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SHIRE'S VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the community and enable them to enjoy a pleasant and healthy way of life.

Message from the President



It is my pleasure to comment on the 2021/22 budget.

In preparation of this budget Council has worked on a 2.5% rate increase, aligning with its Strategic Resourcing Plan (2020-2035).

Council adopted its Strategic Resourcing Plan at the June Special Meeting of Council 2020. The Plan gives Council and Staff an overview of the Shire's long term financial and asset management requirements over the next 15 years.

Public consultation and review of the Strategic Community Plan (2018-2028) is set for 2021/22. This aligns with the regional focus on integrated planning and reporting through NEWROC.

In the preparation of last years budget, the Shire received \$439,707 through the Local Roads and Infrastructure Program through the Federal Government. This funding was used to upgrade the Yalambee Units, which are onsite with finishing touches to be completed by July. A second round of funding was announced in November 2020 with the Caravan Park ablutions upgrade in progress. In May 2021, a subsequent third round of funding was announced with the Shire allocated \$879,414. With expenditure to be completed by June 2023, Council has yet to allocate project funding.

A streetscaping consultant has been engaged to assist council in long term planning for sustainable, vibrant public spaces within our community. Public consultation and implementation will begin during the 2021/22 financial year.

Within this budget, \$2,635,000 has been allocated to Capital Works, with the continued commitment to local road infrastructure including a \$1,565,000 allocation. The main projects include asphalting on the Koorda-Kulja and Koorda-Dowerin roads, cement stabilizing on the Cadoux-Koorda road, full reconstruction on the Koorda-Kulja, Koorda-Dowerin and Burakin-Wialki roads, resealing on the Koorda-Kulja, Burakin-Wialki and Felgate roads, reformation/gravel sheeting on the Mollerin Rock South and Dukin West roads and widen/seal works on two sections of the Koorda-Kulja road and a section of the Kulja-Kalannie road.

During the 2021/22 budget period the Shire will also receive its Waste Management Plan, commissioned through ASK Waste Management in June 2020. Waste Management has been a priority of Council and we look forward to progressing with a strategic focus on improved refuge storage and rehabilitation at the current site.

Through the Office of Auditor General, Shire of Koorda has been appointed a new auditor. This is for a three-year period, and we welcome Butler Settineri.

Council and Staff participated in a WA Local Government Grants Commission Public Hearing in May this year. The Hearing- chaired by the Hon. Fred Riebeling, gave insight on the formula that is used to calculate each Local Governments allocation within the Financial Assistance Grants Scheme.

Through the continued investment of external grant funding such as the Financial Assistance Grants, the injection of stimulus funds through the LRCI program, and the Council's sound long term financial planning, the Shire has some exciting community initiatives budgeted for the next 12 months.

As with every budget process, there is significant investment of time into the planning and preparation of this document. Thank you to Council, CEO Darren Simmons, D.CEO Lana Foote and staff for their efforts.

Cr Jannah Stratford Shire President



Chief Executive Officer Comment



Whilst the preparation and development of the 2021-2022 budget has been challenging it still reflects and aligns with the Community Strategic Plan adopted in 2018.

Arising from the Shire's COVID19 response and recovery, the budget incorporates a continuation, consolidation and implementation of important governance, productivity and community infrastructure improvements as summarised below:

Budget Initiatives & Major Expenditure

- Housing

Staff housing upgrades	\$30,000
- Recreation and Culture	
Drive In	\$40,000
Art Gallery	\$20,000
CWA	\$15,000
- Transport	
Road construction	\$1,525,000
Plant changeover	\$515,000
Road maintenance	\$300,000
Road preservation	\$100,000
Footpaths and kerbing	\$40,000
Depot automatic gates	\$30,000
Aerodrome	\$10,000
- Economic Services	
Townscape revitalisation/upgrade	\$80,000
- Other Property and Services	
Plant changeover	\$250,000
Administration office upgrades	\$80,000

Major Items of Income

Rates (after discount)	\$1,141,399
Grants Commission (untied)	\$1,270,000
Grants Commission (roads)	\$658,000
Roads to Recovery	\$402,890
Regional Road Ground	\$363,000
Local Road and Community Infrastructure Funding	\$310,996
Main Roads - Direct Grant	\$157,000

Chief Executive Officer Comment

It is also pleasing to note that Councils Reserve funds remain healthy at \$5.75M, reflecting the need to provide for long term asset replacement/preservation funding for major assets (such as the sewer system, waste landfill sites, plant machinery, road infrastructure, buildings and cash backing leave liabilities for staff) and Council will continue its long standing policy of remaining free of any debt (loan) financing

In delivering this budget, I would like to extend my appreciation to Shire President Stratford, Councillors and staff for their energy and support in bringing the 2021-2022 budget to fruition. The commitment of 'Team Koorda' in working together for the benefit of the Koorda Community is clearly demonstrated and acknowledged.

I particularly acknowledge and thank Deputy CEO Lana Foote who has not only prepared another impressive budget document ahead of most local governments in the State but under an intensive workload that included co-ordinating the implementation of a new financial management system for a 1 July 2021 'go live' and project managing numerous community infrastructure projects.

Darren Simmons
Chief Executive Officer

SHIRE OF KOORDA STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE FOR THE YEAR ENDED 30 JUNE 2022

		2021/22	2020/21	2020/21
	NOTE	Budget	Actual	Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,141,399	1,113,971	1,113,956
Operating grants, subsidies and contributions	9(a)	1,507,420	2,629,151	1,677,411
Fees and charges	8	491,874	490,423	499,082
Interest earnings	12(a)	35,000	55,056	81,000
Other revenue	12(b)	25,400	19,029	24,000
		3,201,093	4,307,630	3,395,449
Expenses				
Employee costs		(1,009,300)	(1,509,431)	(1,896,055)
Materials and contracts		(1,271,705)	(430,606)	(459,516)
Utility charges		(34,000)	(25,656)	(34,000)
Depreciation on non-current assets	5	(2,007,296)	(1,920,206)	(2,007,296)
Insurance expenses		(64,500)	(107,342)	(120,000)
Other expenditure		(215,454)	(87,538)	(138,750)
		(4,602,255)	(4,080,779)	(4,655,617)
Subtotal		(1,401,162)	226,851	(1,260,168)
Non-providing growth pulsaiding and contributions	0/5)	765,890	704,500	702,000
Non-operating grants, subsidies and contributions	9(b)	9,000	48,787	16,000
Profit on asset disposals	4(b)	(41,000)	(858)	(18,000)
Loss on asset disposals	4(b)			
		733,890	752,429	700,000
Net result		(667,272)	979,280	(560,168)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(667,272)	979,280	(560,168)

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

SHIRE OF KOORDA FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Koorda 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 13 to the budget.

2020/21 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

FOR THE YEAR ENDED 30 JUNE 2022

		2021/22	2020/21	2020/21
	NOTE	Budget	Actual	Budget
Revenue	1,8,9(a),12(a),12(b)	\$	\$	\$
Governance		65,905	65,905	65,905
General purpose funding		2,407,495	3,530,312	2,606,663
Law, order, public safety		21,019	16,898	24,446
Health		7,000	7,229	7,000
Housing		178,464	198,229	233,464
Community amenities		196,894	202,876	195,552
Recreation and culture		15,136	13,739	13,000
Transport		165,400	156,874	161,679
Economic services		85,780	35,059	28,740
Other property and services		58,000	80,509	59,000
		3,201,093	4,307,630	3,395,449
Expenses excluding finance costs	4(a),5,12(c)(d)(d)	(404.007)	(222.222)	(500 574)
Governance		(494,007)	(369,839)	(529,571)
General purpose funding		(106,513)	(97,212)	(116,997)
Law, order, public safety		(91,042)	(130,213)	(97,890)
Health		(169,962)	(136,802)	(172,518)
Education and welfare		(57,198)	(49,382)	(47,080)
Housing		(211,516)	(262,280)	(284,340)
Community amenities		(349,774)	(279,673)	(334,597)
Recreation and culture		(975,042)	(915,281)	(1,041,763)
Transport		(1,760,068)	(1,599,773)	(1,711,210)
Economic services		(386,402)	(189,818)	(318,674)
Other property and services		(731)	(50,506)	(977)
		(4,602,255)	(4,080,779)	(4,655,617)
Subtotal		(1,401,162)	226,851	(1,260,168)
Non-operating grants, subsidies and contributions	9(b)	765,890	704,500	702,000
Profit on disposal of assets	4(b)	9,000	48,787	16,000
(Loss) on disposal of assets	4(b)	(41,000)	(858)	(18,000)
		733,890	752,429	700,000
Net result		(667,272)	979,280	(560,168)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(667,272)	979,280	(560,168)

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

To provide an operational framework for environmental and community health.

EDUCATION AND WELFARE

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

HOUSING

To provide and maintain elderly residents housing.

COMMUNITY AMENITIES

To provide services required by the community.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

TRANSPORT

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

ECONOMIC SERVICES

To help promote the shire and its economic well being.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

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.

Rates, general purpose government grants and interest revenue.

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

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

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

Provision and maintenance of elderly residents housing.

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.

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities.

Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control.

Cleaning of streets and maintenance of street trees, street lighting etc.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.

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

		2021/22	2020/21	2020/21
	NOTE	Budget	Actual	Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,141,399	1,166,257	1,106,404
Operating grants, subsidies and contributions		1,457,991	2,563,193	1,611,506
Fees and charges		491,874	490,423	499,082
Interest received		35,000	55,056	81,000
Goods and services tax received		130,881	63,031	41,597
Other revenue		25,400	19,029	31,552
		3,282,545	4,356,989	3,371,141
Payments				
Employee costs		(1,009,300)	(1,519,054)	(1,896,055)
Materials and contracts		(1,271,705)	(550,914)	(459,516)
Utility charges		(34,000)	(25,656)	(34,000)
Insurance paid		(64,500)	(107,342)	(120,000)
Goods and services tax paid		(130,881)	(43,526)	(41,597)
Other expenditure		(215,454)	(87,538)	(138,750)
		(2,725,840)	(2,334,030)	(2,689,918)
Net cash provided by (used in)				
operating activities	3	556,705	2,022,959	681,223
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(925,000)	(1,987,088)	(1,105,000)
Payments for construction of infrastructure	4(a)	(1,710,000)	(1,292,415)	(1,786,000)
Non-operating grants, subsidies and contributions	9(b)	765,890	704,500	702,000
Proceeds from sale of plant and equipment	4(b)	360,000	283,818	392,000
Proceeds on community loan		5,000	5,000	0
Net cash provided by (used in)				
investing activities		(1,504,110)	(2,286,185)	(1,797,000)
Net increase (decrease) in cash held		(947,405)	(263,226)	(1,115,777)
Cash at beginning of year		6,568,314	6,831,540	7,665,991
Cash and cash equivalents				
at the end of the year	3	5,620,909	6,568,314	6,550,214

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
OPEDATING ACTIVITIES		\$	\$	\$
OPERATING ACTIVITIES Net current assets at start of financial year - surplus/(deficit)	2(a)	574,677	393,856	1,347,137
Net current assets at start of financial year - surplus/(deficit)	2(a)	574,677	393,856	1,347,137
Revenue from operating activities (excluding rates)		37 1,31 1	000,000	.,,
Governance		65,905	65,905	65,905
General purpose funding		1,272,739	2,423,893	1,500,259
Law, order, public safety		21,019	16,898	24,446
Health		7,000	7,229	7,000
Housing		178,464	198,229	233,464
Community amenities		196,894	202,876	195,552
Recreation and culture		15,136	13,739	13,000
Transport		174,400	194,117	175,679
Economic services		85,780	35,059	28,740
Other property and services		58,000	92,053	61,000
		2,075,337	3,249,998	2,305,045
Expenditure from operating activities		(404.007)	(000,000)	(500 574)
Governance		(494,007)	(369,839)	(529,571)
General purpose funding		(106,513)	(97,212)	(116,997)
Law, order, public safety		(91,042)	(130,213)	(97,890)
Health		(169,962)	(136,802)	(172,518)
Education and welfare		(57,198) (211,516)	(49,382) (262,280)	(47,080) (284,340)
Housing		(349,774)	(202,200)	(334,597)
Community amenities Recreation and culture		(975,042)	(915,281)	(1,044,763)
		(1,795,068)	(1,600,631)	(1,720,210)
Transport Economic services		(386,402)	(1,000,031)	(318,674)
Other property and services		(6,731)	(50,506)	(6,977)
Other property and services		(4,643,255)	(4,081,637)	(4,673,617)
	0//->	1,974,367	1 926 201	1,945,828
Non-cash amounts excluded from operating activities	2(b)		1,826,201 1,388,418	
Amount attributable to operating activities		(18,874)	1,300,410	924,393
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		765,890	704,500	702,000
Payments for property, plant and equipment	4(a)	(925,000)	(1,987,088)	(1,105,000)
Payments for construction of infrastructure	4(a)	(1,710,000)	(1,292,415)	(1,786,000)
Proceeds from disposal of assets	4(b)	360,000	283,818	392,000
Proceeds on community loan		5,000	5,000	0
Amount attributable to investing activities		(1,504,110) (1,504,110)	(2,286,185)	(1,797,000)
Amount attributable to investing activities		(1,304,110)	(2,200,103)	(1,797,000)
FINANCING ACTIVITIES				
Transfers to cash backed reserves (restricted assets)	7(a)	(451,772)	(33,975)	(761,797)
Transfers from cash backed reserves (restricted assets)	7(a)	840,000	400,000	528,000
Amount attributable to financing activities		388,228	366,025	(233,797)
Budgeted deficiency before imposition of general rates		(1,134,756)	(531,742)	(1,106,404)
Estimated amount to be raised from general rates	1	1,134,756	1,106,419	1,106,404
Net current assets at end of financial year - surplus/(deficit)	2(a)	0	574,677	0
,	-(-)		,	

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

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1. RATES AND SERVICE CHARGES

(a) Rating Information

	Parts in	Number of	Rateable	2021/22 Budgeted rate	2021/22 Budgeted interim	2021/22 Budgeted back	2021/22 Budgeted total	2020/21 Actual total	2020/21 Budget total
RATE TYPE	Rate in	properties	value	revenue	rates	rates	revenue	revenue	revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or gen	ieral rate								
Gross rental valuations		400	050 004	444 = 04			444.504	400.040	100.010
GRV	0.11630	136	959,024	111,534	0	0	111,534	108,849	108,849
Unimproved valuations									
UV	0.01743	219	60,116,000	1,047,822	0	0	1,047,822	1,020,372	1,022,155
UV - Mining				0			0		
Sub-Totals		355	61,075,024	1,159,356	0	0	1,159,356	1,129,221	1,131,004
	Minimum								
Minimum payment	\$								
Gross rental valuations									
GRV	400	27	27,250	10,800	0	0	10,800	10,800	10,800
Unimproved valuations									
UV	400	16	180,620	6,400	0	0	6,400	7,200	6,800
UV - Mining	400	8	30,376	3,200	0	0	3,200	2,800	2,800
Sub-Totals		51	238,246	20,400	0	0	20,400	20,800	20,400
		406	61,313,270	1,179,756	0	0	1,179,756	1,150,021	1,151,404
Discounts (Refer note 1(e))							(45,000)	(43,602)	(45,000)
Total amount raised from gene	eral rates						1,134,756	1,106,419	1,106,404
Ex gratia rates							6,643	7,552	7,552
Total rates							1,141,399	1,113,971	1,113,956

All land (other than exempt land) in the Shire of Koorda is rated according to its Gross Rental Value (GRV) or Unimproved Value (UV)

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates	
		\$	%	%	
Option one					
Discount	18/08/2021	0	0.0%	7.0%	
Option two					
Pay on time	1/09/2021	0	0.0%	7.0%	
Option three					
First instalment	1/09/2021	0	0.0%	7.0%	
Second instalment	10/11/2021	0	0.0%	7.0%	
Third instalment	12/01/2022	0	0.0%	7.0%	
Fourth instalment	16/03/2022	0	0.0%	7.0%	
			2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
			\$	\$	\$
Unpaid rates and service	charge interest earned	b	6,000	7,908	6,00
			6,000	7,908	6,00

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2022.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
Rates	5.0%		\$ 45,000	\$ 43,602	\$ 45,00	Discount applies if rates, (including arrears, waste and service charges) are paid in full by Wednesday 18th August 2021.
			45,000	43,602	45,00	0

(f) Waivers or concessions

Rate or fee and charge							Circumstances in which the	
to which the waiver or				2021/22	2020/21	2020/21	waiver or concession is	Objects and reasons of the
concession is granted	Type	Discount %	Discount (\$)	Budget	Actual	Budget	granted	waiver or concession
				\$	\$	\$		
Refuse Charge	"Concession"		80	1,760	2,070	2,16	Eligible aged pensioners	To encourage elderly residents to remain in their own home.
Recycling Charge	"Concession"		60	1,320	1,380	1,44	Eligible aged pensioners	To encourage elderly residents to remain in their own home.
				3,080	3,450	3,60	0	

2. NET CURRENT ASSETS

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
(a) Composition of estimated net current assets		\$	\$	\$
Current assets				
Cash and cash equivalents - unrestricted	3	96,025	605,773	5,036
Cash and cash equivalents - restricted	3	5,524,884	5,962,541	6,545,178
Cash and cash equivalents - restricted		0	0	214,190
Financial assets - unrestricted		5,000	5,000	0
Receivables		109,226	109,226	179,412
Inventories		5,254	5,254	14,987
		5,740,389	6,687,794	6,958,803
Less: current liabilities				
Trade and other payables		(54,648)	(54,648)	(395,485)
Contract liabilities		(65,904)	(49,429)	(65,905)
Employee provisions		(220,737)	(220,737)	(220,118)
Other provisions		(240,000)	(240,000)	0
·		(581,289)	(564,814)	(681,508)
Net current assets		5,159,100	6,122,980	6,277,295
Less: Total adjustments to net current assets	2.(c)	(5,159,100)	(5,548,303)	(6,277,295)
Net current assets used in the Rate Setting Statement		0	574,677	0

2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation</i> 32.	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	(9,000)	(48,787)	(16,000)
Add: Loss on disposal of assets	4(b)	41,000	858	18,000
Add: Depreciation on assets	5	2,007,296	1,920,206	2,007,296
Movement in non-current pensioner deferred rates		0	3,444	0
Movement of prior year accounting policy change		0	(1,196)	0
Movement in current employee provisions associated with restricted cash		975	1,105	2,437
Movement in contract liabilities (non-current)		(65,904)	(49,429)	(65,905)
Non cash amounts excluded from operating activities		1,974,367	1,826,201	1,945,828
(c) Current assets and liabilities excluded from budgeted deficiency				
The following current assets and liabilities have been excluded				
from the net current assets used in the Rate Setting Statement				
in accordance with Financial Management Regulation 32 to				
agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Cash - restricted reserves	7	(5,360,123)	(5,748,351)	(6,330,988)
Less: Current assets not expected to be received at end of year				
- Other liabilities [describe]		0	0	(214,190)
Add: Current liabilities not expected to be cleared at end of year				
 Current portion of contract liability held in reserve 		0	0	65,905
- Bonds and deposits held		0	0	1,196
- Current portion of employee benefit provisions held in reserve		201,023	200,048	200,782
Total adjustments to net current assets		(5,159,100)	(5,548,303)	(6,277,295)

