,569.07  |                    | 100,000  |
| 04160                        | Allocated Administration Costs         |                    | 121,186  |                                         | 107,367.51 |                    | 113,392  |
| 04173                        | Loss On Asset disposal                 |                    | 0        |                                         | 0.00       |                    | 0        |
| <b>OPERATING INCOME</b>      |                                        |                    |          |                                         |            |                    |          |
| 04170                        | Reimbursements                         | 0                  |          | 0.00                                    |            | 0                  |          |
| <b>CAPITAL EXPENDITURE</b>   |                                        |                    |          |                                         |            |                    |          |
| 04180                        | Transfer to Office Equipment Reserve   |                    | 50,000   |                                         | 0          |                    | 0        |
| 04181                        | Purchase Land & Buildings              |                    | 0        |                                         | 0.00       |                    | 0        |
| 04182                        | Purchase Furniture & Equipment         |                    | 0        |                                         | 0.00       |                    | 0        |
| <b>CAPITAL INCOME</b>        |                                        |                    |          |                                         |            |                    |          |
| 04190                        | Transfer from Office Equipment Reserve | (20,000)           |          | 0.00                                    |            |                    |          |
| 04191                        | Proceeds on Sale of Asset              |                    |          | 0.00                                    |            |                    |          |
| 04192                        | Realisation on Asset Disposal          |                    |          | 0.00                                    |            |                    |          |
|                              |                                        | (20,000)           | 470,914  | 0                                       | 372,177.73 | -                  | 423,503  |

## ADMINISTRATION

Schedule 04  
Sub Program 042

| COA                          | DESCRIPTION                                      | BUDGET 2025 - 2026 |             | ACTUAL & EST'D 2024 - 2025 (To June 30) |                | BUDGET 2024 - 2025 |             |
|------------------------------|--------------------------------------------------|--------------------|-------------|-----------------------------------------|----------------|--------------------|-------------|
|                              |                                                  | REVENUES           | EXPENSES    | REVENUES                                | EXPENSES       | REVENUES           | EXPENSES    |
| <b>OPERATING EXPENDITURE</b> |                                                  |                    |             |                                         |                |                    |             |
| 04200                        | Salaries & Wages - Admin                         |                    | 684,267     |                                         | 666,998.89     |                    | 690,021     |
| 04201                        | Superannuation - Admin                           |                    | 111,111     |                                         | 104,497.15     |                    | 97,788      |
| 04202                        | Workers Comp - Insurance Premiums                |                    | 87,450      |                                         | 67,097.23      |                    | 67,097      |
| 04203                        | Accrued AI & Lsl                                 |                    | 30,000      |                                         | 26,329.69      |                    | 25,000      |
| 04204                        | Staff Uniform                                    |                    | 5,000       |                                         | 3,401.34       |                    | 5,000       |
| 04206                        | Training Expenses                                |                    | 20,000      |                                         | 11,005.22      |                    | 20,000      |
| 04208                        | Travel & Accomodation                            |                    | 8,000       |                                         | 6,360.26       |                    | 8,000       |
| 04210                        | Conferences Expenses                             |                    | 10,000      |                                         | 7,546.97       |                    | 5,500       |
| 04212                        | Fringe Benefits Tax                              |                    | 50,000      |                                         | 52,990.80      |                    | 50,000      |
| 04214                        | Other Employee Costs                             |                    | 10,000      |                                         | 8,737.96       |                    | 2,600       |
| 04216                        | Subscriptions and Membership - Admin             |                    | 35,000      |                                         | 30,559.99      |                    | 30,000      |
| 04220                        | Kondinin Office Maintenance                      |                    | 70,000      |                                         | 63,888.81      |                    | 60,000      |
| 04221                        | Hyden Office Maintenance                         |                    | 30,000      |                                         | 26,517.52      |                    | 27,000      |
| 04222                        | Kondinin Office Equipment Mtce                   |                    | 40,810      |                                         | 22,797.89      |                    | 25,000      |
| 04223                        | Hyden Office Equipment Mtce                      |                    | 5,000       |                                         | 1,713.64       |                    | 5,000       |
| 04224                        | Telecommunications                               |                    | 37,000      |                                         | 18,706.71      |                    | 22,000      |
| 04226                        | Legal Expenses                                   |                    | 25,000      |                                         | 9,202.72       |                    | 60,000      |
| 04228                        | Printing and Stationery                          |                    | 25,000      |                                         | 21,243.35      |                    | 25,000      |
| 04230                        | Consultancy Services                             |                    | 150,000     |                                         | 101,988.99     |                    | 100,000     |
| 04232                        | Loss On Investment (LGHT)                        |                    | 0           |                                         | 2,663.50       |                    | 0           |
| 04234                        | Administration Vehicle Operating Expenses        |                    | 27,000      |                                         | 24,812.06      |                    | 27,000      |
| 04236                        | Bank Service Charges                             |                    | 25,000      |                                         | 20,719.57      |                    | 18,000      |
| 04238                        | Postage and Freight                              |                    | 5,000       |                                         | 4,160.15       |                    | 5,000       |
| 04240                        | Advertising Expense                              |                    | 23,000      |                                         | 23,953.04      |                    | 23,000      |
| 04242                        | Insurance (ex W/comp)                            |                    | 57,940      |                                         | 55,633.00      |                    | 55,633      |
| 04250                        | Depreciation - Administration                    |                    | 80,000      |                                         | 76,230.01      |                    | 88,000      |
| 04251                        | Audit Fees                                       |                    | 60,000      |                                         | 55,500.00      |                    | 56,000      |
| 04255                        | Doubtful debts expense (ECL)                     |                    | 0           |                                         | 4,509.63       |                    | 7,000       |
| 04260                        | Office Expenses - Other                          |                    | 15,000      |                                         | 12,175.43      |                    | 15,000      |
| 04262                        | Allocated Housing Costs                          |                    | 0           |                                         | 0.00           |                    | 0           |
| 04273                        | Loss On Asset Disposal - Administration          |                    | 4,653       |                                         | 0.00           |                    | 250         |
| 04265                        | Administration Costs Allocated To Programs (ABC) |                    | (1,731,231) |                                         | (1,531,941.52) |                    | (1,619,889) |
| <b>OPERATING INCOME</b>      |                                                  |                    |             |                                         |                |                    |             |
| 04270                        | Sundry Income - Gst Incl                         | (3,000)            |             | (1,788.17)                              |                | (3,000)            |             |
| 04271                        | Reimbursements - Gst Free                        | (12,000)           |             | (11,053.89)                             |                | (12,000)           |             |
| 04272                        | Profit on Asset Disposal                         | (6,924)            |             | (8,332.56)                              |                | (6,492)            |             |
| 04274                        | Profit on Financial Assets - LG House Trust      | 0                  |             | 0.00                                    |                | 0                  |             |
| 04275                        | Sundry Income - ex Gst                           | (5,000)            |             | (5,850.76)                              |                | (5,000)            |             |
| 04276                        | Grants, Contrib & Reimb.                         | 0                  |             | 0.00                                    |                | 0                  |             |
| 04277                        | Insurance Rebate                                 | 0                  |             | 0.00                                    |                | 0                  |             |
| <b>CAPITAL EXPENDITURE</b>   |                                                  |                    |             |                                         |                |                    |             |
| 04280                        | Transfer to Lsl Reserve                          |                    | 0           |                                         | 40,000.00      |                    | 40,000      |
| 04281                        | Purchase Land & Buildings - Administration       |                    | 0           |                                         | 41,034.90      |                    | 0           |
| 04282                        | Purchase Furniture & Equipment - Administration  |                    | 0           |                                         | 38,515.41      |                    | 22,000      |
| 04283                        | Purchase Plant and Equipment - Administration    |                    | 170,000     |                                         | 156,159.44     |                    | 144,000     |
| <b>CAPITAL INCOME</b>        |                                                  |                    |             |                                         |                |                    |             |
| 04290                        | Transfer from Lsl Reserves                       | (40,000)           |             | 0.00                                    |                | 0                  |             |
| 04291                        | Proceeds on Sale of Asset                        | (131,000)          |             | (109,125.37)                            |                | (110,000)          |             |
| 04292                        | Realisation On Asset Disposal                    | 131,000            |             | 109,125.37                              |                | 110,000            |             |
|                              |                                                  | (66,924)           | 170,000     | (27,025)                                | 275,710.75     | (26,492)           | 206,000     |

## FIRE PREVENTION

Schedule 05

Sub Program 051

| COA                          | DESCRIPTION                                              | BUDGET 2025 - 2026 |               | ACTUAL & EST'D 2024 - 2025 (To June 30) |                  | BUDGET 2024 - 2025 |               |
|------------------------------|----------------------------------------------------------|--------------------|---------------|-----------------------------------------|------------------|--------------------|---------------|
|                              |                                                          | REVENUES           | EXPENSES      | REVENUES                                | EXPENSES         | REVENUES           | EXPENSES      |
| <b>OPERATING EXPENDITURE</b> |                                                          |                    |               |                                         |                  |                    |               |
| 05100                        | Maintenance Plant & Equipment - Fire Prev                |                    | 5,000         |                                         | 473.71           |                    | 5,000         |
| 05102                        | Maintenance - Vehicles/Trailers                          |                    | 15,000        |                                         | 12,255.47        |                    | 13,430        |
| 05104                        | Maintenance - Land & Buildings                           |                    | 4,000         |                                         | 3,630.02         |                    | 2,500         |
| 05108                        | Other Goods & Services                                   |                    | 3,000         |                                         | 1,209.95         |                    | 3,000         |
| 05110                        | Insurances - Fire Prevention                             |                    | 20,294        |                                         | 18,114.70        |                    | 19,334        |
| 05115                        | Purchases Plant >=\$1200 to \$5000                       |                    | 5,000         |                                         | 0.00             |                    | 5,000         |
| 05150                        | Depreciation Expense                                     |                    | 18,800        |                                         | 18,772.98        |                    | 18,690        |
| 05160                        | Allocated Administration Costs                           |                    | 8,656         |                                         | 7,528.05         |                    | 8,099         |
| 05165                        | Other Expenses - Fire Prev                               |                    | 5,000         |                                         | 8,106.64         |                    | 5,000         |
| <b>OPERATING INCOME</b>      |                                                          |                    |               |                                         |                  |                    |               |
| 05170                        | Fesa Grant                                               | (16,560)           |               | (16,560.00)                             |                  | (16,560)           |               |
| 05171                        | Reimbursements - Fire Prev                               | 0                  |               | 0.00                                    |                  | 0                  |               |
| 05172                        | Fines and Penalties                                      | 0                  |               | 0.00                                    |                  | 0                  |               |
| 05173                        | Grants, Subsidies and Contributions                      | 0                  |               | 0.00                                    |                  | 0                  |               |
| 05175                        | ESL Subsidy                                              | (4,000)            |               | (4,400.00)                              |                  | (4,000)            |               |
| <b>CAPITAL EXPENDITURE</b>   |                                                          |                    |               |                                         |                  |                    |               |
| 05183                        | Purchase Plant - Fire Prevention<br>Transfer to Reserves |                    |               |                                         | 0.00             |                    | 0             |
| <b>CAPITAL INCOME</b>        |                                                          |                    |               |                                         |                  |                    |               |
|                              | Proceeds on Sale of Asset                                |                    |               |                                         |                  |                    |               |
|                              |                                                          | <b>(20,560)</b>    | <b>84,750</b> | <b>(20,960)</b>                         | <b>70,091.52</b> | <b>(20,560)</b>    | <b>80,053</b> |

