

2021/2022 BUDGET

SHIRE OF KOORDA



Shire of
Koorda

Drive in, stay awhile

Shire of Koorda Budget
For the year ended 30 June 2022

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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 asphaltting 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 refuse 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 LRCL 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





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 |
|---------------------------|-----------|

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

| | NOTE | 2021/22 Budget | 2020/21 Actual | 2020/21 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-operating grants, subsidies and contributions | 9(b) | 765,890 | 704,500 | 702,000 |
| Profit on asset disposals | 4(b) | 9,000 | 48,787 | 16,000 |
| Loss on asset disposals | 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.

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.

SHIRE OF KOORDA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

| | NOTE | 2021/22 Budget | 2020/21 Actual | 2020/21 Budget |
|---|----------------------|-------------------|-------------------|-------------------|
| Revenue | 1,8,9(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) | | | |
| 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.

SHIRE OF KOORDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

| | NOTE | 2021/22 Budget | 2020/21 Actual | 2020/21 Budget |
|--|------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 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 |
|--|------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 2(a) | 574,677 | 393,856 | 1,347,137 |
| | | 574,677 | 393,856 | 1,347,137 |
| Revenue from operating activities (excluding rates) | | | | |
| 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 | | | | |
| 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) | (1,044,763) |
| Transport | | (1,795,068) | (1,600,631) | (1,720,210) |
| Economic services | | (386,402) | (189,818) | (318,674) |
| Other property and services | | (6,731) | (50,506) | (6,977) |
| | | (4,643,255) | (4,081,637) | (4,673,617) |
| Non-cash amounts excluded from operating activities | 2(b) | 1,974,367 | 1,826,201 | 1,945,828 |
| Amount attributable to operating activities | | (18,874) | 1,388,418 | 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 |
| | | (1,504,110) | (2,286,185) | (1,797,000) |
| Amount attributable to investing activities | | (1,504,110) | (2,286,185) | (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.

SHIRE OF KOORDA
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

| | |
|---|----|
| Rates | 12 |
| Net Current Assets | 15 |
| Reconciliation of cash | 18 |
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1. RATES AND SERVICE CHARGES

(a) Rating Information

| RATE TYPE | Rate in | Number of properties | Rateable value | 2021/22 Budgeted rate revenue | 2021/22 Budgeted interim rates | 2021/22 Budgeted back rates | 2021/22 Budgeted total revenue | 2020/21 Actual total revenue | 2020/21 Budget total revenue |
|--|---------|----------------------------|-------------------|--|---|--------------------------------------|---|---------------------------------------|---------------------------------------|
| | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Differential general rate or general rate | | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| GRV | 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 general 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 | 6,000 | 7,908 | 6,000 |
| | 6,000 | 7,908 | 6,000 |

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 | 45,000 | Discount applies if rates, (including arrears, waste and service charges) are paid in full by Wednesday 18th August 2021. |
| | | | 45,000 | 43,602 | 45,000 | |

(f) Waivers or concessions

| Rate or fee and charge to which the waiver or concession is granted | Type | Discount % | Discount (\$) | 2021/22 Budget | 2020/21 Actual | 2020/21 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|---|--------------|------------|---------------|----------------|----------------|----------------|--|---|
| | | | | \$ | \$ | \$ | | |
| Refuse Charge | "Concession" | | 80 | 1,760 | 2,070 | 2,160 | Eligible aged pensioners | To encourage elderly residents to remain in their own home. |
| Recycling Charge | "Concession" | | 60 | 1,320 | 1,380 | 1,440 | Eligible aged pensioners | To encourage elderly residents to remain in their own home. |
| | | | | 3,080 | 3,450 | 3,600 | | |

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 *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on disposal of assets
Add: Depreciation on assets
Movement in non-current pensioner deferred rates
Movement of prior year accounting policy change
Movement in current employee provisions associated with restricted cash
Movement in contract liabilities (non-current)

Non cash amounts excluded from operating activities

| | 2021/22 Budget 30 June 2022 | 2020/21 Actual 30 June 2021 | 2020/21 Budget 30 June 2021 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
| Note | | | |
| | \$ | \$ | \$ |
| 4(b) | (9,000) | (48,787) | (16,000) |
| 4(b) | 41,000 | 858 | 18,000 |
| 5 | 2,007,296 | 1,920,206 | 2,007,296 |
| | 0 | 3,444 | 0 |
| | 0 | (1,196) | 0 |
| | 975 | 1,105 | 2,437 |
| | (65,904) | (49,429) | (65,905) |
| | 1,974,367 | 1,826,201 | 1,945,828 |
| | | | |
| 7 | (5,360,123) | (5,748,351) | (6,330,988) |
| | 0 | 0 | (214,190) |
| | 0 | 0 | 65,905 |
| | 0 | 0 | 1,196 |
| | 201,023 | 200,048 | 200,782 |
| | (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:

| | Note | 2021/22 Budget | 2020/21 Actual | 2020/21 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: | | | | |
| - 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 | | | | |
| Net result | | (667,272) | 979,280 | (560,168) |
| 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 | | 0 | (129,931) | 0 |
| Increase/(decrease) in contract liabilities | | (49,429) | (65,905) | (65,905) |
| Non-operating grants, subsidies and contributions | | (765,890) | (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:

