



# Shire of Kondinin

## *ADOPTED BUDGET*

**FOR THE YEAR ENDED 30TH JUNE 2020**

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**Shire of Kondinin**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
<b>Revenue</b>				
Rates	8	3,131,650	3,027,127	3,011,012
Operating Grants, Subsidies and Contributions		1,804,298	3,072,018	1,668,261
Fees and Charges	14	979,604	878,086	530,450
Service Charges	11	0	0	0
Interest Earnings	2(a)	75,519	107,462	79,525
Other Revenue	2(a)	377,155	750,573	401,473
		<u>6,368,226</u>	<u>7,835,267</u>	<u>5,690,721</u>
<b>Expenses</b>				
Employee Costs		(2,256,135)	(2,151,320)	(2,049,610)
Materials & Contracts		(2,327,392)	(2,365,292)	(2,088,508)
Utility Charges		(317,300)	(307,903)	(316,800)
Depreciation	2(a)	(3,163,185)	(3,002,272)	(2,750,835)
Interest Expenses	2(a)	(150,847)	(138,226)	(111,195)
Insurance Expenses		(226,089)	(207,133)	(214,170)
Other Expenditure		(277,155)	(230,840)	(234,812)
		<u>(8,718,104)</u>	<u>(8,402,986)</u>	<u>(7,765,930)</u>
		<u>(2,349,879)</u>	<u>(567,720)</u>	<u>(2,075,209)</u>
<b>Non-Operating Grants, Subsidies and Contributions</b>				
		1,122,579	843,627	708,585
Profit on Asset Disposals	6	0	10,000	1,445
Loss on Asset Disposals	6	(190,401)	(38,191)	(18,473)
		<u>(1,417,702)</u>	<u>247,716</u>	<u>(1,383,654)</u>
<b>NET RESULT</b>				
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	603,214	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>603,214</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>(1,417,702)</u>	<u>850,930</u>	<u>(1,383,654)</u>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**Shire of Kondinin**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
<b>Revenue (Refer Notes 1,2,8, 10 to 14)</b>				
Governance		14,813	41,567	9,000
General Purpose Funding		4,477,259	5,384,344	4,006,186
Law, Order, Public Safety		18,740	19,505	11,000
Health		337,107	354,453	346,800
Education and Welfare		0	0	0
Housing		54,732	56,255	50,000
Community Amenities		139,909	147,971	106,800
Recreation and Culture		47,334	43,089	46,523
Transport		194,798	544,835	446,028
Economic Services		607,045	590,418	532,600
Other Property and Services		478,568	667,509	136,784
		<u>6,370,305</u>	<u>7,849,946</u>	<u>5,691,720</u>
<b>Expenses Excluding Finance Costs (Refer Notes 1,2 &amp; 15)</b>				
Governance		(302,282)	(254,397)	(305,371)
General Purpose Funding		(197,267)	(171,525)	(163,774)
Law, Order, Public Safety		(105,164)	(75,512)	(81,160)
Health		(578,591)	(498,782)	(579,520)
Education and Welfare		(97,806)	(121,980)	(102,786)
Housing		(309,153)	(283,729)	(282,270)
Community Amenities		(764,474)	(736,992)	(669,662)
Recreation & Culture		(1,882,780)	(1,772,053)	(1,753,077)
Transport		(2,840,106)	(2,969,527)	(2,692,742)
Economic Services		(998,797)	(917,678)	(967,095)
Other Property and Services		(512,228)	(505,602)	(76,503)
		<u>(8,588,649)</u>	<u>(8,307,775)</u>	<u>(7,673,959)</u>
<b>Finance Costs (Refer Notes 2 &amp; 9)</b>				
Health		(9,464)	(9,903)	(8,929)
Housing		(3,720)	(4,235)	(3,636)
Community Amenities		(31,798)	(33,059)	(30,066)
Recreation & Culture		(86,553)	(70,659)	(50,343)
		<u>(131,535)</u>	<u>(117,856)</u>	<u>(92,973)</u>
<b>Non-Operating Grants, Subsidies and Contributions</b>				
Education and Welfare		0	120,000	120,000
Recreation & Culture		60,000	373,877	238,838
Transport		1,001,268	349,750	349,747
		<u>1,122,579</u>	<u>843,627</u>	<u>708,585</u>
<b>Profit/(Loss) On</b>				
<b>Disposal of Assets (Refer Note 6)</b>				
Governance		(38,108)	(15,875)	161
Health		0	0	(2,193)
Transport		(147,285)	(3,945)	(14,787)
Other Property and Services		(5,008)	(405)	(209)
		<u>(190,401)</u>	<u>(20,225)</u>	<u>(17,028)</u>
<b>NET RESULT</b>		<b>(1,417,702)</b>	<b>247,716</b>	<b>(1,383,654)</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	603,214	0
<b>Total Other Comprehensive Income</b>		<b>0</b>	<b>603,214</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(1,417,702)</u></b>	<b><u>850,930</u></b>	<b><u>(1,383,654)</u></b>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**Shire of Kondinin**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		3,131,650	2,957,360	3,011,012
Operating Grants, Subsidies and Contributions		1,864,298	3,072,018	1,668,261
Fees and Charges		979,604	878,086	530,450
Service Charges		0	0	0
Interest Earnings		75,519	107,462	79,525
Goods and Services Tax		577,960	827,802	700,215
Other		377,155	750,573	401,473
		<u>7,006,185</u>	<u>8,593,302</u>	<u>6,390,935</u>
<b>Payments</b>				
Employee Costs		(2,051,013)	(2,074,513)	(2,049,610)
Materials and Contracts		(2,532,514)	(2,521,651)	(2,088,508)
Utility Charges		(317,300)	(307,903)	(316,800)
Insurance Expenses		(226,089)	(207,133)	(214,170)
Interest Expenses		(150,847)	(138,226)	(111,195)
Goods and Services Tax		(577,960)	(637,539)	(698,603)
Other		(277,155)	(230,840)	(234,812)
		<u>(6,132,881)</u>	<u>(6,117,805)</u>	<u>(5,713,700)</u>
<b>Net cash provided by (used in) operating activities</b>	3(b)	<u>873,305</u>	<u>2,475,497</u>	<u>677,236</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for Development of Land Held for Resale	5	0	0	0
Payments for Purchase of Property, Plant & Equipment	5	(1,343,252)	(2,066,834)	(1,897,938)
Payments for Construction of Infrastructure	5	(2,017,005)	(3,738,905)	(3,463,704)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,062,579	843,627	708,585
Proceeds from Sale of Plant & Equipment	6	302,000	214,653	197,182
<b>Net cash provided by (used in) investing activities</b>		<u>(1,995,678)</u>	<u>(4,747,459)</u>	<u>(4,455,874)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of Debentures	7	(181,531)	(149,829)	(148,175)
Proceeds from Self Supporting Loans		52,277	54,318	54,318
Proceeds from New Debentures	7	0	1,700,000	1,700,000
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(129,254)</u>	<u>1,604,489</u>	<u>1,606,143</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>(1,251,627)</u>	<u>(667,473)</u>	<u>(2,172,496)</u>
Cash at Beginning of Year		3,172,498	3,839,970	3,839,969
<b>Cash and cash equivalents at the end of the year</b>	3(a)	<u><u>1,920,871</u></u>	<u><u>3,172,498</u></u>	<u><u>1,667,474</u></u>

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

**SHIRE OF KONDININ  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
<b>Revenue</b>	1,2			
Governance		14,813	39,919	9,161
General Purpose Funding		1,345,609	2,357,216	995,174
Law, Order, Public Safety		18,740	19,505	11,000
Health		337,107	354,453	346,800
Education and Welfare		0	120,000	120,000
Housing		54,732	56,255	50,000
Community Amenities		139,909	147,971	106,800
Recreation and Culture		108,645	416,966	285,361
Transport		1,193,987	891,958	796,059
Economic Services		667,045	590,418	532,600
Other Property and Services		478,568	667,104	136,784
		<u>4,359,155</u>	<u>5,661,766</u>	<u>3,389,738</u>
<b>Expenses</b>	1,2			
Governance		(340,390)	(268,624)	(305,371)
General Purpose Funding		(197,267)	(171,525)	(163,774)
Law, Order, Public Safety		(105,164)	(75,512)	(81,160)
Health		(588,055)	(508,685)	(590,642)
Education and Welfare		(97,806)	(121,980)	(102,786)
Housing		(312,873)	(287,964)	(285,906)
Community Amenities		(796,272)	(770,050)	(699,728)
Recreation & Culture		(1,969,333)	(1,842,316)	(1,803,419)
Transport		(2,987,391)	(2,970,845)	(2,707,529)
Economic Services		(998,797)	(917,678)	(967,095)
Other Property and Services		(515,157)	(505,997)	(76,996)
		<u>(8,908,506)</u>	<u>(8,441,177)</u>	<u>(7,784,405)</u>
<b>Net Result Excluding Rates Adjustments For Cash</b>		(4,549,351)	(2,779,411)	4,394,666
<b>Budget Requirements:</b>				
<b>Non-Cash Expenditure &amp; Revenue</b>				
(Profit)/Loss on Asset Disposals	6	190,401	28,191	17,028
Depreciation on Assets	2(a)	3,163,184	3,002,272	2,750,835
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	5	(365,000)	(1,392,688)	(1,176,438)
Purchase Infrastructure Assets - Roads	5	(1,597,005)	(1,107,822)	(1,309,411)
Purchase Infrastructure Assets - Other	5	(420,000)	(2,631,083)	(2,154,293)
Purchase Plant and Equipment	5	(921,252)	(668,646)	(681,500)
Purchase Furniture and Equipment	5	(57,000)	(5,500)	(40,000)
Repayment of Debentures	7	(181,531)	(149,829)	(148,175)
Advances to Community Groups		0	0	0
Proceeds from Disposal of Assets	6	302,000	214,653	197,182
Proceeds from New Debentures	7	0	1,700,000	1,700,000
Self-Supporting Loan Principal Income	7	52,277	54,318	54,318
Transfers to Reserves (Restricted Assets)	9	(317,295)	(322,187)	(321,139)
Transfers from Reserves (Restricted Assets)	9	150,000	775,693	820,000
ADD: Estimated Surplus/(Deficit) July 1 B/Fwd	4	1,418,922	1,673,834	1,675,247
LESS: Estimated Surplus/(Deficit) June 30 C/Fwd	4	(0)	1,418,922	0
<b>Amount Required to be Raised from Rates</b>	8	<u>(3,131,650)</u>	<u>(3,027,127)</u>	<u>(3,011,012)</u>

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

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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 budget.

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

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

**(b) 2018/19 Actual Balances**

Balances shown in this budget as 2018/19 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the Shire obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) 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.

**(f) 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.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Cash and Cash Equivalents**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

**(h) Trade and Other Receivables**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(i) 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.

***Land Held for Resale***

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

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

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

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

***Revaluation***

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

***Land Under Roads***

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.



**SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

**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.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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.

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.