## ANIMAL CONTROL

Schedule 05

Sub Program 052

| COA                          | DESCRIPTION                                         | BUDGET 2025 - 2026 |               | ACTUAL & EST'D 2024 - 2025 (To June 30) |               | BUDGET 2024 - 2025 |               |
|------------------------------|-----------------------------------------------------|--------------------|---------------|-----------------------------------------|---------------|--------------------|---------------|
|                              |                                                     | REVENUES           | EXPENSES      | REVENUES                                | EXPENSES      | REVENUES           | EXPENSES      |
| <b>OPERATING EXPENDITURE</b> |                                                     |                    |               |                                         |               |                    |               |
| 05200                        | Salaries & Wages                                    |                    | 0             |                                         | 44.86         |                    | 0             |
| 05201                        | Superannuation                                      |                    | 0             |                                         | 0.00          |                    | 0             |
| 05205                        | Animal Control Expenses                             |                    | 55,394        |                                         | 55,638.54     |                    | 45,000        |
| 05250                        | Depreciation - Animal Control                       |                    | 460           |                                         | 458.75        |                    | 460           |
| 05300                        | Expenses Relating to Other Law, ....                |                    | 0             |                                         | 0.00          |                    | 0             |
| 05260                        | Allocated Administration costs                      |                    | 8,657         |                                         | 7,659.70      |                    | 8,100         |
| <b>OPERATING INCOME</b>      |                                                     |                    |               |                                         |               |                    |               |
| 05270                        | Fines and Penalties - Animal Control                | (200)              |               | 0.00                                    |               | (200)              |               |
| 05271                        | Grants, Subsidies & Contributions                   | 0                  |               | 0.00                                    |               | 0                  |               |
| 05272                        | Dog Registration Fees                               | (1,500)            |               | (1,451.25)                              |               | (2,000)            |               |
| 05273                        | Cat Registration Fees                               | (100)              |               | (45.44)                                 |               | (100)              |               |
| 05274                        | Dog & Cat - Tag Replacement                         | 0                  |               | (0.91)                                  |               | 0                  |               |
| <b>CAPITAL EXPENDITURE</b>   |                                                     |                    |               |                                         |               |                    |               |
|                              | Furniture & Equipment<br>Transfer to Reserves       |                    |               |                                         |               |                    |               |
| <b>CAPITAL INCOME</b>        |                                                     |                    |               |                                         |               |                    |               |
|                              | Proceeds on Sale of Asset<br>Transfer from Reserves |                    |               |                                         |               |                    |               |
|                              |                                                     | <b>(1,800)</b>     | <b>64,511</b> | <b>(1,498)</b>                          | <b>63,802</b> | <b>(2,300)</b>     | <b>53,560</b> |

## PREVENTIVE SERVICES

Schedule 07  
Sub Program 074

| COA                          | DESCRIPTION                        | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |           | BUDGET 2024 - 2025 |          |
|------------------------------|------------------------------------|--------------------|----------|--------------------------------------------|-----------|--------------------|----------|
|                              |                                    | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES  | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                    |                    |          |                                            |           |                    |          |
| 07400                        | Preventive services expenses       |                    | 0        |                                            | 0.00      |                    | 0        |
| 07405                        | EDRHS Scheme Expenses              |                    | 56,519   |                                            | 54,345.45 |                    | 47,682   |
| 07410                        | Analytical Expenses                |                    | 600      |                                            | 520.61    |                    | 600      |
| 07415                        | EHO Vehicle Operating Expenses     |                    | 0        |                                            | 0.00      |                    | 0        |
| 07450                        | Depreciation - HPS Admin           |                    | 0        |                                            | 0.00      |                    | 0        |
| 07460                        | Allocated Administration Costs     |                    | 3,462    |                                            | 3,063.88  |                    | 3,240    |
| <b>OPERATING INCOME</b>      |                                    |                    |          |                                            |           |                    |          |
| 07470                        | Grant & Contrib. - Preventive Serv | 0                  |          | 0.00                                       |           | 0                  |          |
| 07471                        | Food Business Registration Income  | 0                  |          | (1,971.93)                                 |           | 0                  |          |
|                              |                                    | 0                  | 60,582   | (1,971.93)                                 | 57,929.94 | 0                  | 51,522   |

## PEST CONTROL

Schedule 07  
Sub Program 075

| COA                          | DESCRIPTION                    | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |          | BUDGET 2024 - 2025 |          |
|------------------------------|--------------------------------|--------------------|----------|--------------------------------------------|----------|--------------------|----------|
|                              |                                | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                |                    |          |                                            |          |                    |          |
| 07500                        | Pest control - Expenses        |                    | 9,000    |                                            | 0.00     |                    | 9,000    |
| 07560                        | Allocated Administration Costs |                    | 1,731    |                                            | 1,531.94 |                    | 1,620    |
|                              |                                | -                  | 10,731   | 0.00                                       | 1,531.94 | -                  | 10,620   |

## PREVENTIVE SERVICES - OTHER

Schedule 07  
Sub Program 076

| COA                          | DESCRIPTION                      | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |          | BUDGET 2024 - 2025 |          |
|------------------------------|----------------------------------|--------------------|----------|--------------------------------------------|----------|--------------------|----------|
|                              |                                  | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                  |                    |          |                                            |          |                    |          |
| 07600                        | Other Preventive Serv - Expenses |                    | 0        |                                            | 0        |                    | 0        |
| <b>OPERATING INCOME</b>      |                                  |                    |          |                                            |          |                    |          |
| 07670                        | Income Relating Prev Services    |                    |          | (2,145.49)                                 |          |                    |          |
|                              |                                  | -                  | 0        | (2,145.49)                                 | 0        | 0                  | 0        |

## OTHER HEALTH

Schedule 07

Sub Program 077

| COA                          | DESCRIPTION                                        | BUDGET 2025 - 2026 |                | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |                | BUDGET 2024 - 2025 |                |
|------------------------------|----------------------------------------------------|--------------------|----------------|--------------------------------------------|----------------|--------------------|----------------|
|                              |                                                    | REVENUES           | EXPENSES       | REVENUES                                   | EXPENSES       | REVENUES           | EXPENSES       |
| <b>OPERATING EXPENDITURE</b> |                                                    |                    |                |                                            |                |                    |                |
| 07700                        | Medical Centre Expenses                            |                    | 100,000        |                                            | 100,847.66     |                    | 70,000         |
| 07701                        | GP Locum Expenses                                  |                    | 340,000        |                                            | 342,848.95     |                    | 360,000        |
| 07702                        | Salaries and Wages - Staff                         |                    | 103,162        |                                            | 93,269.69      |                    | 72,818         |
| 07703                        | Superannuation - Staff                             |                    | 12,839         |                                            | 9,943.22       |                    | 8,937          |
| 07704                        | Accrued Annual & Long Service Leave                |                    | 6,000          |                                            | 4,799.52       |                    | 0              |
| 07710                        | Doctor's Vehicle Expenses                          |                    | 7,000          |                                            | 6,127.76       |                    | 7,000          |
| 07712                        | Pharmacy Expense                                   |                    | 6,500          |                                            | 6,095.78       |                    | 6,500          |
| 07720                        | Practice Manager's Residence                       |                    | 16,380         |                                            | 2,825.00       |                    | 0              |
| 07725                        | Rural Health West (Membership)                     |                    | 0              |                                            | 0.00           |                    | 0              |
| 07730                        | Sundry Expenses - Other Health                     |                    | 0              |                                            | 0.00           |                    | 0              |
| 07736                        | Bank Service Charges (Tyro)                        |                    | 3,500          |                                            | 2,912.11       |                    | 2,800          |
| 07740                        | Loss On Asset Disposal - Other Health              |                    | 2,417          |                                            | 0.00           |                    | 1,894          |
| 07750                        | Depreciation Expense - Other Health                |                    | 46,000         |                                            | 45,634.14      |                    | 42,900         |
| 07755                        | Interest Loan #141 - KCRC                          |                    | 44,017         |                                            | 47,996.24      |                    | 47,745         |
| 07760                        | Allocated Administration Costs                     |                    | 51,937         |                                            | 45,958.26      |                    | 48,597         |
| 07765                        | Allocated Housing Costs                            |                    | 0              |                                            | 0.00           |                    | 0              |
| 16137                        | Interest Loan #137A - Doctor's Residence           |                    | 0              |                                            | 0.00           |                    | 0              |
| <b>OPERATING INCOME</b>      |                                                    |                    |                |                                            |                |                    |                |
| 07711                        | Profit on Asset Disposal                           | 0                  |                | (889.31)                                   |                | 0                  |                |
| 07770                        | Consult Room Hire                                  | (300)              |                | (190.89)                                   |                | (300)              |                |
| 07771                        | Kondinin Medical Centre - Income                   | (250,000)          |                | (258,061.45)                               |                | (250,000)          |                |
| 07772                        | Kondinin Medical Centre - Pharmacy                 | (6,000)            |                | (6,260.55)                                 |                | (5,000)            |                |
| 07773                        | Grant, Subsidies and Contributions                 | 0                  |                | (4,782.51)                                 |                | 0                  |                |
| 07774                        | Shire of Kulin Contribution                        | 0                  |                | (140,090.96)                               |                | (112,622)          |                |
| 07775                        | Self Supporting Loan#141 - Interest Reimbursement  | (44,017)           |                | (48,024.40)                                |                | (47,745)           |                |
| <b>CAPITAL EXPENDITURE</b>   |                                                    |                    |                |                                            |                |                    |                |
| 07780                        | Transfer to SJA Capital Upgrade Reserve            |                    | 50,000         |                                            | 50,000.00      |                    | 50,000         |
| 07781                        | Purchase Land & Buildings                          |                    | 0              |                                            | 0.00           |                    | 0              |
| 07782                        | Purchase Furniture & Equipment                     |                    | 0              |                                            | 0.00           |                    | 0              |
| 07783                        | Purchase Plant & Equipment                         |                    | 45,000         |                                            | 39,352.40      |                    | 40,000         |
| 07784                        | Purchase Other Infrastructure                      |                    | 15,846         |                                            | 0.00           |                    | 0              |
| 07785                        | Principal Repayment Loan #141 - KCRC               |                    | 75,691         |                                            | 72,223.55      |                    | 72,224         |
| 16187                        | Principal Repayment Loan#137A - Doctor's Residence |                    | 0              |                                            | 0.00           |                    | 0              |
| 07786                        | Transfer to KCRC - SSL                             |                    | 0              |                                            | 0.00           |                    | 0              |
| <b>CAPITAL INCOME</b>        |                                                    |                    |                |                                            |                |                    |                |
| 07791                        | Proceeds on Sale of Asset                          | 0                  |                | (29,090.91)                                |                | (28,000)           |                |
| 07792                        | Realisation On Asset Disposal                      | 0                  |                | 29,090.91                                  |                | 28,000             |                |
| 07793                        | Transfer from Medical Services Reserve             | (65,000)           |                | 0.00                                       |                | 0                  |                |
| 07794                        | Self supporting Loan#141 - Principal Reimbursement | (75,691)           |                | (72,223.55)                                |                | (72,224)           |                |
| 07795                        | Proceeds from New Loan (KCRC_WACH)                 | 0                  |                |                                            |                | 0                  |                |
|                              |                                                    | <b>(441,008)</b>   | <b>926,290</b> | <b>(530,524)</b>                           | <b>870,834</b> | <b>(487,891)</b>   | <b>831,415</b> |

## CARE OF FAMILIES & CHILDREN

Schedule 08  
Sub Program 083

| COA                                 | DESCRIPTION                                           | BUDGET 2025 - 2026 |               | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |                  | BUDGET 2024 - 2025 |               |
|-------------------------------------|-------------------------------------------------------|--------------------|---------------|--------------------------------------------|------------------|--------------------|---------------|
|                                     |                                                       | REVENUES           | EXPENSES      | REVENUES                                   | EXPENSES         | REVENUES           | EXPENSES      |
| <b><u>OPERATING EXPENDITURE</u></b> |                                                       |                    |               |                                            |                  |                    |               |
| 08305                               | Building Maintenance - Child Care Ctre                |                    | 25,000        |                                            | 4,437.75         |                    | 25,000        |
| 08350                               | Depreciation - Care                                   |                    | 26,860        |                                            | 26,797.15        |                    | 26,860        |
| 08360                               | Allocated Administration Costs                        |                    | 1,731         |                                            | 1,531.94         |                    | 1,620         |
| <b><u>OPERATING INCOME</u></b>      |                                                       |                    |               |                                            |                  |                    |               |
| <b><u>CAPITAL EXPENDITURE</u></b>   |                                                       |                    |               |                                            |                  |                    |               |
| 08381                               | Purchase Land & Buildings - Daycare Building (ReRoof) |                    | 0             |                                            |                  |                    | 0             |
|                                     |                                                       | <b>0</b>           | <b>53,591</b> | <b>0.00</b>                                | <b>32,766.84</b> | <b>0</b>           | <b>53,480</b> |