- 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.

| Asset class | Reporting program | | | | | 2021/22 Budget total | 2020/21 Actual total | 2020/21 Budget total |
|--------------------------------------|-------------------|---------------------------|-----------|----------------------|-----------------------------------|-------------------------|-------------------------|-------------------------|
| | Housing | Recreation and culture | Transport | Economic services | Other property and services | | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>Property, Plant and Equipment</u> | | | | | | | | |
| 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.

| | 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 |
|--------------------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| By Program | | | | | | | | | | | | |
| Recreation and culture | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 0 | 0 | (3,000) |
| Transport | 156,000 | 130,000 | 9,000 | (35,000) | 126,069 | 162,454 | 37,243 | (858) | 177,000 | 182,000 | 14,000 | (9,000) |
| Other property and services | 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) |
| By Class | | | | | | | | | | | | |
| <u>Property, Plant and Equipment</u> | | | | | | | | | | | | |
| Plant and equipment | 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 |

| 2021/22 Budget | 2020/21 Actual | 2020/21 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 |

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

| | |
|-------------------------|----------------|
| Buildings - 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 |

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.

(d) Credit Facilities

Undrawn borrowing facilities
credit standby arrangements

| |
|--------------------------------------|
| Bank overdraft limit |
| Bank overdraft at balance date |
| Credit card limit |
| Credit card balance at balance date |
| Total amount of credit unused |

| 2021/22 Budget | 2020/21 Actual | 2020/21 Budget |
|-------------------|-------------------|-------------------|
| \$ | \$ | \$ |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 10,000 | 5,000 | 5,000 |
| 0 | 0 | 0 |
| 10,000 | 5,000 | 5,000 |

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 Budget Opening Balance | 2021/22 Budget Transfer to | 2021/22 Budget Transfer (from) | 2021/22 Budget Closing Balance | 2020/21 Actual Opening Balance | 2020/21 Actual Transfer to | 2020/21 Actual Transfer (from) | 2020/21 Actual Closing Balance | 2020/21 Budget Opening Balance | 2020/21 Budget Transfer to | 2020/21 Budget Transfer (from) | 2020/21 Budget Closing Balance |
|---------------------------------|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (a) 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 |
| (l) 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:

| Reserve name | Anticipated 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. |
| (l) Waste Management Reserve | Perpetual | To be used to fund future refuse development. |

8. FEES & CHARGES REVENUE

| | 2021/22 Budget | 2020/21 Actual | 2020/21 Budget |
|-----------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| General purpose funding | 1,100 | 6,457 | 15,000 |
| Law, order, public safety | 2,500 | 6,336 | 6,326 |
| 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 | 8,000 |
| Economic services | 85,780 | 35,059 | 28,740 |
| Other property and services | 5,000 | 20,498 | 5,000 |
| | 491,874 | 490,423 | 499,082 |

9. GRANT REVENUE

| | 2021/22 Budget | 2020/21 Actual | 2020/21 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| (a) Operating grants, subsidies and contributions | | | |
| Governance | 65,905 | 65,905 | 65,905 |
| General purpose funding | 1,229,996 | 2,354,828 | 1,396,707 |
| Law, order, public safety | 14,519 | 10,562 | 18,120 |
| Transport | 157,000 | 156,875 | 161,679 |
| Other property and services | 40,000 | 40,981 | 35,000 |
| | 1,507,420 | 2,629,151 | 1,677,411 |
| (b) Non-operating grants, subsidies and contributions | | | |
| Transport | 765,890 | 704,500 | 702,000 |
| | 765,890 | 704,500 | 702,000 |
| Total grants, subsidies and contributions | 2,273,310 | 3,333,651 | 2,379,411 |