2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

3. RECONCILIATION OF CASH

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

		2021/22	2020/21	2020/21
	Note	Budget	Actual	Budget
		\$	\$	\$
Cash at bank and on hand		5,620,909	6,568,314	6,550,214
Total cash and cash equivalents		5,620,909	6,568,314	6,550,214
Held as				
- Unrestricted cash and cash equivalents		96,025	605,773	5,036
- Restricted cash and cash equivalents		5,524,884	5,962,541	6,545,178
		5,620,909	6,568,314	6,550,214
Restrictions				
The following classes of assets have restrictions				
imposed by regulations or other externally imposed				
requirements which limit or direct the purpose for which				
the resources may be used:				
		= == 1 == 1		
- Cash and cash equivalents		5,524,884	5,962,541	6,545,178
		5,524,884	5,962,541	6,545,178
The restricted assets are a result of the following specific				
purposes to which the assets may be used:				
Reserves - cash/financial asset backed	7	5,360,123	5,748,351	6,330,988
Contract liabilities		164,761	214,190	214,190
		5,524,884	5,962,541	6,545,178
Reconciliation of net cash provided by				
operating activities to net result				
operating determine to not recall				
Net result		(667,272)	979,280	(560,168)
		0.007.000	4 000 000	0.007.000
Depreciation	5	2,007,296	1,920,206	2,007,296
(Profit)/loss on sale of asset	4(b)	32,000	(47,929)	2,000
(Increase)/decrease in receivables		0	71,738	0
Increase/(decrease) in payables		(40, 420)	(129,931)	(65 005)
Increase/(decrease) in contract liabilities		(49,429) (765,890)	(65,905)	(65,905)
Non-operating grants, subsidies and contributions			(704,500)	(702,000)
Net cash from operating activities		556,705	2,022,959	681,223

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

2020/24

2020/24

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

	Housing	Recreation and culture	Transport	Economic services	Other property and services	2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
Asset class	\$	\$	\$	\$	\$	\$	\$	\$
Property, Plant and Equipment								
Land - freehold land	0	0	0	0	0	0	7,359	0
Buildings - specialised	15,000	35,000	0	0	60,000	110,000	1,157,433	245,000
Furniture and equipment	0	0	30,000	0	20,000	50,000	19,629	170,000
Plant and equipment	0	0	515,000	0	250,000	765,000	665,803	690,000
Software Systems						0	136,864	0
	15,000	35,000	545,000	0	330,000	925,000	1,987,088	1,105,000
<u>Infrastructure</u>								
Infrastructure - roads	0		1,525,000	0	0	1,525,000	1,276,240	1,530,000
Infrastructure Other	15,000	40,000	50,000	80,000	0	185,000	16,175	256,000
	15,000	40,000	1,575,000	80,000	0	1,710,000	1,292,415	1,786,000
Total acquisitions	30,000	75,000	2,120,000	80,000	330,000	2,635,000	3,279,503	2,891,000

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

4. FIXED ASSETS

(b) Disposals of Assets

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

By Program

Recreation and culture Transport Other property and services

By Class

Property, Plant and Equipment

Plant and equipment

2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	0	0	0	0	3,000	0	0	(3,000)
156,000	130,000	9,000	(35,000)	126,069	162,454	37,243	(858)	177,000	182,000	14,000	(9,000)
236,000	230,000	0	(6,000)	109,820	121,364	11,544	0	214,000	210,000	2,000	(6,000)
392,000	360,000	9,000	(41,000)	235,889	283,818	48,787	(858)	394,000	392,000	16,000	(18,000)
392,000	360,000	9,000	(41,000)	235,889	283,818	48,787	(858)	394,000	392,000	16,000	(18,000)
392,000	360,000	9,000	(41,000)	235,889	283,818	48,787	(858)	394,000	392,000	16,000	(18,000)

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

- Staff housing programme
- Plant replacement programme

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

By Program

Law, order, public safety

Health

Education and welfare

Housing

Community amenities

Recreation and culture

Transport

Economic services

Other property and services

By Class

Buildings - specialised Furniture and equipment Plant and equipment Infrastructure - roads Infrastructure Other

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		10000		JLIUILU

DEPRECIATION

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

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

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

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

Buildings - specialised 50 to 80 years
Furniture and equipment 4 to 10 years
Plant and equipment 4 to 7 years
Infrastructure - roads 36 to 80 years
Infrastructure Other 12 to 80 years

2021/22	2020/21	2020/21
Budget	Actual	Budget
\$	\$	\$
19,227	57,215	19,227
21,969	20,163	21,969
12,617	11,580	12,617
177,104	171,421	177,104
38,640	35,464	38,640
337,424	309,970	337,424
1,097,599	1,047,456	1,097,599
33,010	30,297	33,010
269,706	236,640	269,706
2,007,296	1,920,206	2,007,296
650,007	566,110	650,007
24,247	35,797	24,247
304,124	380,589	304,124
994,173	898,348	994,173
34,745	39,362	34,745
2,007,296	1,920,206	2,007,296

AMORTISATION

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

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

The Shire has not budgeted to have any borrowings for the year ended 30th June 2022 and did not have or budget to have any borrowings for the year ended 30th June 2021

(b) New borrowings - 2021/22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

2020/21

Actual

\$

0

0 5,000

5.000

2021/22

2020/21

Budget

\$

0

5,000

5.000

(d) Credit Facilities

	Budget
	\$
Undrawn borrowing facilities	
credit standby arrangements	
Bank overdraft limit	0
Bank overdraft at balance date	0
Credit card limit	10,000
Credit card balance at balance date	0
Total amount of credit unused	10,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22		2021/22	2021/22	2020/21		2020/21	2020/21	2020/21		2020/21	2020/21
	Budget	2021/22	Budget	Budget	Actual	2020/21	Actual	Actual	Budget	2020/21	Budget	Budget
	Opening	Budget	Transfer	Closing	Opening	Actual	Transfer	Closing	Opening	Budget	Transfer	Closing
	Balance	Transfer to	(from)	Balance	Balance	Transfer to	(from)	Balance	Balance	Transfer to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	200,048	975	0	201,023	198,943	1,105	0	200,048	198,345	2,437	0	200,782
(b) Road Reserve	704,021	103,421	(160,000)	647,442	700,131	3,890	0	704,021	698,326	207,351	0	905,677
(c) Plant Reserve	829,437	104,042	(385,000)	548,479	824,854	4,583	0	829,437	822,674	208,879	(238,000)	793,553
(d) Council Building Reserve	838,317	164,085	(140,000)	862,402	1,231,474	6,843	(400,000)	838,317	1,227,891	46,392	(120,000)	1,154,283
(e) TV Reserve	31,817	155	0	31,972	31,641	176	0	31,817	31,546	388	0	31,934
(f) Recreation Reserve	1,265,274	6,165	(155,000)	1,116,439	1,258,282	6,992	0	1,265,274	1,254,498	115,414	(20,000)	1,349,912
(g) Medical Practioners Reserve	297,484	1,449	0	298,933	295,840	1,644	0	297,484	294,951	3,624	0	298,575
(h) IT & Administration Reserve	384,315	1,873	0	386,188	382,191	2,124	0	384,315	381,343	103,457	(150,000)	334,800
(i) Sewerage Reserve	959,648	68,448	0	1,028,096	954,346	5,302	0	959,648	951,656	70,955	0	1,022,611
(j) Community Bus Reserve	62,602	305	0	62,907	62,256	346	0	62,602	62,068	763	0	62,831
(k) NRM Reserve	21,991	107	0	22,098	21,869	122	0	21,991	21,803	268	0	22,071
(I) Waste Management Reserve	153,397	747	0	154,144	152,549	848	0	153,397	152,090	1,869	0	153,959
	5,748,351	451,772	(840,000)	5,360,123	6,114,376	33,975	(400,000)	5,748,351	6,097,191	761,797	(528,000)	6,330,988

(b) Cash Backed Reserves - Purposes

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

	Anticipated	
Reserve name	date of use	Purpose of the reserve
(a) Leave reserve	Perpetual	To be used to fund annual, long serve, accrued holiday and sick leave requirements.
(b) Road Reserve	Perpetual	To be used to assist future road works difficult to fund on an annual basis including acts of nature.
(c) Plant Reserve	Perpetual	To be used to ensure purchases are basically funded from funds set aside and the use of those funds determined by a ten year Forward Plan, which is reviewed annually. The intent is that at least the annual plant depreciation component is set aside.
(d) Council Building Reserve	Perpetual	To be used to fund the major asset category the Shire owns, and allow some management of the various building requirements.
(e) TV Reserve	Perpetual	To be used to fund future upgrading or extension of receiver/transmission facility.
(f) Recreation Reserve	Perpetual	To be used to fund future upgrading, renovations and general requirements.
(g) Medical Practioners Reserve	Perpetual	To be used to fund future costs of attracting and retaining a qualified medical practitioner within the District/Region.
(h) IT & Administration Reserve	Perpetual	To be used to fund future technology that will require future updating.
(i) Sewerage Reserve	Perpetual	To be used to fund upgrading and replacement of the town sewerage treatment plant.
(j) Community Bus Reserve	Perpetual	To be used to fund the change over of costs of the community bus.
(k) NRM Reserve	Perpetual	To be used to fund the future retention of the NRM officer.
(I) Waste Management Reserve	Perpetual	To be used to fund future refuse development.

8. FEES & CHARGES REVENUE

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
1,100	6,457	15,000
2,500	6,336	6,326
7,000	7,229	7,000
178,464	198,229	233,464
196,894	202,876	195,552
15,136	13,739	8,000
85,780	35,059	28,740
5,000	20,498	5,000
491,874	490,423	499,082

9. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

Governance
General purpose funding
Law, order, public safety
Transport
Other property and services

(b) Non-operating grants, subsidies and contributions

Transport

Total grants, subsidies and contributions

2021/22	2020/21	2020/21
Budget	Actual	Budget
\$	\$	\$
65,905	65,905	65,905
1,229,996	2,354,828	1,396,707
14,519	10,562	18,120
157,000	156,875	161,679
40,000	40,981	35,000
1,507,420	2,629,151	1,677,411
765,890	704,500	702,000
765,890	704,500	702,000
2,273,310	3,333,651	2,379,411

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Davisson Catamani	Nature of search and semilers	When obligations	Daymant tamas	Returns/Refunds/ Warranties	Determination of	Allocation turnocation unica	Measuring obligations for	Davianus massamitism
Revenue Category	Nature of goods and services General Rates	Over time	Payment terms		transaction price	Allocating transaction price When taxable event occurs	returns	Revenue recognition When rates notice is issued
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	when taxable event occurs	Not applicable	when rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non- inancial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer		Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision		No refunds	On payment and issue of the licence, registration or approval
Pool inspections	naming. Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision		Not applicable	Revenue recognised after inspection event occurs
Naste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Naste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	agreement Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. ELECTED MEMBERS REMUNERATION

. ELECTED MEMBERS REMORERATION	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Elected member [President] President's allowance	7.500	7.500	7.500
Meeting attendance fees	7,500 4,500	7,500 4,500	7,500 3,600
ICT expenses	900	900	900
Travel and accommodation expenses	2,143	0	1,143
'	15,043	12,900	13,143
Elected member [Deputy President]			
Deputy President's allowance	1,650	1,650	1,650
Meeting attendance fees	3,600	3,600	3,600
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	2,143	0	1,143
·	8,293	6,150	7,293
Elected member [Councillor 1]			
Meeting attendance fees	3,600	3,600	3,600
ICT expenses	900	900	900
Travel and accommodation expenses	2,143	230	1,143
'	6,643	4,730	5,643
Elected member [Councillor 2]		,	.,.
Meeting attendance fees	3,600	3,600	3,600
ICT expenses	900	900	900
Travel and accommodation expenses	2,143	0	1,143
	6,643	4,500	5,643
Elected member [Councillor 3]	0,010	1,000	0,010
Meeting attendance fees	3,600	3,600	3,600
ICT expenses	900	900	900
Travel and accommodation expenses	2,143	0	0
Annual allowance for travel and accommodation expenses	_, 0	0	1,143
Annual allowance for travel and accommodation expenses	6,643	4,500	5,643
Elected member [Councillor 4]	0,040	4,000	0,040
Meeting attendance fees	3,600	3,600	3,600
ICT expenses	900	900	900
Travel and accommodation expenses	2,143	483	1,143
Travel and accommodation expenses	6,643	4,983	5,643
Elected member [Councillor 5]	0,043	4,903	5,045
	3,600	0	0
Meeting attendance fees ICT expenses	900	0	0
•	2,143	0	0
Travel and accommodation expenses	2,140	0	1,143
Annual allowance for travel and accommodation expenses	6.642		
	6,643	0	1,143
Total Elected Member Remuneration	56,551	37,763	44,151
President's allowance	7,500	7,500	7,500
Deputy President's allowance	1,650	1,650	1,650
Meeting attendance fees	26,100	22,500	21,600
ICT expenses	5,400	4,500	4,500
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	15,001	713	5,715
Annual allowance for travel and accommodation expenses	0	0	2,286
'	56,551	37,763	44,151
		- ,	,

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

- Reserve funds
- Other funds

Other interest revenue (refer note 1b) *

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7% pa (accrued daily).

(b) Other revenue

Reimbursements and recoveries

The net result includes as expenses

(c) Auditors remuneration

Audit services

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
28,000	45,786	70,000
1,000	1,362	5,000
6,000	7,908	6,000
35,000	55,056	81,000
25,400	19,029	24,000
25,400	19,029	24,000
31,900	31,900	31,900
31,900	31,900	31,900

13. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

Notes to and forming part of the 2021/2022 Budget Document

Summary: Detail Budget

Financial summary of detailed accounts to follow

	Operating (Recurring)			Investing (Capital)			Financing (Cash Reserves)			Conversion Operating to Rate Setting			Result By Reporting Program and Overall Result			
		Revenue			Proceeds from Disposal			Financing Inward			Gains on Disposal of assets.			Net Revenue, Proceeds Transfers etc.		
Demonstrate December	Budget 2021/22	Actual June 21	Budget 2020/21	Budget 2021/22	Actual June 21	Budget 2020/21	Budget 2021/22	Actual June 21	Budget 2020/21	Budget 2021/22	Actual June 21	Budget 2020/21	Budget 2021/22	Actual June 21	Budget 2020/21	
Reporting Program					Julie 21	2020/21	2021/22	June 21	2020/21	2021/22	Julie 21	2020/21				
Governance	65,905	65,905	65,905	0			0			0			65,905	65,905	65,905	
General Purpose Funding	2,407,495	3,530,312	2,606,663	0			0			0			2,407,495	3,530,312	2,606,663	
Law Order & Public Safety	21,019	16,898	24,446	0			0			0			21,019	16,898	24,446	
Health	7,000	7,229	7,000	0			0			0			7,000	7,229	7,000	
Education & Welfare	0	0	0	0			0			0			0	0	0	
Housing	178,464	198,229	233,464	0			30,000	400,000	562,933	0			208,464	598,229	796,397	
Community Amenities	196,894	202,876	195,552	0			0			0			196,894	202,876	195,552	
Recreation & Culture	15,136	13,739	13,000	5,000	5,000		75,000		230,000	0			95,136	18,739	243,000	
Transport	940,290	898,617	877,679	130,000	162,454	201,545	575,000		473,000	9,000	37,243	14,000	1,636,290	1,023,828	1,538,224	
Economics Services	85,780	35,059	28,740	0			80,000		0	0			165,780	35,059	28,740	
Other Property & Services	58,000	92,053	61,000	230,000	121,364	226,364	80,000		150,000	0	11,544	2,000	368,000	201,873	435,364	
Surplus/Deficit B/Fwd	0		0										574,677	393,856	393,856	
Total	3,975,983	5,060,917	4,113,449	365,000	288,818	427,909	840,000	400,000	1,415,933	9,000	48,787	16,000	5,746,660	6,094,804	6,335,147	

	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses of assets.			Net Expenses, Assets, Transfers etc.		
Reporting Program	Budget 2021/22	Actual June 21	Budget 2020/21	Budget 2021/22	Actual June 21	Budget 2020/21	Budget 2021/22	Actual June 21	Budget 2020/21	Budget 2021/22	Actual June 21	Budget 2020/21	Budget 2021/22	Actual June 21	Budget 2020/21
Governance	494,007	369,839	529,571	0			0			0			494,007	369,839	529,571
General Purpose Funding	106,513	97,212	116,997	0			28,000	33,975	55,235	0			134,513	131,187	172,232
Law Order & Public Safety	91,042	130,213	97,890	0			0			19,228	57,215	64,228	71,814	72,998	33,662
Health	169,962	136,802	172,518	0			0			21,969	20,163	21,969	147,993	116,639	150,549
Education & Welfare	57,198	49,382	47,080	0			0			12,617	11,580	12,617	44,581	37,802	34,463
Housing	211,517	262,280	284,340	30,000	921,402	836,000	160,000			177,104	171,421	177,104	224,413	1,012,261	943,236
Community Amenities	349,774	279,673	334,597	0			63,772			38,640	35,464	38,640	374,906	244,209	295,957
Recreation & Culture	975,042	915,281	1,041,763	75,000	38,927	107,933	0			337,424	309,970	340,424	712,618	644,238	809,272
Transport	1,795,069	1,600,631	1,729,210	2,120,000	1,860,834	2,275,000	200,000			1,132,599	1,048,314	1,100,457	2,982,470	2,413,151	2,903,753
Economics Services	386,402	189,818	318,674	80,000	198,967	500,000	0			33,010	30,297	33,010	433,392	358,488	785,664
Other Property & Services	6,731	50,506	977	330,000	259,373	150,000	0			275,706	236,640	272,705	61,025	73,239	(121,728)
Total	4,643,255	4,081,637	4,673,617	2,635,000	3,279,503	3,868,933	451,772	33,975	55,235	2,048,296	1,921,064	2,061,154	5,681,732	5,474,051	6,536,631
	(00= 0=0)	.=	(500,100)												(004.404)

Surplus(Deficit) (667	67,272) 979,	,280 (560,168)	64,928	620,753	(201,484)