***Capitalisation Threshold***

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(k) Fair Value of Assets and Liabilities**

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

**(l) Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

***Impairment***

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

***Derecognition***

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(m) Impairment of Assets**

In accordance with Australian Accounting Standards the Shire assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets (Continued)**

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2019.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

**(n) 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.

**(o) 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 statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits 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 or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Borrowing Costs**

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

**(q) Provisions**

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

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

**(r) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(s) Interests in Joint Arrangements**

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

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

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(t) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

**(u) Comparative Figures**

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

**(v) Budget Comparative Figures**

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



**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>Net Result</b>			
The net result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	29,000	21,300	25,000
Other Services	1,000	900	2,000
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	99,453	97,315	96,200
General Purpose Funding	0	0	0
Law, Order, Public Safety	15,320	13,212	13,800
Health	17,975	17,388	17,500
Education and Welfare	55,855	53,309	34,000
Housing	100,470	97,418	92,801
Community Amenities	46,336	44,766	46,854
Recreation and Culture	644,137	656,589	632,571
Transport	1,546,373	1,533,048	1,372,854
Economic Services	114,258	110,534	108,731
Other Property and Services	523,007	378,693	335,524
	<u>3,163,184</u>	<u>3,002,272</u>	<u>2,750,835</u>
<b><u>By Class</u></b>			
Land and Buildings	740,536	702,864	650,647
Furniture and Equipment	65,997	62,640	55,000
Plant and Equipment	405,936	385,286	340,000
Roads	1,534,289	1,456,239	1,277,643
Footpaths	12,861	12,207	10,000
Drainage	11,995	11,385	21,000
Parks and ovals	27,469	26,072	30,000
Other Infrastructure	364,102	345,580	366,545
	<u>3,163,184</u>	<u>3,002,269</u>	<u>2,750,835</u>
<b>Borrowing Costs (Interest)</b>			
- Debentures (refer note 7(a))	150,847	138,226	111,195
- Other	0	0	0
	<u>150,847</u>	<u>138,226</u>	<u>111,195</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	29,769	35,573	34,525
- Other Funds	30,750	47,772	30,000
- Other Interest Revenue (refer note 12)	15,000	24,118	15,000
	<u>75,519</u>	<u>107,462</u>	<u>79,525</u>
(iii) Other Revenue:			
Reimbursements and recoveries	377,155	750,573	401,773
Other	0	0	0
	<u>377,155</u>	<u>750,573</u>	<u>401,773</u>

**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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.

**COMMUNITY VISION**

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

Council operations as disclosed in this report encompass the following service oriented activities/programs:

**GOVERNANCE**

**Objective:**

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

**Activities:**

Includes the activities of members of council and the 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 council services.

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow the provision of services.

**Activities:**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

To provide services to help ensure a safer and environmentally conscious community.

**Activities:**

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

**Objective:**

To provide operation framework for environmental and community health.

**Activities:**

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

**EDUCATION AND WELFARE**

**Objective:**

To provide services to disadvantage persons, the elderly, children and youth.

**Activities:**

Maintenance of child minding centre, playgroup centrem senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

**HOUSING**

**Objective:**

To provide and maintain staff housing.

**Activities:**

Povision and maintenance of staff accomodation.

**SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**COMMUNITY AMENITIES**

**Objective:**

To provide services required by the community.

**Activities:**

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**

**Objective:**

To establish and effectively manage infrastructure and resource that will help the social well being of the community.

**Activities:**

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**

**Objective:**

To provide safe, effective and efficient transport services to the community.

**Activities:**

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets, maintenance of street trees and airstrips, street lighting, etc.

**ECONOMIC SERVICES**

**Objective:**

To help promote the shire and its well being.

**Activities:**

Tourism and area promotion, building control, maintenance and operation of caravan park. Provision of rural services including weed control, vermin control and standpipes. Licensing transactions under contract with Department of Transport.

**OTHER PROPERTY & SERVICES**

**Objective:**

To monitor and control council's overhead operating accounts.

**Activities:**

Private works operation, plant repair and operation costs and engineering operation costs.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**3. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) 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:

	<b>2019/20</b>	<b>2018/19</b>	<b>2018/19</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash - unrestricted	511,765	1,930,688	471,019
Cash - restricted	1,409,106	1,241,811	1,196,455
	<u>1,920,871</u>	<u>3,172,499</u>	<u>1,667,474</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Leave Reserve	213,279	208,079	207,909
Plant Reserve	577,169	464,872	465,690
Housing Reserve	137,124	84,538	84,373
Tourism Development Reserve	148,632	113,750	62,762
Community Bus Reserve	50,578	49,354	49,325
Radio Reserve	24,814	24,214	24,184
Karlgarin Bowling Green Reserve	0	0	3,086
Landfill Reserve	20,945	15,573	15,651
Medical Services Reserve	77,921	76,021	75,897
Hyden Recreation Centre Reserve	158,643	205,409	202,389
Kondinin Recreation Centre Reserve	0	0	5,190
	<u>1,409,106</u>	<u>1,241,811</u>	<u>1,196,455</u>

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

Net result	(1,417,702)	247,716	(1,383,654)
Depreciation	3,163,184	3,002,272	2,750,835
(Profit)/loss on sale of asset	190,401	28,191	17,028
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	(82,953)	188,424	(18,212)
(Increase)/decrease in inventories	0	24,542	21,247
Increase/(decrease) in payables	157,232	(180,901)	(2,545)
Increase/(decrease) in employee provisions	(74,279)	8,880	1,122
Grants/contributions for the development of assets	(1,062,579)	(843,627)	(708,585)
<b>Net Cash from Operating Activities</b>	<u>873,304</u>	<u>2,475,497</u>	<u>677,236</u>

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)**

	<b>2019/20 Budget \$</b>	<b>2018/19 Actual \$</b>	<b>2018/19 Budget \$</b>
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	0	0	0
<b>Total Amount of Credit Unused</b>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
<b>Loan Facilities</b>			
Loan facilities in use at balance date	<u>3,102,670</u>	<u>3,284,201</u>	<u>3,285,855</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	<b>Note</b>	<b>2019/20 Budget \$</b>	<b>2018/19 Actual \$</b>
<b>4. NET CURRENT ASSETS</b>			
<b>Composition of estimated net current assets</b>			
<b>CURRENT ASSETS</b>			
Cash - unrestricted	3(a)	511,765	1,930,688
Cash - restricted reserves	3(a)	1,409,106	1,241,811
Receivables		521,390	427,087
Inventories		38,247	16,705
		<u>2,480,508</u>	<u>3,616,290</u>
<b>LESS: CURRENT LIABILITIES</b>			
Trade and other payables		(610,259)	(453,027)
Short term borrowings		0	0
Long term borrowings		(188,780)	(181,531)
Provisions		(303,479)	(377,758)
		<u>(1,102,518)</u>	<u>(1,012,316)</u>
<b>Unadjusted net current assets</b>		<b>1,377,990</b>	<b>2,603,975</b>
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
<b>Adjustments</b>			
Less: Cash - restricted reserves	3(a)	(1,409,106)	(1,241,811)
Less: Current loans - clubs / institutions		(54,173)	(52,277)
Add: Current portion of debentures		188,780	181,531
Less: Current liabilities expected to be cleared at end of year		(103,492)	(72,496)
Add: Current liabilities not expected to be cleared at end of year		0	0
<b>Adjusted net current assets - surplus/(deficit)</b>		<u><b>(0)</b></u>	<u><b>1,418,922</b></u>



**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**6. DISPOSALS OF ASSETS**

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

<u>By Program</u>	2019/20 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
<b>Governance</b>				
Toyota Prado - 0KN	45,929	43,000	0	(2,929)
Holden Trailblazer - KN0	33,100	0	0	(33,100)
Subaru Outback - KN04	25,079	23,000	0	(2,079)
<b>Road Plant</b>				
2014 Mitsubishi Canter (KN60)	39,375	10,000	0	(29,375)
2011 John Deere 670G (KN65)	187,142	110,000	0	(77,142)
2013 Howard Porter S/T (KN2106)	42,910	10,000	0	(32,910)
1998 Volvo L70C 4 Wheel Loader (KN68)	47,858	40,000	0	(7,858)
<b>Public Works Overhead</b>				
Toyota Prado - KN49	45,929	43,000	0	(2,929)
Subaru Outback - KN54	25,079	23,000	0	(2,079)
	<b>492,401</b>	<b>302,000</b>	<b>0</b>	<b>(190,401)</b>

<u>By Class</u>	2019/20 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
<b>Plant and Equipment</b>				
	492,401	302,000	0	(190,401)
	<b>492,401</b>	<b>302,000</b>	<b>0</b>	<b>(190,401)</b>

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**7. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

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

Particulars	Principal 1-Jul-19	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2019/20 Budget \$	2018/19 Actual \$	2019/20 Budget \$	2018/19 Actual \$	2019/20 Budget \$	2018/19 Actual \$
<b>Health</b>								
Loan#137A - Doctor's Residence	192,328	0	10,195	9,761	182,133	192,328	9,464	9,903
<b>Housing</b>								
Loan#140 - Housing	106,123	0	13,785	13,364	92,338	106,123	3,720	4,235
<b>Community amenities</b>								
Loan#139 - Hyden Sewerage	544,598	0	24,581	23,333	520,017	544,598	31,798	33,059
Loan#142 - Townsite Drainage	1,670,866	0	59,887	29,134	1,610,979	1,670,866	71,939	53,856
<b>Recreation and culture</b>								
Loan#136 - Kondinin S/Pool Redevelop	392,506	0	20,806	19,920	371,699	392,506	19,312	20,258
	<b>2,906,420</b>	<b>0</b>	<b>129,254</b>	<b>95,511</b>	<b>2,777,166</b>	<b>2,906,420</b>	<b>136,234</b>	<b>121,310</b>
<b>Self Supporting Loans</b>								
Loan#131A - Kondinin Comm Rec Cmty	49,659	0	9,124	8,752	40,536	49,659	2,273	2,703
Loan#133 - Karlgarin Bowling Club	0	0	0	3,869	0	0	0	112
Loan#134A - Hyden Progress Ass'n	260,562	0	27,301	26,490	233,261	260,562	9,358	10,360
Loan#138 - Karlgarin Progress Ass'n	67,559	0	15,852	15,206	51,707	67,559	2,982	3,741
	<b>377,781</b>	<b>0</b>	<b>52,277</b>	<b>54,318</b>	<b>325,504</b>	<b>377,781</b>	<b>14,613</b>	<b>16,916</b>
	<b>3,284,201</b>	<b>0</b>	<b>181,531</b>	<b>149,829</b>	<b>3,102,670</b>	<b>3,284,201</b>	<b>150,847</b>	<b>138,226</b>

All debenture repayments will be financed by general purpose revenue.



**SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**7. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2019/20

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
								0
								0
								0
					0			0

(c) Unspent Debentures

Council had spent all debentures at 30/06/19.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year. It is not anticipated that this facility will be required to be utilised during 2019/20.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**8. RATING INFORMATION - 2019/20 FINANCIAL YEAR**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2019/20 Budgeted Rate Revenue \$	2019/20 Budgeted Interim Rates \$	2019/20 Budgeted Back Rates \$	2019/20 Budgeted Total Revenue \$	2018/19 Actual \$
<b>Differential general rate or general rate</b>								
01 GRV - Residential	0.122465	301	2,537,400	310,743			310,743	304,862
02 UV - Mining	0.291498	104	2,548,002	742,738			742,738	723,344
03 UV - Rural	0.016010	363	117,544,100	1,881,881			1,881,881	1,812,116
04 GRV - Mining	0.244391	4	1,046,750	255,816			255,816	249,838
<b>Sub-Totals</b>		772	123,676,252	3,191,178	0	0	3,191,178	3,090,160
<b>Minimum payment</b>								
01 GRV - Residential	440	44	43,750	19,360			19,360	19,140
02 UV - Mining	440	26	21,738	11,440			11,440	7,830
03 UV - Rural	440	22	396,300	9,680			9,680	8,700
<b>Sub-Totals</b>		92	461,788	40,480	0	0	40,480	35,670
Discounts (Note 13)							(130,008)	(130,695)
<b>Total amount raised from general rates</b>							3,101,650	2,995,135
Ex-Gratia Rates							30,000	31,992
Specified area rates (Note 10)							0	0
<b>Total Rates</b>							3,131,650	3,027,127

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**8(a). RATING INFORMATION - 2019/20 FINANCIAL YEAR (CONTINUED)**

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

The general rates detailed above for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

As required under section 6.36 of the LG Act 1995 on 18 May 2019 notice was given advising of Council intention to impose a Differential rate on Mining valuations. Submissions closed on 10 June 2019 and one (1) submission was received. Ministers approval was granted on 14 August 2019.

**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.

**SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**8(a). RATING INFORMATION - 2019/20 FINANCIAL YEAR (CONTINUED)**

**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 BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**9. CASH BACKED RESERVES**

	2019/20 Budget			2018/19 Actual			2018/19 Budget		
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Opening Balance \$	Transfer to \$	Transfer (from) \$
Leave Reserve	208,079	5,200	0	203,024	5,055	0	203,024	5,056	0
Plant Reserve	464,872	112,297	0	700,550	114,322	(350,000)	700,550	114,140	(350,000)
Housing Reserve	84,538	52,586	0	33,089	51,449	0	33,089	51,456	0
Tourism Development Reserve	113,750	34,882	0	79,248	34,502	0	79,248	33,812	(50,000)
Community Bus Reserve	49,354	1,224	0	48,150	1,204	0	48,150	1,205	0
Radio Reserve	24,214	600	0	23,624	591	0	23,624	590	0
Karlgarrin Bowling Green Reserve	0	0	0	110,505	391	(110,896)	110,505	391	(110,896)
Landfill Reserve	15,573	5,372	0	10,251	5,322	0	10,251	5,400	0
Medical Services Reserve	76,021	1,900	0	74,119	1,902	0	74,119	1,902	0
Hyden Recreation Centre Reserve	205,409	103,234	(150,000)	101,197	104,212	0	101,197	103,950	0
Kondinin Recreation Centre Reserve	0	0	0	311,560	3,237	(314,797)	311,560	3,237	(314,797)
	1,241,811	317,295	(150,000)	1,695,317	322,187	(775,693)	1,695,317	321,139	(825,693)
			1,409,106						1,190,763

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

**Purpose of the reserve**

- Leave Reserve to be used to fund annual and long service leave requirements.
- Plant Reserve to be used for the purchase of major plant.
- Housing Reserve to be used for the construction of a new housing as Council decrees.
- Tourism Development Reserve to be used to ensure that the Wave Rock area is kept at a good standard.
- Community Bus Reserve to be used for the replacement of community bus.
- Radio Reserve to account for service charges raised.
- Karlgarrin Bowling Green Reserve to be used for the replacement of bowling green.
- Landfill Reserve to be used for the operational costs of Bendering Landfill site.
- Medical Services Reserve to be used for the operational costs of Kondinin Medical Centre.
- Hyden Recreation Centre Reserve to be used for the construction of Hyden Recreation Building Extension.
- Kondinin Recreation Centre Reserve to be used for the construction of Kondinin Recreation Building Extension.

All of the above reserve accounts are to be supported by money held in financial institutions.

Shire of Kondinin  
**NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30TH JUNE 2020**

**10. SPECIFIED AREA RATE - 2019/20 FINANCIAL YEAR**

A specified area rate has not been imposed for 2019/20.

**11. SERVICE CHARGES - 2019/20 FINANCIAL YEAR**

There will be no charges raised in 2019/20 as the TV Service has been shut down since 2012/13 financial year.

**12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2019/20 FINANCIAL YEAR**

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Admin Charge Revenue \$	Instalment Plan Interest Rate %	Instalment Plan Interest Earned \$	Unpaid Rates Interest Rate %	Unpaid Rates Interest Earned \$	2019/20 Budget Revenue \$	2018/19 Actual \$
<b>Option One</b> Single full payment	1/10/2019	0	0	5.00%	3,000	10%	12,000	15,000	24,118
<b>Option Two</b> First instalment	1/10/2019	0	0	5.00%		10%			
Second instalment	2/12/2019	10	0	5.00%		10%			
Third instalment	3/02/2020	10	0	5.00%		10%			
Fourth instalment	3/04/2020	10	0	5.00%		10%			
<b>Option Three</b> First instalment	1/10/2019	0	0	5.00%		10%		0	
Second instalment	3/02/2020	10	0	5.00%		10%		0	
			0		3,000		12,000	15,000	24,118

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS**

- 2019/20 FINANCIAL YEAR

**Rates Discounts**

Rate or Fee and Charge to which Discount is Granted	Type	Disc % or Amount (\$)	2019/20 Budget \$	2018/19 Actual \$	Circumstances in which Discount is Granted
Rates	General	5.00%	130,008	0	Payment of full rates amount owing including arrears, received on or before 5th October or 35 days after the date of service on the rate notice whichever is the later.
			130,008	0	

**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

<b>14. FEES &amp; CHARGES REVENUE</b>	<b>2019/20 Budget \$</b>	<b>2018/19 Actual \$</b>
Governance	5,000	2,270
General Purpose Funding	1,738	36,406
Law, Order, Public Safety	3,513	6,549
Health	35,300	48,905
Education and Welfare	0	0
Housing	53,860	51,746
Community Amenities	139,909	117,248
Recreation & Culture	18,721	18,108
Transport	0	0
Economic Services	312,995	313,158
Other Property & Services	408,568	260,593
	<u>979,604</u>	<u>854,984</u>

<b>15. ELECTED MEMBERS REMUNERATION</b>	<b>2019/20 Budget \$</b>	<b>2018/19 Actual \$</b>
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The following fees, expenses and allowances are to be paid to council members and/or the president.

Meeting Fees	30,000	27,790
President's Allowance	12,000	12,000
Deputy President's Allowance	0	0
Travelling Expenses	8,500	8,847
Telecommunications Allowance	0	0
	<u>50,500</u>	<u>48,637</u>

**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**16. TRUST FUNDS**

Estimated movements in funds over which the municipality has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-19 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-20 \$
Nomination Deposits	0	0	0	0
Staff Christmas Funds	12,820	36,950	(40,000)	9,770
Housing Bonds	4,580	0	(252)	4,328
Trust Miscellaneous Bonds	200	0	(200)	0
BCITF Funds	0	500	(500)	0
Building Collection Fees	0	500	(500)	0
Trust Miscellaneous Funds	1,000	0	0	1,000
	<u>18,600</u>	<u>37,950</u>	<u>(41,452)</u>	<u>15,098</u>

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated any major Land transactions will occur in 2019/20.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2019/20.



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

Notes to and forming part of the 2019/2020 Budget Document

Financial summary of detailed accounts to follow

Reporting Program	Operating (Recurring)				Investing (Capital)				Financing (Cash Reserves)				Conversion Operating to Rate Setting				Result By Reporting Program and Overall			
	Revenue		Proceeds from Disposal		Actual		Budget		Actual		Budget		Actual		Budget		Actual		Budget	
	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19
Governance	14,813	39,919	66,000	101,016	0	101,500	0	0	0	0	0	0	0	0	0	0	80,813	140,935	109,500	109,500
General Purpose Funding	4,477,259	5,384,344	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,477,259	5,384,344	4,006,186	4,006,186
Law Order & Public Safety	18,740	19,505	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,740	19,505	11,000	11,000
Health	337,107	364,463	0	18,182	0	18,182	0	0	0	0	0	0	0	0	0	0	337,107	372,635	364,982	364,982
Education & Welfare	0	120,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120,000	120,000	120,000
Housing	54,732	56,255	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54,732	56,255	50,000	50,000
Community Amenities	139,909	147,971	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139,909	1,847,971	1,806,800	1,806,800
Recreation & Culture	108,645	416,966	0	0	0	0	0	0	0	0	0	0	0	0	0	0	310,922	896,976	759,679	759,679
Transport	1,193,987	891,958	170,000	26,819	0	10,000	0	0	0	0	0	0	0	0	0	0	1,363,987	1,268,777	1,156,059	1,156,059
Economics Services	667,045	590,418	0	0	0	0	0	0	0	0	0	0	0	0	0	0	667,045	590,418	582,800	582,800
Other Property & Services	478,568	667,104	66,000	68,696	0	67,500	0	0	0	0	0	0	0	0	0	0	544,568	725,740	204,000	204,000
Surplus/Deficit B/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,418,922	1,673,834	1,675,247	1,675,247
<b>Total</b>	<b>7,490,805</b>	<b>8,688,893</b>	<b>382,000</b>	<b>214,663</b>	<b>382,000</b>	<b>197,182</b>	<b>202,277</b>	<b>2,530,010</b>	<b>2,574,318</b>	<b>0</b>	<b>10,000</b>	<b>1,445</b>	<b>9,414,084</b>	<b>13,097,390</b>	<b>10,846,052</b>	<b>10,846,052</b>				

Reporting Program	Expenses				Purchases/Construction				Financing Outward				Depn. & Losses et al.				Net Expenses, Assets, Transfers etc.			
	Actual		Budget		Actual		Budget		Actual		Budget		Actual		Budget		Actual		Budget	
	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19
Governance	340,390	266,624	140,000	128,707	0	131,500	0	0	0	0	0	0	0	0	0	0	137,561	342,829	284,142	339,671
General Purpose Funding	197,267	171,525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227,036	207,098	198,299
Law Order & Public Safety	105,164	75,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,320	89,844	62,300	67,360
Health	588,055	508,685	0	45,101	0	37,500	0	0	0	0	0	0	0	0	0	0	17,975	580,275	544,801	618,210
Education & Welfare	97,806	121,980	20,000	9,091	0	10,000	0	0	0	0	0	0	0	0	0	0	55,855	61,951	77,762	78,786
Housing	312,873	287,964	30,000	66,896	0	84,546	0	0	0	0	0	0	0	0	0	0	100,470	306,188	320,806	341,015
Community Amenities	796,272	770,050	0	2,178,056	0	1,700,000	0	0	0	0	0	0	0	0	0	0	46,336	839,403	2,960,807	2,408,686
Recreation & Culture	1,969,333	1,842,316	337,000	1,571,727	0	1,329,920	0	0	0	0	0	0	0	0	0	0	644,137	1,835,279	2,931,692	2,675,006
Transport	2,987,391	2,970,845	2,478,257	1,578,830	0	1,789,411	0	0	0	0	0	0	0	0	0	0	1,693,658	3,871,991	3,102,661	3,209,299
Economics Services	998,797	917,678	265,000	139,217	0	191,264	0	0	0	0	0	0	0	0	0	0	114,258	1,182,965	977,975	1,081,242
Other Property & Services	515,157	505,987	90,000	88,112	0	87,500	0	0	0	0	0	0	0	0	0	0	528,015	77,142	208,405	-171,522
<b>Total</b>	<b>8,908,508</b>	<b>8,441,177</b>	<b>3,360,257</b>	<b>5,805,799</b>	<b>3,360,257</b>	<b>5,361,641</b>	<b>498,826</b>	<b>472,016</b>	<b>3,353,585</b>	<b>3,040,463</b>	<b>3,040,463</b>	<b>2,768,308</b>	<b>9,414,084</b>	<b>11,678,468</b>	<b>10,846,052</b>	<b>10,846,052</b>				