SHIRE OF KOORDA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

10. REVENUE RECOGNITION

| SIGNIFICANT ACCOUNTING POLICIES | | | | | | | | |
|--|--|--------------------------------------|--|---|---|---|---|--|
| Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows: | | | | | | | | |
| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/Warranties | Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Revenue recognition |
| 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-financial assets | Construction or acquisition of recognisable non-financial assets to be controlled by the local government | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| 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 naming. | Single point in time | Full payment prior to issue | None | Set by State legislation or limited by legislation to the cost of provision | Based on timing of issue of the associated rights | No refunds | On payment and issue of the licence, registration or approval |
| Pool inspections | 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 | Applied fully on timing of inspection | Not applicable | Revenue recognised after inspection event occurs |
| Waste management collections | Kerbside collection service | Over time | Payment on an annual basis in advance | None | Adopted by council annually | Apportioned equally across the collection period | Not applicable | Output method based on regular weekly and fortnightly period as proportionate to collection service |
| Waste management entry fees | Waste treatment, recycling and disposal service at disposal sites | Single point in time | Payment in advance at gate or on normal trading terms if credit provided | None | Adopted by council annually | Based on timing of entry to facility | Not applicable | On entry to facility |
| 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 agreement | 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 | 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

| | 2021/22 Budget | 2020/21 Actual | 2020/21 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Elected member [President] | | | |
| President's allowance | 7,500 | 7,500 | 7,500 |
| Meeting attendance fees | 4,500 | 4,500 | 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] | | | |
| 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 |
| | 6,643 | 4,500 | 5,643 |
| Elected member [Councillor 4] | | | |
| Meeting attendance fees | 3,600 | 3,600 | 3,600 |
| ICT expenses | 900 | 900 | 900 |
| Travel and accommodation expenses | 2,143 | 483 | 1,143 |
| | 6,643 | 4,983 | 5,643 |
| Elected member [Councillor 5] | | | |
| Meeting attendance fees | 3,600 | 0 | 0 |
| ICT expenses | 900 | 0 | 0 |
| Travel and accommodation expenses | 2,143 | 0 | 0 |
| Annual allowance for travel and accommodation expenses | 0 | 0 | 1,143 |
| | 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

| | 2021/22 Budget | 2020/21 Actual | 2020/21 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| The net result includes as revenues | | | |
| (a) Interest earnings | | | |
| Investments | | | |
| - Reserve funds | 28,000 | 45,786 | 70,000 |
| - Other funds | 1,000 | 1,362 | 5,000 |
| Other interest revenue (refer note 1b) * | 6,000 | 7,908 | 6,000 |
| | 35,000 | 55,056 | 81,000 |
| * 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 | 25,400 | 19,029 | 24,000 |
| | 25,400 | 19,029 | 24,000 |
| The net result includes as expenses | | | |
| (c) Auditors remuneration | | | |
| Audit services | 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

Reporting Program

| | Operating (Recurring) | | | Investing (Capital) | | | Financing (Cash Reserves) | | | Conversion Operating to Rate Setting | | | Result By Reporting Program and Overall Result | | |
|---------------------------|-----------------------|-------------------|-------------------|------------------------|-------------------|-------------------|---------------------------|-------------------|-------------------|--------------------------------------|-------------------|-------------------|--|-------------------|-------------------|
| | Revenue | | | Proceeds from Disposal | | | Financing Inward | | | Gains on Disposal of assets. | | | Net Revenue, Proceeds Transfers etc. | | |
| | 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 | 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 |

Reporting Program

| | Expenses | | | Purchases/Construction | | | Financing Outward | | | Depn. & Losses of assets. | | | Net Expenses, Assets, Transfers etc. | | |
|---------------------------|-------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|-------------------|-------------------|--------------------------------------|-------------------|-------------------|
| | 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 |

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

[illegible]

| Detail Budget - General Purpose Funding | | | | Budget 2021/22 | |
|--|----------------|--|--|-------------------|--|
| GENERAL PURPOSE FUNDING | | | | | |
| Other General Purpose Funding Operating Income | | | | | |
| | 3030210 | GEN PUR - Financial Assistance Grant - General | | 615,000 | <p>Description Amounts receivable from the Western Australian Grants Commission and any other Government Grant of a general purpose nature and generally referred to as untied grants. The funds allocated by the Grants Commission and referred to as general purpose funding and local roads funding are considered untied grants. Grants for special projects from the Commission are considered tied grants and should be disclosed under the appropriate program ie Transport.</p> <p>Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses on the Municipal Fund. Where overdraft arrangements are made for specific purposes the cost incurred with that purpose is to be allocated to the appropriate program.</p> <p>Interest expenses on borrowing are to be allocated to the program for which purposes the loans were raised. Repayments of interest by community groups or self-supporting loans are to be treated as revenue in the corresponding program.</p> |
| | 3030211 | GEN PUR - Financial Assistance Grant - Roads | | 290,000 | |
| | 3030212 | GEN PUR - Other Grants | | 310,996 | |
| | 3030220 | GEN PUR - Charges - Photocopying / Faxing | | 0 | |
| | 3030221 | GEN PUR - Charges - Sale Of Electoral Rolls, Minutes, Local Laws | | 100 | |
| | 3030222 | GEN PUR - Charges - Koorda Memorabilia | | 0 | |
| | 3030245 | GEN PUR - Interest Earned - Reserve Funds | | 28,000 | |
| | 3030246 | GEN PUR - Interest Earned - Municipal Funds | | 1,000 | |
| | | Other General Purpose Funding Operating Income Total | | 1,245,096 | |
| Other General Purpose Funding Operating Expenditure | | | | | |
| | 2030211 | GEN PUR - Bank Fees and Charges | | 5,500 | |
| | 2030299 | GEN PUR - Administration Allocated | | 13,790 | |
| | | Other General Purpose Funding Operating Expenditure Total | | 19,290 | |
| | | | | | |
| | | Financing Inward | | 0 | Budget Highlights No significant changes. |
| | | Financing Outward | | 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 |
| | | | | | 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 |
| | | | | | Corndolly Pins \$9.00 |
| | | | | | Key Rings \$6.00 |
| | | | | | Pens \$5.00 |
| | | | | | Stubby Holders \$4.00 |