## AGED & DISABLED - SENIOR CITIZENS

Schedule 08  
Sub Program 084

| COA                                 | DESCRIPTION                            | BUDGET 2025 - 2026 |                | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |                | BUDGET 2024 - 2025 |                |
|-------------------------------------|----------------------------------------|--------------------|----------------|--------------------------------------------|----------------|--------------------|----------------|
|                                     |                                        | REVENUES           | EXPENSES       | REVENUES                                   | EXPENSES       | REVENUES           | EXPENSES       |
| <b><u>OPERATING EXPENDITURE</u></b> |                                        |                    |                |                                            |                |                    |                |
| 08400                               | Yeerakine Lodge                        |                    | 5,000          |                                            | 5,642.78       |                    | 5,000          |
| 08405                               | Aged Care Facilities Mtce - Kondinin   |                    | 5,000          |                                            | 2,648.69       |                    | 5,000          |
| 08410                               | Aged Care Facilities Mtce - Hyden      |                    | 6,000          |                                            | 4,113.88       |                    | 6,000          |
| 08450                               | Depreciation Expense - Aged & Disabled |                    | 80,000         |                                            | 80,007.24      |                    | 80,000         |
| 08460                               | Allocated Administration Costs         |                    | 21,640         |                                            | 20,247.23      |                    | 20,249         |
| <b><u>OPERATING INCOME</u></b>      |                                        |                    |                |                                            |                |                    |                |
| 08470                               | Grants & Contributions                 | 0                  |                | 0.00                                       |                | 0                  |                |
| 08471                               | Reimbursements                         | 0                  |                | 0                                          |                | 0                  |                |
| <b><u>CAPITAL EXPENDITURE</u></b>   |                                        |                    |                |                                            |                |                    |                |
| 08481                               | Purchase Land & Buildings              |                    | 0              |                                            | 0.00           |                    | 0              |
| <b><u>CAPITAL INCOME</u></b>        |                                        |                    |                |                                            |                |                    |                |
|                                     |                                        | <b>0</b>           | <b>117,640</b> | <b>0</b>                                   | <b>112,660</b> | <b>0</b>           | <b>116,249</b> |

## STAFF HOUSING

Schedule 09  
Sub Program 091

| COA                          | DESCRIPTION                                                                 | BUDGET 2025 - 2026 |                  | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |                   | BUDGET 2024 - 2025 |                  |
|------------------------------|-----------------------------------------------------------------------------|--------------------|------------------|--------------------------------------------|-------------------|--------------------|------------------|
|                              |                                                                             | REVENUES           | EXPENSES         | REVENUES                                   | EXPENSES          | REVENUES           | EXPENSES         |
| <b>OPERATING EXPENDITURE</b> |                                                                             |                    |                  |                                            |                   |                    |                  |
| 09101                        | Maintenance Staff House - Lot 252 Young Avenue, Kondinin (Lucas)            |                    | 43,000           |                                            | 3,022.94          |                    | 5,000            |
| 09102                        | Maintenance Staff House - Lot 44 Graham St, Kondinin (Hospital Staff)       |                    | 9,000            |                                            | 8,263.52          |                    | 15,000           |
| 09103                        | Maintenance Staff House - Lot 125 Graham St, Kondinin (MCS)                 |                    | 25,000           |                                            | 4,625.17          |                    | 8,000            |
| 09104                        | Maintenance Staff House - Lot 255 Young Avenue, Kondinin (S/Pool Mgr)       |                    | 7,000            |                                            | 5,559.61          |                    | 47,000           |
| 09105                        | Maintenance Staff House - Lot 233 Graham St, Kondinin (Jones)               |                    | 7,000            |                                            | 16,142.21         |                    | 20,000           |
| 09106                        | Maintenance Staff House - Lot 210 Wignell St, Kondinin (R White)            |                    | 25,000           |                                            | 4,263.00          |                    | 25,000           |
| 09107                        | Maintenance Staff House - #28 Repacholi Pde, Kondinin (School Principal)    |                    | 8,000            |                                            | 7,562.68          |                    | 9,000            |
| 09108                        | Maintenance Staff House - Lot 130 Graham St, Kondinin (Valenta)             |                    | 7,000            |                                            | 33,465.17         |                    | 35,000           |
| 09109                        | Maintenance Staff House - Lot 283 Repacholi Pde Kondinin (Wright)           |                    | 6,000            |                                            | 2,553.12          |                    | 8,000            |
| 09110                        | Maintenance Staff House - Lot 243, Hinck St, Kondinin (Dr ???)              |                    | 12,000           |                                            | 28,611.87         |                    | 20,000           |
| 09111                        | Maintenance Staff House - Lot 143 Radbourne Drive, Hyden (Riddell)          |                    | 5,000            |                                            | 4,125.38          |                    | 7,500            |
| 09112                        | Maintenance Staff House - Lot 284 Repacholi Parade, Kondinin (MoW)          |                    | 9,000            |                                            | 18,967.76         |                    | 20,000           |
| 09113                        | Maintenance Staff House - Lot 169B Hynes St, Hyden Hann                     |                    | 5,000            |                                            | 3,054.90          |                    | 6,000            |
| 09114                        | Maintenance Staff House - Lot 161 Smiths Loop, Hyden (Thomas)               |                    | 5,000            |                                            | 3,567.50          |                    | 6,000            |
| 09115                        | Maintenance Staff House - Lot 246 Repacholi Parade, Kondinin (Dr Mackie)    |                    | 8,000            |                                            | 7,671.59          |                    | 15,000           |
| 09116                        | Maintenance Staff House - Lot 97 (No. 51) Jones Street, Kondinin (Humbleby) |                    | 5,000            |                                            | 1,591.07          |                    | 10,000           |
| 09140                        | Loss On Asset Disposal - Staff Housing                                      |                    | 0                |                                            | 0.00              |                    | 0                |
| 09150                        | Depreciation Expense - Staff Housing                                        |                    | 125,750          |                                            | 125,599.36        |                    | 125,750          |
| 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                                            |                    | 74,443           |                                            | 68,937.48         |                    | 69,655           |
| 09156                        | Loan #143 Interest - Staff Housing                                          |                    | 0                |                                            | 0.00              |                    | 0                |
| <b>OPERATING INCOME</b>      |                                                                             |                    |                  |                                            |                   |                    |                  |
| 09170                        | Staff Housing Rental Income                                                 | (40,200)           |                  | (36,156.00)                                |                   | (35,000)           |                  |
| 09171                        | Reimbursements - Gst Free                                                   | (500)              |                  | (343.37)                                   |                   | (1,500)            |                  |
| 09198                        | Profit on Asset Disposal - Staff Housing                                    |                    |                  |                                            |                   |                    |                  |
| <b>CAPITAL EXPENDITURE</b>   |                                                                             |                    |                  |                                            |                   |                    |                  |
| 09180                        | Transfer to Housing Reserves                                                |                    | 0                |                                            | 200,000.00        |                    | 200,000          |
| 09181                        | Purchase Land & Buildings - Staff Housing                                   |                    | 1,000,000        |                                            | 61,290.21         |                    | 500,000          |
| <b>CAPITAL INCOME</b>        |                                                                             |                    |                  |                                            |                   |                    |                  |
| 09190                        | Transfer from Housing Reserve                                               | (700,000)          |                  | 0.00                                       |                   | (500,000)          |                  |
|                              |                                                                             | <b>(740,700)</b>   | <b>1,386,193</b> | <b>(36,499.37)</b>                         | <b>608,874.54</b> | <b>(536,500)</b>   | <b>1,151,905</b> |

## OTHER HOUSING

Schedule 09  
Sub Program 092

| COA                          | DESCRIPTION                                               | BUDGET 2025 - 2026 |                | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |                  | BUDGET 2024 - 2025 |                  |
|------------------------------|-----------------------------------------------------------|--------------------|----------------|--------------------------------------------|------------------|--------------------|------------------|
|                              |                                                           | REVENUES           | EXPENSES       | REVENUES                                   | EXPENSES         | REVENUES           | EXPENSES         |
| <b>OPERATING EXPENDITURE</b> |                                                           |                    |                |                                            |                  |                    |                  |
| 09201                        | Staff Accomodation                                        |                    | 0              |                                            | 1,045.80         |                    | 0                |
| 09205                        | Maintenance WACHS Housing - No. 51 Rankin Street (Unit 1) |                    | 3,000          |                                            | 84.05            |                    | 0                |
| 09210                        | Maintenance WACHS Housing - No. 51 Rankin Street (Unit 2) |                    | 3,000          |                                            | 79.70            |                    | 0                |
| 09240                        | Maintenance Other Housing                                 |                    | 35,800         |                                            | 34,473.50        |                    | 35,800           |
| 09250                        | Depreciation Expense - Other Housing                      |                    | 8,850          |                                            | 8,833.23         |                    | 8,850            |
| 09255                        | Loan #143 Interest - WACHS Housing                        |                    | 51,129         |                                            | 52,530.96        |                    | 52,439           |
| <b>OPERATING INCOME</b>      |                                                           |                    |                |                                            |                  |                    |                  |
| 09279                        | Income from Other Housing                                 | (118,500)          |                | (61,385.61)                                |                  | (45,000)           |                  |
| <b>CAPITAL EXPENDITURE</b>   |                                                           |                    |                |                                            |                  |                    |                  |
| 09281                        | Purchase Land & Buildings - Other Housing                 |                    | 0              |                                            | 904,463.77       |                    | 900,000          |
| 09282                        | Purchase Furniture & Equipment - Staff Housing            |                    | 0              |                                            | 0                |                    | 0                |
| 09295                        | Principal Repayment Loan #143 - WACHS Housing             |                    | 27,828         |                                            | 26,432.79        |                    | 26,433           |
| <b>CAPITAL INCOME</b>        |                                                           |                    |                |                                            |                  |                    |                  |
| 09296                        | Proceeds from New Loan (WACHS Housing)                    | 0                  |                | 0                                          |                  | 0                  |                  |
|                              |                                                           | <b>(118,500)</b>   | <b>129,607</b> | <b>(61,386)</b>                            | <b>1,027,944</b> | <b>(45,000)</b>    | <b>1,023,522</b> |

**COMMUNITY AMENITIES**

**SANITATION - HOUSEHOLD REFUSE**

Schedule 10  
Sub Program 101

| COA                          | DESCRIPTION                               | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |            | BUDGET 2024 - 2025 |          |
|------------------------------|-------------------------------------------|--------------------|----------|--------------------------------------------|------------|--------------------|----------|
|                              |                                           | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES   | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                           |                    |          |                                            |            |                    |          |
| 10100                        | Domestic Refuse Collection                |                    | 88,635   |                                            | 85,720.06  |                    | 90,793   |
| 10105                        | Kondinin Waste Transfer Station           |                    | 88,892   |                                            | 85,969.09  |                    | 93,649   |
| 10106                        | Hyden Waste Transfer Station              |                    | 122,682  |                                            | 118,647.91 |                    | 132,921  |
| 10110                        | Recycling                                 |                    | 75,790   |                                            | 73,298.24  |                    | 74,158   |
| 10115                        | Tip Rehabilitation Costs (Bendering)      |                    | 0        |                                            | 0.00       |                    | 10,000   |
| 10120                        | RoeRoc Regional Refuse Site Expenses      |                    | 63,651   |                                            | 61,557.55  |                    | 75,000   |
| 10130                        | RoeROC Admin Contribution                 |                    | 30,000   |                                            | 38,316.52  |                    | 30,000   |
| 10140                        | Bin Replacement Costs                     |                    | 500      |                                            | 0.00       |                    | 500      |
| 10150                        | Depreciation Expense - Sanitation         |                    | 20,400   |                                            | 20,302.89  |                    | 20,400   |
| 10160                        | Allocated Administration Costs            |                    | 34,625   |                                            | 30,638.93  |                    | 32,398   |
| 10200                        | Other Sanitation Expenses                 |                    | 0        |                                            | 6,512.73   |                    | 0        |
| <b>OPERATING INCOME</b>      |                                           |                    |          |                                            |            |                    |          |
| 10170                        | Domestic & Commercial Rubbish Bin Charges | (160,000)          |          | (155,084.73)                               |            | (150,000)          |          |
| 10171                        | Other Income - Refuse Management          | (500)              |          | (418.34)                                   |            | (5,000)            |          |
| 10172                        | Income - Regional Rubbish Site Management | (1,000)            |          | 0.00                                       |            | (1,000)            |          |
| 10173                        | Grant, Subsidies & Contributions          | 0                  |          | 0.00                                       |            | 0                  |          |
| 10270                        | Waste Removal (Bulk Bins) - Income        | (3,000)            |          | (3,943.60)                                 |            | (1,000)            |          |
| 10271                        | Rubbish Bin Replacement - Income          | 0                  |          | 0.00                                       |            | 0                  |          |
| <b>CAPITAL EXPENDITURE</b>   |                                           |                    |          |                                            |            |                    |          |
| 10180                        | Transfer to Reserve (Bendering Landfill)  |                    | -        |                                            | 0.00       |                    | 0        |
| 10183                        | Bin Enclosures                            |                    | 0        |                                            | 0.00       |                    | 0        |
|                              |                                           | (164,500)          | 525,174  | (159,446.67)                               | 520,963.92 | (157,000)          | 559,819  |