Surplus/Deficit (1,417,702) 2,477,163.00 (1,363,654)

## GOVERNANCE - MEMBERS OF COUNCIL

Schedule 04  
Sub Program 041

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
04100	President's Allowance Paid		12,000	12,000		12,000	
04104	Members Sitting Fees Paid		30,000	27,790		26,280	
04106	Members Telephone Subsidy Paid		0	0		0	
04108	Members Travelling Expenses Paid		8,600	8,847		6,000	
04110	Members Conference Expenses		12,000	7,046		15,000	
04112	Refreshment & Reception Expenses		17,000	17,284		12,000	
04114	Members Insurance		425	425		425	
04116	Members Subscriptions		8,830	8,017		7,992	
04118	Members Training Expenses		2,600	1,595		1,500	
04130	Civic Reception Expense		1,891	1,396		2,500	
04132	Council Chamber Maintenance		500	0		500	
04134	Council Election Expenses		0	0		0	
04136	Contributions		110,842	80,883		103,355	
04138	Community Funding		0	0		0	
04140	Depreciation - Council Chambers		1,320	1,282		1,200	
04150	Regional Council Expenses		0	0		0	
04155	Consultancy Services		40,000	23,506		35,000	
04160	Allocated Administration Costs		94,674	78,554		81,619	
<b>OPERATING INCOME</b>							
04170	Reimbursements	0		(86)		0	
<b>CAPITAL EXPENDITURE</b>							
04180	Transfer to KBC Reserve		0	0		0	
04181	Purchase Land & Buildings		0	0		0	
04182	Purchase Furniture & Equipment		0	0		0	
<b>CAPITAL INCOME</b>							
	Proceeds on Sale of Asset						
	Realisation on Asset Disposal						
		-	340,390	(86)	268,624	-	305,371

## ADMINISTRATION

Schedule 04  
Sub Program 042

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
04200	Salaries & Wages - Admin		660,439		522,717		547,792
04201	Superannuation - Admin		99,630		88,166		80,134
04202	Workers Comp - Insurance Premiums		73,800		64,838		64,838
04203	Accrued AI & Lsl		0		20,740		0
04204	Staff Uniform		5,000		3,114		6,000
04208	Training Expenses		7,000		4,566		10,000
04208	Travel & Accomodation		5,000		2,144		6,000
04210	Conferences Expenses		10,000		8,313		15,000
04212	Fringe Benefits Tax		55,250		55,244		50,000
04214	Other Employee Costs		1,000		969		1,000
04216	Subscriptions and Membership - Admin		6,680		6,518		5,000
04220	Kondinin Office Maintenance		36,000		34,645		40,000
04221	Hyden Office Maintenance		25,000		24,776		25,000
04222	Kondinin Office Equipment Mtce		5,000		4,420		7,000
04223	Hyden Office Equipment Mtce		500		293		5,000
04224	Telecommunications		15,000		16,324		15,000
04226	Legal Expenses		5,208		2,343		10,000
04228	Printing and Stationery		20,000		18,605		20,000
04230	Consultancy Services		30,000		11,044		35,000
04232	Accounting Services		0		0		0
04234	Administration Vehicle Operating Expenses		25,000		29,037		25,000
04236	Bank Service Charges		15,000		14,810		16,000
04238	Postage and Freight		5,000		5,633		5,000
04240	Advertising Expense		5,000		3,615		5,000
04242	Insurance (ex W/comp)		36,071		29,611		35,215
04260	Depreciation - Administration		98,133		96,033		95,001
04251	Audit Fees		30,000		22,200		25,000
04255	Debtors Written-off		30,000		2,963		3,000
04260	Office Expenses - Other		10,000		9,135		15,000
04273	Loss On Asset Disposal - Administration		38,108		15,875		1,000
04265	Administration Costs Allocated To Programs (ABC)		(1,341,817)		-1,118,678		(1,165,980)
<b>OPERATING INCOME</b>							
04270	Sundry Income - Gst Incl	(5,000)		(5,698)		(5,000)	
04271	Reimbursements - Gst Free	(9,813)		(25,108)		(3,000)	
04272	Profit on Asset Disposal	0		0		(1,161)	
04274	Fringe Benefit Tax Recoups	0		0		0	
04275	Sundry Income - ex Gst	0		(4)		0	
04276	Grants, Contrib & Reimb.	0		0		0	
04277	Insurance Rebate	0		(9,023)		0	
<b>CAPITAL EXPENDITURE</b>							
04280	Transfer to Lsl Reserve		0		0		0
04281	Purchase Land & Buildings - Administration		0		0		0
04282	Purchase Furniture & Equipment - Administration		50,000		0		0
04283	Purchase Plant and Equipment - Administration		90,000		128,707		131,500
<b>CAPITAL INCOME</b>							
04290	Transfer from Reserves						
04291	Proceeds on Sale of Asset	(66,000)		(101,016)		(101,500)	
04292	Realsation On Asset Disposal	66,000		101,016		101,500	
		(14,813)	140,000	(39,833)	128,707	(9,161)	131,500

**GENERAL PURPOSE FUNDING**

**RATES**

Schedule 03  
Sub Program 031

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
03101	Salaries Rates		32,745		31,555		31,697
03102	Superannuation Rates		5,830		5,689		8,617
03103	Accrued AI & LSI - Rates		1,000		-4,457		1,000
03105	Rate Notice/Advertising Costs		1,500		670		1,500
03106	Debt Collection/Legal Costs		35,000		31,297		15,000
03108	Rates Refund Recoverable		0		0		0
03110	Valuation Expenses & Title Searches		10,000		9,713		10,000
03116	Allocated Administration Costs		94,673		82,553		81,618
<b>OPERATING INCOME</b>							
03120	General Rates Levied	(3,231,658)		(3,124,552)		(3,111,012)	
03121	Interim Rates Levied	0		0		0	
03130	Rates Discount	130,000		130,695		130,000	
03135	Ex-Gratia Rates (CBH)	(30,000)		(31,992)		(30,000)	
03140	Rates Written-back	0		(211)		0	
03145	Back Rates Levied	0		(1,067)		0	
03150	Penalty Interest Raised on Rates	(12,000)		(20,898)		(12,000)	
03152	Legal Fees Relating To Rates	(1,000)		(37,132)		(1,000)	
03155	Instalment Interest	(3,000)		(3,221)		(3,000)	
03160	Rates Administration Fee	(2,000)		(1,800)		(2,000)	
03170	Rates Inquiry Fees	(738)		(990)		(500)	
		<b>(3,150,388)</b>	<b>180,648</b>	<b>(3,091,167)</b>	<b>157,019</b>	<b>(3,029,512)</b>	<b>149,432</b>

**GENERAL PURPOSE FUNDING**

**OTHER**

Schedule 03  
Sub Program 032

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
03200	Allocated Administration Costs		16,619		14,506		14,342
<b>OPERATING INCOME</b>							
03201	Grants Commission Grant Received - General	(824,895)		(1,402,111)		(729,454)	
03202	Grants Commission Grant Received - Roads	(441,457)		(807,721)		(182,696)	
03210	Interest Received - Reserves	(29,769)		(35,573)		(34,625)	
03212	Interest on Investments	(30,750)		(47,772)		(30,000)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
03290	Transfer from Reserve	0		-		-	
		<b>(1,326,871)</b>	<b>16,619</b>	<b>(2,293,176)</b>	<b>14,506</b>	<b>(976,674)</b>	<b>14,342</b>

## FIRE PREVENTION

Schedule 05  
Sub Program 051

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
05100	Materials Equip. Purchases		2,500		3,031		5,000
05102	Maintenance - Vehicles/Trailers		10,000		9,314		10,000
05104	Maintenance - Land & Buildings		5,000		2,050		5,000
05108	Other Goods & Services		7,000		82		7,000
05110	Insurances - Fire Prevention		4,050		2,700		2,700
05115	Purchases Plant >=\$1200 to \$5000		5,000		510		1,000
05150	Depreciation Expense		14,295		12,505		12,800
05160	Allocated Administration Costs		19,038		5,897		5,830
05165	Other Expenses - Fire Prev		500		348		5,000
<b>OPERATING INCOME</b>							
05170	Fesa Grant	(11,227)		(8,831)		(5,800)	
05172	Fines and Penalties	(2,283)		(2,864)		0	
05175	ESL Subsidy	(4,000)		(4,000)		(4,000)	
<b>CAPITAL EXPENDITURE</b>							
	Furniture & Equipment						
	Transfer to Reserves						
<b>CAPITAL INCOME</b>							
	Proceeds on Sale of Asset						
		(17,510)	67,383	(15,694)	36,437	(9,800)	54,330

## ANIMAL CONTROL

Schedule 05  
Sub Program 052

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
05200	Salaries & Wages		0		198		0
05201	Superannuation		0		0		0
05205	Animal Control Expenses		30,000		32,274		20,000
05250	Depreciation - Animal Control		1,025		707		1,000
05260	Allocated Administration costs		6,758		5,897		5,830
<b>OPERATING INCOME</b>							
05270	Fines and Penalties - Animal Control	(130)		(1,690)		(100)	
05271	Reimbursements - Ranger Sal & Travel	0		0		0	
05272	Dog Registration Fees	(1,000)		(2,028)		(1,000)	
05273	Cat Registration Fees	(100)		(93)		(100)	
05370	Fines and Penalties - Illegal Parking	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
	Furniture & Equipment						
	Transfer to Reserves						
<b>CAPITAL INCOME</b>							
	Proceeds on Sale of Asset						
	Transfer from Reserves						
		(1,230)	37,781	(3,811)	39,075	(1,200)	26,830

## PREVENTIVE SERVICES

Schedule 07  
Sub Program 074

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
07400	Preventive services expenses		27,890		28		0
07405	EDRHS Scheme Expenses		60,000		49,218		47,895
07410	Analytical Expenses		500		357		500
07415	EHO Vehicle Operating Expenses		0		0		0
07450	Depreciation - HPS Admin		0		0		0
07460	Allocated Administration Costs		2,702		2,359		2,332
<b>OPERATING INCOME</b>							
07470	Grant & Contrib. - Preventive Serv	0		0		0	
		0	91,092	0	51,962	0	50,727

## PEST CONTROL

Schedule 07  
Sub Program 075

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
07500	Pest control - Expenses		8,200		7,240		8,000
07560	Allocated Administration Costs		1,351		1,179		1,166
		-	9,551	-	8,419	-	9,166

## PREVENTIVE SERVICES - OTHER

Schedule 07  
Sub Program 076

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
07600	Other Preventive Serv - Expenses		-		0		0
		-	0	0	0	0	0