| Detail Budget - General Purpose Funding | | Budget 2021/22 | |
|---|--|-------------------|--|
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| Detail Budget - Housing | | | | Budget 2021/22 | |
|--|----------------|--|--|-------------------|--|
| HOUSING | | | | | |
| Other Housing Operating Income | | | | | |
| | 3090220 | OTH HOUSE - Fees & Charges (Housing) | | 41,756 | |
| | 17,420 | Lot 95 Greenham - Kulja Korner Units (3) | | | |
| | 7,800 | Lot 98 Greenham - House | | | |
| | 16,536 | L550 DEF Smith - Newcarlbeon Nook Units (3) | | | |
| | 3090221 | OTH HOUSE - Fees & Charges (Leases) | | 59,020 | |
| | 31,200 | Lot 164C Lodge - GROH Lease | | | |
| | 27,820 | Lot 204 Pearman - GROH Lease | | | |
| Other Housing Operating Income Total | | | | 100,776 | |
| Other Housing Operating Expenditure | | | | | |
| | 2090288 | OTH HOUSE - Building Operations (BO) | | 28,500 | |
| | 6,000 | Lot 95 Greenham (#045,046,047) - Kulja Korner Units (3) | | | |
| | 9,000 | Lot 98 Greenham (#048) - House | | | |
| | 2,000 | Lot 274 Lodge (#055) - House | | | |
| | 7,500 | L550 DEF Smith (#063,064,065) - Newcarlbeon Nook Units (3) | | | |
| | 2,000 | Lot 164C Lodge (#051) - GROH House | | | |
| | 2,000 | Lot 204 Pearman (#053) - GROH House | | | |
| | 2090289 | OTH HOUSE - Building Maintenance (BM) | | 20,000 | |
| | 6,000 | Lot 95 Greenham (#045,046,047) - Kulja Korner Units (3) | | | |
| | 2,000 | Lot 98 Greenham (#048) - House | | | |
| | 2,000 | Lot 274 Lodge (#055) - House | | | |
| | 6,000 | L550 DEF Smith (#063,064,065) - Newcarlbeon Nook Units (3) | | | |
| | 2,000 | Lot 164C Lodge (#051) - GROH House | | | |
| | 2,000 | 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 Purchases | | | | | |
| | | Land & Building | | 0 | |
| | | Furniture & Equipment | | 0 | |
| | | Total | | 0 | |
| Financing Inward | | | | 0 | |
| Financing Outward | | | | 0 | |
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Description

Administration, provision and operation of housing programs other than those for the benefit of council staff.

Budget Highlights

No significant changes.

Fees & Charges

Per Week

L95 Greenham (3)

\$135.00

L98 Greenham

\$150.00

L550 DEF Smith (3)

\$106.00

L164C Lodge (GROH Lease)

Negotiated

L204 Pearman (GROH Lease)

Negotiated

L164 Lodge (Non-Staff Charge)

\$159.00

L203 Pearman (Non-Staff Charge)

\$162.00

Future

➤ Continue Council's policy to upgrade/replace other accommodation.

GST Exempt | GST Included

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| Detail Budget - Community Amenities | | Budget 2021/22 | |
|-------------------------------------|---|--|---------------------------|
| | Fees & Charges | | GST Exempt GST Included |
| | Continued.. | | |
| | Grant of Right of Burial | | |
| | 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 | |

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

| Detail Budget - Recreation & Culture | | Budget 2021/22 | |
|--------------------------------------|----------------|--|---------------------------------------|
| | | | GST Exempt GST Included |
| | Fees & Charges | Gymnasium | |
| | 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 |
| Capital Investment | | Drive In | 40,000 |
| | | | Total \$40,000 |
| Financing | | Recreation Reserve | 40,000 |
| | | | Total \$40,000 |
| Reserves | | Transfer from Recreation Reserve | 40,000 |
| Future | | ➤ Main social sporting hub or community essential to maintain. | |
| | | ➤ Drive In: Promotion of tourism to area. | |