**SEWERAGE**

Schedule 10  
Sub Program 103

| COA                          | DESCRIPTION                                    | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |            | BUDGET 2024 - 2025 |          |
|------------------------------|------------------------------------------------|--------------------|----------|--------------------------------------------|------------|--------------------|----------|
|                              |                                                | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES   | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                                |                    |          |                                            |            |                    |          |
| 10300                        | Sewerage Expenses                              |                    | 500      |                                            | 0.00       |                    | 500      |
| 10301                        | Interest Loan #139 - Hyden Sewerage            |                    | 21,376   |                                            | 23,381.07  |                    | 24,977   |
| 10302                        | Expenses Relating To Hyden STED                |                    | 0        |                                            | 0.00       |                    | 0        |
| 10350                        | Depreciation - Sewerage                        |                    | 170      |                                            | 165.86     |                    | 0        |
| 10360                        | Allocated Administration Costs                 |                    | 34,625   |                                            | 30,638.93  |                    | 32,398   |
| <b>OPERATING INCOME</b>      |                                                |                    |          |                                            |            |                    |          |
| 10370                        | Sewerage Disposal Income                       | (3,000)            |          | 81.82                                      |            | (3,000)            |          |
| 10371                        | Income Relating To Hyden STED                  | 0                  |          | 0.00                                       |            | 0                  |          |
| <b>CAPITAL EXPENDITURE</b>   |                                                |                    |          |                                            |            |                    |          |
| 10383                        | Purchase Infrastructure - Dumpsite Karlgarin   |                    | 0        |                                            | 40,360.66  |                    | 42,000   |
| 16188                        | Principal Repayment Loan #139 - Hyden Sewerage |                    | 33,605   |                                            | 31,898.13  |                    | 31,898   |
| <b>CAPITAL INCOME</b>        |                                                |                    |          |                                            |            |                    |          |
| 10393                        | Proceeds from New Loan (for Hyden Sewerage)    |                    |          | 0.00                                       |            |                    |          |
|                              |                                                | (3,000)            | 90,275   | 81.82                                      | 126,443.65 | (3,000)            | 131,773  |

## URBAN STORMWATER DRAINAGE

Schedule 10  
Sub Program 104

| COA                          | DESCRIPTION                                         | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |            | BUDGET 2024 - 2025 |          |
|------------------------------|-----------------------------------------------------|--------------------|----------|--------------------------------------------|------------|--------------------|----------|
|                              |                                                     | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES   | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                                     |                    |          |                                            |            |                    |          |
| 10400                        | Drainage Management                                 |                    | 20,000   |                                            | 0.00       |                    | 40,000   |
| 10450                        | Depreciation Expense - Drainage                     |                    | 7,260    |                                            | 7,259.85   |                    | 7,260    |
| 10455                        | Loan #142 Interest - Townsite Drainage              |                    | 54,217   |                                            | 57,562.58  |                    | 59,419   |
| 10460                        | Allocated Administration Costs                      |                    | 17,312   |                                            | 15,319.47  |                    | 16,199   |
| <b>OPERATING INCOME</b>      |                                                     |                    |          |                                            |            |                    |          |
| 10470                        | Grants/Contribution                                 | 0                  |          | 0.00                                       |            | 0                  |          |
| <b>CAPITAL EXPENDITURE</b>   |                                                     |                    |          |                                            |            |                    |          |
| 10483                        | Purchase Infrastructure Other - Stormwater Drainage |                    | 0        |                                            | 0.00       |                    | 0        |
| 10486                        | Principal Repayment Loan #142 - Townsite Drainage   |                    | 74,533   |                                            | 71,864.30  |                    | 71,864   |
| <b>CAPITAL INCOME</b>        |                                                     |                    |          |                                            |            |                    |          |
| 10496                        | Proceeds from New Debenture (Townsite Drainage)     | 0                  |          | 0.00                                       |            | 0                  |          |
|                              |                                                     | -                  | 173,322  | 0.00                                       | 152,007.20 | 0                  | 194,742  |

## TOWN PLANNING & REGIONAL DEVELOPMENT

Schedule 10  
Sub Program 106

| COA                          | DESCRIPTION                        | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |           | BUDGET 2024 - 2025 |          |
|------------------------------|------------------------------------|--------------------|----------|--------------------------------------------|-----------|--------------------|----------|
|                              |                                    | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES  | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                    |                    |          |                                            |           |                    |          |
| 10600                        | Expenses Relating To Town Planning |                    | 5,144    |                                            | 4,784.85  |                    | 7,000    |
| 10650                        | Depreciation - Town Planning       |                    | 0        |                                            | 0.00      |                    | 0        |
| 10660                        | Allocated Administration Costs     |                    | 34,625   |                                            | 30,638.93 |                    | 32,398   |
| <b>OPERATING INCOME</b>      |                                    |                    |          |                                            |           |                    |          |
| 10670                        | Income Relating To Town Planning   | (3,000)            |          | (20,421.14)                                |           | (3,000)            |          |
|                              |                                    | (3,000)            | 39,769   | (20,421.14)                                | 35,423.78 | (3,000)            | 39,398   |

## OTHER COMMUNITY AMENITIES

Schedule 10  
Sub Program 107

| COA                          | DESCRIPTION                                   | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |            | BUDGET 2024 - 2025 |          |
|------------------------------|-----------------------------------------------|--------------------|----------|--------------------------------------------|------------|--------------------|----------|
|                              |                                               | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES   | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                               |                    |          |                                            |            |                    |          |
| 10710                        | Maintenance - Public Conveniences             |                    | 65,000   |                                            | 64,135.24  |                    | 65,000   |
| 10720                        | Maintenance - Cemeteries                      |                    | 21,800   |                                            | 19,467.03  |                    | 25,000   |
| 10740                        | Community Bus Expenses                        |                    | 10,000   |                                            | 7,143.07   |                    | 20,000   |
| 10750                        | Depreciation - Other Community Amenities      |                    | 35,000   |                                            | 34,584.66  |                    | 31,770   |
| 10760                        | Allocated Administration Costs                |                    | 34,625   |                                            | 30,638.64  |                    | 32,398   |
| <b>OPERATING INCOME</b>      |                                               |                    |          |                                            |            |                    |          |
| 10770                        | Cemetery Fees                                 | (2,000)            |          | (2,888.40)                                 |            | (2,000)            |          |
| 10771                        | Community Bus Income                          | (9,000)            |          | (7,875.53)                                 |            | (9,000)            |          |
| 10776                        | Grants & Contribution                         | 0                  |          | -                                          |            | 0                  |          |
| <b>CAPITAL EXPENDITURE</b>   |                                               |                    |          |                                            |            |                    |          |
| 10780                        | Transfer to Bus Reserve                       |                    | 0        |                                            | -          |                    | -        |
| 10781                        | Purchase Land & Buildings                     |                    |          |                                            | -          |                    |          |
| 10782                        | Purchase Furniture & Equipment                |                    |          |                                            | -          |                    |          |
| 10785                        | Purchase Other Infrass (KN Cemetery Entrance) |                    | 0        |                                            | 26,754.00  |                    | 58,942   |
| <b>CAPITAL INCOME</b>        |                                               |                    |          |                                            |            |                    |          |
| 10790                        | Transfer from Community Bus Reserve           | -                  |          | -                                          |            | 0                  |          |
|                              |                                               | (11,000)           | 166,425  | (10,763.93)                                | 182,722.64 | (11,000)           | 233,110  |

## PUBLIC HALLS & CIVIC CENTRES

Schedule 11  
Sub Program 111

| COA                          | DESCRIPTION                                              | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025 (To June 30) |            | BUDGET 2024 - 2025 |          |
|------------------------------|----------------------------------------------------------|--------------------|----------|-----------------------------------------|------------|--------------------|----------|
|                              |                                                          | REVENUES           | EXPENSES | REVENUES                                | EXPENSES   | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                                          |                    |          |                                         |            |                    |          |
| 11101                        | Hall Maintenance                                         |                    | 40,000   |                                         | 30,992.46  |                    | 60,000   |
| 11102                        | Hyden Youth Base                                         |                    | 10,000   |                                         | 9,440.83   |                    | 10,000   |
| 11104                        | Community Lodge Hall Maintenance                         |                    | 2,500    |                                         | 1,846.14   |                    | 2,500    |
| 11105                        | Hyden Resource Centre Maintenance                        |                    | 10,000   |                                         | 9,517.88   |                    | 25,000   |
| 11106                        | Kondinin Resource/Telecentre Maintenance                 |                    | 6,000    |                                         | 5,142.79   |                    | 8,000    |
| 11150                        | Depreciation - Public Halls/Civic Centres                |                    | 207,600  |                                         | 207,400.67 |                    | 207,600  |
| 11160                        | Allocated Administration Costs                           |                    | 51,937   |                                         | 45,958.26  |                    | 48,597   |
| <b>OPERATING INCOME</b>      |                                                          |                    |          |                                         |            |                    |          |
| 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)              |          | (639.09)                                |            | (500)              |          |
| <b>CAPITAL EXPENDITURE</b>   |                                                          |                    |          |                                         |            |                    |          |
| 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        |
| <b>CAPITAL INCOME</b>        |                                                          |                    |          |                                         |            |                    |          |
|                              | Proceeds on Sale of Asset                                |                    |          |                                         |            |                    |          |
|                              |                                                          | (750)              | 328,037  | (639.09)                                | 310,299.03 | (750)              | 361,697  |

## SWIMMING AREAS & BEACHES

Schedule 11  
Sub Program 112

| COA                          | DESCRIPTION                                                   | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025 (To June 30) |            | BUDGET 2024 - 2025 |          |
|------------------------------|---------------------------------------------------------------|--------------------|----------|-----------------------------------------|------------|--------------------|----------|
|                              |                                                               | REVENUES           | EXPENSES | REVENUES                                | EXPENSES   | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                                               |                    |          |                                         |            |                    |          |
| 11200                        | Contract Manager - Kondinin Swimming Pool                     |                    | 80,250   |                                         | 75,000.00  |                    | 80,250   |
| 11201                        | Superannuation - Kondinin Pool                                |                    | 0        |                                         | 0.00       |                    | 0        |
| 11203                        | Accrued AL & Lsl - Hyden Swim                                 |                    | 0        |                                         | -15,504.47 |                    | 5,000    |
| 11204                        | Contract Manager - Hyden Swimming Pool                        |                    | 106,400  |                                         | 111,384.98 |                    | 84,029   |
| 11205                        | Superannuation - Hyden Pool                                   |                    | 0        |                                         | 12,275.67  |                    | 8,165    |
| 11211                        | Kondinin Pool - Operating Expenses                            |                    | 100,000  |                                         | 92,107.48  |                    | 70,000   |
| 11212                        | Hyden Pool - Operating Expenses                               |                    | 100,000  |                                         | 212,870.65 |                    | 216,670  |
| 11250                        | Depreciation - Swimming Areas & Beaches                       |                    | 170,000  |                                         | 168,016.02 |                    | 164,025  |
| 11260                        | Allocated Administration Costs                                |                    | 103,874  |                                         | 92,734.63  |                    | 97,193   |
| 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                    |                    | 11,917   |                                         | 13,316.53  |                    | 13,278   |
| <b>OPERATING INCOME</b>      |                                                               |                    |          |                                         |            |                    |          |
| 11270                        | Swimming Pool Subsidy (GST Free)                              | 0                  |          | 0.00                                    |            | 0                  |          |
| 11271                        | Grant - Swimming Pool Construction (KN)                       | 0                  |          | 0.00                                    |            | 0                  |          |
| 11272                        | Hyden Pool - Income                                           | (5,500)            |          | (5,517.74)                              |            | (6,000)            |          |
| 11273                        | Kondinin swimming Pool Income                                 | (5,500)            |          | (5,839.07)                              |            | (5,000)            |          |
| 11275                        | Aquatic Centre Room Hire                                      | 0                  |          | (622.73)                                |            | 0                  |          |
| 11279                        | Grants, Subsidies & Contributions - LRCI                      | 0                  |          | -                                       |            | 0                  |          |
| 11280                        | Sundry Income                                                 | 0                  |          | -                                       |            | 0                  |          |
| <b>CAPITAL EXPENDITURE</b>   |                                                               |                    |          |                                         |            |                    |          |
| 11281                        | Purchase Land & Buildings - Swimming Areas & Beaches          |                    | 0        |                                         | 0.00       |                    | 0        |
| 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          |                    | 0        |                                         | 17,357.75  |                    | 18,500   |
| 11286                        | Purchase Infrastructure Other - Swimming Shade Sails          |                    | 0        |                                         | 0.00       |                    | 0        |
| 16186                        | Principal Repayment Loan #136 - Kondinin Pool                 |                    | 27,015   |                                         | 25,864.33  |                    | 25,864   |
| <b>CAPITAL INCOME</b>        |                                                               |                    |          |                                         |            |                    |          |
|                              |                                                               | (11,000)           | 699,456  | (11,979.54)                             | 805,423.57 | (11,000)           | 782,976  |