## OTHER HEALTH

Schedule 07  
Sub Program 077

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
07700	Medical Centre Expenses		50,000		62,629		70,000
07701	GP Locum Expenses		250,000		234,665		260,000
07702	Salaries and Wages - Staff		63,559		52,823		89,188
07703	Superannuation - Staff		5,958		4,764		8,360
07704	Accrued Annual & Long Service Leave		0		2,191		0
07710	Doctor's Vehicle Expenses		10,000		8,784		10,000
07712	Pharmacy Expense		25,000		17,519		28,000
07720	Doctors Residence		0		0		0
07725	Rural Health West (Membership)		100		0		100
07730	Sundry Expenses - Other Health		500		0		500
07736	Bank Service Charges (Tyro)		1,000		899		1,000
07740	Loss On Asset Disposal - Other Health		0		1,359		2,193
07750	Depreciation Expense - Other Health		17,975		17,388		17,500
07760	Allocated Administration Costs		53,856		36,380		34,979
07765	Other Expenses Relating To Other Health		0		0		0
16137	Interest Loan #137A - Doctor's Residence		9,464		9,903		8,929
<b>OPERATING INCOME</b>							
07711	Profit on Asset Disposal	0		0		0	
07770	Consult Room Hire	(300)		(327)		(300)	
07771	Kondinin Medical Centre - Income	(290,000)		(301,834)		(270,000)	
07772	Kondinin Medical Centre - Pharmacy	(35,000)		(35,619)		(40,000)	
07773	Reimbursements	0		0		0	
07774	Shire of Kulin Contribution	(11,807)		(16,673)		(36,500)	
<b>CAPITAL EXPENDITURE</b>							
07780	Transfer to Medical Services Reserve		0		0		-
07781	Purchase Land & Buildings		0		8,956		-
07782	Purchase Furniture & Equipment		0		0		5,000
07783	Purchase Plant & Equipment		0		28,873		32,500
07785	Purchase Other Infrastructure		0		7,273		0
16187	Principal Repayment Loan#137A - Doctor's Residence		10,195		9,761		9,761
<b>CAPITAL INCOME</b>							
07791	Proceeds on Sale of Asset	0		(18,182)		0	
07792	Realisation On Asset Disposal	0		18,182		0	
		(337,107)	497,607	(354,453)	503,166	(346,800)	578,010

## CARE OF FAMILIES & CHILDREN

Schedule 08

Sub Program 083

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b><u>OPERATING EXPENDITURE</u></b>							
08305	Building Maintenance - Child Care Ctre		8,186		7,548		8,000
08350	Depreciation - Care		17,938		17,188		17,500
08360	Allocated Administration Costs		1,351		1,353		1,166
<b><u>OPERATING INCOME</u></b>							
<b><u>CAPITAL EXPENDITURE</u></b>							
08381	Purchase Land & Buildings - Daycare Building (ReRoof)		20,000				0
		0	47,474	0	26,090	0	26,666

## AGED & DISABLED - SENIOR CITIZENS

Schedule 08

Sub Program 084

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b><u>OPERATING EXPENDITURE</u></b>							
08400	Yeerakine Lodge		10,000		41,154		39,796
08405	Building Maintenance		1,000		972		1,000
08410	Senior Citizens Operating Expense		2,500		1,306		2,500
08450	Depreciation Expense - Aged & Disabled		37,917		36,121		16,500
08460	Allocated Administration Costs		18,915		16,337		16,324
<b><u>OPERATING INCOME</u></b>							
08470	Grants & Contributions	0		(120,000)		(120,000)	
08471	Reimbursements	0		0		0	
<b><u>CAPITAL EXPENDITURE</u></b>							
08481	Purchase Land & Buildings		0		0		
08484	Yeerakine Lodge Car Park		0		9,091		10,000
		0	70,332	(120,000)	104,981	(120,000)	86,120



## STAFF HOUSING

Schedule 09  
Sub Program 091

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
09101	Maintenance Staff House - Lot 252 Young Avenue, Kondinin		7,000		9,592		6,000
09102	Maintenance Staff House - Lot 44 Graham St, Kondinin		7,000		7,892		7,000
09103	Maintenance Staff House - Lot 125 Graham St, Kondinin		7,000		5,687		7,000
09104	Maintenance Staff House - 255 Young Avenue, Kondinin		7,000		5,633		7,000
09105	Maintenance Staff House - 233 Graham St, Kondinin		10,000		9,526		10,000
09106	Maintenance Staff House - Lot 210 Wignell St, Kondinin		3,000		1,042		3,000
09107	Maintenance Staff House - #28 Repacholi Pde, Kondinin (School Principal)		10,000		9,630		10,000
09108	Maintenance Staff House - Lot 130 Graham St, Kondinin		7,000		7,005		7,000
09109	Maintenance Staff House - Lot 283 Repacholi Pde Kondinin (Holland)		7,000		6,918		3,000
09110	Maintenance Staff House - Lot 243, Hinck St, Kondinin		15,000		14,784		15,000
09111	Maintenance Staff House - Lot 143, Radbourne Drive, Kondinin		10,000		8,862		10,000
09112	Maintenance Staff House - Lot 284 Repacholi Parade, Kondinin		9,000		6,593		9,000
09113	Maintenance Staff House - Lot 169B Hynes St, Hyden		7,000		6,774		7,000
09114	Maintenance Staff House - Lot 161 Smilhs Loop, Hyden		6,000		5,892		6,000
09115	Maintenance Staff House - Lot 246 Repacholi Parade, Kondinin		10,000		9,077		10,000
09140	Loss On Asset Disposal - Staff Housing		0		0		0
09150	Depreciation Expense - Staff Housing		94,544		91,492		86,875
09155	Loan #140 Interest - Staff Housing		3,720		4,235		3,638
09165	Allocated Administration O'heads		66,185		53,070		52,469
09156	Loan #141 Interest - Staff Housing		0		0		0
<b>OPERATING INCOME</b>							
09170	Staff Housing Rental Income	(27,000)		(26,996)		(40,000)	
09171	Reimbursements - Gst Free	(872)		(2,358)			
09198	Profit on Asset Disposal - Staff Housing						
<b>CAPITAL EXPENDITURE</b>							
09180	Transfer to Housing Reserves		50,000		50,000		50,000
09181	Purchase Land & Buildings - Staff Housing		30,000		66,896		84,546
09182	Purchase Furniture & Equipment - Staff Housing		0		0		0
09185	Purchase Other Infrastructure - Staff Housing		0		0		0
09195	Principal Repayment Loan #140 - Staff Housing		13,785		13,364		13,364
09198	Principal Repayment Loan #141 - Staff Housing		0		0		0
<b>CAPITAL INCOME</b>							
09190	Transfer from Housing Reserve	-		0		0	
09296	Proceeds from New Loan	-		0			
		(27,872)	380,234	(29,353)	393,883	(40,000)	407,890

## OTHER HOUSING

Schedule 09  
Sub Program 092

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
09240	Maintenance Other Housing		20,498		18,415		20,000
09250	Depreciation Expense - Other Housing		5,928		5,926		5,926
<b>OPERATING INCOME</b>							
09279	Income from Other Housing	(26,860)		(26,902)		(10,000)	
<b>CAPITAL EXPENDITURE</b>							
09281	Purchase Land & Buildings - Staff Housing		0		0		0
09282	Purchase Furniture & Equipment - Staff Housing				0		0
<b>CAPITAL INCOME</b>							
		(26,860)	26,424	(26,902)	24,340	(10,000)	25,928

COMMUNITY AMENITIES

SANITATION - HOUSEHOLD REFUSE

Schedule 10  
Sub Program 101

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10100	Domestic Refuse Collection		80,000		72,443		75,000
10105	Kondinin Waste Transfer Station		88,000		86,831		90,000
10106	Hyden Waste Transfer Station		110,000		107,758		88,000
10110	Recycling		75,000		70,984		75,000
10115	Tip Rehabilitation Costs		0		0		15,000
10120	RoeRoc Regional Refuse Site Expenses		60,000		47,788		35,000
10140	Bin Replacement Costs		1,028		0		500
10150	Depreciation Expense - Sanitation		14,740		14,930		10,654
10160	Allocated Administration Costs		27,022		23,587		23,320
10200	Other Sanitation Expenses		0		0		0
<b>OPERATING INCOME</b>							
10170	Domestic & Commercial Rubbish Bin Charges	(95,000)		(96,675)		(90,000)	
10171	Other Income - Refuse Management	(27,500)		(29,909)		0	
10172	Income - Regional Rubbish Site Management	0		0		0	
10270	Waste Removal (Bulk Bins) - Income	(2,600)		(2,607)		(2,500)	
<b>CAPITAL EXPENDITURE</b>							
10180	Transfer to Reserve (Bendering Landfill)		6,000		6,000		6,000
		(125,000)	467,790	(129,091)	439,130	(92,500)	417,474

SEWERAGE

Schedule 10  
Sub Program 103

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10300	Sewerage Expenses		1,538		0		1,500
10301	Interest Loan #139 - Hyden Sewerage		31,798		33,059		30,088
10302	Expenses Relating To Hyden STED		0		0		0
10350	Depreciation - Sewerage		0		0		0
10380	Allocated Administration Costs		27,022		23,587		23,320
<b>OPERATING INCOME</b>							
10370	Sewerage Disposal Income	(2,609)		(4,591)		(2,000)	
10371	Income Relating To Hyden STED	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
10383	Purchase Infrastructure - Hyden Sewerage		0		0		0
10188	Principal Repayment Loan #139 - Hyden Sewerage		24,581		23,333		23,333
<b>CAPITAL INCOME</b>							
10393	Proceeds from New Loan (for Hyden Sewerage)			0			
		(2,609)	84,939	(4,591)	79,078	(2,000)	78,219

## URBAN STORMWATER DRAINAGE

Schedule 10  
Sub Program 104

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10400	Drainage Management		0		0		0
10450	Depreciation Expense - Drainage		1,596		1,560		6,200
10455	Loan #142 Interest - Townsite Drainage		71,939		53,856		35,070
10460	Allocated Administration Costs		13,511		11,792		11,660
<b>OPERATING INCOME</b>							
10470	Grants/Contribution	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
10483	Purchase Infrastructure Other - Stormwater Drainage		0		2,178,056		1,700,000
10486	Principal Repayment Loan #142 - Townsite Drainage		59,887		29,134		27,480
<b>CAPITAL INCOME</b>							
10498	Proceeds from New Debenture (Townsite Drainage)	0		(1,700,000)		(1,700,000)	
		-	146,933	(1,700,000)	2,274,397	(1,700,000)	1,781,210

## TOWN PLANNING & REGIONAL DEVELOPMENT

Schedule 10  
Sub Program 106

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10600	Expenses Relating To Town Planning		7,000		20,937		7,000
10650	Depreciation - Town Planning		0		0		0
10660	Allocated Administration Costs		27,022		23,587		23,320
<b>OPERATING INCOME</b>							
10670	Income Relating To Town Planning	(300)		(134)		(300)	
		(300)	34,022	(134)	44,524	(300)	30,320