Rates Operating Income 3030121 RATES - Account Enquiry Charges (Landgate) 3030122 RATES - Reimbursement of Debt Collection Costs 4,000 1,179,736 111,534 GRV 111,534 GRV 1,047,822 UV 6,000 GRV - Minimum 3030138 RATES - Discount on Rates Levied 3030140 RATES - Ex-Gratis Rates (CBH, etc.) 3030140 RATES - Ex-Gratis Rates (CBH, etc.) 3030140 RATES - Parably Interest Received Rates Operating Income Total Rates Operating Expenditure 2030111 RATES - Obeti Collection Expenses 2030112 RATES - Administration Allocated Rates Operating Expenditure Total Rates Operating Expenditure 3030114 RATES - Debt Collection Expenses 2030115 RATES - Administration Allocated Rates Operating Expenditure Total Rates Operating Expenditure 3030116 RATES - Administration Allocated Rates Operating Expenditure 3030117 RATES - Administration Allocated Rates Operating Expenditure 3030118 RATES - Administration Allocated Rates Operating Expenditure 3030119 RATES - Administration Allocated Rates Operating Expenditure 3030110 RATES - Administration Allocated Rates Operating Expenditure 3030110 RATES - Administration Allocated Rates Operating Expenditure 3030110 RATES - Debt Collection Expenses 5,500 1,0			Detail Budget - General Purpose Funding		Budget 2021/22		
3030121 RATES - Account Enquiry Charges (Landgate) 1,000						Description	Rates levied under Division 6 of Part 6 of the Local Government Act
3030122 RATES - Reimbursement of Debt Collection Costs 3030130 RATES - Rates Levied - Synergy 1115.334 GRV 1115.334 GRV 1115.334 GRV - Minimum 10.800 GRV - Minimum 10.800 Mining Tenements 3030130 RATES - Discourt on Rates Levied 3030130 RATES - Discourt on Rates Levied 3030145 RATES - Penalty Interest Received 3030145 RATES - Penalty Interest Received 3030145 RATES - Penalty Interest Received 3030140 RATES - Set-Craits Rates (CBH, etc.) 3030151 RATES - Debt Collection Expenses 3030140 RATES - Set-Craits Rates Coperating Expenditure 3030111 RATES - Valuation Expenses 3030112 RATES - Valuation Expenses 3030113 RATES - Administration Allocated Rates Operating Expenditure 3030114 RATES - Set-Craits Rates (CBH, etc.) 3030199 RATES - Administration Allocated Rates Operating Expenditure 3030110 RATES - Administration Allocated Rates Operating Expenditure 3030110 RATES - Administration Allocated Rates Operating Expenditure 3030110 RATES - Administration Allocated Rates Operating Expenditure Total Rates Operating E	Kale		I		4.000		interest and fees on instalment arrangements, interest on arrears,
3030130 RATES - Rates Levied - Synergy 1,179,756							government subsidy for rates deferred by entitled pensioners, less
111,534 GRV 17,860 GRV - Minimum 17,8782 UV 17,8782 UV 18,8782 UV - Minimum 18,							
10,800 GRV - Minimum					1,179,756		
1,047,822 UV Minimum Costs etc.							
6.400 UV - Minimum 3.200 Mining Tenements 3.300140 RATES - Discount on Rates Levied 3.303145 RATES - Penalty Interest Received Rates Operating Income Total 2.000112 RATES - Valuation Expenses 2.00019 RATES - Administration Allocated Rates Operating Expenditure Total 2.00019 RATES - Administration Allocated Rates Operating Expenditure Total Rates Rate (General) – 2.5% increase overall > GRV Rate > UV Rate \$0.0173 > Minimum Rate \$0.000 > 5% - Early Payment Discount (on rates portion only, arrears to be cleared and account to be paid in full) > 7% pa - Penalty interest on overdue rates, (accrued over revenue and then using land valuations multiplied by supplement the deficit. The raising of rates by this method is and guided by the Local Government Act 1995 and Regulations. Service Levels Rates may be paid by post, BPAY, direct debit or over the the Shire Administration Office, 10 Haig Street, Koorda, Ope 9.00am to 4.30pm Monday to Friday (except Public Holidays GST Exempt GS Service Levels Fees & Charges Landgate Rate Enquiry Fee							rating valuations, servicing notices, postage, stationery, advertising,
3,200 Mining Tenements 4,5,000 4,643 5							·
3030138 RATES - Discount on Rates Levied 3030140 RATES - Ex-Cratis Rates (CBH, etc.) 3030140 RATES - Ex-Cratis Rates (CBH, etc.) Rates Operating Income Total 2030112 RATES - Debt Collection Expenses 2030114 RATES - Debt Collection Expenses 2030119 RATES - Administration Allocated Rates Operating Expenditure 2030110 RATES - Nation Interest Rates (Central) 2030111 RATES - Debt Collection Expenses 2030112 RATES - Debt Collection Expenses 3030138 RATES - Administration Allocated 3030138 RATES - Penalty Interest on overdue rates, (accrued on the service program for which the charge levied. 3030140 RATES - Debt Collection Expenses 3030150 RATES - Nation Interest Position Interest Parameters (National Parameters) 3030160 RATES - Rates (Ceneral) - 2.5% increase overall 3030170 PATES - Debt Collection Expenses 3030180 RATES - Valuation Expenses 3030190 RATES - Administration Allocated 3030190 RATES - Administration Allocated 3030190 RATES - Administration Allocated 3030190 RATES - Debt Collection Expenses 3030110 RATES - Debt Collection Expenses 3030110 RATES - Debt Collection Expenses 3030110 RATES - Valuation Expenses 30301110 RATES - Valuation Expenses 3030							60313 GIG.
3030138 RATES - Discount on Rates Levied 45,000		-					Specified area rates, service charges, sewerage rates and water rates
3030145 RATES - Penalty Interest Received 6,000		3030138	RATES - Discount on Rates Levied		-45,000		are to be allocated to the service program for which the charge is being
Rates Operating Income Total Rates Operating Expenditure 2030112 RATES - Valuation Expenses 14,000 20301199 RATES - Debt Collection Expenses 14,000 20301199 RATES - Administration Allocated 67,723 7% pa - Penalty interest on overdue rates. (accrued of over revenue and then using land valuations multiplied by supplement the deficit. The raising of rates by this method is and guided by the Local Government Act 1995 and Regulations. Service Levels Rates may be paid by post, BPAY, direct debit or over the the Shire Administration Office, 10 Haig Street, Koorda. Ope 9.00am to 4.30pm Monday to Friday (except Public Holidays Fees & Charges Landgate Rate Enquiry Fee			, ,		6,643		levied.
Rates Operating Expenditure 2030112 RATES - Valuation Expenses 2030114 RATES - Debt Collection Expenses 203019 RATES - Administration Allocated Rates Operating Expenditure Total Rates are calculated by determining the excess of budget e over revenue and then using land valuations multiplied by supplement the deficit. The raising of rates by this method is and guided by the Local Government Act 1995 and Regulations. Service Levels Rates may be paid by post, BPAY, direct debit or over the the Shire Administration Office, 10 Haig Street, Koorda. Ope 9.00am to 4.30pm Monday to Friday (except Public Holidays Fees & Charges Landgate Rate Enquiry Fee		3030145	RATES - Penalty Interest Received		6,000		
Rates Operating Expenditure 2030112 RATES - Valuation Expenses 2030114 RATES - Debt Collection Expenses 14,000 2030199 RATES - Administration Allocated Rates Operating Expenditure Total Rates Operating Expenditure Total 87,223 Statutory Requirements Statutory Re			Rates Operating Income T	otal	1,162,399	Budget Highlights	> GRV Rate \$0.1163
2030112 RATES - Valuation Expenses 5,500 2030114 RATES - Debt Collection Expenses 14,000 67,723 7,723 8 7,223 7,223 7,223 7,223 7,223 7,233 7,233 7,233 7,233 7,233 7,233 7,233 7,233 7,233 7,233 7,233 7,233	Rate	es Operating	Expenditure				
2030199 RATES - Administration Allocated Rates Operating Expenditure Total 87,223 Statutory Requirements Rates are calculated by determining the excess of budget e over revenue and then using land valuations multiplied by supplement the deficit. The raising of rates by this method is and guided by the Local Government Act 1995 and Regulations. Service Levels Rates may be paid by post, BPAY, direct debit or over the the Shire Administration Office, 10 Haig Street, Koorda. Ope 9.00am to 4.30pm Monday to Friday (except Public Holidays). GST Exempt GS		2030112	RATES - Valuation Expenses		5,500		Willimian Rate \$400.00
2030199 RATES - Administration Allocated Rates Operating Expenditure Total 87,223 Statutory Requirements Rates are calculated by determining the excess of budget e over revenue and then using land valuations multiplied by supplement the deficit. The raising of rates by this method is and guided by the Local Government Act 1995 and Regulations. Service Levels Rates may be paid by post, BPAY, direct debit or over the the Shire Administration Office, 10 Haig Street, Koorda. Ope 9.00am to 4.30pm Monday to Friday (except Public Holidays). GST Exempt GS		2030114	RATES - Debt Collection Expenses		14,000		> 5% - Early Payment Discount (on rates portion only. To claim,
Statutory Requirements Rates are calculated by determining the excess of budget e over revenue and then using land valuations multiplied by supplement the deficit. The raising of rates by this method is and guided by the Local Government Act 1995 and Regulations. Service Levels Rates may be paid by post, BPAY, direct debit or over the the Shire Administration Office, 10 Haig Street, Koorda. Ope 9.00am to 4.30pm Monday to Friday (except Public Holidays GST Exempt GS Fees & Charges Landgate Rate Enquiry Fee		2030199	RATES - Administration Allocated		67,723		arrears to be cleared and account to be paid in full)
Statutory Requirements Rates are calculated by determining the excess of budget e over revenue and then using land valuations multiplied by supplement the deficit. The raising of rates by this method is and guided by the Local Government Act 1995 and Regulations. Service Levels Rates may be paid by post, BPAY, direct debit or over the the Shire Administration Office, 10 Haig Street, Koorda. Ope 9.00am to 4.30pm Monday to Friday (except Public Holidays GST Exempt GS Fees & Charges Landgate Rate Enquiry Fee			Rates Operating Expenditure T	otal	87,223		7% pa - Penalty interest on overdue rates. (accrued daily)
supplement the deficit. The raising of rates by this method is and guided by the Local Government Act 1995 and Regulations. Service Levels Rates may be paid by post, BPAY, direct debit or over the the Shire Administration Office, 10 Haig Street, Koorda. Ope 9.00am to 4.30pm Monday to Friday (except Public Holidays) GST Exempt GS Fees & Charges Landgate Rate Enquiry Fee						Statutory Requirements	Rates are calculated by determining the excess of budget expenditure
Regulations. Service Levels Rates may be paid by post, BPAY, direct debit or over the the Shire Administration Office, 10 Haig Street, Koorda. Ope 9.00am to 4.30pm Monday to Friday (except Public Holidays) GST Exempt GS Fees & Charges Landgate Rate Enquiry Fee							supplement the deficit. The raising of rates by this method is supported
the Shire Administration Office, 10 Haig Street, Koorda. Ope 9.00am to 4.30pm Monday to Friday (except Public Holidays) GST Exempt GS Fees & Charges Landgate Rate Enquiry Fee							• ,
9.00am to 4.30pm Monday to Friday (except Public Holidays) GST Exempt GS Fees & Charges Landgate Rate Enquiry Fee						Service Levels	Rates may be paid by post, BPAY, direct debit or over the counter at
Fees & Charges Landgate Rate Enquiry Fee							the Shire Administration Office, 10 Haig Street, Koorda. Opening times 9.00am to 4.30pm Monday to Friday (except Public Holidays)
Fees & Charges Landgate Rate Enquiry Fee							007 France I 007 In closed of
CBH Ex-Gratia Rates – per tonne						Foos & Charges	
5511 2X 3 14144 14165 PO 161116						1 CC3 & Onlarges	CBH Ex-Gratia Rates – per tonne \$0.025
							The state of the s
No administration interest charge on selection of the payment option.							No administration interest charge on selection of the instalment
							Penalty Interest of 7% pa on overdue rate payments. (accrued daily)
Financing UV Valuations completed annually						Financing	LIV Valuations completed annually
						i illanollig	GRV Valuations completed armularly GRV Valuations completed every 5 years (completed 30 June 2018)

		Detail Budget - General Purpose Funding		Budget 2021/22		
GENE	RAL PURPOS	SE FUNDING			Description	Amounts receivable from the Western Australian Grants Commission
Ot	her General	Purpose Funding Operating Income				and any other Government Grant of a general purpose nature and
	3030210	GEN PUR - Financial Assistance Grant - General		615,000		generally referred to as untied grants. The funds allocated by the
	3030211	GEN PUR - Financial Assistance Grant - Roads		290,000		Grants Commission and referred to as general purpose funding and
	3030212	GEN PUR - Other Grants		310,996		local roads funding are considered untied grants. Grants for special projects from the Commission are considered tied grants and should
	3030220	GEN PUR - Charges - Photocopying / Faxing		o		be disclosed under the appropriate program ie Transport.
	3030221	GEN PUR - Charges - Sale Of Electoral Rolls, Minutes, Local Laws		100		so dississed under the appropriate program to Transport.
	3030222	GEN PUR - Charges - Koorda Memorabilia		0		Interest earnings from deposits and investments, including reserve
	3030245	GEN PUR - Interest Earned - Reserve Funds		28,000		accounts. General overdraft expenses on the Municipal Fund. Where
	3030246	GEN PUR - Interest Earned - Municipal Funds		1,000		overdraft arrangements are made for specific purposes the cost
		Other General Purpose Funding Operating Income T	otal	1,245,096		incurred with that purpose is to be allocated to the appropriate program.
Ot		Purpose Funding Operating Expenditure				Interest expenses on borrowing are to be allocated to the program for
	2030211	GEN PUR - Bank Fees and Charges		5,500		which purposes the loans were raised. Repayments of interest by community groups or self-supporting loans are to be treated as
	2030299	GEN PUR - Administration Allocated	Cotol	13,790		revenue in the corresponding program.
		Other General Purpose Funding Operating Expenditure T	otai	19,290		
	Financing	Inward		o	Budget Highlights	No significant changes.
	Financing			28,000	Statutory Requirements	Surplus funds are required to be invested in accordance with the
						requirements of the Local Government Act 1995.
					Service Levels	The investment of surplus funds is determined by a Council policy.
						GST Exempt GST Included
					Fees & Charges	Secretarial Services
					ŭ	Photocopies, per page (Black & White) \$0.50
						Photocopies, per page (Colour) \$1.00
						Faxes - Sending \$1.00
						Faxes - Receiving \$0.50
						Council Minutes
						Annual Subscription Council Minutes – Emailed \$33.00
						Annual Subscription Council Minutes – Printed & Posted \$110.00
						Shire Merchandise Sale of Shire Maps \$15.00
$\sqcup \!\!\!\! \perp$						Corndolly Pins \$9.00
						Key Rings \$6.00
$\sqcup \bot$						Pens \$5.00
						Stubby Holders \$4.00

Detail Budget - General Purpose Funding	Budget 2021/22	
		Financing Financial Assistance Grants (FAGs) (estimated) General Grant (\$655,151 received June 2021) 1,270,000 Road Grant (\$367,879 received June 2021) 658,000
		LRCI Program Funding ➤ Phase 1: \$439,707 — Yalambee Unit Upgrade. To be finalised by 30 June 2021. 50% paid December 2020, 40% paid June 2021 Final 10% expected 2021/2022. ➤ Phase 2: \$303,810 — Caravan Park Upgrade. To be finalised by 31 December 2021. 70% paid June 2021 — Final 30% expected 2021/2022. ➤ Phase 3: \$879,414 — Project/s TBC 1 January 2022 — 30 June 2023.
		Reserves – All revenue which is derived from investing Cash Backed Reserves is set aside back into the Reserve which generated the revenue. In relation to the current reporting period the amount is as follows:
		Reserve Interest (based on 0.50%) 28,000 Refer to Reserve Transfers – page 23
		Future > FAGs - hope grants will continue at current level. Prepayment for 2021/2022 allocation was made in June 2021. (Part of opening surplus).

		Detail Budget - Governance		Budget 2021/22		
20 20 20 20		MEMBERS - Training & Development MEMBERS - Members Travel and Accommodation MEMBERS - Presidents Allowance MEMBERS - Deputy Presidents Allowance MEMBERS - Members Sitting Fees		20,000 15,000 7,500 1,650 26,100	Description	Administration and operation of facilities and services to members of council. Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscriptions, conference expenses, council chamber expenses, members' entertainment, support staff (orderly, secretarial, receptionists etc.), printing, telephones, faxes, delivery expenses. Also includes the allocation of administration expenses for the Chief
20 20 20	040114 040116 040129 040130	MEMBERS - Communications Allowance MEMBERS - Election Expenses MEMBERS - Donations to Community Groups MEMBERS - Insurance Expenses		6,300 5,000 10,000 7,500	Budget Highlights	Executive Officer and staff in preparation, administration and attendance at meetings and assisting elected members and other committees of Council. Elected Member Fees
20	040141 13,000 8,321	MEMBERS - Subscriptions & Publications NEWROC Contribution WALGA Subscription (Membership & Governance) LG Professionals Council Membership MEMBERS - Other Expenses		7,500 7,500	Buaget Algaligats	President Allowance \$7,500.00 Deputy President Allowance \$1,650.00 President Annualised Meeting Fees \$4,500.00 Councillor Annualised Meeting Fees \$3,600.00 IT/Communication Allowance \$900.00
	040199	MEMBERS - Administration Allocated Members of Council Operating Expenditu	re Total	221,471 349,842	Local Laws	The Council has adopted a Local Law (Standing Orders), which covers the conduct of elected members at Council meetings. Donation to groups listed in Finance Policy F8.
					Statutory Requirements	A local government is required to maintain a structure of elected members by State Legislation.
					Service Levels	The Elected Members meet regularly on the third Wednesday of each month (except January) to consider matters requiring a decision. These meetings are open to the public and contain a period for public questions at the commencement of the meeting.