## OTHER RECREATION & SPORT

Schedule 11  
Sub Program 113

| COA                          | DESCRIPTION                                          | BUDGET 2025 - 2026 |                  | ACTUAL & EST'D 2024 - 2025 (To June 30) |                     | BUDGET 2024 - 2025 |                  |
|------------------------------|------------------------------------------------------|--------------------|------------------|-----------------------------------------|---------------------|--------------------|------------------|
|                              |                                                      | REVENUES           | EXPENSES         | REVENUES                                | EXPENSES            | REVENUES           | EXPENSES         |
| <b>OPERATING EXPENDITURE</b> |                                                      |                    |                  |                                         |                     |                    |                  |
| 11300                        | Public Parks, Gardens, Reserves                      |                    | 100,000          | 98,378.45                               |                     | 120,000            |                  |
| 11302                        | Hyden Parks and Gardens                              |                    | 55,000           | 52,386.18                               |                     | 50,000             |                  |
| 11303                        | Karlgarin Parks and Gardens                          |                    | 15,000           | 12,875.02                               |                     | 20,000             |                  |
| 11310                        | Sporting Pavilion - Maintenance                      |                    | 8,000            | 7,469.50                                |                     | 7,000              |                  |
| 11312                        | Kondinin Country Club - Maintenance                  |                    | 20,000           | 16,559.95                               |                     | 20,000             |                  |
| 11320                        | Kondinin Sporting Precinct                           |                    | 160,000          | 164,838.95                              |                     | 160,000            |                  |
| 11321                        | Hyden Sporting Precinct                              |                    | 150,000          | 149,143.85                              |                     | 160,000            |                  |
| 11322                        | Hyden Tennis Club - Maintenance                      |                    | 7,000            | 5,418.96                                |                     | 7,000              |                  |
| 11323                        | Karlgarin Sporting Precinct                          |                    | 10,000           | 8,325.98                                |                     | 10,000             |                  |
| 11324                        | Karlgarin Bowling Club                               |                    | 5,000            | 1,042.06                                |                     | 5,000              |                  |
| 11327                        | Golf Tournament - Expenses                           |                    | 0                | 0.00                                    |                     | 0                  |                  |
| 11329                        | Kondinin Golf Club Expenses                          |                    | 8,000            | 3,383.54                                |                     | 8,000              |                  |
| 11330                        | Hyden Golf Club Expenses                             |                    | 131,569          | 53,531.33                               |                     | 185,100            |                  |
| 11336                        | Wheatbelt Kidsport Expenses                          |                    | 0                | 0.00                                    |                     | 0                  |                  |
| 11350                        | Depreciation - Other Recreation & Sport              |                    | 330,000          | 326,087.58                              |                     | 316,000            |                  |
| 11352                        | Community Recreation Programs                        |                    | 40,000           | 40,467.18                               |                     | 52,541             |                  |
| 11354                        | Community Mural Expenses                             |                    | 0                | 41,639.59                               |                     | 45,400             |                  |
| 11360                        | Allocated Administration Costs                       |                    | 103,874          | 96,916.53                               |                     | 97,193             |                  |
| 16134                        | Interest Loan#134A - Hyden Progress Assn             |                    | 2,695            | 3,866.91                                |                     | 3,777              |                  |
| <b>OPERATING INCOME</b>      |                                                      |                    |                  |                                         |                     |                    |                  |
| 11370                        | Grants, Subsidies and Contributions                  | (898,645)          |                  | (659,449.00)                            |                     | (1,513,116)        |                  |
| 11371                        | Sporting Amenities Kondinin - Income                 | (2,000)            |                  | (2,327.27)                              |                     | (2,000)            |                  |
| 11372                        | Kondinin Country Club Income                         | (2,000)            |                  | (1,690.78)                              |                     | (7,000)            |                  |
| 11373                        | Sporting Amenities Hyden - Income                    | (3,000)            |                  | (2,572.71)                              |                     | (3,000)            |                  |
| 11374                        | Contribution from Community Groups                   | 0                  |                  | (10,239.22)                             |                     | (17,000)           |                  |
| 11375                        | Sporting Amenities Karlgarin - Income                | (200)              |                  | (200.00)                                |                     | (200)              |                  |
| 11394                        | Self supporting Loan#134A - Interest Reimbursement   | (2,695)            |                  | (13,737.09)                             |                     | (3,777)            |                  |
| <b>CAPITAL EXPENDITURE</b>   |                                                      |                    |                  |                                         |                     |                    |                  |
| 11381                        | Purchase Land & Buildings - Other Recreation & Sport |                    | 2,091,484        | 636,630.57                              |                     | 1,984,116          |                  |
| 11388                        | Purchase Infrastructure Other - Parks and Gardens    |                    | 29,210           | 49,220.58                               |                     | 25,000             |                  |
| 16183                        | Principal Repayment Loan #134A - Hyden Progress Assn |                    | 32,719           | 31,746.67                               |                     | 31,747             |                  |
| <b>CAPITAL INCOME</b>        |                                                      |                    |                  |                                         |                     |                    |                  |
| 11393                        | Self supporting Loan#134 - Principal Reimbursement   | (32,719)           |                  | (31,746.67)                             |                     | (31,747)           |                  |
| 11398                        | Transfer from Recreation Facilities Reserve          | (135,000)          |                  | 0.00                                    |                     | (110,000)          |                  |
|                              |                                                      | <b>(1,076,260)</b> | <b>3,299,551</b> | <b>(721,962.74)</b>                     | <b>1,799,929.38</b> | <b>(1,687,839)</b> | <b>3,307,874</b> |

## TELEVISION AND REBROADCASTING

Schedule 11  
Sub Program 114

| COA                          | DESCRIPTION                                               | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025 (To June 30) |          | BUDGET 2024 - 2025 |          |
|------------------------------|-----------------------------------------------------------|--------------------|----------|-----------------------------------------|----------|--------------------|----------|
|                              |                                                           | REVENUES           | EXPENSES | REVENUES                                | EXPENSES | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                                           |                    |          |                                         |          |                    |          |
| 11400                        | Kondinin Radio Service - Maintenance                      |                    | 3,000    |                                         | 2,573.15 |                    | 3,000    |
| 11410                        | Hyden Radio Service - Maintenance                         |                    | 2,500    |                                         | 1,212.54 |                    | 2,500    |
| 11420                        | Varley - Holt Rock - Maintenance                          |                    | 685      |                                         | 0.00     |                    | 685      |
| 11430                        | Other Expenses Relating To TV & Rebroadcasting            |                    | 0        |                                         | 0.00     |                    | 0        |
| 11450                        | Depreciation Expense - TV & Rebroadcasting                |                    | 3,500    |                                         | 3,492.33 |                    | 3,500    |
| 11460                        | Allocated Administration Costs                            |                    | 1,731    |                                         | 1,531.94 |                    | 1,620    |
| <b>OPERATING INCOME</b>      |                                                           |                    |          |                                         |          |                    |          |
|                              | Television Rebroadcasting Income                          | 0                  |          | 0.00                                    |          | 0                  |          |
| <b>CAPITAL EXPENDITURE</b>   |                                                           |                    |          |                                         |          |                    |          |
| 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                  | 11,416   | 0.00                                    | 8,809.96 | 0                  | 11,305   |

## LIBRARIES

Schedule 11  
Sub Program 115

| COA                          | DESCRIPTION                                 | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025 (To June 30) |           | BUDGET 2024 - 2025 |          |
|------------------------------|---------------------------------------------|--------------------|----------|-----------------------------------------|-----------|--------------------|----------|
|                              |                                             | REVENUES           | EXPENSES | REVENUES                                | EXPENSES  | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                             |                    |          |                                         |           |                    |          |
| 11500                        | Subscriptions/Periodicals/Supplies          |                    | 5,000    |                                         | 0.00      |                    | 5,000    |
| 11501                        | Salaries and Wages - Kondinin Library Staff |                    | 24,757   |                                         | 15,092.65 |                    | 19,413   |
| 11502                        | Salaries and Wages - Hyden Library Staff    |                    | 17,499   |                                         | 14,706.74 |                    | 15,739   |
| 11503                        | Superannuation - Kondinin Library Staff     |                    | 2,971    |                                         | 1,529.70  |                    | 2,232    |
| 11504                        | Superannuation - Hyden Library Staff        |                    | 2,100    |                                         | 1,506.96  |                    | 3,214    |
| 11505                        | Library - Postage & Freight                 |                    | 500      |                                         | 219.08    |                    | 2,000    |
| 11507                        | Library - Lost/Damaged Books                |                    | 500      |                                         | 0.00      |                    | 500      |
| 11510                        | Library - Sundry Expenses                   |                    | 18,960   |                                         | 12,030.45 |                    | 12,000   |
| 11550                        | Depreciation Expense - Libraries            |                    | 0        |                                         | 0.00      |                    | 0        |
| 11560                        | Allocated Administration Costs              |                    | 25,968   |                                         | 22,979.18 |                    | 24,298   |
| <b>OPERATING INCOME</b>      |                                             |                    |          |                                         |           |                    |          |
| 11570                        | Charges - Lost Books                        | (100)              |          | 0.00                                    |           | (100)              |          |
| 11571                        | Grants & Contribution                       | 0                  |          | 0.00                                    |           | 0                  |          |
| <b>CAPITAL EXPENDITURE</b>   |                                             |                    |          |                                         |           |                    |          |
|                              |                                             | (100)              | 98,256   | 0.00                                    | 68,064.76 | (100)              | 84,396   |

## OTHER CULTURE

Schedule 11  
Sub Program 116

| COA                          | DESCRIPTION                          | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025 (To June 30) |           | BUDGET 2024 - 2025 |          |
|------------------------------|--------------------------------------|--------------------|----------|-----------------------------------------|-----------|--------------------|----------|
|                              |                                      | REVENUES           | EXPENSES | REVENUES                                | EXPENSES  | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                      |                    |          |                                         |           |                    |          |
| 11600                        | Australia Day                        |                    | 500      |                                         | 0.00      |                    | 600      |
| 11602                        | Building Mtce - Art Centre           |                    | 2,500    |                                         | 1,551.50  |                    | 6,000    |
| 11603                        | Building Mtce - Men's Shed           |                    | 1,500    |                                         | 1,171.78  |                    | 1,500    |
| 11605                        | Anzac Day Expenses                   |                    | 2,500    |                                         | 2,521.36  |                    | 1,500    |
| 11612                        | Rentals Property Maintenance         |                    | 25,000   |                                         | 3,023.02  |                    | 17,000   |
| 11650                        | Depreciation Expense - Other Culture |                    | 2,500    |                                         | 2,500.01  |                    | 2,500    |
| 11660                        | Allocated Administration Costs       |                    | 34,625   |                                         | 30,638.93 |                    | 32,398   |
| <b>OPERATING INCOME</b>      |                                      |                    |          |                                         |           |                    |          |
| 11670                        | Contributions/Donations              |                    |          | (2,901.64)                              |           |                    |          |
| 11672                        | Other Culture Income                 | (4,000)            |          | (4,149.96)                              |           | (4,000)            |          |
| <b>CAPITAL EXPENDITURE</b>   |                                      |                    |          |                                         |           |                    |          |
|                              |                                      | (4,000)            | 69,125   | (7,051.60)                              | 41,406.60 | (4,000)            | 61,498   |

## STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION

Schedule 12  
Sub Program 121

| COA                          | DESCRIPTION                                     | BUDGET 2025 - 2026 |           | ACTUAL & EST'D 2024 - 2025 (To June 30) |              | BUDGET 2024 - 2025 |           |
|------------------------------|-------------------------------------------------|--------------------|-----------|-----------------------------------------|--------------|--------------------|-----------|
|                              |                                                 | REVENUES           | EXPENSES  | REVENUES                                | EXPENSES     | REVENUES           | EXPENSES  |
| <b>OPERATING EXPENDITURE</b> |                                                 |                    |           |                                         |              |                    |           |
| <b>OPERATING INCOME</b>      |                                                 |                    |           |                                         |              |                    |           |
| 12172                        | Grant - Shared Pathway                          | (11,480)           |           | 0.00                                    |              | 0                  |           |
| 12271                        | Grant - MRWA RRG Project                        | (421,847)          |           | ( 401,600.00)                           |              | (407,354)          |           |
| 12274                        | Grants, Subsidies & Contributions               | (1,398,765.40)     |           | ( 1,321,234.60)                         |              | 0                  |           |
| 12276                        | Grant - Roads To Recovery                       | (810,250)          |           | ( 658,328.00)                           |              | (891,275)          |           |
| 12277                        | Grant - Remote Road Upgrade (RRUPP)             | 0                  |           | ( 966,697.00)                           |              | (1,000,000)        |           |
| <b>CAPITAL EXPENDITURE</b>   |                                                 |                    |           |                                         |              |                    |           |
| 12100                        | Roads Construction - Council                    |                    | 659,071   |                                         | 377,961.37   |                    | 184,900   |
| 12110                        | Roads - Regional Road Group                     |                    | 632,770   |                                         | 653,841.46   |                    | 611,031   |
| 12120                        | Safer Local Road Infrastructure Program         |                    | 2,078,765 |                                         | 1,321,234.60 |                    | 0         |
| 12130                        | Roads To Recovery Construction                  |                    | 810,250   |                                         | 709,983.48   |                    | 1,100,830 |
| 12140                        | Remote Roads Upgrade (RRUP)                     |                    | 0         |                                         | 1,511,005.53 |                    | 1,547,795 |
| 12150                        | Secondary Road (Freight) Construction           |                    | 0         |                                         | 0.00         |                    | 0         |
| 12160                        | Truck Car Park (Hyden)                          |                    | 0         |                                         | 240,358.73   |                    | 157,770   |
| 12170                        | Shared Pathway (Footpaths - Hyden and Kondinin) |                    | 75,180    |                                         | 16,095.98    |                    | 127,000   |
| 12175                        | Coronation Park Laneway                         |                    | 19,129    |                                         | 55,871.50    |                    | 75,000    |
| <b>CAPITAL INCOME</b>        |                                                 |                    |           |                                         |              |                    |           |
|                              | Proceeds from New Debenture                     |                    |           |                                         |              |                    |           |
|                              | Transfer from Reserves                          |                    |           |                                         |              |                    |           |
|                              |                                                 | (2,642,342)        | 4,275,165 | ( 3,347,859.60)                         | 4,886,352.65 | (2,298,629)        | 3,804,325 |

## STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE

Schedule 12  
Sub Program 122

| COA                          | DESCRIPTION                                                            | BUDGET 2025 - 2026 |            | ACTUAL & EST'D 2024 - 2025 (To June 30) |              | BUDGET 2024 - 2025 |           |
|------------------------------|------------------------------------------------------------------------|--------------------|------------|-----------------------------------------|--------------|--------------------|-----------|
|                              |                                                                        | REVENUES           | EXPENSES   | REVENUES                                | EXPENSES     | REVENUES           | EXPENSES  |
| <b>OPERATING EXPENDITURE</b> |                                                                        |                    |            |                                         |              |                    |           |
| 12200                        | Road Maintenance                                                       |                    | 450,000    |                                         | 493,016.20   |                    | 300,000   |
| 12202                        | Winter Grading                                                         |                    | 230,000    |                                         | 230,256.49   |                    | 230,000   |
| 12204                        | Summer Grading                                                         |                    | 300,000    |                                         | 298,741.90   |                    | 270,000   |
| 12220                        | Street Lighting                                                        |                    | 35,000     |                                         | 33,788.63    |                    | 30,000    |
| 12222                        | Streetscape/Cleaning                                                   |                    | 120,000    |                                         | 117,397.84   |                    | 120,000   |
| 12224                        | Street Trees & Watering                                                |                    | 5,000      |                                         | 0.00         |                    | 5,000     |
| 12226                        | Street signs Maintenance                                               |                    | 2,500      |                                         | 1,719.73     |                    | 2,500     |
| 12228                        | Street/Traffic Signage                                                 |                    | 2,500      |                                         | 1,693.56     |                    | 2,500     |
| 12230                        | Traffic Signs Maintenance                                              |                    | 5,000      |                                         | 3,353.69     |                    | 5,000     |
| 12232                        | Traffic Counter Maintenance                                            |                    | 3,000      |                                         | 2,763.75     |                    | 3,000     |
| 12250                        | Footpath Maintenance                                                   |                    | 55,000     |                                         | 0.00         |                    | 5,000     |
| 12260                        | Depot Maintenance                                                      |                    | 110,000    |                                         | 107,794.22   |                    | 180,000   |
| 12265                        | Roads Maintenance - Other Expense                                      |                    | 0          |                                         | 0            |                    | 95,000    |
| 12266                        | Depreciation - Roads/Streets                                           |                    | 8,400,000  |                                         | 8,037,899.93 |                    | 7,825,000 |
| 12267                        | Depreciation - Other Infrastructure                                    |                    | 125,000    |                                         | 122,254.04   |                    | 118,600   |
| 12290                        | Allocated Administration Costs                                         |                    | 213,811    |                                         | 186,297.99   |                    | 200,060   |
| <b>OPERATING INCOME</b>      |                                                                        |                    |            |                                         |              |                    |           |
| 12272                        | Grant - MRWA Direct                                                    | (291,119)          |            | (298,653.00)                            |              | (298,653)          |           |
| 12278                        | Subsidies & Contributions                                              | 0                  |            | 0.00                                    |              | 0                  |           |
| 12279                        | Reimbursements/Reinstatements                                          | (4,000)            |            | (4,287.15)                              |              | (4,000)            |           |
| <b>CAPITAL EXPENDITURE</b>   |                                                                        |                    |            |                                         |              |                    |           |
| 12280                        | Transfer to Roads Reserve                                              | 0                  |            |                                         | 0.00         |                    | 0         |
| 12181                        | Purchase Land & Buildings - Streets, Roads, Bridges                    | 0                  |            |                                         | 0.00         |                    | 0         |
| 12283                        | Purchase Plant & Equipment - Fuel Tank                                 | 0                  |            |                                         | 19,600.00    |                    | 0         |
| 12285                        | Purchase Other Infrastructure - Streets, Roads, Bridges (Pullover Bay) | 0                  |            |                                         | 0.00         |                    | 0         |
| <b>CAPITAL INCOME</b>        |                                                                        |                    |            |                                         |              |                    |           |
| 12295                        | Transfer from Roads Reserve                                            | (230,000)          |            | (75,000.00)                             |              |                    |           |
|                              |                                                                        | (525,119)          | 10,056,811 | (377,940.15)                            | 9,656,577.97 | (302,653)          | 9,391,660 |

## ROAD PLANT PURCHASES

Schedule 12  
Sub Program 123

| COA                          | DESCRIPTION                                        | BUDGET 2025 - 2026 |                | ACTUAL & EST'D 2024 - 2025 (To June 30) |                     | BUDGET 2024 - 2025 |                  |
|------------------------------|----------------------------------------------------|--------------------|----------------|-----------------------------------------|---------------------|--------------------|------------------|
|                              |                                                    | REVENUES           | EXPENSES       | REVENUES                                | EXPENSES            | REVENUES           | EXPENSES         |
| <b>OPERATING EXPENDITURE</b> |                                                    |                    |                |                                         |                     |                    |                  |
| 12400                        | Expenses Relating To Parking Facilities            |                    | 0              |                                         | 0.00                |                    | 0                |
| 12323                        | Loss on Asset Disposal - Road Plant                |                    | 25,220         |                                         | 9,471.51            |                    | 12,981           |
| 12326                        | Interest expense on lease liabilities              |                    | 0              |                                         | 0.00                |                    | 0                |
| 12450                        | Depreciation - Parking Facilities                  |                    | 7,500          |                                         | 7,473.42            |                    | 6,586            |
| 12460                        | Allocated Administration Costs                     |                    | 86,564         |                                         | 76,597.19           |                    | 80,996           |
| <b>OPERATING INCOME</b>      |                                                    |                    |                |                                         |                     |                    |                  |
| 12301                        | Insurance Claim                                    | 0                  |                | (3,617.75)                              |                     | 0                  |                  |
| 12350                        | Profit on Sale of Asset - Road Plant               | (39,600)           |                | (58,829.55)                             |                     | (34,150)           |                  |
| <b>CAPITAL EXPENDITURE</b>   |                                                    |                    |                |                                         |                     |                    |                  |
| 12380                        | Transfer To Plant Reserve                          |                    | 0              |                                         | 200,000.00          |                    | 200,000          |
| 12481                        | Purchase Land & Buildings - Parking Facilities     |                    | 0              |                                         | 0.00                |                    | 0                |
| 12383                        | Purchase Plant & Equipment - Road Plant            |                    | 565,000        |                                         | 784,200.00          |                    | 845,000          |
| 12485                        | Purchase Infrastructure Other - Plant Shed (Hyden) |                    | 27,000         |                                         | 0.00                |                    | 27,000           |
| 12486                        | Principal Repayment on Lease Assets                |                    | 0              |                                         | 0.00                |                    | 0                |
| <b>CAPITAL INCOME</b>        |                                                    |                    |                |                                         |                     |                    |                  |
| 12390                        | Proceeds from Sale of Plant & Equipment            | (100,000)          |                | (208,829.55)                            |                     | (185,000)          |                  |
| 12391                        | Realisation on Asset Disposal                      | 100,000            |                | 208,829.55                              |                     | 185,000            |                  |
| 12395                        | Transfer from Plant Reserve                        | (280,000)          |                | 0.00                                    |                     | 0                  |                  |
|                              |                                                    | <b>(319,600)</b>   | <b>711,284</b> | <b>(62,447.30)</b>                      | <b>1,077,742.12</b> | <b>(34,150)</b>    | <b>1,172,564</b> |

## AERODROMES

Schedule 12  
Sub Program 126

| COA                          | DESCRIPTION                                | BUDGET 2025 - 2026 |                | ACTUAL & EST'D 2024 - 2025 (To June 30) |                  | BUDGET 2024 - 2025 |               |
|------------------------------|--------------------------------------------|--------------------|----------------|-----------------------------------------|------------------|--------------------|---------------|
|                              |                                            | REVENUES           | EXPENSES       | REVENUES                                | EXPENSES         | REVENUES           | EXPENSES      |
| <b>OPERATING EXPENDITURE</b> |                                            |                    |                |                                         |                  |                    |               |
| 12600                        | Expenses Relating To Aerodrome             |                    | 0              |                                         | 0.00             |                    | 0             |
| 12604                        | Airport Maintenance                        |                    | 6,500          |                                         | 5,642.56         |                    | 6,500         |
| 12650                        | Depreciation Expense - Aerodromes          |                    | 63,172         |                                         | 63,171.74        |                    | 63,172        |
| 12660                        | Allocated Administration Costs             |                    | 1,731          |                                         | 1,531.94         |                    | 1,620         |
| <b>OPERATING INCOME</b>      |                                            |                    |                |                                         |                  |                    |               |
| 12670                        | Grant and Contributions - Aerodromes       | (274,340)          |                | 0.00                                    |                  | 0                  |               |
| <b>CAPITAL EXPENDITURE</b>   |                                            |                    |                |                                         |                  |                    |               |
| 12675                        | Purchase Other Infrastructure - Aerodromes |                    | 448,030        |                                         | 0.00             |                    | 0             |
|                              |                                            | <b>(274,340)</b>   | <b>519,433</b> | <b>0.00</b>                             | <b>70,346.24</b> | <b>0</b>           | <b>71,292</b> |