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| Detail Budget - Recreation & Culture | | | | Budget 2021/22 | |
|--------------------------------------|---------|--|--|-------------------|---|
| RECREATION & CULTURE | | | | | <p>Description Administration, provision and operation of regional and local libraries, lending and reference libraries open to the public and the operation of mobile libraries.</p> <p>Includes books, tapes, records, audio-visual aids, internet and other facilities and services in delivering library services.</p> <p>Budget Highlights No significant changes.</p> <p>Service Levels 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).</p> <p>Fees & Charges Charges for lost books are at replacement cost.</p> <p>Future ➤ Continue to provide library services to the community.</p> |
| Library Operating Income | | | | | |
| | 3110501 | LIBRARY - Reimbursements Lost Books | | 0 | |
| Library Operating Income Total | | | | 0 | |
| Library Operating Expenditure | | | | | |
| | 2110588 | LIBRARY - Library Building Operations | | 3,000 | |
| | 2110589 | LIBRARY - Library Building Maintenance | | 3,000 | |
| | 2110599 | LIBRARY - Administration Allocation | | 29,760 | |
| Library Operating Expenditure Total | | | | 35,760 | |
| Proceeds from Disposal of Assets | | | | | |
| | | Land & Building | | | |
| | | Plant & Equipment | | | |
| | | Furniture & Equipment | | | |
| | | Infrastructure Other | | 0 | |
| Capital Purchases | | | | | |
| | | Land & Building | | | |
| | | Plant & Equipment | | | |
| | | Furniture & Equipment | | | |
| | | Infrastructure Other | | | |
| Total | | | | 0 | |
| Financing Inward | | | | | |
| Financing Outward | | | | | |
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| Detail Budget - Recreation & Culture | | | | Budget 2021/22 | |
|--------------------------------------|--|--|--|-------------------|---|
| RECREATION & CULTURE | | | | | |
| | Other Culture Operating Expenditure | | | | |
| | 2110711 | OTH CUL - Australia Day | | 500 | Description The administration, provision and operation of cultural activities including facilities and services for the creative and performing arts like theatres, auditoriums, the staging of concerts, stage productions and orchestral recitals. Other Culture also includes art and craft centres, art galleries, zoological and botanical gardens, presentation of festivals, anniversary, centenary and Christmas celebrations, exhibition pavilions, etc. |
| | 2110712 | OTH CUL - ANZAC Day | | 500 | |
| | 2110714 | OTH CUL - Christmas Lights | | 500 | |
| | 2110725 | OTH CUL - Agricultural Show | | 1,700 | |
| | 2110741 | OTH CUL - Subscriptions & Memberships | | 0 | |
| | 2110765 | OTH CUL - Art Gallery Maintenance/Operations (BO006/BM006) | | 5,000 | |
| | 2110766 | OTH CUL - CWA Building Maintenance/Operations (BO012/BM012) | | 5,000 | |
| | 2110767 | OTH CUL - Guides Building Maintenance/Operations (BO013/BM013) | | 1,000 | |
| | 2110768 | OTH CUL - Men's Shed Building Maintenance/Operations (BO019/BM019) | | 1,000 | |
| | 2110792 | OTH CUL - Depreciation | | | |
| | 2110799 | OTH CUL - Administration Allocated | | 4,770 | Budget Highlights No significant changes. Service Levels Koorda Ag Show – Contribution for PA \$1,200 Koorda Ag Show – Acquisition Corn Dolly Prize \$500 Capital Investment Art Gallery 20,000 CWA 15,000 Total \$35,000 Financing Recreation Reserve 35,000 Total \$35,000 Reserves Transfer from Recreation Reserve 35,000 |
| | | Other Culture Operating Expenditure Total | | 19,970 | |
| | | Proceeds from Disposal of Assets | | | |
| | | Land & Building | | 0 | |
| | | Plant & Equipment | | 0 | |
| | | Furniture & Equipment | | 0 | |
| | | Infrastructure Other | | 0 | |
| | | Total | | 0 | |
| | | Capital Purchases | | | |
| | | Land & Building | | 35,000 | |
| | | Plant & Equipment | | 0 | |
| | | Furniture & Equipment | | 0 | |
| | | Infrastructure Other | | 0 | |
| | | Total | | 35,000 | |
| | | Financing Inward | | 35,000 | |
| | | Financing Outward | | 0 | |
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| Detail Budget - Transport | | | | Budget 2021/22 | |
|---------------------------|---|---|--|-------------------|---|
| TRANSPORT | | | | | |
| | Road Maintenance Operating Expenditure | | | | |