	Detail Budget - Governance	Budget 2021/22		
GOVERNANCE			Description	Other costs that relate to the tasks of assisting elected members and
Other Governa	ance Operating Income			ratepayers on matters which do not concern specific council services.
3040210	OTH GOV - Grant - WDN WSFN	65,905		Including civic receptions, refreshments (receptions), naturalisation
	Other Governance Operating Income Total	65,905		(citizenship) ceremonies, polls, referendums, public relations
				(newsletters, sister city relationships etc.), Freedom of Information
Other Governa	ance Operating Expenditure			requests and preparation for State visits.
2040211	OTH GOV - Council Functions & Receptions	15,000		Research, development and preparation of policy documents,
2040223	OTH GOV - LGIS Risk Expenditure (LGIS Risk Co-Ordinator Program)	7,500		development of local laws, strategic planning, principal activity plans,
2040250	OTH GOV - Consultancy - Statutory	10,000		annual budgets, annual financial reports, audit fees and the annual
2040251	OTH GOV - Consultancy - Strategic	7,500		report.
2040284	OTH GOV - Audit Fees	31,900		The allegation of expanses made to this program such as meetings
2040288	OTH GOV - WSFN Wheatbelt Secondary Freight Network	65,905		The allocation of expenses made to this program, such as meetings, public relations or staff should not include those identified with specific
2040299	OTH GOV - Administration Allocated	6,360		programs or business units.
	Other Governance Operating Expenditure Total	144,165		, · · · · · · · · · · · · · · · · · · ·
			Budget Highlights	No significant changes.
			0.11	TI 1 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
			Statutory Requirements	The Local Government Amendment (Auditing) Act 2017 makes legislative changes to the Local Government Act 1995 to provide for
				the auditing of local governments by the Auditor General.
				the additing of local governments by the Additor General.
				The Act allows the Auditor General to contract out some or all of the
				financial audits, but all audits will be the responsibility of the Auditor
				General and OAG. It also allows for performance audits, which will
				examine the economy, efficiency and effectiveness of any aspect of
				local government operations.
				The OAG have appointed Butler Settineri to conduct the Shire of
				Koorda annual financial audit for a 3 year period.
				(30 June 2021 to 30 June 2023)
				The Act also places and obligation on local government to publish their
				annual report, including their annual financial report and auditor's report, on their website.
				report, oil their website.
			Service Levels	The Shire of Koorda hold the Wheatbelt Development Commission
			2323.20.00	Grant for Project Co-Ordination for the Wheatbelt Secondary Freight
				Network. The Shire of Kulin are project managers and the Project Co-
	+			Ordination runs from 2019-2020 to 2024-2025.
	+			
	+			
	+			

	Detail Budget - Law, Order & Public Safety	Budget 2021/22		
LAW, ORDER & PU Fire Prevention 3050120 3050140	JBLIC SAFETY n Operating Income FIRE - Charges - Fire Prevention FIRE - Fines and Penalties Fire Prevention Operating Income Total	0 0 0	Description	Administration and operations on fire prevention services, including volunteer fire brigades, FESA levy, outlays on roadside clearing operations (slashing, clearing, mowing verges, standpipes, insurance) and other protective burning. Revenues include the sale of local laws, maps, materials relating to fire prevention, fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks.
ESL BFB Oper	ating Income		Budget Highlights	No significant changes.
3050502	ESL BFB - Admin Fee/Commission	4,000	Statutory Requirements	The Council is required to comply with the requirement of the DFES
3050510 3050515 3050520 3050590	ESL BFB - Operating Grant ESL BFB - Capital Grants ESL BFB - Fees & Charges (Building) ESL BFB - Profit on Disposal of Assets	14,519 0 500 0	Statutory Requirements	Act, which is enacted by the State Government. This Statue conveys various obligation and duties upon the Shire. GST Exempt GST Included
	ESL BFB Operating Income Total	19,019	Fees & Charges	ES Building – per day \$70.00
ESL BFB Oper 2050507	rating Expenditure ESL BFB - Clothing & Accessories	3,000	Financing	Income – reimbursement from state levy collections towards operating costs.
2050530 2050565	ESL BFB - Insurance Expenses ESL BFB - Maintenance Plant & Equipment	9,500 7,500	Future	 Ongoing service provision. Road Rescue training to be in conjunction with the
2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats	0		Wyalkatchem Fire & Rescue Service.
2050569	ESL BFB - Plant & Equipment \$1,200 to \$5,000 per item	0		
2050586	ESL BFB - Plant & Equipment < \$1,200 per item	0		
2050587	ESL BFB - Other Goods and Services	0		
2050588	ESL BFB - Utilities, Rates & Taxes	5,000		
2050589 2050591	ESL BFB - Maintenance Land & Buildings ESL BFB - Loss on Disposal of Assets	5,000		
2050591	ESL BFB - Administration Allocated	10,719		
2030333	ESL BFB Operating Expenditure Total	40,719		
Emergency Ma	anagement Operating Expenditure			
2050787	EM - Other Expenditure	0		
2050792	EM - Depreciation	19,228		
2050799	EM - Administration Allocated	4,542		
	Emergency Management Operating Expenditure Total	23,770		

	Detail Budget - Law, Order & Public Safety	Budget 2021/22		
LAW, ORDER & P Animal Contro 3050220 3050221	JBLIC SAFETY DI Operating Income ANIMAL - Pound Fees ANIMAL - Animal Registration Fees Animal Control Operating Income Total	0 2,000 2,000	Description	Administration, enforcement and operations relating to the control of animals. Include costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying dogs, cats, cattle and other livestock and impounding and destruction fees.
Audinost Operation			Budget Highlights	No significant changes.
2050216	ANIMAL - Ranger Services	10,000	Local Laws	Dog Local Laws.
2050265 2050299	ANIMAL - Pound Maintenance/Operations ANIMAL - Administration Allocated Animal Control Operating Expenditure Total	200 16,353 26,553	Statutory Requirements	The Council is obligated to administer the Dog Act throughout the district. The Dog Act & Cat Act is State Legislation.
			Service Levels	Council engages WA Contract Ranger Services.
			Fees & Charges	GST Exempt GST Included Charges: Dog & Cat Registrations as per State Legislation Seizure and Impounding of dog \$126.00
				Sustenance and Maintenance of dog in pound per day Return of impounded dog (normal hours) Return of impounded dog (outside normal hours) Unregistered dogs will not be released. \$27.30 Nil \$225.75
				Fines as per Regulations. Other Fees & Charges as per annual Fees & Charges list.
			Financing	General Revenue.

			Detail Budget - Health		Budget 2021/22		
HE	ALTI		rvices - Health Operating Expenditure			Description	Health: Administration and Inspection Administration, inspection and operations of programs concerned with the general health of the
		2070411	HEALTH - Contract EHO		30,000		community.
		2070487	HEALTH - Analytical Expenses		400		
		2070499	HEALTH - Administration Allocation		10,988		Includes the costs and revenues derived from the inspection of eating houses, alfresco dining, lodging and boarding houses, itinerant food
			Preventative Services - Health Operating Expenditure T	otal	41,388		vendors, stall holders, offensive trade etc.
							Also includes providing the services of a Medical Officer of Health, group and regional health schemes and any other outlays concerned
	Pre		rvices - Pest Control Operating Expenditure				with the general health inspection and administration services provided
-		2070553 2070599	PEST - Pest Control Programs (Includes Vermin Contol)		5,200		by the council.
		2070599	PEST - Administration Allocation	1	1,363		·
			Preventative Services - Pest Control Operating Expenditure T	otal	6,563		Pest Control: Administration and operations for programs concerned with the eradication of noxious insects and vermin such as mosquitoes, flies, rodent etc.
						Budget Highlights	No significant changes.
						Local Laws	Shire of Koorda Health Local Laws 2012.
						Statutory Requirements	Administration in accordance with the Health Act (State Legislation).
						Service Levels	Random food quality sampling is undertaken by the EHO and inspection and approvals service operated from the Shire office during normal office hours.
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	Detail Budget - Health	Budget 2021/22	
HEALTH Preventative S 3070720	ervices - Other Health Operating Income OTH HEALTH - Fees & Charges	7,000	Service, ambulance services, and hospitals
	ervices - Other Health Operating Expenditure OTH HEALTH - Communication Expense OTH HEALTH - Information Technology OTH HEALTH - Insurance Expense OTH HEALTH - Doctor Service Contribution OTH HEALTH - Building Operations (BO002) OTH HEALTH - Building Maintenance (BM002) OTH HEALTH - Depreciation OTH HEALTH - Administration Allocation Preventative Services - Other Health Operating Expenditure T	1,000 5,000 2,000 60,000 20,000 7,500 21,969 4,542	Service, ambulance services, and hospitals. Budget Highlights Commencement of IT Managed Service Agreement for Medical Centre (Doctor/Reception) Minor upgrades to IT equipment (included in IT Budget) \$2,000 allocation in 2070787 for new equipment for Koorda Medical Centre (Blood Pressure Machine & Ear Irrigation) GST Exempt GST Included Annual nominal rent Health Centre – per week Term expires 31st January 2023 Room Hire – per day Reserves Reserves for the purpose of funding Future recruitment or retention costs associated with securing or

	Detail Budget - Education & Welfare		Budget 2021/22		
2080386 2080389 2080399 2080399 2080399 Other Welfare 2080741 2080787 2080799	ELFARE rating Expenditure FAMILIES - Expensed Minor Asset Purchases FAMILIES - Building Operations (BO004) FAMILIES - Building Maintenance (BM004) FAMILIES - Depreciation FAMILIES - Administration Allocation Families Operating Expenditure WELFARE - CEACA Contribution WELFARE - Other Expenses (Wheatbelt Ag Care) WELFARE - Administration Allocation Other Welfare Operating Expenditure urchases Land & Building Plant & Equipment Furniture & Equipment Infrastructure Other Tota	Total	5,000 10,000 5,000 12,617 1,363 1tal 33,980 20,000 500 2,718	Budget Highlights	Families: Administration, inspection, support and operation of programs concerned with providing facilities to serve dependent parents and young children, parent and baby centres, child care centres, crèches and play centres at which little or no schooling is provided. Other Welfare: Administration, support and operation of other welfare services concerned with family support schemes, refuge centres, drop-in centres for the unemployed or youth, services for migrants, social workers and contributions, subsidies, donations to welfare groups. Family Day Care Centre Allocation provision for costs associated with Family Day Care Cleaning and yard maintenance of building now factored into budget. Central Eastern Accommodation & Care Alliance \$20,000 Care service advocacy and provisions. 2021/2022 Strategic Priorities Investigate and develop proposals for the provision of case services, including NDIS and mental health support, for the citizens of CEACA members. Investigate the possible expansion of CEACA accommodation units in locations required by each CEACA member. Investigate and develop proposals for the provision of transport services for the citizens of each CEACA member. Investigate the availability of government funding to CEACA from both state and federal government to implement strategic priorities 1 to 3 noted above. Examine the feasibility of CEACA taking over the management of
Financin	g Outward		0	Service Levels Future	 Investigate the possibility of other Wheatbelt shires becoming a member of CEACA. Provide building for the provision of Family Day Care services. Contribute to provision of welfare services to Shire. Ongoing support. Welfare services to the district. Assist in the aged capable accommodation.

	Detail Budget - Housing	Budget 2021/22		
HOUSING			Description	Administration and operation of residential housing for council staff.
Staff Housing	Operating Income			
3090120	STF HOUSE - Fees & Charges	24,492		The net costs of these facilities should be assigned to the program for
	Staff Housing Operating Income Tota	24,492		which the employee is engaged e.g. environmental health officer's residence to Health.
Staff Housing	Operating Expenditure		Budget Highlights	The cost of staff housing is allocated to other Sub-Programs
2090188	STF HOUSE - Staff Housing Building Operations (BO)	36,000	Dudget riigiiligiits	based upon the duties of the occupant.
5,00	00 Lot 9 Smith (#040) - House			
6,00	00 Lot 68 Smith (#044) - House			GST Exempt GST Included
4,00	00 Lot 164A Lodge (#049) - House		Fees & Charges	Per Week
	00 Lot 164B Lodge (#050) - House			Employee Rental \$65.00
4,00	00 Lot 204 Pearman (#053) - House		Capital Investment	A provision is made in the Budget to provide/upgrade staff housing:
 	00 Lot 271 Greenham (#054) - House		Capital Investment	A provision is made in the budget to provide/apprade stan housing.
	00 Lot 282 Pearman (#056) - House			L271 Greenham (Works) 15,000
2090189	STF HOUSE - Staff Housing Building Maintenance (BM)	21,000		L164 Lodge – Driveway 15,000
	00 Lot 9 Smith (#040) - House			L164A Lodge (Admin) -
	00 Lot 68 Smith (#044) - House			L164B Lodge (Admin)
	00 Lot 164A Lodge (#049) - House			L204 Pearman (Works)
	00 Lot 164B Lodge (#050) - House			L282 Pearman (Admin) - L09 Smith (Admin) -
	00 Lot 204 Pearman (#053) - House			L68 Smith (Works)
	00 Lot 271 Greenham (#054) - House			Total 30,000
	00 Lot 282 Pearman (#054) - House			
2090192	STF HOUSE - Depreciation	90.255	Financing	Building Reserve 30,000
2090192	STF HOUSE - Depreciation STF HOUSE - Staff Housing Costs Recovered	80,255		Total \$30,000
2090198	<u> </u>	(137,255)		All
	Staff Housing Operating Expenditure Tota	J. J		All upgrades under \$5,000 are unable to be capitalised, please refer to House/Building Program for Non-Capital Upgrade schedule. Figure included in operational expenditure.
Capital Pu				schedule. I igure included in operational experiulture.
	Land & Building	15,000	Reserves	Transfer from Building Reserve 30,000
	Plant & Equipment			Transfer to Building Reserve 160,000
	Furniture & Equipment			
	Infrastructure Other	15,000	Future	Forward Plan to upgrade/replace staff accommodation.
	Total	30,000		
Financing	g Inward	30,000		
Financing	g Outward	160,000		

	Detail Budget - Housing	Budget 2021/22		
HOUSING			Description	Administration, provision and operation of housing programs other than
Other Housing	g Operating Income		Description	those for the benefit of council staff.
3090220	OTH HOUSE - Fees & Charges (Housing)	41,756		
17,42	20 Lot 95 Greenham - Kulja Korner Units (3)		Budget Highlights	No significant changes.
7,80	00 Lot 98 Greenham - House			COT Freezent I COT Includes
16,53	36 L550 DEF Smith - Newcarlbeon Nook Units (3)		Fees & Charges	GST Exempt GST Included
3090221	OTH HOUSE - Fees & Charges (Leases)	59,020	i ees & Charges	L95 Greenham (3) \$135.0
31,20	00 Lot 164C Lodge - GROH Lease			L98 Greenham \$150.00
27,82	20 Lot 204 Pearman - GROH Lease			L550 DEF Smith (3) \$106.00
	Other Housing Operating Income Total	100,776		L164C Lodge (GROH Lease) Negotiated
				L204 Pearman (GROH Lease) L164 Lodge (Non-Staff Charge) Negotiated \$159.00
Other Housing	g Operating Expenditure			L203 Pearman (Non-Staff Charge) \$162.00
2090288	OTH HOUSE - Building Operations (BO)	28,500		2200 Foarman (non-stan-shargs)
6,00	00 Lot 95 Greenham (#045,046,047) - Kulja Korner Units (3)		Future	Continue Council's policy to upgrade/replace other
9,00	00 Lot 98 Greenham (#048) - House			accommodation.
2,00	00 Lot 274 Lodge (#055) - House			
7,50	00 L550 DEF Smith (#063,064,065) - Newcarlbeon Nook Units (3)			
2,00	00 Lot 164C Lodge (#051) - GROH House			
2,00	00 Lot 204 Pearman (#053) - GROH House			
2090289	OTH HOUSE - Building Maintenance (BM)	20,000		
6,00	00 Lot 95 Greenham (#045,046,047) - Kulja Korner Units (3)			
2,00	00 Lot 98 Greenham (#048) - House			
2,00	00 Lot 274 Lodge (#055) - House			
6,00	00 L550 DEF Smith (#063,064,065) - Newcarlbeon Nook Units (3)			
2,00	00 Lot 164C Lodge (#051) - GROH House			
2,00	00 Lot 204 Pearman (#053) - GROH House			
2090292	OTH HOUSE - Depreciation	96,849		
2090299	OTH HOUSE - Administration Allocated	9,084		
	Other Housing Operating Expenditure Total	154,433		
Capital Pu	urchases			
	Land & Building	0		
	Furniture & Equipment	0		
	Total	0		
Financing	Inward	0		
Financing	g Outward	0		

	Detail Budget - Housing	Budget 2021/22		
HOUSING			Description	Administration, provision and operation of housing programs other than
Community Ho	using Operating Income		'	those for the benefit of council staff.
3090320	OTH HOUSE - Fees & Charges (Housing)	53,196		
20,124	Lot 13 Smith - Narkal Niche Units (3)			These include housing for aged persons, unemployed youth, aboriginal
16,536	Lot 291 Smith - Dukin Hollow Units (3)			housing schemes, Homeswest schemes, government and semi government employees.
16,536	E L550 ABC Smith - Johnson Place Units (3)			government employees.
	Community Housing Operating Income Total	53,196	Budget Highlights	No significant changes.
Community Ho	using Operating Expenditure			GST Exempt GST Included
2090388	COM HOUSE - Building Operations (BO)	24,000	Fees & Charges	Per Week
9,000	Lot 13 Smith (#041,042,043) - Narkal Niche Units (3)			L13 Smith (3) \$129.00 L291 Smith (3) \$106.00
7,500	Lot 291 Smith (#057,058,059) - Dukin Hollow Units (3)			L550ABC Smith (3) \$106.00
7,500	L550 ABC Smith (#060,061,062) - Johnson Place Units (3)			2000 20 0 mm (c)
2090389	COM HOUSE - Building Maintenance (BM)	24,000	Future	Continue Council's policy to upgrade/replace other
9,000	Lot 13 Smith (#041,042,043) - Narkal Niche Units (3)			accommodation.
7,500	Lot 291 Smith (#057,058,059) - Dukin Hollow Units (3)			
7,500	L550 ABC Smith (#060,061,062) - Johnson Place Units (3)			
2090392	COM HOUSE - Depreciation	0		
2090399	COM HOUSE - Administration Allocated	9,084		
	Community Housing Operating Expenditure Total	57,084		
Capital Pur	chases			
	Land & Building	0		
	Furniture & Equipment	0		
	Total	0		
Financing I	nward			
Financing (Dutward	0		

	Detail Budget - Community Amenities	Budget 2021/22						
					NITY AMENITIES itation Household Operating Income		Description	Administration and operation of general refuse collection and disposal services.
310012		37,830						
310012	25 SAN - Domestic Recycling Service Sanitation Household Operating Income Total	32,240 70,070		These include the collection of general, recyclable and green waste, the delivery to a disposal site or transfer station, provision and				
		10,010		maintenance of rubbish disposal sites, regional schemes, recycling depots and transfer stations.				
	Household Operating Expenditure		Decelorat Himbliophia	Manuals is the surk Ohios in NEWDOO that offers a discount to any				
210011	9	32,000	Budget Highlights	Koorda is the only Shire in NEWROC that offers a discount to age pensioners.				
210011		5,000		pensioners.				
210011	, ,	35,000	Statutory Requirements	The levy of a charge for the collection of rubbish and recycling is made				
210011		75,000	, ,	under the Waste Avoidance & Resources Recovery Act 2007 (State				
210019		14,736		Legislation)				
	Sanitation Household Operating Expenditure Total	161,736	0					
Capita	I Purchases		Service Levels	Refuse: Once weekly kerbside collection. Recycling: Once fortnightly kerbside collection. Maintenance of refuse site.				
	Land & Building			Maintenance of refuse site.				
	Plant & Equipment			Rubbish and Recycling collection charge on a "user pays," should				
	Furniture & Equipment			cover collection and tip maintenance.				
	Infrastructure Other	0		·				
	Total	0		GST Exempt GST Included				
			Fees & Charges	Refuse collection per bin \$180.00				
Financ	ing Inward	0		Refuse collection per bin – Age Pensioner \$100.00 Recycling collection per bin \$160.00				
Financ	ing Outward	0		Recycling collection per bin – Age Pensioner \$100.00				
				Rubbish Site Charge (non collection) \$60.00				
			Financing	Consultancy for Refuse Site Life Extension 15,000 (Included in Refuse Site Maintenance Budget)				
			Future	 Waste management rehabilitation plan to continue rehabilitation of current site over several years. Contingent liability recorded in Balance Sheet. 				
				 Minimum Waste – objective to promote recycling. Regional Waste – continue investigation of possible solutions 				
				with other NEWROC Councils.				