## OTHER COMMUNITY AMENITIES

Schedule 10  
Sub Program 107

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10710	Maintenance - Public Conveniences		78,035		88,398		70,000
10720	Maintenance - Cemeteries		15,000		14,422		15,000
10740	Community Bus Expenses		12,000		12,860		10,000
10750	Depreciation - Other Community Amenities		30,000		28,276		30,000
10760	Allocated Administration Costs		27,022		23,587		23,320
<b>OPERATING INCOME</b>							
10770	Cemetery Fees	(500)		(1,102)		(2,000)	
10771	Community Bus Income	(11,500)		(13,053)		(10,000)	
10776	Grants & Contribution	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
10780	Transfer to Bus Reserve		0		0		-
10781	Purchase Land & Buildings				0		
10782	Purchase Furniture & Equipment				0		
10783	Purchase Plant & Equipment		0		0		0
<b>CAPITAL INCOME</b>							
10790	Transfer from Community Bus Reserve	0					
		(12,000)	182,057	(14,155)	187,544	(12,000)	148,320

## PUBLIC HALLS & CIVIC CENTRES

Schedule 11  
Sub Program 111

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11101	Hall Maintenance		36,962		28,401		25,000
11102	Hyden Youlh Base		10,000		10,479		10,000
11104	Community Lodge Hall Maintenance		2,600		1,053		2,500
11105	Hyden Resource Centre Maintenance		10,000		9,737		10,000
11106	Kondinin Resource/Telecentre Maintenance		5,806		5,315		3,500
11150	Depreciation - Public Halls/Civic Centres		131,802		144,775		142,071
11160	Allocated Administration Costs		41,804		35,378		34,977
<b>OPERATING INCOME</b>							
11174	Community Lodge Hall - Income	0		0		0	
11176	Kondinin Resource/Telecentre - Income	(250)		(250)		(250)	
11179	Other Income Relating to Public Halls & Civic Centres	(1,500)		(736)		(1,500)	
<b>CAPITAL EXPENDITURE</b>							
11181	Purchase Land & Buildings - Public Halls & Civic Centres		5,000		33,650		0
11182	Purchase Furniture & Equipment - Public Hall/Civic Cent.		7,000		5,500		35,000
11183	Purchase Plant & Equipment - Public Hall/Civic Cent.		0		0		0
11184	Purchase Infrastructure Other - Hall Street Paving		0		0		0
<b>CAPITAL INCOME</b>							
	Proceeds on Sale of Asset						
		(1,750)	249,544	(986)	274,286	(1,750)	263,048

## SWIMMING AREAS & BEACHES

Schedule 11  
Sub Program 112

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11200	Contract Manager - Wages		65,000		65,210		65,000
11201	Superannuation - Kondinin Pool		0		0		0
11203	Accrued AL & Lsi - Hyden Swim		0		54		0
11204	Salaries and Wages - Hyden Pool		77,112		71,974		73,330
11205	Superannuation - Hyden Pool		5,628		5,397		5,204
11211	Kondinin Pool - Operating Expenses		80,000		73,868		80,000
11212	Hyden Pool - Operating Expenses		100,000		97,599		100,000
11250	Depreciation - Swimming Areas & Beaches		150,736		150,644		130,000
11260	Allocated Administration Costs		81,062		70,758		69,958
11261	Swimming Pool Insurance		0		0		0
11262	Kondinin Swimming Pool Upgrade Expenses		0		0		0
16136	Interest Loan#136 - Kondinin Swimming Pool		19,312		20,258		18,222
<b>OPERATING INCOME</b>							
11270	Swimming Pool Subsidy (GST Free)	0		0		0	
11271	Grant - Swimming Pool Construction (KN)	0		0		0	
11272	Hyden Pool - Income	(5,500)		(5,812)		(5,500)	
11273	Kondinin swimming Pool Income	(5,500)		(5,257)		(5,500)	
11275	Aquatic Centre Room Hire	(871)		(386)		0	
11279	Swimming Pool Grants	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
11281	Purchase Land & Buildings - Kondinin Swimming Pool		0		0		0
11282	Purchase Furniture & Equipment - Swimming Areas & Beaches		0		0		0
11284	Purchase Infrastructure Other - Swimming Pool Carpark (Uncovered)		0		0		0
11285	Purchase Infrastructure Other - Swimming Pool Improvement		0		0		0
16186	Principal Repayment Loan #136 - Kondinin Pool		20,808		19,920		19,920
<b>CAPITAL INCOME</b>							
		(11,671)	599,656	(11,456)	575,681	(11,000)	561,634

## OTHER RECREATION & SPORT

Schedule 11  
Sub Program 113

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11300	Public Parks, Gardens, Reserves		80,000		98,009		70,000
11302	Hyden Parks and Gardens		68,000		31,955		25,000
11303	Karlgarin Parks and Gardens		20,000		20,450		15,000
11310	Sporting Pavilion - Maintenance		600		22,817		25,000
11312	Kondinin Country Club - Maintenance		16,000		15,763		15,000
11320	Kondinin Sporting Precinct		145,000		163,102		120,000
11321	Hyden sporting Precinct		120,000		112,811		150,000
11322	Hyden Tennis Club - Maintenance		5,000		4,599		7,000
11323	Karlgarin Sporting Precinct		8,000		9,570		8,000
11324	Karlgarin Bowling Club		12,600		1,783		12,500
11327	Golf Tournament - Expenses		2,000		934		2,000
11329	Kondinin Golf Club Expenses		53,000		3,215		3,000
11330	Hyden Golf Club Expenses		3,000		1,173		3,000
11336	Wheatbelt Kidsport Expenses		0		0		0
11350	Depreciation - Other Recreation & Sport		368,800		358,180		350,000
11352	Community Recreation Programs		25,000		22,124		25,000
11356	Community Arts Project Expense		0		0		0
11360	Allocated Administration Costs		81,063		70,760		89,989
11365	Other Operating Expenses		0		0		0
16131	Interest Loan #131A - Kondinin Community Recreation		2,273		2,703		2,413
16133	Interest Loan #133 - Karlgarin Bowling Club		0		112		131
16134	Interest Loan#134 - Hyden Progress Assn		9,368		10,360		8,527
16138	Interest Loan#138 - Karlgarin Progress Assn		2,982		3,741		3,402
<b>OPERATING INCOME</b>							
11370	Grants and Contributions	(81,311)		(350,371)		(238,838)	
11371	Sporting Amenities Kondinin - Income	(2,000)		(2,318)		(2,000)	
11372	Kondinin Country Club Income	(4,000)		(4,132)		(4,000)	
11373	Sporting Amenities Hyden - Income	(3,000)		(3,284)		(3,000)	
11374	Contribution from Community Groups	0		(23,506)		0	
11375	Sporting Amenities Karlgarin - Income	(200)		(200)		(200)	
11376	Grant - Kidsport Wheatbelt	0		0		0	
11377	Golf Tournament - Income	0		0		0	
11378	Self Supporting Loan#131A - Interest Reimbursement	(2,273)		(2,413)		(2,413)	
11379	Self Supporting Loan#129 - Interest Reimbursement	0		0		0	
11380	Self Supporting Loan#133 - Interest Reimbursement	0		(131)		(131)	
11384	Self supporting Loan#138 - Interest Reimbursement	(2,982)		(3,402)		(3,402)	
11394	Self supporting Loan#134 - Interest Reimbursement	(9,368)		(8,527)		(8,527)	
<b>CAPITAL EXPENDITURE</b>							
11381	Purchase Land & Buildings - Other Recreation & Sport		200,000		1,283,186		1,091,891
11382	Purchase Furniture & Equipment - Other Recreation & Sport		0		0		0
11383	Purchase Plant & Equipment - Other Recreation & Sport		0		0		0
11385	Purchase Infrastructure Other - Other Rec & Sports		20,000		154,387		133,029
11387	Purchase Infrastructure Other - Retic System		100,000		0		0
11388	Purchase Infrastructure Other - Parks and Gardens		6,000		95,004		70,000
11386	Advances to Community Groups		0		0		0
11389	Purchase Infrastructure Other - Pioneer Wall		0		0		0
11386	Transfer to Recreation Bldg Reserves		100,000		100,000		100,000
16181	Principal Repayment Loan #131A - KCRC		9,124		8,752		8,752
16182	Principal Repayment Loan #133 - Karlgarin Bowling Assn		0		3,869		3,869
16183	Principal Repayment Loan #134A - Hyden Progress Assn		27,301		26,490		26,490
16185	Principal Repayment Loan #138 - Karlgarin Progress Assn		15,862		15,206		15,206
<b>CAPITAL INCOME</b>							
11390	Self supporting Loan#131A - Principal Reimbursement	(9,124)		(8,752)		(8,752)	
11392	Self supporting Loan#133 - Principal Reimbursement	0		(3,869)		(3,869)	
11393	Self supporting Loan#134 - Principal Reimbursement	(27,301)		(26,490)		(26,490)	
11395	Self supporting Loan#138 - Principal Reimbursement	(15,862)		(15,206)		(15,206)	
11398	Transfer from Kondinin Recreation Ctr Reserve	0		(314,797)		(310,000)	
11399	Transfer from Karlgarin Bowling Green Reserve	0		(110,896)		(110,000)	
	Transfer from Hyden Recreation Ctr Reserve	(150,000)		0		0	
		(287,401)	1,476,764	(878,294)	2,639,058	(736,828)	2,364,169

## TELEVISION AND REBROADCASTING

Schedule 11  
Sub Program 114

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11400	Kondinin Radio Service - Maintenance		3,500		1,622		3,500
11410	Hyden Radio Service - Maintenance		3,600		1,542		3,500
11420	Varley - Holl Rock - Maintenance		686		0		500
11430	Other Expenses Relating To TV & Rebroadcasting		0		0		0
11450	Depreciation Expense - TV & Rebroadcasting		3,000		2,990		10,500
11460	Allocated Administration Costs		1,351		1,179		1,166
<b>OPERATING INCOME</b>							
	Television Rebroadcasting Income	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
11402	Purchase Land & Buildings - Television & Rebroadcast.		0		0		0
11403	Purchase Furniture & Equipment - Television & Rebroad.		0		0		0
11404	Purchase Infrastructure Other - Television & Rebroadcast.		0		0		0
		0	12,036	0	7,334	0	19,166

## LIBRARIES

Schedule 11  
Sub Program 115

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11500	Subscriptions/Periodicals/Supplies		5,000		1,095		5,000
11501	Salaries and Wages - Kondinin Library		40,129		12,432		11,383
11502	Salaries and Wages - Hyden Library		24,511		21,961		16,866
11503	Accrued AL & Lsl - Kondinin		0		0		0
11504	Accrued AL & Lsl - Hyden		0		(3,926)		0
11505	Library - Postage & Freight		1,500		831		1,500
11507	Library - Lost/Damaged Books		600		300		500
11510	Library - Sundry Expenses		7,500		4,287		7,500
11550	Depreciation Expense - Libraries		0		0		0
11560	Allocated Administration Costs		20,265		17,690		17,480
<b>OPERATING INCOME</b>							
11570	Charges - Lost Books	(100)		0		(100)	
<b>CAPITAL EXPENDITURE</b>							
		(100)	99,406	0	54,671	(100)	60,239