## ECONOMIC SERVICES

### RURAL SERVICES

Schedule 13  
Sub Program 131

| COA                          | DESCRIPTION                                 | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |           | BUDGET 2024 - 2025 |          |
|------------------------------|---------------------------------------------|--------------------|----------|--------------------------------------------|-----------|--------------------|----------|
|                              |                                             | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES  | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                             |                    |          |                                            |           |                    |          |
| 13100                        | Mosquito control Maintenance                |                    | 8,000    |                                            | 7,701.20  |                    | 6,958    |
| 13111                        | Hyden Child Care Centre - Maintenance       |                    | 1,000    |                                            | 600.88    |                    | 0        |
| 13115                        | Drum Muster - Maintenance                   |                    | 0        |                                            | 0.00      |                    | 0        |
| 13120                        | Vermin Control - Wild Dogs                  |                    | 100      |                                            | 100.00    |                    | 100      |
| 13133                        | Accrued AL & Lsl                            |                    | 0        |                                            | 33.39     |                    | 0        |
| 13140                        | Community Garden                            |                    | 30,000   |                                            | 32,904.17 |                    | 26,000   |
| 13160                        | Allocated Administration Costs              |                    | 2,770    |                                            | 2,604.35  |                    | 2,592    |
| <b>OPERATING INCOME</b>      |                                             |                    |          |                                            |           |                    |          |
| 13174                        | Drum Muster Income                          | (3,000)            |          | (74.80)                                    |           | (3,000)            |          |
| 13177                        | Community Event Income                      | (10,000)           |          | (8,116.81)                                 |           | (10,000)           |          |
| 13178                        | Community Garden Income                     | 0                  |          | (63.63)                                    |           | 0                  |          |
| 13179                        | Grants & Contribution                       | 0                  |          | (3,181.82)                                 |           | 0                  |          |
| <b>CAPITAL EXPENDITURE</b>   |                                             |                    |          |                                            |           |                    |          |
| <b>CAPITAL INCOME</b>        |                                             |                    |          |                                            |           |                    |          |
| 13182                        | Purchase Furniture & Equipment - Rural Serv |                    | 0        |                                            | 0.00      |                    |          |
|                              |                                             | (13,000)           | 41,870   | (11,437.06)                                | 43,943.99 | (13,000)           | 35,650   |

## TOURISM & AREA PROMOTION

Schedule 13  
Sub Program 132

| COA                          | DESCRIPTION                                             | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |            | BUDGET 2024 - 2025 |          |
|------------------------------|---------------------------------------------------------|--------------------|----------|--------------------------------------------|------------|--------------------|----------|
|                              |                                                         | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES   | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                                         |                    |          |                                            |            |                    |          |
| 13200                        | Hyden Tourism & Area Promotion                          |                    | 63,000   |                                            | 62,451.06  |                    | 81,515   |
| 13230                        | Wave Rock Entrance Commission Expense                   |                    | 20,000   |                                            | 18,007.84  |                    | 20,000   |
| 13235                        | Wave Rock Caravan Park Maintenance                      |                    | 0        |                                            | 0.00       |                    | 0        |
| 13240                        | Kondinin Caravan Park Maintenance                       |                    | 7,000    |                                            | 6,274.72   |                    | 5,000    |
| 13250                        | Kondinin Tourism & Area Promotion                       |                    | 115,000  |                                            | 115,142.41 |                    | 105,000  |
| 13254                        | Other Tourist Facilities Maintenance                    |                    | 25,000   |                                            | 21,757.73  |                    | 63,000   |
| 13258                        | Shire Area Promotion General Maintenance                |                    | 3,000    |                                            | 31.82      |                    | 5,000    |
| 13260                        | Depreciation Expense - Tourism & Area Promo             |                    | 60,000   |                                            | 57,577.67  |                    | 54,450   |
| 13265                        | Advertising/Tourism Promotion Expenses                  |                    | 30,000   |                                            | 27,290.14  |                    | 30,000   |
| 13290                        | Allocated Administration Costs                          |                    | 138,498  |                                            | 129,555.31 |                    | 129,591  |
| <b>OPERATING INCOME</b>      |                                                         |                    |          |                                            |            |                    |          |
| 13271                        | Wave Rock Precinct - Income                             | (290,000)          |          | (286,406.97)                               |            | (250,000)          |          |
| 13274                        | Wild flower Shoppe Income                               | (2,500)            |          | (2,252.55)                                 |            | (2,500)            |          |
| 13275                        | Kondinin Caravan Park Income                            | (150,000)          |          | (153,516.59)                               |            | (130,000)          |          |
| 13276                        | Information Bays Income                                 | (500)              |          | (385.51)                                   |            | (500)              |          |
| 13277                        | Grants, Subsidies & Contributions                       | 0                  |          | (5,100.00)                                 |            | (5,100)            |          |
| <b>CAPITAL EXPENDITURE</b>   |                                                         |                    |          |                                            |            |                    |          |
| 13280                        | Transfer to Tourism Reserve                             |                    | 20,610   |                                            | 19,523.00  |                    | 19,523   |
| 13281                        | Purchase Land & Buildings - Tourism & Area Promotion    |                    | 17,017   |                                            | 0.00       |                    | 17,017   |
| 13283                        | Purchase IO - Wave Rock Precinct Improvements           |                    | 50,000   |                                            | 25,817.02  |                    | 50,000   |
| 13284                        | Purchase IO - Signage & Entry Statement                 |                    | 71,925   |                                            | 89,470.74  |                    | 163,212  |
| 13285                        | Purchase IO - Railway Barracks Signage & Retaining Wall |                    | 0        |                                            | 56,435.69  |                    | 40,100   |
| 13287                        | Transfer to Hyden Discovery Centre Reserve              |                    | 0        |                                            | 200,000.00 |                    | 200,000  |
| <b>CAPITAL INCOME</b>        |                                                         |                    |          |                                            |            |                    |          |
| 13295                        | Transfer from Tourism Reserve                           | (100,000)          |          | 0.00                                       |            | (50,000)           |          |
|                              |                                                         | (543,000)          | 621,050  | (447,661.62)                               | 829,335.15 | (438,100)          | 983,408  |

## BUILDING CONTROL

Schedule 13  
Sub Program 133

| COA                          | DESCRIPTION                     | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |           | BUDGET 2024 - 2025 |          |
|------------------------------|---------------------------------|--------------------|----------|--------------------------------------------|-----------|--------------------|----------|
|                              |                                 | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES  | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                 |                    |          |                                            |           |                    |          |
| 13300                        | Building Services - Expense     |                    | 22,000   |                                            | 20,079.01 |                    | 25,000   |
| 13350                        | Depreciation - Building Control |                    | 5,600    |                                            | 5,500.07  |                    | 5,460    |
| 13360                        | Allocated Administration Costs  |                    | 34,625   |                                            | 30,638.93 |                    | 32,398   |
| <b>OPERATING INCOME</b>      |                                 |                    |          |                                            |           |                    |          |
| 13301                        | Building Licenses/Permits       | (4,000)            |          | (21,359.14)                                |           | (4,000)            |          |
| 13304                        | BRB Commission                  | (500)              |          | (578.73)                                   |           | (500)              |          |
| <b>CAPITAL EXPENDITURE</b>   |                                 |                    |          |                                            |           |                    |          |
| <b>CAPITAL INCOME</b>        |                                 |                    |          |                                            |           |                    |          |
|                              |                                 | (4,500)            | 62,225   | (21,937.87)                                | 56,218.01 | (4,500)            | 62,858   |

## SALEYARDS & MARKETING

Schedule 13  
Sub Program 134

| COA                          | DESCRIPTION                      | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |          | BUDGET 2024 - 2025 |          |
|------------------------------|----------------------------------|--------------------|----------|--------------------------------------------|----------|--------------------|----------|
|                              |                                  | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                  |                    |          |                                            |          |                    |          |
| 13410                        | Kondinin Saleyards - Maintenance |                    | 5,000    |                                            | 3,175.54 |                    | 5,000    |
| 13450                        | Depreciation Expense - Saleyards |                    | 3,000    |                                            | 2,999.94 |                    | 3,000    |
| 13460                        | Allocated Administration Costs   |                    | 1,731    |                                            | 1,531.94 |                    | 1,620    |
| 13465                        | Utilities - Saleyards            |                    | 3,500    |                                            | 86.73    |                    | 3,500    |
| <b>OPERATING INCOME</b>      |                                  |                    |          |                                            |          |                    |          |
| 13471                        | Kondinin Saleyards - Income      | (1,500)            |          | 0.00                                       |          | (1,500)            |          |
| <b>CAPITAL EXPENDITURE</b>   |                                  |                    |          |                                            |          |                    |          |
| <b>CAPITAL INCOME</b>        |                                  |                    |          |                                            |          |                    |          |
|                              |                                  | (1,500)            | 13,231   | 0.00                                       | 7,794.15 | (1,500)            | 13,120   |

## TRANSPORT LICENSING

Schedule 13  
Sub Program 135

| COA                          | DESCRIPTION                               | BUDGET 2025 - 2026 |          | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |            | BUDGET 2024 - 2025 |          |
|------------------------------|-------------------------------------------|--------------------|----------|--------------------------------------------|------------|--------------------|----------|
|                              |                                           | REVENUES           | EXPENSES | REVENUES                                   | EXPENSES   | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                           |                    |          |                                            |            |                    |          |
| 13500                        | Licensing Expenses                        |                    | 0        |                                            | 0.00       |                    | 0        |
| 13503                        | Superannuation - Kondinin Licensing Staff |                    | 0        |                                            | 3,412.16   |                    | 2,000    |
| 13504                        | Superannuation - Hyden Licensing Staff    |                    | 4,200    |                                            | 1,728.85   |                    | 1,214    |
| 13505                        | Staff Training - Licensing                |                    | 6,000    |                                            | 3,421.36   |                    | 6,000    |
| 13510                        | Salaries and Wages - Licensing            |                    | 82,271   |                                            | 46,049.92  |                    | 15,739   |
| 13515                        | Utilities - Transport Licensing           |                    | 5,000    |                                            | 3,534.00   |                    | 5,000    |
| 13560                        | Allocated Administration Costs            |                    | 86,556   |                                            | 80,597.19  |                    | 80,988   |
| <b>OPERATING INCOME</b>      |                                           |                    |          |                                            |            |                    |          |
| 13511                        | Transport Licensing - Income              | (20,000)           |          | (21,402.64)                                |            | (20,000)           |          |
| <b>CAPITAL EXPENDITURE</b>   |                                           |                    |          |                                            |            |                    |          |
| <b>CAPITAL INCOME</b>        |                                           |                    |          |                                            |            |                    |          |
|                              |                                           | (20,000)           | 184,026  | (21,402.64)                                | 138,743.48 | (20,000)           | 110,941  |

## OTHER ECONOMIC SERVICES

Schedule 13  
Sub Program 136

| COA                          | DESCRIPTION                                                                                        | BUDGET 2025 - 2026 |                | ACTUAL & EST'D 2024 - 2025<br>(To June 30) |                   | BUDGET 2024 - 2025 |                |
|------------------------------|----------------------------------------------------------------------------------------------------|--------------------|----------------|--------------------------------------------|-------------------|--------------------|----------------|
|                              |                                                                                                    | REVENUES           | EXPENSES       | REVENUES                                   | EXPENSES          | REVENUES           | EXPENSES       |
| <b>OPERATING EXPENDITURE</b> |                                                                                                    |                    |                |                                            |                   |                    |                |
| 13600                        | Water Supply (Standpipe) - Maintenance                                                             |                    | 80,000         |                                            | 87,536.58         |                    | 80,000         |
| 13610                        | Rural Water Supplies Maintenance                                                                   |                    | 50,000         |                                            | 50,298.96         |                    | 55,000         |
| 13620                        | Dam Cleaning                                                                                       |                    | 25,000         |                                            | 10,990.00         |                    | 25,000         |
| 13650                        | Depreciation Expense - Other Eco Services                                                          |                    | 77,000         |                                            | 76,227.12         |                    | 57,000         |
| 13660                        | Allocated Administration Costs                                                                     |                    | 8,656          |                                            | 7,659.70          |                    | 8,099          |
| 13665                        | Sundry Expenses - Other Economic Services                                                          |                    | 0              |                                            | 0.00              |                    | 0              |
| <b>OPERATING INCOME</b>      |                                                                                                    |                    |                |                                            |                   |                    |                |
| 13671                        | Water Supply (Standpipes) - Income                                                                 | (20,000)           |                | (19,199.95)                                |                   | (30,000)           |                |
| 13679                        | Grant & Contribution                                                                               | (131,678)          |                | 0.00                                       |                   | 0                  |                |
| <b>CAPITAL EXPENDITURE</b>   |                                                                                                    |                    |                |                                            |                   |                    |                |
| 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              |                                            | 0.00              |                    | 0              |
| 13685                        | Purchase Other Infrastructure - Gen Set & Rain Water<br>Tanks for CBH & New Karlgarin Bowling Club |                    | 188,000        |                                            | 0.00              |                    | 0              |
| <b>CAPITAL INCOME</b>        |                                                                                                    |                    |                |                                            |                   |                    |                |
| 13698                        | Transfer from Water Infrastructure Reserve                                                         | (50,000)           |                | 0.00                                       |                   | 0                  |                |
|                              |                                                                                                    | <b>(201,678)</b>   | <b>428,656</b> | <b>(19,199.95)</b>                         | <b>232,712.36</b> | <b>(30,000)</b>    | <b>225,099</b> |