Detail Budget - Community Amenities	Budget 2021/22		
COMMUNITY AMENITIES		Description	The operation of services and facilities for the collection, treatment and
Sewerage Operating Income		·	disposal of sewerage. Includes the maintenance of deep mains,
3100320 SEW - Waste Water Charges	122,624		reticulation, pumps etc., effluent and sullage drainage disposal
106,134 Sewerage Charge			systems, water treatment systems, septic tank cleaning and inspection
9,800 Sewerage Charge - Minimum			and night soil disposal (pan removal).
6,690 Sewerage Charge - Utility			Revenues include sewerage rates, inspection fees, septic tank
3100321 SEW - Septic Tank Inspection Fees	0		installation and cleaning fees.
Sewerage Operating Income Total	122,624		3 · · ·
		Budget Highlights	No significant changes.
Sewerage Operating Expenditure		01.1.1 D : 1	1. 0 1. 10 1. 44.11 11.4 14044
2100311 SEW - Waste Water Treatment	60,000	Statutory Requirements	License Conditions and Section 41 Health Act 1911.
2100392 SEW - Depreciation	24,111	Service Levels	Contact the main office during office hours.
2100399 SEW - Administration Allocated	19,973	OCIVICE LEVEIS	Contact the main office during office flours.
Sewerage Operating Expenditure Total	104,084		GST Exempt GST Included
		Fees & Charges	➤ Sewerage Charge \$0.1043
Capital Purchases			➤ Minimum Charge \$350.00
Land & Building			Non Detect Properties Compacted to Course
Plant & Equipment			Non-Rated Properties Connected to Sewer First major fixture \$258.0
Furniture & Equipment	-		Each additional major fixture \$112.00
Infrastructure Other			
Total	0		Septic Tank Application
			Application Fee \$118.00
Financing Inward	o		Local Government Report Fee \$118.00
Financing Outward	63,772		(Waste greater than 540L per day) Permit to use an apparatus (includes all inspections) \$118.00
	,		Termit to use an apparatus (includes all inspections)
		Financing	Camera & Condition Report for 1km sewerage pipes 10,000
			(Included in Sewerage Treatment Plant Maintenance Budget)
		_	
		Reserves	Transfer to cash backed Reserve Account 63,772 (Balance remaining from Sewerage Rates after Maintenance budget)
			(Balance remaining from Sewerage Rales after Maintenance budget)
		Future	Update maintenance equipment/practises.
			 Provision – Financing upgrading/replacement.
			Continue to provide service.

		Detail Budget - Community Amenities		Budget 2021/22		
	MMUNITY AMENITIES Town Planning Operating Income		come		Description	Administration, inspection and operation of town planning and regional development services. These include planning control, the preparation
	3100620	PLAN - Planning Application Fees Town Planning Operating Income T	otal	2,500 2,500		of town planning development schemes, zoning and rezoning.
-	Dlamain.	g Operating Expenditure	- Cui	2,000		Includes costs associated with the purchase and resumption of land for public open space, community facilities etc. for the expansion or
10	2100652	PLAN - Consultants		2,500		development of this program.
	2100653	PLAN - Scheme Amendments		0		Excludes outlays on town planning development schemes wherein the
	2100699	PLAN - Administration Allocated Town Planning Operating Expenditure T	otal	13,627 16,127		owners of land within the particular schemes are responsible on a contributory basis for the land development costs incurred by Council in the scheme area.
	Capital Pu				Budget Highlights	No significant changes.
		Land & Building			Ctatutani Daniinamanta	Town Diaming and Davidson and Act 2005
		Plant & Equipment Furniture & Equipment			Statutory Requirements	Town Planning and Development Act 2005.
		Infrastructure Other			Fees & Charges	As per Development & Planning (Local Government Fees) Regulations 2000.
		Total		0	Financing	General Revenue.
	Financing			0		
	Financing	Outward		0	Future	Requirement to review current Town Planning Scheme, and to do so on a regular basis.
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		Detail Budget - Community Amenities		Budget 2021/22		
	UNITY AMEN				Description	The provision, supervision and operation of community amenities that
Ot	1	nity Amenities Operating Income				cannot be assigned to one of the preceding groups.
	3100720	COM AMEN - Cemetery Fees (Burial)		1,500		Includes outlays on public conveniences, statues, pedestrian shopping
	3100721	COM AMEN - Cemetery Fees (Niche Wall)		100		malls, drinking fountains, cemeteries, crematoriums, rest centres, bus
	3100722	COM AMEN - Cemetery Fees (Monuments)		100		shelters, street seats and other street furniture.
		Other Community Amenities Operating Income	Total	1,700		
						Where these facilities are provided in association with another
Ot	her Commun	nity Amenities Operating Expenditure				program, eg. public toilets on recreation grounds, they should be
	2100711	COM AMEN - Cemetery Maintenance/Operations		10,000		classified under 'Recreation and Culture'.
	2100714	COM AMEN - War Memorial Maintenance/Operations		2,000	Budget Highlights	No significant changes.
	2100788	COM AMEN - Public Conveniences		25,000	Duaget Highlights	No significant changes.
	2100792	COM AMEN - Depreciation		14,529	Local Laws	Cemetery Local Laws.
	2100799	COM AMEN - Administration Allocated		16,298		•
		Other Community Amenities Operating Expenditure	Total	67,827	Service Levels	Contact the main office during office hours to make arrangement for a burial.
	Capital Pur	rchases				GST Exempt GST Included
		Land & Building			Fees & Charges	Cemeteries – Koorda & Cowcowing
		Plant & Equipment			1 000 a onargoo	On application to hold a funeral, the following fees shall be
		Furniture & Equipment				payable in advance
		Infrastructure Other		0		
		Tota	al	0		Plot Fee
						Land for grave 2.4m x 1.2m, where directed \$27.00
	Financing	Inward		0		Land for grave 2.4m x 2.4m, where directed \$54.00 Land for grave 2.4m x 1.2m, selected by applicant according to
	Financing			0		position \$38.00
						Land for grave 2.4m x 2.4m, selected by applicant according to
						position \$70.00
						Digging of Grave
						Grave of any child under 5 years of age, 1.2m deep \$820.00
						Grave of any other person 1.8m deep \$1,240.00 Grave of any other person 2.15m deep \$1,500.00
						Grave of any other person 2.15m deep \$1,500.00 Grave beyond 1.8m for each additional 0.3m or part thereof \$205.00
						Grave beyond 1:011 for each additional 0:5111 of part thereof \$205.00
$\vdash \vdash$						Re-opening of Grave
						For any child under 5 years \$820.00
$\vdash \vdash$						For any persons over 5 year (opening & refilling) \$1,240.00
						Additional Charges for Funerals held on;
						Saturdays \$325.00 Public Holidays & Sundays \$540.00
						rubiic mondays α Sundays \$540.00
Ш						

Detail Budget - Community Amenities	Budget 2021/22		
		Fees & Charges Continued	GST Exempt GST Included Grant of Right of Burial
		33.11.11.11.11.11.11.11.11.11.11.11.11.1	Issue of Certificate & Registration \$108.00
			Niche Wall Single Niche \$100.00 Double Niche \$140.00
			Miscellaneous Funeral Directors Licence \$59.50 Monumental Masons Licence \$59.50 For permit or erect a headstone or monument \$27.00 For permit to erect any name plate \$21.00
		Future	> Continue upgrade of cemetery & surrounds

		Detail Budget - Recreation & Culture	Budget 2021/22		
Pu	3110120	Civic Centres Operating Income HALLS - Town Hall Hire Public Halls & Civic Centres Operating Income T Civic Centres Operating Expenditure HALLS - Pioneer Hall Maintenance/Operations	136 otal 136	Description	Administration, provision and operation of multipurpose venues such as public halls, town halls, function rooms, civic and community centres, including scout halls, Masonic lodges, CWA halls etc. Exclude municipal offices, indoor sporting complexes, art galleries, nurseries, pre-school centres, senior citizen centres.
	2110188 2110189 2110192 2110199	HALLS - Memorial Hall Operations HALLS - Memorial Hall Maintenance HALLS - Depreciation HALLS - Administration Allocated Public Halls & Civic Centres Operating Expenditure T	25,000 5,000 59,233 15,006	Service Levels	No significant changes. Hire of facility by prior booking at Shire Office. GST Exempt GST Included Hall – All Facilities \$150.00 Club Hire per morning/afternoon \$15.00
	Capital Pur		0	Future	Club Hire per evening after 5pm \$25.00 Casual Use/Stage Only \$28.00 Full Dress Rehearsal \$50.00 Trestles (each) \$10.50 Vet Hire \$15.00
	Financing Financing		0 0		Major expenditure may be required, structural condition being monitored.

		Detail Budget - Recreation & Culture	Budget 2021/22		
RECR	RECREATION & CULTURE			Description	Administration and operation of public swimming pools and other
S	wimming Are	as Operating Income		·	recreational swimming areas.
	3110210	SWIM AREAS - Grants	0		
	3110220	SWIM AREAS - Admissions	0	Budget Highlights	Following the success of the free admission for the 2020/2021 year, Council have adopted free admission for the Swimming Pool
		Swimming Areas Operating Income Total	0		for the 2021/2022 season.
					TOT THE EVERTEUEL SOURSHIP.
S	wimming Are	as Operating Expenditure		Service Levels	Operation and Management of Aquatic Facility contracted out.
	2110230	SWIM AREAS - Insurance Expense	8,000		Open 6 days a week and closed 1 weekday.
	2110288	SWIM AREAS - Swimming Pool Operations (BO010)	100,000		Season: November – March
	2110289	SWIM AREAS - Swimming Pool Maintenance (BM010)	0		Current Contract 01/10/2019 – 30/09/2022
	2110292	SWIM AREAS - Depreciation	63,760		(option to extend to 30/09/2024)
	2110299	SWIM AREAS - Administration Allocated	16,804		(option to oxiona to obviou/LoL1)
		Swimming Areas Operating Expenditure Total	188,564		GST Exempt GST Included
				Fees & Charges	Swimming Lessons x 4 (not interim or vac swim) \$45.00
	Capital Pu	rchases			Hire Swimming Pool venue (out of normal hours)
		Land & Building	0		Plus Manager's Wages \$65.00
		Plant & Equipment		Future	> Monitor plant room and changeroom facilities and consider
		Furniture & Equipment		i utui o	applications for future CSRFF grant funding to upgrade facilities. Important recreational hub of community. Essential to upgrade/renew/maintain.
		Infrastructure Other	0		
		Total	0		
	Financing	Inward	0		
	Financing	Outward	0		

Detail Budget - Recreation & Culture	Budget 2021/22		
RECREATION & CULTURE		Description	Administration, provision and maintenance of other recreational
Other Recreation Operating Income			facilities and services.
3110310 REC - Grants	0		
3110311 REC - Grants - KidSport	o		Including indoor and outdoor sporting complexes and facilities such as
3110320 REC - Fees & Charges (Building Hire)	500		football and cricket grounds, tennis courts, basketball and netball
3110321 REC - Annual Sporting Group Hire	4,000		courts, bowling greens, golf links, squash courts and other recreational areas such as parks and gardens, ovals, playgrounds, barbecue areas,
3110322 REC - Gym Membership	3,500		cycleways, dual use paths, showgrounds, race courses, stables etc.
3110323 REC - Drive In Admission	7,000		of closed state and parties, chorrest carried, rade dealests, classics etc.
Other Recreation Operating Income Total	15,000		Also include recreation programs, recreation officers, donations, subsidies, contributions etc. to swimming clubs, Scout and Girl Guides Associations, Youth Organisations whose activities are predominantly
Other Recreation Operating Expenditure			of a sport and recreational nature.
2110363 REC - Executive Officer Winter Sports	2,500		
2110364 REC - Gym Maintenance/Operations (BO017/BM017)	20,000	Budget Highlights	Club Support Fund
2110365 REC - Parks & Garden Maintenance/Operations	140,000		
2110366 REC - Town Oval Maintenance/Operations	85,000	Service Levels	Hire of facility prior to booking at Shire Office
2110367 REC - Playground Equipment Maintenance/Operations	5,000		GST Exempt GST Included
2110368 REC - Drive In Maintenance/Operations (BO024/BM024)	20,000	Fees & Charges	Recreation Ground & Facilities
2110369 REC - Sports Club Maintenance/Operations	5,000	1 000 a Onargoo	All Facilities: Function (Pavilion, Kitchen, Bar etc) \$160.00
2110388 REC - Other Rec Facilities Building Operations	50,000		Meeting Rooms: Old Kitchen or Tennis Club Rooms \$55.00
2110389 REC - Other Rec Facilities Building Maintenance	15,000		Oval Casual Use \$80.00
2110390 REC - Club Support Fund	20,000		Cricket – per annum \$450.00
2110391 REC - Loss on Disposal of Asset	0		Tennis – per annum \$520.00 Basketball – per annum \$420.00
2110392 REC - Depreciation	203,594		Hockey – per annum \$420.00
2110399 REC - Administration Allocated	16,298		Netball – per annum \$420.00
Other Recreation Operating Expenditure Total	582,392		Football – per annum \$2,600.00
			Youth Group & HACC (per week) \$16.20
Proceeds from Disposal of Assets			Use of PA System \$50.00
Land & Building			Bond for PA System \$270.00 Bond – Functions where alcohol will be consumed \$325.00
Furniture & Equipment			Bond – Functions where alcohol will be consumed \$325.00
Infrastructure Other			Drive In Entry
Total	0		Adults (16 and over) \$12.00
			Children (3 years and under free) \$6.00
Capital Purchases			
Land & Building	0		
Plant & Equipment	0		
Furniture & Equipment			
Infrastructure Other	40,000		
Total	40,000		
Total	40,000		
Financing Inward	40,000		
Financing Inward Financing Outward	40,000		
i manoniy Outwaru			

Detail Budget - Recreation & Culture	Budget 2021/22				
				GST Exempt GS	T Included
		Fees & Charges	<u>Gymnasium</u>		
		Continued	Annual	Adult	\$130.00
				Student	\$90.00
				Pensioner	\$70.00
			6 Monthly	Adult	\$75.00
				Student	\$55.00
				Pensioner	\$45.00
			Quarterly	Adult	\$47.50
				Student	\$35.00
				Pensioner	\$30.00
			Casual	Sports Club – per hour	\$10.00
				Weekly Pass	\$20.00
				Daily Pass/Per Session	\$5.00
			Miscellaneous	Entry Fob Bond (Weekly/Daily)	\$10.00
				Entry Fob Replacement	\$10.00
		0	Data da		40.000
		Capital Investment	Drive in	Total	40,000
				Total	\$40,000
		Financing	Recreation Reserve		40,000
		Financing	Recreation Reserve	Total	
				Total	ψ+0,000
		Reserves	Transfer from Recreati	ion Reserve	40,000
		Future	Main social sport	ting hub or community essential to r	maintain.
			Drive In: Promoti	ion of tourism to area.	

	Detail Budget - Recreation &	Culture	Budget 2021/22		
RECF	REATION & CULTURE			Description/Objectives	Administration, support, provision and operation of facilities to receive
T	TV Radio Operating Expenditure				and re-broadcast radio and television signals in a district or a defined
	2110465 TV RADIO - Re-Broadcasting Maintenance/C	Operations	15,000		portion of a district.
	2110492 TV RADIO - Depreciation		10,837	Dudaat Hiabliahta	No significant shapes
	2110499 TV RADIO - Administration Allocation		510	Budget Highlights	No significant changes.
	TY	/ Radio Operating Expenditure Total	26,347	Service Levels	Retransmit digital TV channels and 1 radio station (Hot FM)
	Proceeds from Disposal of Assets			Fees & Charges	Annual service charges abolished for 2020/2021 and beyond.
	Land & Building				
	Plant & Equipment			Future	Continue to provide digital service with possible additional
	Furniture & Equipment				channels.
	Infrastructure Other				
		Total	0		
	Capital Purchases				
\vdash	Land & Building				
	Plant & Equipment				
	Furniture & Equipment		0		
	Infrastructure Other		0		
	initiastructure Other	T . (-1	0		
		Total	U		
\vdash	Financian Invasa				
	Financing Inward		0		
\vdash	Financing Outward		U		
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		Detail Budget - Recreation & Culture	Budget 2021/22		
Li	brary Operati 3110501 brary Operati	ng Income LIBRARY - Reimbursements Lost Books Library Operating Income Total ng Expenditure	0 0	Description	Administration, provision and operation of regional and local libraries, lending and reference libraries open to the public and the operation of mobile libraries. Includes books, tapes, records, audio-visual aids, internet and other facilities and services in delivering library services.
	2110588 2110589 2110599	LIBRARY - Library Building Operations LIBRARY - Library Building Maintenance LIBRARY - Administration Allocation Library Operating Expenditure Total	3,000 3,000 29,760 35,760	Budget Highlights Service Levels	No significant changes. The Library is located in the Council Office. Opening times are as per normal office hours. 9.00am to 4.30pm Monday to Friday (except public holidays).
	Proceeds for	rom Disposal of Assets Land & Building Plant & Equipment Furniture & Equipment Infrastructure Other	0	Fees & Charges Future	Charges for lost books are at replacement cost. Continue to provide library services to the community.
	Capital Pur	Chases Land & Building Plant & Equipment Furniture & Equipment Infrastructure Other Total	0		
	Financing I				

	Detail Budget - Recreation & Culture		Budget 2021/22		
 EATION & C				Description	Administration and operations relating to heritage issues such as
 2110665 2110688 2110689 2110692 2110699	Ating Expenditure HERITAGE - MAD Club Maintenance/Operations (BO023/BM023) HERITAGE - Museum Building Operations (BO022) HERITAGE - Museum Building Maintenance (BM022) HERITAGE - Depreciation HERITAGE - Administration Allocation Heritage Operating Expenditure 1 From Disposal of Assets Land & Building Plant & Equipment Furniture & Equipment	Fotal	1,000 3,500 0 4,770 12,770 0 0	Budget Highlights	Administration and operations relating to heritage issues such as developing and maintaining a heritage inventory, museums, preservation of the national estates, historical projects, local history books and the operation of heritage buildings not associated with other programs. No significant changes. Continue to assist the Koorda & District Museum and Historical Society. Very real long term issues with building structure.
	Infrastructure Other Total		0		
Capital Pu	Land & Building Plant & Equipment Furniture & Equipment		0 0 0		
	Infrastructure Other Total	!	0		
Financing			0		