| | 2120211 | ROADM - Road Maintenance - Built Up Areas | | 15,000 | <p>Description Administration, regulation and operation relating to the provision of streets, roads and bridges under the control of the local government and the Commissioner of Main Roads.</p> <p>Includes roads and bridges as well as corresponding drainage works, kerbing, road verges, roundabouts, median strips, footpaths, private streets, crossovers and approaches, overpasses, underpasses, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.</p> <p>Budget Highlights No significant changes.</p> <p>Service Levels Provision of reasonable standard of roads with regard traffic use types.</p> <p>Maintenance 300,000 Preservation 100,000 Total \$400,000</p> <p>Capital Investment Depot 30,000 Total \$30,000</p> <p>Financing Grant – Main Roads Direct 60,000 Road Reserve 100,000 General Revenue 240,000 Building Reserve 30,000 Total \$430,000</p> <p>Reserves Transfer from Road Reserve 100,000 Transfer from Building Reserve 30,000</p> <p>Future ➤ Ongoing (Maintenance and Preservation) work increasingly priority – particularly patching work & shoulder maintenance of sealed roads. ➤ Reconstruct unsealed roads. ➤ Road & IO Revaluations completed for 30 June 2018.</p> |
| | 2120212 | ROADM - Road Maintenance - Sealed Outside BUA | | 100,000 | |
| | 2120213 | ROADM - Road Maintenance - Gravel Outside BUA | | 210,000 | |
| | 2120214 | ROADM - Road Maintenance - Formed Outside BUA | | 75,000 | |
| | 2120217 | ROADM - Ancillary Maintenance - Built Up Areas | | 60,000 | |
| | 2120234 | ROADM - Street Lighting | | 25,000 | |
| | 2120235 | ROADM - Traffic Signs/Equipment (Safety) | | 25,000 | |
| | 2120252 | ROADM - Consultants | | 1,500 | |
| | 2120286 | ROADM - Workshop/Depot Expenses Equipment | | 5,000 | |
| | 2120288 | ROADM - Depot Building Operation | | 25,000 | |
| | 2120289 | ROADM - Depot Building Maintenance | | 10,000 | |
| | 2120291 | ROADM - Loss on Disposal of Assets (Roads) | | 0 | |
| | 2120292 | ROADM - Depreciation (Roads) | | 1,082,410 | |
| | 2120298 | ROADM - Staff Housing Costs Recovered | | 0 | |
| | 2120299 | ROADM - Administration Allocated | | 45,614 | |
| | | Road Maintenance Operating Expenditure Total | | 1,679,524 | |
| | Proceeds from Disposal of Assets | | | | |
| | | Land & Building | | | |
| | | Plant & Equipment | | | |
| | | Furniture & Equipment | | | |
| | | Infrastructure Other | | | |
| | | Infrastructure Roads | | | |
| | | Total | | 0 | |
| | Capital Purchases | | | | |
| | | Land & Building | | 30,000 | |
| | | Plant & Equipment | | | |
| | | Furniture & Equipment | | | |
| | | Infrastructure Other | | | |
| | | Infrastructure Roads | | | |
| | | Total | | 30,000 | |
| | Financing Inward | | | 130,000 | |
| | Financing Outward | | | | |
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| Detail Budget - Economic Services | | | | | | Budget 2021/22 | |
|---|----------------|--|--|--|--|-------------------|--|
| ECONOMIC SERVICES | | | | | | | |
| Economic Development Operating Expenditure | | | | | | | |
| | 2130687 | ECON DEV - Business/Economic Development Fund | | | | 40,000 | |
| Economic Development Operating Expenditure Total | | | | | | 40,000 | |
| | | | | | | | |
| Other Economic Services Operating Income | | | | | | | |
| | 3130820 | OTH ECON - Commercial Property Lease Income | | | | 3,120 | |
| | 3130821 | OTH ECON - Standpipe Income | | | | 0 | |
| | 3130822 | OTH ECON - ATM Reimbursement | | | | 1,500 | |
| | 3130834 | OTH ECON - Community Bus Fees & Charges | | | | 5,000 | |
| | 3130890 | OTH ECON - Profit On Disposal of Assets | | | | 0 | |
| Other Economic Services Operating Income Total | | | | | | 9,620 | |
| | | | | | | | |
| Other Economic Services Operating Expenditure | | | | | | | |
| | 2130855 | OTH ECON - Community Bus | | | | 1,500 | |
| | 2130865 | OTH ECON - Standpipe Maintenance/Operations | | | | 9,000 | |
| | 2130866 | OTH ECON - ATM Maintenance/Operations | | | | 3,500 | |
| | 2130888 | OTH ECON - Railway Commercial Building Operations | | | | 2,000 | |
| | 2130889 | OTH ECON - Railway Commercial Building Maintenance | | | | 5,000 | |
| | 2130892 | OTH ECON - Depreciation | | | | | |
| | 2130899 | OTH ECON - Administration Allocated | | | | 25,012 | |
| Other Economic Services Expenditure Income Total | | | | | | 46,012 | |
| | | | | | | | |
| Proceeds from Disposal of Assets | | | | | | | |
| | | Land & Building | | | | 0 | |
| | | Plant & Equipment | | | | 0 | |
| | | Furniture & Equipment | | | | 0 | |
| | | Infrastructure Other | | | | 0 | |
| | | Total | | | | 0 | |
| | | | | | | | |
| Capital Purchases | | | | | | | |
| | | Land & Building | | | | 0 | |
| | | Plant & Equipment | | | | 0 | |
| | | Furniture & Equipment | | | | 0 | |
| | | Infrastructure Other | | | | 80,000 | |
| | | Total | | | | 80,000 | |
| | | | | | | | |
| | | Financing Inward | | | | 80,000 | |
| | | Financing Outward | | | | 0 | |
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Description **Economic Development:** The development, promotion, support and research of economic development issues within the community.