## OTHER PROPERTY & SERVICES

### PRIVATE WORKS

Schedule 14  
Sub Program 141

| COA                          | DESCRIPTION                         | BUDGET 2025 - 2026 |          | ACTUAL & ESTD 2024 - 2025 (To June 30) |           | BUDGET 2024 - 2025 |          |
|------------------------------|-------------------------------------|--------------------|----------|----------------------------------------|-----------|--------------------|----------|
|                              |                                     | REVENUES           | EXPENSES | REVENUES                               | EXPENSES  | REVENUES           | EXPENSES |
| <b>OPERATING EXPENDITURE</b> |                                     |                    |          |                                        |           |                    |          |
| 14110                        | Private Works - Expenditure GEN     |                    | 386,000  |                                        | 76,477.53 |                    | 200,000  |
| 14114                        | Private Works Exp - Main Roads      |                    | 0        |                                        | 0.00      |                    | 0        |
| <b>OPERATING INCOME</b>      |                                     |                    |          |                                        |           |                    |          |
| 14100                        | LA Plates - Income                  | 0                  |          | (150.00)                               |           | 0                  |          |
| 14115                        | Income for Private Works            | (464,000)          |          | (86,916.82)                            |           | (240,000)          |          |
| 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                  |          | (2,188.18)                             |           | 0                  |          |
| <b>CAPITAL EXPENDITURE</b>   |                                     |                    |          |                                        |           |                    |          |
| <b>CAPITAL INCOME</b>        |                                     |                    |          |                                        |           |                    |          |
|                              |                                     | (464,000)          | 386,000  | (89,255.00)                            | 98,477.53 | (240,000)          | 200,000  |

### PUBLIC WORKS OVERHEAD

Schedule 14  
Sub Program 142

| COA                          | DESCRIPTION                                   | BUDGET 2025 - 2026 |             | ACTUAL & ESTD 2024 - 2025 (To June 30) |              | BUDGET 2024 - 2025 |           |
|------------------------------|-----------------------------------------------|--------------------|-------------|----------------------------------------|--------------|--------------------|-----------|
|                              |                                               | REVENUES           | EXPENSES    | REVENUES                               | EXPENSES     | REVENUES           | EXPENSES  |
| <b>OPERATING EXPENDITURE</b> |                                               |                    |             |                                        |              |                    |           |
| 14200                        | Accrued AL & Lsl - Pwoh                       |                    | 120,000     |                                        | 120,403.45   |                    | 10,000    |
| 14201                        | Industry Allowance                            |                    | 0           |                                        | 0.00         |                    | 0         |
| 14202                        | Other Minor Allowancws, MDLs, Etc             |                    | 5,000       |                                        | 1,022.50     |                    | 6,000     |
| 14203                        | Sick Leave Expense                            |                    | 75,456      |                                        | 32,304.19    |                    | 73,761    |
| 14204                        | Public Holidays, Annual & Long Service Leaves |                    | 142,969     |                                        | 80,924.37    |                    | 169,758   |
| 14205                        | Superannuation - Outside Staff                |                    | 159,297     |                                        | 153,781.65   |                    | 150,393   |
| 14206                        | Protective Clothing - Outside Staff           |                    | 10,000      |                                        | 9,715.91     |                    | 10,000    |
| 14207                        | Occupational Health & Safety Expenses         |                    | 18,000      |                                        | 13,206.41    |                    | 18,000    |
| 14208                        | Training - Outside Staff                      |                    | 10,000      |                                        | 33,266.52    |                    | 10,000    |
| 14209                        | Unallocated Wages                             |                    | 0           |                                        | 0.00         |                    | 0         |
| 14210                        | Engineering Salaries & Overheads              |                    | 162,406     |                                        | 152,384.38   |                    | 157,430   |
| 14211                        | Engineering Office & Vehicle Expenses         |                    | 40,000      |                                        | 36,018.52    |                    | 35,000    |
| 14212                        | Insurance - Works                             |                    | 315         |                                        | 597.71       |                    | 598       |
| 14213                        | Relocation Expenses - Outside staff           |                    | 5,000       |                                        | 0.00         |                    | 5,000     |
| 14214                        | Expendable Stores Expense                     |                    | 6,500       |                                        | 0.00         |                    | 6,500     |
| 14215                        | Minor/Sundry Plant Cost Recovery              |                    | 100,000     |                                        | 96,007.26    |                    | 80,000    |
| 14216                        | Workers Compensation Payments                 |                    | 10,000      |                                        | 639.53       |                    | 25,000    |
| 14220                        | Building Maintenance Vehicle & Misc Expenses  |                    | 20,000      |                                        | 2,446.89     |                    | 20,000    |
| 14221                        | Building Maintenance Supplies                 |                    | 6,000       |                                        | 0.00         |                    | 6,000     |
| 14223                        | Loss On Asset Disposal - Public Works         |                    | 5,653       |                                        | 0.00         |                    | 0         |
| 14226                        | Roman II Asset Management Services            |                    | 8,728       |                                        | 8,498.19     |                    | 8,498     |
| 14250                        | Depreciation Expense - Public Works           |                    | 40,000      |                                        | 39,805.90    |                    | 40,000    |
| 14265                        | Allocated Housing Costs                       |                    | 0           |                                        | 0.00         |                    | 0         |
| 14290                        | Allocated Administration Costs                |                    | 103,874     |                                        | 90,788.66    |                    | 97,193    |
|                              |                                               |                    | 1,049,198   |                                        | 871,812.04   |                    | 929,131   |
| <b>LESS</b>                  |                                               |                    |             |                                        |              |                    |           |
| 14260                        | Public Works Overhead Allocated To Works      |                    | (1,049,198) |                                        | (871,812.04) |                    | (929,131) |
| <b>OPERATING INCOME</b>      |                                               |                    |             |                                        |              |                    |           |
| 14271                        | Insurance Claims                              | 0                  |             | 0.00                                   |              | 0                  |           |
| 14272                        | Workers compensation Reimbursements           | (25,000)           |             | (1,190.23)                             |              | (25,000)           |           |
| 14278                        | Profit On Sale of Asset - PWOH                | 0                  |             | (2,150.74)                             |              | (1,972)            |           |
| <b>CAPITAL EXPENDITURE</b>   |                                               |                    |             |                                        |              |                    |           |
| 14283                        | Purchase Plant & Equipment - PWOH             |                    | 67,000      |                                        | 77,298.10    |                    | 64,000    |
| <b>CAPITAL INCOME</b>        |                                               |                    |             |                                        |              |                    |           |
| 14280                        | Proceeds from Sale of Plant & Equipment       | (64,000)           |             | (49,125.37)                            |              | (50,000)           |           |
| 14291                        | Realisation On Asset Disposal                 | 64,000             |             | 49,125.37                              |              | 50,000             |           |
|                              |                                               | (25,000)           | 67,000      | (3,340.97)                             | 77,298.10    | (26,972)           | 64,000    |

## 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    |
| <b>OPERATING EXPENDITURE</b> |                                             |                    |             |                                          |                |                    |             |
| 14300                        | Fuel & Oil                                  |                    | 500,000     |                                          | 450,814.64     |                    | 500,000     |
| 14305                        | Tyres & Tubes                               |                    | 50,000      |                                          | 46,169.79      |                    | 50,000      |
| 14310                        | Parts                                       |                    | 180,000     |                                          | 165,813.60     |                    | 180,000     |
| 14311                        | External Repair Wages                       |                    | 160,000     |                                          | 162,031.98     |                    | 150,000     |
| 14315                        | Internal Repair Wages                       |                    | 8,000       |                                          | 7,855.32       |                    | 5,000       |
| 14320                        | Licenses - Plant                            |                    | 12,000      |                                          | 12,188.00      |                    | 12,000      |
| 14322                        | Insurance - Plant                           |                    | 27,305      |                                          | 27,639.46      |                    | 30,031      |
| 14324                        | Depreciation Expense - Plant                |                    | 540,000     |                                          | 529,339.73     |                    | 470,000     |
| 14362                        | Plant Depreciation Costs allocated To Works |                    | (260,000)   |                                          | (252,968.84)   |                    | (260,000)   |
| 14390                        | Allocated Administration Costs              |                    | 138,498     |                                          | 121,218.16     |                    | 129,590     |
|                              |                                             | 0                  | 1,355,803   | 0.00                                     | 1,270,101.84   | 0                  | 1,266,621   |
| <b>LESS</b>                  |                                             |                    |             |                                          |                |                    |             |
| 14360                        | Plant Operation Costs Allocated To Works    |                    | (1,355,803) |                                          | (1,270,101.84) |                    | (1,266,621) |
| <b>OPERATING INCOME</b>      |                                             |                    |             |                                          |                |                    |             |
| 14371                        | Sundry Income                               | 0                  |             | (2,174.59)                               |                | 0                  |             |
| 14471                        | Diesel Fuel Rebate/Reimbursements           | (80,000)           |             | (94,217.23)                              |                | (70,000)           |             |
| <b>CAPITAL INCOME</b>        |                                             |                    |             |                                          |                |                    |             |
|                              |                                             | (80,000)           | -           | (96,391.82)                              | 0.00           | (70,000)           | -           |

## 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    |
| <b>OPERATING EXPENDITURE</b> |                                |                    |             |                                          |                |                    |             |
| 14600                        | Gross Salaries & Wages         |                    | 2,731,800   |                                          | 2,562,889.15   |                    | 2,624,964   |
| 14620                        | Maternity Leave Payments       |                    |             |                                          |                |                    | 0           |
| <b>LESS</b>                  |                                |                    |             |                                          |                |                    |             |
| 14610                        | Salaries & Wages Allocated     |                    | (2,731,800) |                                          | (2,562,889.15) |                    | (2,624,964) |
| 14620                        | Maternity Leave Payments       |                    | 0           |                                          | 0.00           |                    |             |
| <b>OPERATING INCOME</b>      |                                |                    |             |                                          |                |                    |             |
| 14671                        | Maternity Leave Reimbursements | 0                  |             | (46.27)                                  | 0.00           | 0                  |             |
|                              |                                | 0                  | 0           | (46.27)                                  | 0.00           | 0                  | 0           |

Per LTFF

-                      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 |
| <b>OPERATING EXPENDITURE</b> |                                        |                    |          |                                          |           |                    |          |
| 14800                        | Salaries & Wages - Town Planning Staff |                    | 62,186   |                                          | 59,201.11 |                    | 58,544   |
| 14801                        | Superannuation - Town Planning Staff   |                    | 9,328    |                                          | 6,759.42  |                    | 8,489    |
| 14802                        | Town Planning Scheme Amendment         |                    | 5,000    |                                          | 11,945.56 |                    | 5,000    |
| 14803                        | Advertising - Town Planning Scheme     |                    | 600      |                                          | 31.82     |                    | 602      |
| 14805                        | Sundry Expense - Town Planning         |                    | 500      |                                          | 0.00      |                    | 500      |
| <b>OPERATING INCOME</b>      |                                        |                    |          |                                          |           |                    |          |
|                              |                                        | -                  | 77,614   | 0.00                                     | 77,937.91 | -                  | 73,135   |