		Detail Budget - Recreation & Culture		Budget 2021/22			
	RECREATION & CULTURE				Description	The administration, provision and operation of cultural ad	ctivities
0	ther Culture	Operating Expenditure			·	including facilities and services for the creative and performing a	
	2110711	OTH CUL - Australia Day		500		theatres, auditoriums, the staging of concerts, stage production	ns and
	2110712	OTH CUL - ANZAC Day		500		orchestral recitals.	
	2110714	OTH CUL - Christmas Lights		500		Other Culture also includes art and craft centres, art ga	lleries
	2110725	OTH CUL - Agricultural Show		1,700		zoological and botanical gardens, presentation of fe	
	2110741	OTH CUL - Subscriptions & Memberships		0		anniversary, centenary and Christmas celebrations, exl	
	2110765	OTH CUL - Art Gallery Maintenance/Operations (BO006/BM006)		5,000		pavilions, etc.	
	2110766	OTH CUL - CWA Building Maintenance/Operations (BO012/BM012)		5,000	5		
	2110767	OTH CUL - Guides Building Maintenance/Operations (BO013/BM013)		1,000	Budget Highlights	No significant changes.	
	2110768	OTH CUL - Men's Shed Buillding Maintenance/Operations (BO019/BM019)		1,000	Service Levels	Koorda Ag Show – Contribution for PA	\$1,200
	2110792	OTH CUL - Depreciation			0011100 201010	Koorda Ag Show – Acquisition Corn Dolly Prize	\$500
	2110799	OTH CUL - Administration Allocated		4,770		,	,
		Other Culture Operating Expenditure T	otal	19,970	Capital Investment		20,000
							15,000
	Proceeds	from Disposal of Assets				Total \$	35,000
		Land & Building		0	Financing	Recreation Reserve	35,000
		Plant & Equipment		0	i illanonig		35,000
		Furniture & Equipment		0			
		Infrastructure Other		0	Reserves	Transfer from Recreation Reserve	35,000
		Total		0			
	Capital Pu	rchases					
		Land & Building		35,000			
		Plant & Equipment		0			
		Furniture & Equipment		0			
		Infrastructure Other		0			
		Total		35,000			
	Financing	Inward		35,000			
	Financing			0			
\Box							

	Detail Budget - Transport	Budget 2021/22			
TRANSPORT Road Construction Operating Income			Description	Administration, regulation and operation relating to the provision streets, roads and bridges under the control of the local governme	
	3120110 ROADC - Regional Road Group Grants (MRWA)			and the Commissioner of Main Roads.	
3120110		363,000 402,890			
3120111	Road Construction Operating Income Total	765,890		Includes roads and bridges as well as corresponding drainage world	
	Road Construction Operating income Total	705,690		kerbing, road verges, roundabouts, median strips, footpaths, priva	
Pood Mainta	enance Operating Income			streets, crossovers and approaches, overpasses, underpasses, ro signs and names, street crossings, line marking, street lighting, street	
3120210		157,000		trees and street cleaning.	
3120210		157,000		tiees and street dearning.	
	Road Maintenance Operating Income Total	157,000	Budget Highlights	The program reflects Forward Planning proposals and known grants.	
Proceed	ds from Disposal of Assets				
	Land & Building		Service Levels	Provision of reasonable standard of roads regarding traffic use types.	
	Plant & Equipment				
	Furniture & Equipment		Capital Investment	ROADWORK PROGRAM – See Page 71 CO	
	Infrastructure Other			Construct - Asphalt 130,0 - Cement Stabilise 150,0	
	Infrastructure Roads			- Full Reconstruct 564.0	
	Total	0		- Reform/ Gravel Sheet 180,0	
				- Reseal 257,0	
Capital I	Capital Purchases			- Widen Seal 244,0	
	Land & Building			- Town Streets - Footpaths 20,0	
	Plant & Equipment			- Town Streets - Kerbing 20,0 Total \$1,565.0	
	Furniture & Equipment			10tai \$1,303,0	
	Infrastructure Other	40,000	Financing	Grant – Federal Untied (Roads) 640,0	
	Infrastructure Roads	1,525,000	J	Grant – Roads to Recovery 402,0	
	Total	1,565,000		Grant – Regional Road Group 363,0	
				Grant – Main Roads Direct (\$60,000 for Road Maintenance) 100,0	
Financir	ng Inward	60,000		Road Reserve 60,0	
Financir	ng Outward	100,000		Total \$1,565,0	
			Reserves	Transfer from Road Reserve 60,0	
			1.000.100	Transfer to Road Reserve 100,0	
				·	
			Future	Monitor future road work plans (2020-2035).	
				The Strategic Resourcing Plan highlighted a "renewal	
				surplus" of the road network by \$7.92M. (15 year required renewal \$19.64M, 15 year planned renewal \$27.56M)	
				Continue widening of unsealed roads to reasonable	
				standards to meet industry requirements.	
				 The Koorda-Wyalkatchem Road was allocated as a "Priori 2" road in the WSFN Project. 	

		Detail Budget - Transport	Budge 2021/2		
TRANS	SPORT			Description	Administration, regulation and operation relating to the provision of
Ro	ad Maintena	nce Operating Expenditure		2000/17/10/10	streets, roads and bridges under the control of the local government
	2120211	ROADM - Road Maintenance - Built Up Areas	15	000	and the Commissioner of Main Roads.
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	100	000	
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	210	000	Includes roads and bridges as well as corresponding drainage works, kerbing, road verges, roundabouts, median strips, footpaths, private
	2120214	ROADM - Road Maintenance - Formed Outside BUA	75	000	streets, crossovers and approaches, overpasses, underpasses, road
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	60	000	signs and names, street crossings, line marking, street lighting, street
	2120234	ROADM - Street Lighting	25	000	trees and street cleaning.
	2120235	ROADM - Traffic Signs/Equipment (Safety)	25	000	
	2120252	ROADM - Consultants	1	500 Budget Highlights	No significant changes.
	2120286	ROADM - Workshop/Depot Expenses Equipment		000 Service Levels	Provision of reasonable standard of roads with regard traffic use types.
	2120288	ROADM - Depot Building Operation	25	000	1 Tovision of reasonable standard of roads with regard traffic use types.
	2120289	ROADM - Depot Building Maintenance	10	000	Maintenance 300,000
	2120291	ROADM - Loss on Disposal of Assets (Roadds)		0	Preservation 100,000
	2120292	ROADM - Depreciation (Roads)	1,082	410	Total \$400,000
	2120298	ROADM - Staff Housing Costs Recovered		Oppited Investment	Depot 30.000
	2120299	ROADM - Administration Allocated	45	Capital Investment	Depot 30,000 Total \$30,000
		Road Maintenance Operating Expenditure To	otal 1,679	524	10141 \$50,000
				Financing	Grant – Main Roads Direct 60,000
	Proceeds f	rom Disposal of Assets			Road Reserve 100,000
		Land & Building			General Revenue 240,000
		Plant & Equipment			Building Reserve 30,000 Total \$430,000
		Furniture & Equipment			10tai \$450,000
		Infrastructure Other		Reserves	Transfer from Road Reserve 100,000
		Infrastructure Roads			Transfer from Building Reserve 30,000
		Total		0	
				Future	> Ongoing (Maintenance and Preservation) work increasingly
	Capital Pur	rchases			priority – particularly patching work & shoulder maintenance of sealed roads.
		Land & Building	30	000	Reconstruct unsealed roads.
		Plant & Equipment			Road & IO Revaluations completed for 30 June 2018.
		Furniture & Equipment			
		Infrastructure Other			
		Infrastructure Roads			
		Total	30	000	
	Financing	Inward	130	000	
	Financing	Outward			

	Detail Budget - Transport	Budget 2021/22		
TRANSPORT			Description	Purchase of plant used predominantly for the construction and
Plant Operation		0.000		maintenance of streets, roads, bridges, etc.
3120390	PLANT - Profit on Disposal of Assets	9,000	Capital investment	Purchase of Asset
	Plant Operating Income Total	9,000	Oapital invostment	Works Supervisor Ute (000KD) 50,000
				Maintenance Ute (KD005) 25,000
	ng Expenditure			3T Truck (KD006) 55,000
2120370	PLANT - Loss on Disposal of Assets	35,000		Loader (KD043) 270,000
2120391	PLANT - Administration Allocated			P057 Semi Side Tipper Trailer (KD5246) 100,000 Miscellaneous Plant 15,000
	Plant Operating Expenditure Total	35,000		Miscellaneous Plant 15,000 Purchase Total \$515,000
				Proceeds from Sale of Assets
Proceeds	from Disposal of Assets			Works Supervisor Ute (000KD) 35,000
	Land & Building			Maintenance Ute (KD005) 15,000
	Plant & Equipment	130,000		3T Truck (KD006) 25,000
	Furniture & Equipment			Loader (KD043) 45,000
	Infrastructure Other			P057 Semi Side Tipper Trailer (KD5246) 10,000
	Infrastructure Roads			Miscellaneous Plant -
	Total	130,000		Proceeds of Sale Total \$130,000
				CHANGEOVER TOTAL \$385,000
Capital P	urchases			OHANGEOVER TOTAL \$000,000
	Land & Building	0	Financing	Plant Reserve 385,000
	Plant & Equipment	515,000	ŭ	Total \$385,000
	Furniture & Equipment	0.0,000		
	Infrastructure Other	0	Reserves	Transfer from Plant Reserve 385,000
	Infrastructure Roads	Ü		Transfer to Plant Reserve 100,000
	Total	515,000	Future	> Plant changeover as per Forward Plan.
Et a a a star		005 000		
Financing		385,000		
Financing	g Outward	100,000		
	+			

		Detail Budget - Transport		Budget 2021/22		
TRAN	SPORT				Description	Operations relating to the licensing or regulating of traffic under the
L	icensing Ope	erating Income				control of the local government. Includes vehicle registration (plates,
	3120501	LICENSING - Reimbursements		0		discs, stickers), vehicle examination expenses and examination
	3120502	LICENSING - Transport Licensing Commission		8,400		facilities.
		Licensing Operating Income 1	otal	8,400		Commissions received for the issue of licences should be assigned to
						Private Works under 'Other Property and Services'.
L	icensing Ope	erating Expenditure				Threate frome and of Canor Property and Cornece.
	2120504	LICENSING - Training & Development		0	Budget Highlights	No significant changes.
	2120515	LICENSING - Printing and Stationery		0	_ ,	
	2120516	LICENSING - Postage and Freight		0	Future	 Ongoing service provision to community – particularly with regard vehicle licensing.
	2120520	LICENSING - Communication Expenses		500		regard venicle licensing.
\perp	2120521	LICENSING - Information Technology		500		
\perp	2120565	LICENSING - Maintenance/Operations		500		
	2120599	LICENSING - Administration Allocated		47,953		
		Licensing Operating Expenditure 1	otal	49,453		
\perp						

	Detail Budget - Transport	Budget 2021/22		
TRANSPORT			Description	Administration, provision and operation of airports, runways, terminals
Aerodrome Op	perating Expenditure		Boompton	and other facilities associated with the provision of aerodromes.
2120665	AERO - Airstrip & Grounds Maintenance/Operations	5,000		
2120692	AERO - Depreciation	15,189	Budget Highlights	No significant changes.
2120699	AERO - Administration Allocated	10,903	0 - 21 - 11 1 1	A colored Total
	Aerodrome Operating Expenditure Total	31,092	Capital Investment	Aerodrome - Lank Total \$10,000
				10tai \$10,000
Proceeds	from Disposal of Assets		Financing	General Revenue 10,000
	Land & Building	0	· ·	Total \$10,000
	Plant & Equipment	0		
	Furniture & Equipment		Future	> Koorda have an unlicensed aerodrome.
	Infrastructure Other	0		 Ongoing maintenance requirement. Need to re-sheet runways and improve drainage etc in the
	Infrastructure Roads	0		short term.
	Total	0		5.15.17.15.11.11
Capital Pu				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other	10,000		
	Infrastructure Roads			
	Total	10,000		
Financing	Inward			
Financing	Outward			

	Detail Budget - Economic Services	Budget 2021/22							
Rural Operation			Description	Agricultural drainage schemes, flood mitigation and the eradication of fruit fly, noxious weeds, (pest plants) and vermin control in rural areas.					
3130120	RURAL - Fees & Charges (Tree Planter)		, ,						
	Rural Operating Income Total	500 500		Include veterinary schemes, clinics and subsidies in providing these services.					
Rural Operatin	ng Expenditure		Budget Highlights	NRMO Scheme discontinued, provision is made to contract out					
2130111	RURAL - Noxious Weed Control	40,000	Duaget Highlights	services if required.					
2130152	RURAL - Consultants	5,000		·					
2130165	RURAL - Tree Planter Maintenance/Operations	1,000		GST Exempt GST Included					
2130187	RURAL - Drum Muster	1,500	Fees & Charges	Tree Planter (automated) – per day \$215.00					
2130192	RURAL - Depreciation	10,562		Tree Planter (manual) – per day \$162.00 Tree Planter (hand held) – per day \$30.00					
2130199	RURAL - Administration Allocated	15,017		Bait Layer – per day \$32.00					
	Rural Operating Expenditure Total	73,079		built Edyor — por day \$\text{\ti}\text{\texict{\tex{\tex					
			Reserves	Transfer to cash backed Reserve Account for					
Proceeds	from Disposal of Assets			replacement/maintenance of tree planters Interest Only					
	coceeds from Disposal of Assets Land & Building		-	N. (. D D					
	Plant & Equipment		Future	 Natural Resource Project Officer – Requirement/Funding. 					
	Furniture & Equipment								
	Infrastructure Other								
	Total	0							
Capital Pu	ırchases								
	Land & Building								
	Plant & Equipment								
	Furniture & Equipment								
	Infrastructure Other								
	Total	0							
	10.0	Ü							
Financing	Inward								
Financing									
l liminis									
	+								

	Detail Budget - Economic Services	Budget 2021/22						
ECONOMIC S	-		Description	The development, promotion, support, research, operation, etc.				
31302	Operating Income 121 TOUR - Caravan Park Fees	15.000		tourism and area promotion to attract tourists, promotion to attract tourist development such as brochures, contributions to tourist				
31302				promotion schemes.				
31302		60,000		promotion concined.				
	Tourism Operating Income Total	75,000		Include tourist bureaus, information offices, information bays, roadsid				
Tourism (Departing Expenditure			bays, scenic lookouts, caravan parks, chalets and camping areas.				
21302		25,000	Budget Highlights	> Introduction of Pay 2, Stay 3 initiative at Caravan Park.				
21302	2130240 TOUR - Public Relations & Area Promotion		Daaget inginighte	➤ Increased occupancy limit at Yalambee Units with upgrades				
21302		40,000 8,200		from one to two bedroom units, plus two additional universal				
1 1 1 1 1 1 1	7,900 NEWTRAVEL	5,250		access units.				
	300 Tourism Council							
21302		5,000	F 9 Ob	GST Exempt GST Include				
		· ·	Fees & Charges	Yalambee Units 1 Bedroom – per night \$100.0				
21302	·	30,000		1 Bedroom – weekly \$350.0				
21302	5 1	50,000		2 Bedrooms – per night \$130.0				
21302	Ü	5,000		2 Bedrooms – weekly \$450.0				
21302		22,448		Caravan Park				
21302	799 TOUR - Administration Allocated	32,070		Powered Site – per night (PAY 2, STAY 3) \$25.0				
	Tourism Operating Expenditure Total	217,718		Powered Site – weekly \$110.0				
				Non-Powered/Unoccupied Van (non powered) – per night \$10.0				
Proce	eds from Disposal of Assets			Non-Powered/Unoccupied Van (non powered) – weekly \$45.0				
	Land & Building			Tents – per night \$5.0				
	Plant & Equipment			Tents – weekly \$20.0 Showers (non park resident) – per use \$5.0				
	Furniture & Equipment			Washing Machines – per wash cycle \$3.0				
	Infrastructure Other			Clothes Dryer – per cycle \$4.0				
	Total	0		RV Parking Fee (Not in Caravan Park)				
	10th	J		Overnight \$5.0				
Capit	al Purchases		Future	➤ Aligning with NEWTravel goals, work to encourage visitors to				
	Land & Building	0	ruture	stay an average of 3 nights in our town and region. Following				
	Plant & Equipment			COVID the PAY 2, STAY 3 initiative was a successful program				
	Furniture & Equipment			for the caravan park.				
	Infrastructure Other	o		Participation in regional tourism/promotion.				
	Total	0						
Finan	cing Inward	0						
	cing Outward	, and a						
	g							

	Detail Budget - Economic Services	Budget 2021/22		
ECONOMIC SERV	ICES		Description	Administration, inspection and operations concerned with application of
Building Cont	trol Operating Income		,	the building standards.
3130320	BUILD - Fees & Charges (Licences)	500		
3130321	BUILD - Private Swimming Pool Inspection Fees	160		Includes examination, processing and inspection services, swimming
	Building Control Operating Income Total	660		pool inspections, etc.
			Budget Highlights	No significant changes.
Building Cont	trol Operating Expenditure		ggg	g
2130350	BUILD - Contract Building Services	2,000	Statutory Requirements	Compliance with the Uniform Building Codes of Australia.
2130399	BUILD - Administration Allocated	7,593		007.5
	Building Control Operating Expenditure Total	9,593	Fees & Charges	GST Exempt GST Included Swimming Pool Enclosure Inspection \$80.00
Proceeds	from Disposal of Assets			Building Applications – As set by State Government
	Land & Building			
	Plant & Equipment			Building Services no longer contracted through NEWHEALTH. The
	Furniture & Equipment			Shire contract to the Shire of Chittering on a fee for service basis.
	Infrastructure Other			
	Total	0		
Capital Pu	urchases			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total	0		
Financing	g Inward			
Financing	g Outward			

		Detail Budget - Economic Services	Budget 2021/22		
ECON	IOMIC SERVI	CES		Description	Economic Development: The development, promotion, support and
E	conomic Dev	elopment Operating Expenditure		Booshplion	research of economic development issues within the community.
	2130687	ECON DEV - Business/Economic Development Fund	40,	00	
		Economic Development Operating Expenditure T	otal 40,	00	Include contributions to business centres and incentives provided for local economic development.
	ther Econom	ic Services Operating Income			
ľ	Other Economic Services Operating Income 3130820 OTH ECON - Commercial Property Lease Income		3	20	Other Economic Services: The provision, supervision and operation
	3130821	OTH ECON - Standpipe Income	٥,	0	of economic services that cannot be assigned to one of the preceding sub-programs.
	3130822	OTH ECON - ATM Reimbursement	1	00	sub-programs.
	3130834	OTH ECON - Community Bus Fees & Charges		00	Includes public weighbridges, quarries and gravel pits, Hot-mix plants
	3130890	OTH ECON - Profit On Disposal of Assets	ο,	0	and community bus services.
		Other Economic Services Operating Income To	otal 9,	20 Budget Highlights	Business/Economic Development Fund.
0		ic Services Operating Expenditure		Face 8 Charges	GST Exempt GST Included
	2130855	OTH ECON - Community Bus		•	L11 (21) Railway Commercial Building – per week Negotiated
	2130865	OTH ECON - Standpipe Maintenance/Operations	9,	00	ATM
	2130866	OTH ECON - ATM Maintenance/Operations	3,	00	ATM Fees – Per Transaction \$2.80
	2130888	OTH ECON - Railway Commercial Building Operations	2,	00	
	2130889	OTH ECON - Railway Commercial Building Maintenance	5,	00	Community Bus
	2130892	OTH ECON - Depreciation			Hire Charges – per km \$0.80
	2130899	OTH ECON - Administration Allocated	25,	12	Water Standnings
		Other Economic Services Expenditure Income To	otal 46,	12	Water Standpipes Water from Stand pipe – per kilolitre \$TBA
	Proceeds 1	from Disposal of Assets			(TB advised based on usage eg; Commercial)
		Land & Building		0	
		Plant & Equipment		Capital Investment	Townscape Revitalisation 80,000
		Furniture & Equipment		0	Total \$80,000
		Infrastructure Other		0	
		Total		Financing	Recreation Reserve 80,000 Total \$80,000
	Capital Pu	rchases		Reserves	Transfer from Recreation Reserve 80,000
		Land & Building		0 Euturo	Dravisian for community has to be abanded ever dependent
		Plant & Equipment		o Future	Provision for community bus to be changed over, dependant on costs (considering smaller).
		Furniture & Equipment		0	 Industrial Units – encourage new businesses to the area.
		Infrastructure Other	80,	00	
		Total	80,	00	
	Financing	 Inward	80,	00	
	Financing	Outward		0	