## OTHER CULTURE

Schedule 11  
Sub Program 116

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11600	Australia Day		1,000		38		1,000
11602	Building Mice - Art Centre		2,500		2,510		2,500
11603	Building Mice - Men's Shed		1,000		0		1,000
11605	Anzac Day Expenses		1,500		3,385		1,500
11612	Rentals Property Maintenance		10,000		7,731		10,000
11650	Depreciation Expense - Other Culture		0		0		0
11660	Allocated Administration Costs		27,022		23,587		23,320
<b>OPERATING INCOME</b>							
11670	Contributions/Donations			(1,600)			
11672	Other Culture Income	(10,000)		(4,640)		(10,000)	
<b>CAPITAL EXPENDITURE</b>							
			0				
		(10,000)	43,022	(6,240)	37,251	(10,000)	39,320

## TRANSPORT

### STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION

Schedule 12  
Sub Program 121

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
<b>OPERATING INCOME</b>							
12271	Grant - MRWA RRG Project	(344,500)		(329,750)		(329,747)	
12276	Grant - Roads To Recovery	(606,417)		0		0	
12277	Grant - MRWA Blackspot	(100,351)		0		0	
<b>CAPITAL EXPENDITURE</b>							
12100	Roads Construction - Council		419,901		578,733		814,788
12110	Roads - Regional Road Group		520,160		529,089		494,625
12130	Roads To Recovery Construction		426,905		0		0
12140	Blackspot Road Construction		150,527		0		0
12170	Footpath Construction		140,000		48,055		50,000
<b>CAPITAL INCOME</b>							
	Proceeds from New Debenture						
	Transfer from Reserves						
		(951,268)	1,657,493	(329,750)	1,155,877	(329,747)	1,359,411

### STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE

Schedule 12  
Sub Program 122

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
12200	Road Maintenance		320,000		327,470		300,000
12202	Winter Grading		200,000		198,940		150,000
12204	Summer Grading		270,000		263,576		175,000
12206	Flood Damage Repair (WANDRRA AGRN743)		0		152,855		176,508
12220	Street Lighting		33,000		32,042		33,000
12222	Streetscapes/Cleaning		140,000		135,255		170,000
12224	Street Trees & Watering		2,500		137		2,500
12226	Street signs Maintenance		2,500		1,511		2,500
12228	Street/Traffic Signage		2,500		448		2,500
12230	Traffic Signs Maintenance		5,000		3,895		6,000
12232	Traffic Counter Maintenance		3,000		3,208		2,500
12250	Footpath Maintenance		0		9,986		20,000
12260	Depot Maintenance		70,000		75,045		75,000
12265	Roads Maintenance - Other Expense		6,000		11,576		0
12266	Depreciation - Roads/Streets		1,478,360		1,463,986		1,280,000
12267	Depreciation - Other Infrastructure		16,500		17,228		11,500
12280	Allocated Administration Costs		162,130		141,519		139,917
<b>OPERATING INCOME</b>							
12272	Grant - MRWA Direct	(192,719)		(180,789)		(103,745)	
12278	Subsidies & Contributions	0		(20,000)		(20,000)	
12279	Reimbursements/Reinstatements	(50,000)		(360,452)		(342,567)	
<b>CAPITAL EXPENDITURE</b>							
12281	Purchase Land & Buildings - Streets, Roads, Bridges		0		0		0
12283	Purchase Plant & Equipment - Streets, Roads, Bridges		0		0		0
<b>CAPITAL INCOME</b>							
		(242,719)	2,711,480	(561,241)	2,838,478	(466,312)	2,545,923

## ROAD PLANT PURCHASES

Schedule 12  
Sub Program 123

COA	DESCRIPTION	BUDGET 2010 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
12400	Expenses Relating To Parking Facilities		0		0		0
12323	Loss on Asset Disposal - Road Plant		147,205		13,946		14,787
12450	Depreciation - Parking Facilities		1,523		1,768		1,500
12460	Allocated Administration Costs		67,553		58,968		58,299
<b>OPERATING INCOME</b>							
12301	Insurance Claim	0		( 967)		0	
12350	Profit on Sale of Asset - Road Plant	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
12380	Transfer To Plant Reserve		100,000		100,000		100,000
12481	Purchase Land & Buildings - Parking Facilities		0		0		0
12383	Purchase Plant & Equipment - Road Plant		741,252		422,953		430,000
12485	Purchase Infrastructure Other - Wash down bay/Abtution		0		0		0
<b>CAPITAL INCOME</b>							
12390	Proceeds from Sale of Plant & Equipment	170,000		( 16,818)		(10,000)	
12391	Realisation on Asset Disposal	(170,000)		16,818		10,000	
	Transfer from Plant Reserve	0		(350,000)		(350,000)	
		0	1,057,613	(350,967)	597,633	(350,000)	604,586

## AERODROMES

Schedule 12  
Sub Program 126

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
12600	Expenses Relating To Aerodrome		1,699		277		0
12604	Airport Maintenance		6,600		6,167		6,000
12650	Depreciation Expense - Aerodromes		50,000		50,064		79,854
12660	Allocated Administration Costs		1,351		1,179		1,166
<b>OPERATING INCOME</b>							
12670	Income Relating To Aerodrome	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
12675	Purchase Other Infrastructure - Aerodromes		0		0		0
		0	69,650	0	57,688	0	87,020



## ECONOMIC SERVICES

### RURAL SERVICES

Schedule 13  
Sub Program 131

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13100	Mosquito control Maintenance		6,000		5,101		15,000
13105	Noxious Weeds/Pest Plants - APB Mtce		0		0		0
13110	Skeleton Weed Committee - Maintenance		204,190		178,959		209,887
13111	Hyden LCDC		0		2,228		0
13115	Drum Muster - Maintenance		0		0		5,000
13120	Vermin Control - Wild Dogs		0		0		6,500
13125	Salaries and Wages		61,580		62,189		55,778
13130	Superannuation		6,772		5,632		5,228
13133	Accrued AL & Lsl		0		5,064		0
13140	Community Garden		20,000		18,188		20,000
13150	Depreciation - Rural Services		0		0		0
13160	Allocated Administration Costs		2,241		2,000		1,932
<b>OPERATING INCOME</b>							
13173	Skeleton Weed (LLAG) - Grant	(260,000)		(230,000)		(230,000)	
13174	Drum Muster Income	(2,000)		(138)		(2,000)	
13177	Community Event Income	(7,050)		(7,410)		0	
13179	Grants & Contribution - Community Garden	0		(7,220)		0	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(269,050)	299,783	(244,766)	279,361	(232,000)	319,326

## TOURISM & AREA PROMOTION

Schedule 13  
Sub Program 132

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13200	Hyden Tourism & Area Promollon		70,000		67,309		65,000
13230	Wave Rock Entrance Commission Expense		30,000		25,016		35,000
13235	Wave Rock Caravan Park Maintenance		0		0		0
13240	Kondinin Caravan Park Maintenance		3,000		12		3,000
13250	Kondinin Tourism & Area Promotion		66,000		63,883		50,000
13254	Other Tourist Facilities Maintenance		25,000		26,336		25,000
13258	Shire Area Promollon General Maintenance		500		352		0
13260	Depreciation Expense - Tourism & Area Promo		82,484		79,526		84,000
13265	Advertising/Tourism Promollon Expenses		16,000		12,754		25,000
13267	Community Action Program Expenses		0		0		0
13290	Allocated Administration Costs		108,085		94,346		93,278
<b>OPERATING INCOME</b>							
13271	Wave Rock Precinct - Income	(250,000)		(255,883)		(220,000)	
13272	Wave Rock Caravan - Income	0		(11)		0	
13274	Wild flower Shoppe Income	(2,000)		(2,467)		(2,000)	
13275	Kondinin Caravan Park Income	(50,000)		(53,174)		(50,000)	
13277	Grants & Contributions	(81,311)		0		0	
<b>CAPITAL EXPENDITURE</b>							
13280	Transfer to Tourism Reserve		32,526		31,614		31,614
13281	Purchase Land & Buildings - Tourism & Area Promollon		100,000		0		0
13282	Purchase Furniture & Equipment		0		0		0
13283	Purchase Infrastructure Other		50,000		18,622		50,000
13284	Purchase Infrastructure Other		85,000		115,258		130,000
13285	Purchase Infrastructure Other		20,000		0		0
<b>CAPITAL INCOME</b>							
13285	Transfer from Tourism Reserve	0		0		(50,000)	
		(363,311)	686,595	(311,535)	535,028	(322,000)	591,892

## BUILDING CONTROL

Schedule 13  
Sub Program 133

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13300	Building Services - Expense		25,826		22,781		25,000
13350	Depreciation - Building Control		4,164		4,028		4,500
13360	Allocated Administration Costs		27,022		23,587		23,320
<b>OPERATING INCOME</b>							
13301	Building Licenses/Permits	(3,500)		(3,571)		(3,500)	
13304	BRB Commission	(190)		(250)		(100)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(3,690)	56,811	(3,820)	50,396	(3,000)	52,820

## SALEYARDS & MARKETING

Schedule 13  
Sub Program 134

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13410	Kondinin Saleyards - Maintenance		2,603		1,918		2,500
13460	Depreciation Expense - Saleyards		2,939		2,872		6,231
13460	Allocated Administration Costs		1,353		1,179		1,166
13465	Utilities - Saleyards		2,000		1,446		2,000
<b>OPERATING INCOME</b>							
13471	Kondinin Saleyards - Income	(2,305)		(2,249)		0	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(2,305)	8,895	(2,249)	7,417	0	11,897

## TRANSPORT LICENSING

Schedule 13  
Sub Program 136

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13500	Licensing Expenses		0		859		0
13503	Accrued AL & Lsl - Kondinin		3,830		(10,255)		4,000
13504	Accrued AL & Lsl - Hyden		0		5,071		0
13505	Staff Training		2,600		1,280		2,500
13510	Salaries and Wages - Licensing		53,798		50,537		50,146
13515	Utilities - Transport Licensing		5,000		3,460		5,000
13560	Allocated Administration Costs		67,662		58,867		58,299
					0		
<b>OPERATING INCOME</b>							
13611	Transport Licensing - Income	(25,000)		(22,142)		(25,000)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(25,000)	132,678	(22,142)	109,918	(25,000)	119,945

## OTHER ECONOMIC SERVICES

Schedule 13  
Sub Program 136

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13600	Water Supply (Standpipe) - Maintenance		58,135		60,857		40,000
13610	Rural Water Supplies Maintenance		12,000		10,072		15,000
13620	BEC - Contribution		0		0		0
13650	Depreciation Expense - Other Eco Services		24,671		24,108		14,000
13660	Allocated Administration Costs		8,756		5,897		5,830
13665	Sundry Expenses - Other Economic Services		0		118		0
<b>OPERATING INCOME</b>							
13671	Water Supply (Standpipes) - Income	(5,000)		(5,906)		0	
13679	Grant & Contribution	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
13681	Purchase Land and Buildings - Other Eco Serv		10,000		0		0
13685	Purchase Other Infrastructure - Other Eco Serv		0		5,337		11,264
<b>CAPITAL INCOME</b>							
		(5,000)	111,662	(5,906)	106,389	0	94,094