Include contributions to business centres and incentives provided for local economic development.

Other Economic Services: The provision, supervision and operation of economic services that cannot be assigned to one of the preceding sub-programs.

Includes public weighbridges, quarries and gravel pits, Hot-mix plants and community bus services.

Budget Highlights Business/Economic Development Fund.

GST Exempt | GST Included

Fees & Charges L11 (21) Railway Commercial Building – per week Negotiated

ATM
ATM Fees – Per Transaction \$2.80

Community Bus
Hire Charges – per km \$0.80

Water Standpipes
Water from Stand pipe – per kilolitre \$TBA
(TB advised based on usage eg; Commercial)

Capital Investment Townscape Revitalisation 80,000
Total \$80,000

Financing Recreation Reserve 80,000
Total \$80,000

Reserves Transfer from Recreation Reserve 80,000

Future ➤ Provision for community bus to be changed over, dependant on costs (considering smaller).
➤ Industrial Units – encourage new businesses to the area.

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Roadworks Program 2021/2022

| FUNDING SOURCE | | | | | | | | | | | | | | | |
|------------------------------|-------------------|----------|----------------------|-------------|------------|------------|------------|------------|------------|--------------|---------------|--------|----------------|------------------------|-----------|
| ACCOUNT | ROAD | ROAD NO. | DESCRIPTION | COST \$000 | RRG | FED | STATE | RTR | SHIRE | SECTION | | 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 | 22,240m2 | 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 | | | | | | | | |
| | | | | | | | | | | | | | | | |
| TOTAL CONSTRUCTION | | | | 1565 | 363 | 640 | 100 | 402 | 60 | | | | | | |
| | | | | | | | | | | | | | | | |
| MAINTENANCE | | | | 400 | | | 60 | | 340 | | | | | | |
| | | | | | | | | | | | | | | | |
| TOTAL WORKS PROGRAMME | | | | 1965 | 363 | 640 | 160 | 402 | 400 | | | | | | |