	Detail Budget - Other Property & Services	Budget 2021/22					
OTHER PROPERT			Description	Administration, inspection, and operation of work carried out on property or services not under the care, control and management of			
3140120	Operating Income PRIVATE - Private Works Income	5,000		the local government. These include road works on private propert			
3140120				commissions for agencies and fees or service.			
	Private Works Operating Income Total	5,000					
Duitanta Manta	Operation Funes diture			Where revenues are received from the provision of professional			
	Operating Expenditure PRIVATE - Other Expenses	4 000		services incidental to the program responsibilities of the local			
2140187 2140199	PRIVATE - Other Expenses PRIVATE - Administration Allocated	4,000		government, then those revenues should be matched with expenses of that program and not private works.			
2140199		2,731		that program and not private works.			
	Private Works Operating Expenditure Total	6,731	Budget Highlights	The hourly fees and charges for plant hire have increased minimally for the plant items on the schedule below.			
Financing	Inward			minimally for the plant items on the schedule below.			
Financing	Outward			GST Exempt GST Included			
			Fees & Charges	Private Works Plant Hire – per hour			
				Graders \$190.00			
				Dozer \$170.00			
				Front End Loader \$170.00 Self Propelled M.T Roller \$120.00			
				Self Propelled M.T Roller \$120.00 Steel Roller \$140.00			
				Truck - 6x4 \$150.00			
				Prime Mover & Tri Axle Side Tipper \$190.00			
				Prime Mover & Low Loader \$190.00			
				Bobcat \$100.00			
				Broom & Tractor \$115.00			
				Truck - 3T \$110.00			
				Cherry Picker \$120.00			
				Excavator \$120.00 Street Sweeper \$110.00			
				Street Sweeper \$110.00 Labour Cost \$80.00			
				Wester Power Hourly Rate \$240.00			
				Ride on Mower \$90.00			
				Compactor – per day \$50.00			
				Gravel/Wodjil – per tonne \$28.00			
				Blue Metal (if available) – per tonne \$70.00			
			Financing	Charges			
			Financing	Onarges			
			Future	> Provision of local service when Plant/Operators are available.			
+ +							

		Detail Budget - Other Property & Services	Budge 2021/2							
OTHER I	PROPERTY	& SERVICES			Description	All administration overheads are to be assigned to the programs. The				
Adm	ninistration	Overheads Operating Income			·	amount allocated to other programs should be shown in the su				
	3140201	ADMIN - Reimbursements	10	0,000		program as a reduction of the expenditure on general administration.				
	3140290	ADMIN - Profit on Disposal of Assets		0						
		Administration Overheads Operating Income To	otal 10	0,000		For the purpose of grouping, allocating and classifying assets this sub- program should be used for administration assets that can not be				
						readily assigned to another program.				
Adm	ninistration	Overheads Operating Expenditure								
	2140203	ADMIN - Employee Costs	490	0,000		Superannuation guarantee rate will increase to 10% from 1 July				
	2140203	ADMIN - Uniforms	2	2,800		2021, and rise by 0.5% per year thereafter until it reaches 12% by				
	2140204	ADMIN - Training & Development	1	7,500		2025.				
	2140206	ADMIN - Fringe Benefits Tax (FBT)		8,000	Statutory Requirements	Management and Administration is required to be carried out in				
	2140209	ADMIN - Travel & Accommodation	10	0,000	Ciatatory requirements	compliance with the Local Government Act 1995 and the associated				
	2140210	ADMIN - Motor Vehicle Expenses	10	0,000		regulations.				
	2140215	ADMIN - Printing and Stationery	10	0,000						
	2140216	ADMIN - Postage and Freight	2	2,000	Service Levels	The main office is open between 9.00am to 4.30pm, Monday to Friday				
	2140220	ADMIN - Communication Expenses	1:	5,000		(except public holidays).				
	2140221	ADMIN - Information Technology (Includes WALGA Council Connect)	60	0,000		Note: Motor vehicle licensing 9.00am to 3.30pm only.				
	2140226	ADMIN - Office Equipment Mtce	4	5,000	Future	> Ensure equipment/systems are current.				
	2140227	ADMIN - Records Management	4	5,000		> Future costs could depend on extent of resource sharing and				
	2140230	ADMIN - Insurance Expenses (Other than Building and Workers/Comp)		0		systems adopted.				
	2140240	ADMIN - Advertising and Promotion		7,000		> Ongoing back up on service/governance provision.				
	2140241	ADMIN - Subscriptions and Memberships	1	1,235		➤ Land & Building Revaluations completed for 30 June 2021.				
	8,935	WALGA Subscriptions (Procurement, Tax, ER & Local Laws)			Capital Investment	Included below				
	1,200	Copyright Agency			ouplied invocation.	moladad bolom.				
	1,000	LG Professionals Memebership								
	100	LG Wheatbelt Branch Memebership								
	2140252	ADMIN - Consultants	40	0,000						
	2140253	ADMIN - Asset Revaluation		0						
	2140285	ADMIN - Legal Expenses		0						
	2140286	ADMIN - Expensed Minor Asset Purchases	1:	5,000						
	2140288	ADMIN - Admin Office Building Operations	40	0,000						
	2140289	ADMIN - Admin Office Building Maintenance	1:	5,000						
	2140291	ADMIN - Loss on Disposal of Assets		6,000						
	2140292	ADMIN - Depreciation	7	1,667						
	2140298	ADMIN - Admin Staff Housing Costs Allocated	6	1,765						
	2140299	ADMIN - Administration Overheads Recovered	(902	2,967)						
	<u> </u>	Administration Overheads Operating Expenditure To	otal	0						

Detail Budget - Other Property & Services	Budget 2021/22			
Proceeds from Disposal of Assets			Administration Overheads (Continued)	
Land & Building			, and a second continuous (continuous)	
Plant & Equipment	230,00	Capital Investment	Purchase of Capital items as follows:	
Furniture & Equipment		Land & Building	Admin Office (Exterior Render/Paint)	60,000
Infrastructure Other		Furniture & Equipment	Admin Office (Generator)	20,000
Т	otal 230,00	2	Sub To	
<u> </u>	200,00	Plant & Equipment	CEO Vehicle/s (0KD) DCEO Vehicle/s (00KD)	130,000 120,000
Capital Purchases			Plant & Equipment – Sub Tot	
Land & Building	60,00		ADMINISTRATION TOTAL	L \$330.000
Plant & Equipment	250,00			
			Proceeds from Sale of Assets	
Furniture & Equipment Infrastructure Other	20,00		CEO Vehicle/s (0KD)	120,000
			DCEO Vehicle/s (00KD)	110,000
<u> </u>	otal 330,00	2	Tot	al \$230,000
			CHANGEOVER TOTA	1 \$230,000
Financing Inward	80,00	0	OHANGEOVER TOTA	L \$250,000
Financing Outward		Financing	General Revenue	20,000
			Building Reserve	80,000
			Tot	al \$100,000
		Reserves	Transfer from Building Reserve	80,000
++				

	Detail Budget - Other Property & Services		Budget 2021/22		
3140300 3140301 3140390		Total		Budget Highlights Financing	Overhead expenditure necessarily incurred as the result of the use of direct labour shall be apportioned to the cost of the appropriate works and services. As far as practicable the calculated proportion of 'overhead' or 'on-cost' expenditure should be such as to absorb the total expenditure. The amount allocated to works and services should be shown in the sub-program as a reduction of the expenditure on 'Public Works Overheads'. No significant changes. Grants. General Revenue. Monitor requirements on an annual basis. Overheads will continue to increase with current structure.
	Public Works Overheads Operating Expenditure T	otal	0		

	Detail Budget - Other Property & Services	Budget 2021/22		
3140401 3140410	POC - Reimbursements POC - Fuel Tax Credits Grant Scheme Plant Operating Income Total Pon Cost Operating Expenditure POC - Internal Plant Repairs - Wages & O/Head	3,000 40,000 43,000	pl re op Ti to	expenditure necessarily incurred in the maintenance and operation of ant includes fuel, oil, tyres, insurance and registration, repairs, placement parts and tools, direct labour of mechanics and plant perators. The hire rates fixed by council should, as far as practicable, absorb the tal expenditure of plant running costs and usage. To significant changes.
2140411 2140412 2140413	POC - External Parts & Repairs POC - Fuels and Oils POC - Tyres and Tubes	95,000 160,000 25,000	Financing G	rants. eneral Revenue.
2140416 2140417 3140418 2140419 2140492 2140499 2140494	POC - Licences/Registrations POC - Insurance Expenses POC - Expendable Tools / Consumables POC - Cutting Edges POC - Depreciation (Plant) POC - Administration Allocated POC - LESS Plant Operation Costs Allocated to Works Plant Operation Cost Operating Expenditure Total	10,000 30,000 20,000 20,000 198,039 39,965 (668,004)	>	 Monitor requirements on an annual basis. Fuel may become an influencing factor. Operational costs increasing annually, above general C.P.I. Plant & Equipment Revaluations completed for 30 June 2021.
Proceeds	from Disposal of Assets Land & Building Plant & Equipment Furniture & Equipment Infrastructure Other			
Conital D	Total			
Capital Pu	Land & Building Plant & Equipment Furniture & Equipment Infrastructure Other			
Financing Financing				

		Detail Budget - Other Property & Services		Budget 2021/22		
-		Y & SERVICES //ages Operating Income			Description	The total of salaries and wages incurred during the year is recorded under this sub Program and allocated over the various works and
	3140501	SAL - Reimbursement - Workers Compensation		0		services to which it relates.
		Salaries and Wages Operating Income T	otal	0	Budget Highlights	No significant overall changes. Wages and salaries are a major
Sal	arios and W	/ages Operating Expenditure				budget component and incorporate anticipated minimum
Sai	2140500	SAL - Gross Salary and Wages		1,550,000		wages/C.P.I. and minor incentive increases
	2140501	SAL - Less Salaries and Wages Allocated		-1,550,000		> The decision of the Fair Work Commission (FWC) Expert Panel for
	2140502	SAL - Salary Sacrifice Superannuation				annual wage reviews has increased the national minimum wage
	2140503	SAL - Workers Compensation Expense				and the minimum rates of pay in modern awards by 2.5%.
		Salaries and Wages Operating Expenditure T	otal	0		Similar to last year, the increase will apply to different awards from different dates, in a continued attempt to accommodate industries who continue to be impacted by the effects of the COVID-19 pandemic.
						The 2.5% wage increase for the federal Local Government Industry Award 2020 (Award) will come into effect from the first full pay period on or after 1 July 2021.
						Historic FWC wage increases are set out below for comparison. 1 November 2020 1.75% 1 July 2019 3.00% 1 July 2018 3.50% 1 July 2017 3.30% 1 July 2016 2.40%
					Capital Investment	Grants General Revenue
					Future	> Increasing consumption of Council resources.
			+			

Roadworks Program 2021/2022

					FUNDING SOURCE										
ACCOUNT	ROAD	ROAD NO.	DESCRIPTION	COST \$000	RRG	FED	STATE	RTR	SHIRE	SEC	TION	LENGTH	M ²	COMMENT	SCHEDULED
CONSTRUCTION										Start	Finish				
R2R004	Koorda-Kulja	4	Asphalt	70				70		7.50	7.60	0.10		Asphalt Intersection	Sep - Oct
R2R004B	Koorda-Kulja	4	Full Recon	170		100		60	10	1.00	2.00	1.00	8,000m2	Seal from 6.2 to 8.0m	Feb - Apr
R2R004C	Koorda-Kulja	4	Reseal	76				76		12.00	14.50	2.50	18,750m2		Oct - Nov
R2R004D	Koorda-Kulja	4	Reseal	46				46		15.50	17.00	1.50	11,250m2		Oct - Nov
R2R006	Kulja-Kalannie	6	Widen Seal	94		44		50		0.00	2.50	2.50	2,500m2	Widen from 6.5 to 7.5m	Feb - Apr
R2R140	Burakin-Wialki	140	Reseal	100				100		8.00	11.50	3.50	26,600m2		Oct - Nov
RC003	Koorda-Dowerin	3	Asphalt	60			60			0.00	0.02	0.02		Asphalt Intersection	Sep - Oct
RC004	Koorda-Kulja	4	Widen Seal	100		100				17.50	19.50	2.00	7,800m2	Seal from 3.6 to 7.5m	Feb - Apr
RC004B	Koorda-Kulja	4	Widen Seal	50		50				21.50	22.50	1.00	3,600m2	Seal from 3.6 to 7.5m	Feb - Apr
RC010	Mollerin Rock Sth	10	Reform/ Gravel Sheet	90		90				26.00	29.00	3.00	27,000m2		Apr - Jun
RC011	Dukin West	11	Reform/ Gravel Sheet	90		90				9.50	11.50	2.00	18,000m2		Apr - Jun
RC141	Felgate	141	Reseal	35		35				0.00	1.50	1.50	11,550m2		Oct - Nov
RRG002	Cadoux-Koorda	2	Cement stabilise	150	100				50	16.80	17.50	0.70	5,600m2	Overlay 150mm,Wet mix	Oct - Dec
RRG003	Koorda-Dowerin	3	Full Recon	244	163	81				22.00	24.78	2.78		Seal from 6.2 to 8.0m	Oct - Dec
RRG140	Burakin-Wialki	140	Full Recon	150	100	50				19.00	20.00	1.00	8,000m2	Seal from 6.2 to 8.0m	Oct - Dec
	Kerbing			20			20								
	Footpaths			20			20								
	1	•	TOTAL CONTRUCTION	1565	363	640	100	402	60						
	·		MAINTENANCE	400			60		340					<u> </u>	
			IVIAINTENANCE	400			00		070						
		TOTAL	L WORKS PROGRAMME	1965	363	640	160	402	400						

Plant Replacement Program 2021/2022 to 2030/2031

V=15			_	PURCH	tiriogic	2021/22		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
YEAR	ASSET	MAKE/ MODEL	NO.	YEAR	COST	TRADE	C/OVER									
2017	P001 - Community Bus (KD 001)	Toyota Coaster	10,900	2017							70,000					
2021	P002 - Mechanic Ute (KD 002)	Ford 4x4 Ranger XL Single Cab	10,901	2021				10,000		10,000		12,000		12,000		15,000
2019	P003 - Gardener Ute (KD 003)	Ford 4x2 Ranger XL Single Cab	10,902	2019				8,000								
1994	P004 - 14T Truck (KD 004)	Ford LTS8000	10,903	1994												
2018	P005 - Maintenance Ute (KD 005)	Toyota 4x2 Hilux Single Cab	10,904	2018	35,000	15,000	20,000			10,000			12,000			15,000
2016	P006 - 3T Tipper Truck (KD 006)	Isuzu NPR 65/190	10,905	2016	60,000	25,000	35,000							30,000		
	P007 - Kulja Fire Tender (KD 008)	Isuzu FSS550	10,906	2006												
2020	P008 - Koorda Fire Tender (KD 000)	Isuzu FRS150/260	10,907	2020												
2000	P009 - Semi Side Tipper (KD 009)	Haulmore	10,908	2000					60,000							
1986	P010 - Mollerin Fire Tender (KD 010)	Isuzu FTS Tip Truck	10,909	2013					18,000							
1967	P011 - Water Truck (KD 011)	Ford F600	10,910	1992												
1974	P012 - Trailer Sewerage (KD 012)	Raven D.D	10,911													
2013	P013 - Excavator (No Rego)	Cat 305E CR Mini Hydraulic	10,912	2018												
2000	P014 - Slasher/Mower (KD 014)	Toro Groundmaster 1000L	10,913	2000												
1990	P015 - Roller Vib (KD 015)	Pedestrian with Polmac Trailer	10,914	1993												
2004	P016 - Roller Vib (KD 016)	Cat CS54	10,915	2018								105,000				
2017	P018 - Prime Mover (KD 018)	UD 6x4	10,916	2017						150,000						
2012	P019 - Grader (KD 019)	Volvo G930	10,917	2012											295,000	
2015	P020 - Grader (KD 020)	Cat 12M	10,918	2015					295,000							
2009	P021 - Trailer Semi (KD 021)	Haulmore	10,919	2015								60,000				
1968	P022 - Rollwer Drawn	BHP Multi Tyred	10,920	1992												
1970	P023 - Roller (KD 023)	McDonald	10,921	1992												
1985	P024 - Bulldozer (KD 024)	Cat D4E	10,922	1992												
1988	P025 - Trailer	Blue Maintenance	10,923													
2014	P026 - Slasher/Mower (KD026)	Toro Reelmaster 5510	10,924	2019							10,000					
1976	P028 - Fuel Tanker (KD 028)	4,500L Trailer	10,925	1992												
2021	P029 - Tractor (KD 029)	New Holland & Challenger FEL Attach	10,926	2021										45,000		
1972	P030 - Roller Drawn (KD 030)	Pacific	10,927	2000												
2013	P031 - Low Loader (KD 031)	Howard Porter Drop Deck Trailer Float	10,928	2019												
	P033 - Trailer Bobcat		10,929													
1964	P034 - Trailer Fuel	Martin Nixon	10,930	1992												
	P035 - Prime Mover (KD 035)	Isuzu Giga CXZ455	10,931	2021									160,000			
2003	P036 - Loader (KD036)	Volvo 90E	10,932	2015	270,000	45,000	225,000								80,000	
2012	P037 - Fire Ute (KD 037)	Toyota Landcruiser Fast Attack	10,933	2013												
	P038 - Trailer Sewerage (KD 038)	Posiflex Tandem Boxtop	10,934													
	P040 - Ute Gardener (KD 040)	Ford 4x2 Ranger XL Single Cab	10,935	2020										12,000		
	P042 - Trailer Mower (KD 042)	Maintenance Box Trailer	10,936	1998												
	P043 - Loader (KD 043)	Volvo L90F FEL	10,937	2015						80,000					205,000	
	P044 - Grader (KD 050)	Cat 12M	10,938	2019												
	P047 - Water Tanker (KD 047)	Fruehauf	10,939	2002												
	P048 - Roller Vib/Drawn (KD 048)		10,940	2001												
2014	P049 - Sweeper (KD 049)	9XR Mobile SW9XKDSL Road Sweeper	10,941	2017												
2003	P051 - Trailer Generator (KD 051)	Loadstar Boxtop Tandem Trailer	10,942	2003												
	P053 - Slasher/Mower (KD 3453)	Toro Groundmaster 388D	10,943	2011				20,000								
1982	P054 - Roller Self Propelled (KD 054)	Sakai	10,944	2004												