## OTHER PROPERTY & SERVICES

### PRIVATE WORKS

Schedule 14  
Sub Program 141

COA	DESCRIPTION	BUDGET 2018 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14110	Private Works - Expenditure GEN		378,304		31,881		35,000
14111	Private Works Exp - Brookton Hwy		0		83,249		0
14112	Private Works Exp - Magenta Rd (Lake Grace)		0		237,468		0
14113	Private Works Exp - Holt Rock Rd (Lake Grace)		0		31,685		0
14114	Private Works Exp - Main Roads		0		59,091		0
<b>OPERATING INCOME</b>							
14100	LA Plates - Income	0		(291)		0	
14115	Income for Private Works	(408,058)		(126,981)		(36,000)	
14117	Income for Private Works - Other LG	0		(300,929)		0	
14120	Main Roads Projects - Income	0		(92,100)		0	
14125	Sand/Gravel supply Income	(500)		(9,000)		(500)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(408,558)	378,304	(529,301)	443,373	(36,600)	35,000

### PUBLIC WORKS OVERHEAD

Schedule 14  
Sub Program 142

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14200	Accrued AL & Lsl - Pwoh		10,000		-11,655		10,000
14201	Industry Allowance		0		0		0
14202	Other Minor Allowancws, MDLs, Etc		6,000		5,477		6,000
14203	Sick Leave Expense		60,419		31,483		58,871
14204	Public Holidays, Annual & Long Service Leaves		114,479		150,003		111,546
14205	Superannuation - Outside Staff		102,136		100,168		108,717
14206	Protective Clothing - Outside Staff		8,000		8,413		10,000
14207	Occupational Health & Safety Expenses		12,000		10,963		12,000
14208	Training - Outside Staff		20,000		16,117		15,000
14209	Unallocated Wages		0		0		0
14210	Engineering Salaries & Overheads		145,500		149,659		150,433
14211	Engineering Office & Vehicle Expenses		38,000		31,200		38,000
14212	Insurance - Works		300		300		300
14213	Relocation Expenses - Outside staff		3,500		167		3,500
14214	Expendable Stores Expense		6,000		4,459		6,000
14215	Minor/Sundry Plant Cost Recovery		75,000		76,610		75,000
14216	Workers Compensation Payments		0		2,070		30,000
14220	Building Maintenance Vehicle & Misc Expenses		5,000		1,879		5,000
14221	Building Maintenance Supplies		0		0		0
14223	Loss On Asset Disposal - Public Works		5,008		7,011		493
14226	Roman II Asset Management Services		6,500		6,252		6,185
14250	Depreciation Expense - Public Works		55,610		51,783		55,524
14290	Allocated Administration Costs		80,509		70,811		70,010
			753,961		713,170		772,579
<b>LESS</b>							
14280	Public Works Overhead Allocated To Works		(753,961)		(713,170)		(772,579)
<b>OPERATING INCOME</b>							
14271	Insurance Claims	0		0		0	
14272	Workers compensation Reimbursements	0		(2,346)		(30,000)	
14278	Profit On Sale of Asset - PWOH	0		(10,000)		(284)	
<b>CAPITAL EXPENDITURE</b>							
14283	Purchase Plant & Equipment - PWOH		90,000		88,112		87,500
<b>CAPITAL INCOME</b>							
14280	Proceeds from Sale of Plant & Equipment	(66,000)		(78,636)		(67,500)	
14291	Realisation On Asset Disposal	66,000		78,636		67,500	
		0	90,000	(12,346)	88,112	(30,284)	87,500

## PLANT OPERATION COSTS

Schedule 14

Sub Program 143

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14300	Fuel & Oil		370,000		369,760		350,000
14305	Tyres & Tubes		45,000		42,914		35,000
14310	Parts		120,000		114,556		130,000
14311	External Repair Wages		95,000		91,828		100,000
14315	Internal Repair Wages		20,000		11,684		50,000
14320	Licenses - Plant		12,000		11,213		12,000
14321	Finance Charges - Leased Trucks		2,532		0		0
14322	Insurance - Plant		30,771		28,581		30,020
14323	Plant Operating lease		-		138,784		145,000
14324	Depreciation Expense - Plant		467,397		326,910		280,000
14362	Plant Depreciation Costs allocated To Works		(165,000)		(160,920)		(120,000)
14390	Allocated Administration Costs		67,182		94,346		93,278
		0	1,064,883	0	1,069,678	0	1,105,298
<b>LESS</b>							
14360	Plant Operation Costs Allocated To Works		(1,064,883)		(1,069,678)		(1,105,298)
<b>OPERATING INCOME</b>							
14371	Sundry Income		0		(9,990)		0
14471	Diesel Fuel Rebate/Reimbursements	(70,000)		(70,757)		(70,000)	
<b>CAPITAL INCOME</b>							
		(70,000)	-	(80,748)	-	(70,000)	-

## SALARIES & WAGES

Schedule 14

Sub Program 145

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14600	Gross Salaries & Wages		2,219,128		2,149,063		2,344,883
14620	Maternity Leave Payments						0
<b>LESS</b>							
14610	Salaries & Wages Allocated		(2,219,128)		(2,149,063)		(2,344,883)
14620	Maternity Leave Payments		0		0		
<b>OPERATING INCOME</b>							
14671	Maternity Leave Reimbursements	0		0	0	0	0
		0	0	0	0	0	0

Per LTFF - 0  
To balance - 0

## TOWN PLANNING SCHEMES

Schedule 14

Sub Program 148

COA	DESCRIPTION	BUDGET 2019 - 2020		ACTUAL & EST'D 2018 - 2019 (To June 30)		BUDGET 2018 - 2019	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14800	Town Planning Scheme Expenses		136,853		62,824		41,996
<b>OPERATING INCOME</b>							
14771	Other Income - Unclassified			(27)			
14871	Income Relating To Town Planning Schemes			(44,682)		0	
		-	136,853	(44,709)	62,824	-	41,996

**SUPPLEMENTARY INFORMATION**

**Shire of Kondinin  
CAPITAL EXPENDITURE - SOURCE OF FUNDING  
FOR THE YEAR ENDED 30 JUNE 2020**

Program	NEW BUDGET TOTAL	Capital Grants & Contrib.	Restructured (Prior Years)	RRGroup & Direct Grants	Roads to Recovery	Blackspot Grant	Other Specific Contribs.	Loan Funds	Reserves	Sale of Assets	Council Funds
<b>Governance</b>											
Disaster Recovery Camera	20,000									-	20,000
Synergy Modules (Records, Remittance)	30,000									-	30,000
Motor Vehicle (0KN)	65,000									43,000	12,000
Motor Vehicle (KN04)	35,000									23,000	12,000
<b>Total</b>	<b>140,000</b>	-	-	-	-	-	-	-	-	66,000	74,000
<b>Aged &amp; Disabled</b>											
Hyden Daycare Building (ReRoof)	20,000										20,000
<b>Total</b>	<b>20,000</b>	-	-	-	-	-	-	-	-	-	20,000
<b>Housing</b>											
Painting, floor coverings #21 Young Ave, KN	10,000										10,000
Floor coverings #46 Graham St, Kondinin	5,000										5,000
Painting, floor coverings #84 Graham St, KN	10,000										10,000
Floor coverings-Lot#143 Radbourne Hyden	5,000										5,000
<b>Total</b>	<b>30,000</b>	-	-	-	-	-	-	-	-	-	30,000
<b>Recreation &amp; Culture</b>											
<i>Public Halls &amp; Civic Centres</i>											
Karlgarin Hall-Painting	5,000										5,000
Hyden Hall-curtains	7,000										7,000
<i>Other Rec &amp; Sports</i>											
Hyden Rec Centre Extension	200,000								150,000		50,000
Sports Courts Reseal	20,000										20,000
<b>Total</b>	<b>232,000</b>	-	-	-	-	-	-	-	150,000	-	82,000
<i>Swimming Pool</i>											
<b>Total</b>	<b>-</b>	-	-	-	-	-	-	-	-	-	-
<i>Parks &amp; Gardens</i>											
Kondinin Oval Retiulation	100,000										100,000
Karlgarin Oval Fence, line ceiling	5,000										5,000
<b>Total</b>	<b>105,000</b>	-	-	-	-	-	-	-	-	-	105,000
<b>Transport</b>											
<i>Roads</i>											
RRG - Lovering Road (RRG004)	144,402			96,268							48,134
RRG - Kondinin Narebeen Road (RRG146)	375,758			248,232							127,526
BSR - East Hyden Bin1-Wave Rock Rd Intersectio	74,000					49,333					24,667
BSR - East Hyden Bin2-(2013/14) 4.10slk-4.75slk	75,527					51,018					25,509
RCC - Notting Karlgarin Rd (Gravel resheeting)	75,268										75,268
RCC - Benderling East Road (Gravel resheeting)	26,472										26,472
RCC - White Road (Gravel resheeting)	74,208										74,208
RCC - Aggliss Road (Gravel resheeting)	49,000										49,000
RCC - Worland Road (Gravel resheeting)	109,780										109,780
RCC - Chalk Hill West Rd (Final Seal)	10,975										10,975
RCC - Lake Carmody Road (Gravel resheeting)	74,208										74,208
R2R - Benderling East Road (Gravel resheeting)	47,738				47,738						-
R2R - Hyden Norseman Rd (Gravel resheeting)	99,687				99,687						-
R2R - Rankin Street (Asphalt/kerb)	81,310				81,310						-
R2R - Jones Street (Asphalt/kerb)	57,870				57,870						-
R2R - Melba Street (Reconstruct, reseal)	50,574				50,574						-
R2R - Naughton Road (Construct/Asphalt/kerb)	140,302				140,302						-
R2R - Marshall Street (Asphalt)	28,938				28,938						-
FPK - Footpath Improvements	140,000						50,000				90,000
<b>Total</b>	<b>1,737,005</b>	-	-	344,500	608,417	100,351	50,000	-	-	-	735,737
<i>Depot</i>											
Wash down ablutions - moved to Footpath construction	-										-
<b>Total</b>	<b>-</b>	-	-	-	-	-	-	-	-	-	-
<i>Road Plant</i>											
2014 Mitsubishi Canter (KN60)	55,000									10,000	45,000
2011 John Deere 670G (KN65)	330,000									110,000	220,000
2013 Howard Porter S/T (KN2106)	100,000									10,000	90,000
1998 Volvo L70C 4 Wheel Loader (KN68)	120,000									40,000	80,000
Leased Trucks (KN62,KN77,KN88,KN89&KN99)	136,252									-	136,252
<b>Total</b>	<b>741,252</b>	-	-	-	-	-	-	-	-	170,000	571,252
<b>Economic Services</b>											
Visitors Centre Hyden	100,000										100,000
WR Tourist Precinct Improvement	50,000										50,000
Karlgarin Centenary Project	85,000										85,000
Land purchase for water supply dam	10,000										10,000
Marque	20,000										20,000
<b>Total</b>	<b>265,000</b>	-	-	-	-	-	-	-	-	-	265,000
<b>Other Property &amp; Services</b>											
Motor Vehicle (KN49)	55,000									43,000	12,000
Motor Vehicle (KN54)	35,000									23,000	12,000
<b>Total</b>	<b>90,000</b>	-	-	-	-	-	-	-	-	66,000	24,000
<b>OVERALL TOTALS</b>	<b>3,360,267</b>	-	-	344,500	608,417	100,351	50,000	-	150,000	302,000	1,906,989
<b>Summary:</b>											
Land & Buildings	365,000										
Furniture and Equipment	57,000										
Plant and Equipment	921,252										
Infrastructure - Roads (incl footpaths)	1,737,005										
Infrastructure - Other	280,000										
<b>Total</b>	<b>3,360,267</b>										
<b>IMBALANCE</b>											