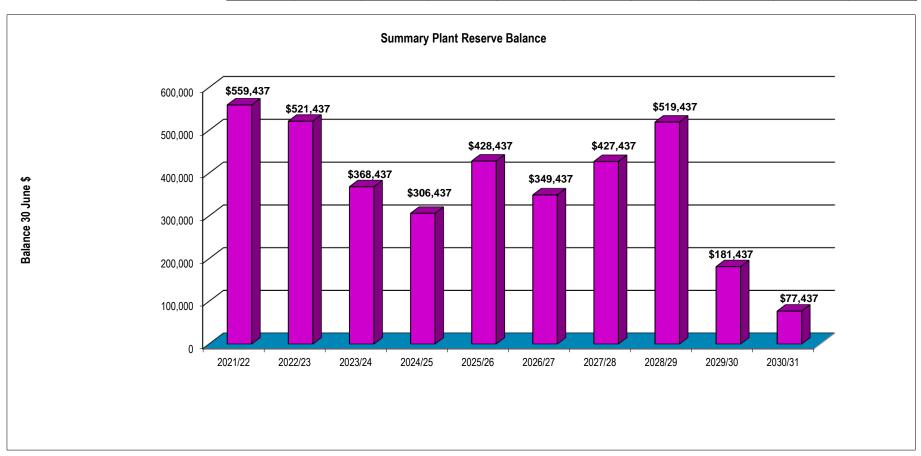
Plant Replacement Program 2021/2022 to 2030/2031

YEAR	ASSET	MAKE/ MODEL	ASSET	PURCH		2021/22		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
ILAN	ASSET	WARL/ WODEL	NO.	YEAR	COST	TRADE	C/OVER									
2000	P056 - Mower (KD 056)	John Deere L100 Lawn Mower	10,945	2004												
1982	P057 - Trailer Semi (KD 5246)	Haulmore	10,946	2005	100,000	10,000	90,000									95,000
2015	P058 - Ute Patching (KD 058)	Ford 4x2 Ranger XL Single Cab Tip	10,947	2016				18,000			18,000			18,000		
2016	P059 - Skidseer (KD 059)	Newholland Bobcat	10,948	2017												
2019	P061 - Ute Gardener (KD 061)	Toyota 4x2 Hilux Single Cab Tip Tray	10,949	2019												
2001	P062 - Tractor (KD 062)	Case CX70	10,950	2007												15,000
2014	P063 Roller Road (KD 063)	Dynapac CP2100W	10,951	2016								90,000				
2021	P064 - Ute Team Leader (KD 064)	Ford 4x4 XLS Ranger Dual Cab	10,952	2021				16,000		16,000		16,000		18,000		18,000
2017	P065 - Prime Mover (KD 065)	Isuzu Giga CXZ	10,953	2017				150,000								170,000
2020	P066 - Ute Works Crew (KD 066)	Ford 4x4 XL Ranger Dual Cab	10,954	2021				16,000		16,000		16,000		18,000		18,000
2006	P069 - Cherry Picker (No Rego)	Crendon Squirrel 655SP	10,955	2010												
2021	P100 - CEO Vehicle (0 KD)	Toyota Prado VX	10,956	2020	130,000	120,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
2020	P200 - WS Vehicle (000 KD)	Ford 4x4 Ranger Wildtrak Dual Cab	10,957	2020	50,000	35,000	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
2021	P300 - DCEO Vehicle (00 KD)	Toyota Prado GXL	10,958	2020	120,000	110,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000
	Misc Plant							15,000	15,000	15,000	15,000	15,000	15,000	15,000	18,000	18,000
		765,000	360,000	405,000	288,000	423,000	332,000	148,000	349,000	222,000	208,000	638,000	404,000			

Plant Replacement Program 2021/2022 to 2030/2031

Budget Year
Balance Plant Reserve 1st July
Annual Transfer
Total Plant Reserve Funds
Less Change Over Costs
Balance Plant Reserve 30th June

2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
829,437	559,437	521,437	368,437	306,437	428,437	349,437	427,437	519,437	181,437
100,000	250,000	270,000	270,000	270,000	270,000	300,000	300,000	300,000	300,000
929,437	809,437	791,437	638,437	576,437	698,437	649,437	727,437	819,437	481,437
370,000	288,000	423,000	332,000	148,000	349,000	222,000	208,000	638,000	404,000
559,437	521,437	368,437	306,437	428,437	349,437	427,437	519,437	181,437	77,437



^{**} Note: Doesn't include community Bus

House & Building Program 2021/2022 to 2030/2031

Dan autimo Duraman	Olean	L =4 NI=	Duran auto Adduran	House & Building Program 2021/2022 to 2030/2031		_	2022/24	2024/25	2025/20	2020/27	2027/20	2020/20	2020/20	2020/24	
Reporting Program	Class	Lot No.	Property Address	2021/22 CAPITAL	2021/22 Non-Cap	Description of Works	2022/23 CAPITAL	2023/24 CAPITAL	2024/25 CAPITAL	2025/26 CAPITAL	2026/27 CAPITAL	2027/28 CAPITAL	2028/29 CAPITAL	2029/30 CAPITAL	2030/31 CAPITAL
05 1 00 00	L 0.D/ IO	1 77 4	F	CAPITAL	Non-Cap		CAPITAL								
05. L,O&PS	L&B/ IO L&B/ IO		Emergency Services Building, Smith St												
07. Health			Koorda Health Centre, Allenby St				00.000	00.000							
08. Education	L&B		Early Childhood Centre, Ninghan Rd				30,000	30,000							
09. Com Housing	L&B/ IO		U1/49 Smith St (CHP - Narkal Niche)				7,000		20,000						
09. Com Housing	L&B/ IO		U2/49 Smith St (CHP - Narkal Niche)							20,000					
09. Com Housing	L&B/ IO		U3/49 Smith St (CHP - Narkal Niche)								20,000				
09. Com Housing	L&B/ IO		U1/46 Smith St (JV - Dukin Hollow)										20,000		
09. Com Housing	L&B/ IO	L291/ U2	U2/46 Smith St (JV - Dukin Hollow)									20,000			
09. Com Housing	L&B/ IO		U3/46 Smith St (JV - Dukin Hollow)								20,000				
09. Com Housing	L&B/ IO		UA/38 Smith St (JV - Johnson Place)												
09. Com Housing	L&B/ IO		UB/38 Smith St (JV - Johnson Place)												
09. Com Housing	L&B/ IO		UC/38 Smith St (JV - Johnson Place)												
09. Other Housing	L&B/ IO		L164C Lodge St (GROH)												
09. Other Housing	L&B/ IO	L204	6 Pearman St (GROH)												
09. Other Housing	L&B/ IO	L95/ U1	U1/38 Greenham St (Kulja Korner)												
09. Other Housing	L&B/ IO	L95/ U2	U2/38 Greenham St (Kulja Korner)												
09. Other Housing	L&B/ IO	L95/ U3	U3/38 Greenham St (Kulja Korner)												
09. Other Housing	L&B/ IO		UD/38 Smith St (Newcarlbeon Nook)												
09. Other Housing	L&B/ IO		UE/38 Smith St (Newcarlbeon Nook)												
09. Other Housing	L&B/ IO	L550/ F	UF/38 Smith St (Newcarlbeon Nook)												
09. Other Housing	L&B/ IO	L274	2 Lodge St (Pool Contractor)												
09. Staff Housing	L&B/ IO		4 Pearman St (Works)												
09. Staff Housing	L&B/ IO	L09	50 Smith St (Admin)												
09. Staff Housing	L&B/ IO		18 Smith St (Works)												
09. Staff Housing	L&B/ IO	L282	7 Pearman St (Admin)												
09. Staff Housing	L&B/ IO	L164	8 Lodge St (Common)	15,000		Asphalt Driveway									
09. Staff Housing	L&B/ IO	L271	3 Greenham St (Works)	15,000		Kitchen Upgrade									
10. Com Amen	IO		Refuse Site	10,000		Tracifori Opgrado									
10. Com Amen	10		Koorda Cemetery												
10. Com Amen	10		Cowcowing Cemetery												
11. Rec & Culture	L&B/ IO	L17	Drive In. Orchard St	40,000		Outdoor seating area with fake grass									
11. Rec & Culture	IO/ FE	LI/	TV & Radio Re-Transmission	40,000		Outdoor seating area with take grass									
11. Rec & Culture	L&B/ IO	L261	Museum & MAD Club, Ninghan Rd												
11. Rec & Culture	L&B/ IO		Recreation Ground. Scott St												
11. Rec & Culture	L&B/ IO		Rec: Tennis/Netball/Basketball				200,000			300,000					
			Rec: Hockey				200,000			300,000				-	
11. Rec & Culture	10														
11. Rec & Culture	L&B/ IO		Rec: Men's Shed					250.000							
11. Rec & Culture	10		Bowling Green Synthetic Surface					350,000						-	1
11. Rec & Culture	L&B/ IO		Swimming Pool, Ninghan Rd												
11. Rec & Culture	L&B		Memorial Hall											-	
11. Rec & Culture	L&B	L260	Pioneer Hall												
11. Rec & Culture	IO	L33	Volunteer & Skate Park												
11. Rec & Culture	L&B/ IO	L06	CWA Building, Railway St	15,000		Disabled Toilet									
11. Rec & Culture	L&B	L31	Guide Hall (Former CWA)												1
11. Rec & Culture	L&B	L42	Art Centre, Haig St	20,000		Exterior Painting									
13. Economic Service	L&B/ IO		Main Street Revitalisation	80,000		Townscape Revitalisation/Upgrade	80,000	80,000							
13. Economic Service	L&B	L11	Commercial Office, Railway St												
13. Tourism	L&B		Yalambee Units												
13. Tourism	L&B/ IO	L267	Caravan Park, Scott St												
14. OP&S	L&B/ IO/ F&E	L253	Administration Office, Haig St	80,000	16,000	Exterior Rendering & Generator 4 x PCs									
14. Transport	L&B/ IO/ F&E	L05	Shire Depot, Railway St	30,000		Automated Entry Gates									
14. Transport	Ю		Aerodrome	10,000		Water Tank									
			TOTAL	305,000	16,000		317,000	460,000	20,000	320,000	40,000	20,000	20,000	0	(
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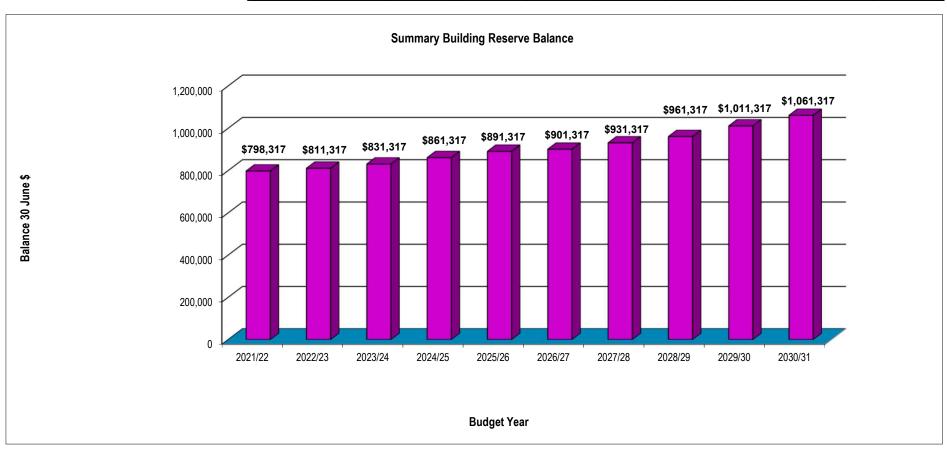
Building Reserve 2021/2022 to 2030/2031

Budget Year Balance Building Reserve 1st July Transfer to Reserve Total Building Reserve Funds

Less Capital Upgrades

Balance Building Reserve 30th June

2	021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	838,317	798,317	811,317	831,317	861,317	891,317	901,317	931,317	961,317	1,011,317
	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	938,317	848,317	861,317	881,317	911,317	941,317	951,317	981,317	1,011,317	1,061,317
	140,000	37,000	30,000	20,000	20,000	40,000	20,000	20,000	0	0
	798,317	811,317	831,317	861,317	891,317	901,317	931,317	961,317	1,011,317	1,061,317



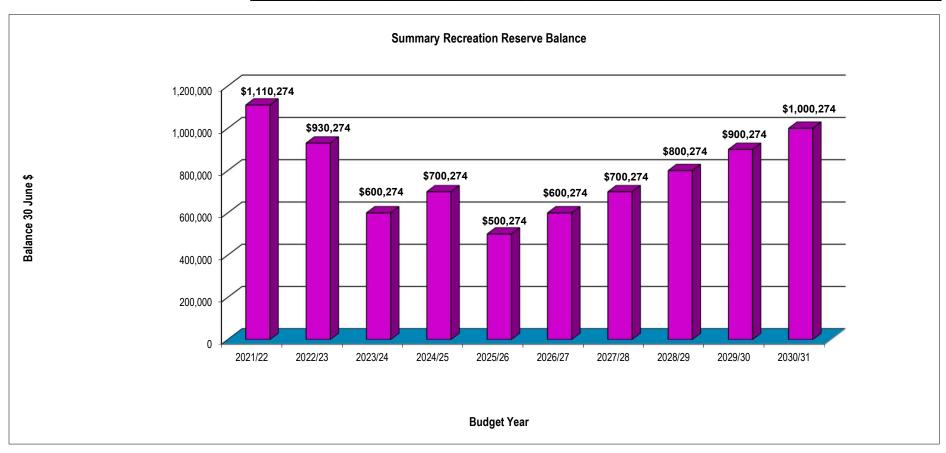
Recreation Reserve 2021/2022 to 2030/2031

Budget Year

Balance Recreation Reserve 1st July Transfer to Reserve Total Recreation Reserve Funds

Less Capital Upgrades Balance Recreation Reserve 30th June

2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31				
1,265,274	1,110,274	930,274	600,274	700,274	500,274	600,274	700,274	800,274	900,274				
	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000				
1,265,274	1,210,274	1,030,274	700,274	800,274	600,274	700,274	800,274	900,274	1,000,274				
155,000	280,000	430,000	0	300,000	0	0	0	0	0				
1,110,274	930,274	600,274	700,274	500,274	600,274	700,274	800,274	900,274	1,000,274				



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Funding Sources of Asset Construction and Acquisitions 2021/2022

Funding Sources of Asset Consti	detion a	•		OL I/LULL	
BY REPORTING PROGRAM	Reserves	Proceeds of Sale	Road	Muni	Project Cost
LAW, ORDER & PUBLIC SAFETY		or Sale	Funding		
0505 Emergency Services Building (#008)					
10000 Emergency Services building (#000)					-
HEALTH					
0707 Health Centre (#002)					
10707 Health Centre (#002)					-
EDUCATION & WELFARE					
0803 Early Childhood Centre (#004)					
Coos Larry Crimanoca Certile (#004)					-
STAFF HOUSING					
0901 Lot 9 Smith (#040) - House					_
0901 Lot 68 Smith (#044) - House					
0901 Lot 164A Lodge (#049) - House	15,000				15,000
0901 Lot 164B Lodge (#050) - House	13,000				13,000
0901 Lot 204 Pearman (#053) - House					
0901 Lot 271 Greenham (#054) - House	15,000				15,000
0901 Lot 282 Pearman (#056) - House	10,000				13,000
2301 E0t 2021 Calman (#030) - 11003C					
OTHER HOUSING					
0902 Lot 95 Greenham (#045,046,047) - Kulja Korner Units (3)					
0902 Lot 98 Greenham (#048) - House					
0902 Lot 274 Lodge (#055) - House					
0902 L550 DEF Smith (#063,064,065) - Newcarlbeon Nook Units (3)					
0902 Lot 164C Lodge (#051) - GROH House					_
0902 Lot 204 Pearman (#053) - GROH House					_
5002 E012011 Gaillian (11000) - 511011110000					_
COMMUNITY HOUSING					
0903 Lot 13 Smith (#041,042,043) - Narkal Niche Units (3)					
0903 Lot 291 Smith (#057,058,059) - Dukin Hollow Units (3)					
0903 L550 ABC Smith (#060,061,062) - Johnson Place Units (3)					
2000 1200 1120 011111 (11000,001,002) 0011110011 11200 011110 (0)					
COMMUNITY AMENITIES					
1001 Refuse Site					_
1003 Sewerage					
1007 Cemetery (Toilet #028)					_
1007 War Memorial					
1007 Public Toilets (#026,027,029,030,031)					
RECREATION & CULTURE					
1101 Pioneer Hall (#011)					
1101 Memorial Hall (#003)					_
1102 Swimming Pool (#010)					-
1103 Gymnasium (#017)					_
1103 Drive In (#024)	40,000				40,000
1103 Sports Club (#025)	.,,,,,,				-
1103 Recreation Ground (#016,018,020,021)					-
1104 TV/Radio Rebroascasting					
1105 Library					
1106 Museum (#022)					
1106 MAD Club (#023)					
1107 Art Gallery (#006)	20,000				20,000
1107 CWA (#012)	15,000				15,000
1107 Guide Hall (#013)					
1107 Men's Shed (#019)					
, ,					
TRANSPORT					
Plant & Buildings					
1202 Lot 05 Railway - Depot (#005)	30,000				30,000
1203 P200 - W/S Ute (000KD)	15,000	35,000			50,000
1203 P005 - Maintenance Ute (KD005)	20,000	15,000			35,000
1203 P006 - 3T Truck (KD006)	35,000	25,000			60,000
1203 P043 - FEL (KD043)	225,000	45,000			270,000
1203 P057 - Semi Side Tipper Trailer (KD5246)	90,000	10,000			100,000
1203 Misc Plant		-,			_
to the process of the second s		<u> </u>	I		

	BY REPORTING PROGRAM	Reserves	Proceeds of Sale	Road Funding	Muni		Project Cost
	Roads						
	As per details page 71	60,000		1,465,000			1,525,000
	Footpaths			20,000			20,000
	Kerbing			20,000			20,000
	Road Maintenance (Operating Expenditure)	100,000					
	Aerodrome						
1206	Aerodrome (Toilet #032)				10,000		10,000
ECON	IOMIC SERVICES						-
	Drum Muster						
	Caravan Park (#015)						-
1302	Lot 99-100 Greenham - Yalambee Units (#014)						-
	Lot 11 Railway - Commercial Property (#007)						
1308	P001 - Community Bus						
	Townscape Revitalisation	80,000					80,000
	R PROPERTY & SERVICES						
	Admin Office (#001)	80,000					80,000
	P100 - CEO Vehicle		120,000		10,000		130,000
1402	P300 - DCEO Vehicle		110,000		10,000		120,000
							-
Total		840,000	360,000	1,505,000	30,000		2,635,000
Disast		205.000					
	Reserve	385,000 160,000				-	
	Reserve	,				-	
	ng Reserve etransmission Reserve	140,000				-	
		455.000				-	
	ation Reserve al Practitioner Reserve	155,000				<u> </u>	
	al Practitioner Reserve					-	
						<u> </u>	
Sewei	rage					-	
	nunity Housing	-				-	
JV Ho	using	-				H	
	using (Johnson Place)	-				-	
	nunity Bus						
NRM	Management					-	
	Management	-				-	
Accru	ed Leave	040.000				-	
		840,000					



Shire of Koorda

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