Plant Replacement Program 2021/2022 to 2030/2031

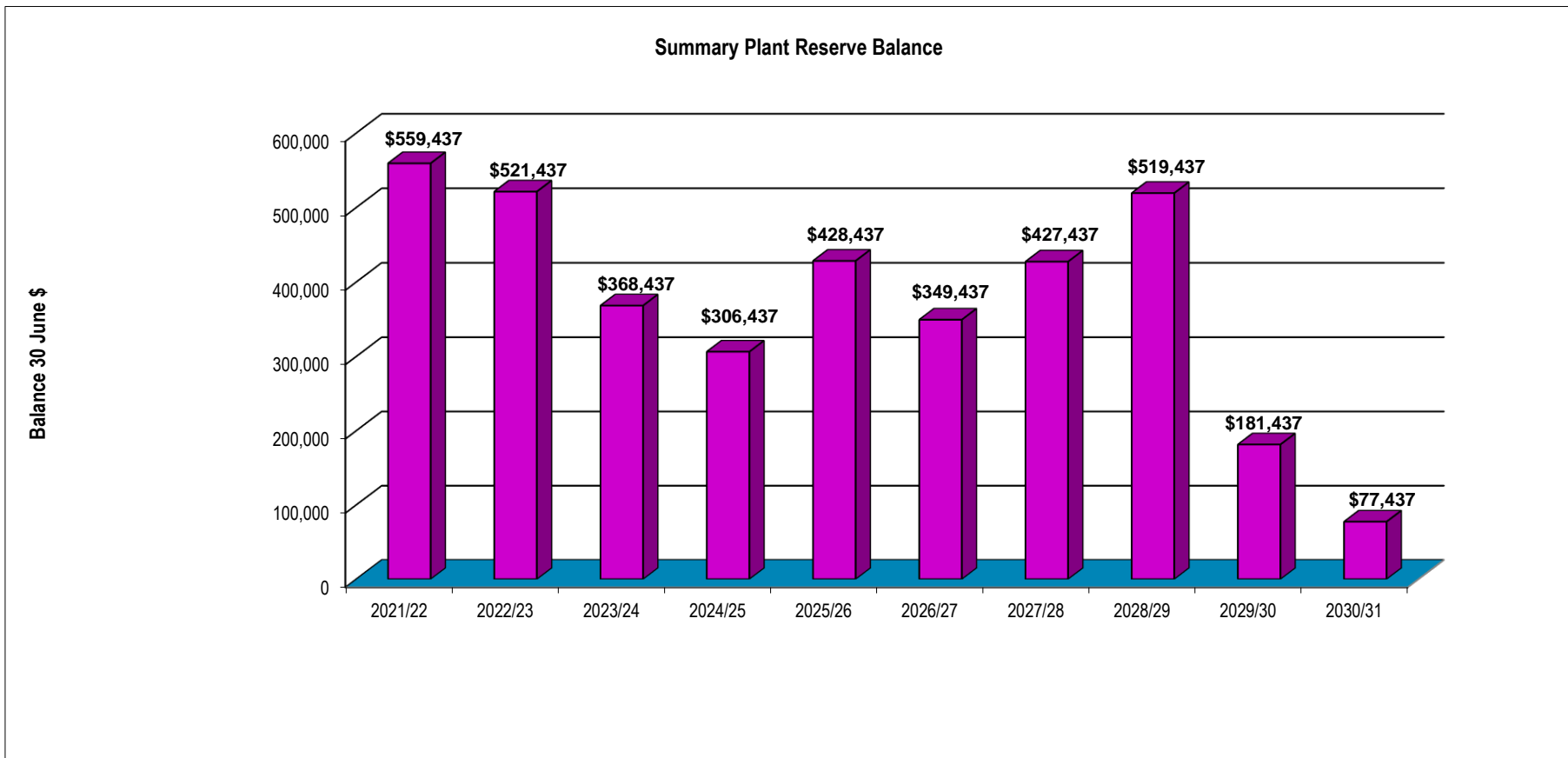
| YEAR | ASSET | MAKE/ MODEL | ASSET NO. | PURCH YEAR | 2021/22 | | | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
|------|---------------------------------------|---------------------------------------|-----------|------------|---------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | | | | COST | TRADE | C/OVER | C/OVER | C/OVER | C/OVER | C/OVER | C/OVER | C/OVER | C/OVER | C/OVER | 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 | | |
| 2006 | 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 | | | | | | | | | | | | |
| 2021 | 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 | | | | | | | | | | | | |
| 1988 | P038 - Trailer Sewerage (KD 038) | Posiflex Tandem Boxtop | 10,934 | | | | | | | | | | | | | |
| 2020 | P040 - Ute Gardener (KD 040) | Ford 4x2 Ranger XL Single Cab | 10,935 | 2020 | | | | | | | | | | 12,000 | | |
| 1998 | P042 - Trailer Mower (KD 042) | Maintenance Box Trailer | 10,936 | 1998 | | | | | | | | | | | | |
| 2014 | P043 - Loader (KD 043) | Volvo L90F FEL | 10,937 | 2015 | | | | | | 80,000 | | | | | 205,000 | |
| 2019 | P044 - Grader (KD 050) | Cat 12M | 10,938 | 2019 | | | | | | | | | | | | |
| 1985 | P047 - Water Tanker (KD 047) | Fruehauf | 10,939 | 2002 | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |
| 2011 | 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 NO. | PURCH YEAR | 2021/22 | | | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
|------|---------------------------------|--------------------------------------|-----------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | | | | COST | TRADE | C/OVER | C/OVER | C/OVER | C/OVER | C/OVER | C/OVER | C/OVER | C/OVER | C/OVER | 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 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
|---------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Balance Plant Reserve 1st July | 829,437 | 559,437 | 521,437 | 368,437 | 306,437 | 428,437 | 349,437 | 427,437 | 519,437 | 181,437 |
| Annual Transfer | 100,000 | 250,000 | 270,000 | 270,000 | 270,000 | 270,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Total Plant Reserve Funds | 929,437 | 809,437 | 791,437 | 638,437 | 576,437 | 698,437 | 649,437 | 727,437 | 819,437 | 481,437 |
| Less Change Over Costs | 370,000 | 288,000 | 423,000 | 332,000 | 148,000 | 349,000 | 222,000 | 208,000 | 638,000 | 404,000 |
| Balance Plant Reserve 30th June | 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

| 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. L,O&PS | L&B/ IO | L77A | Emergency Services Building, Smith St | | | | | | | | | | | | |
| 07. Health | L&B/ IO | L33226 | Koorda Health Centre, Allenby St | | | | | | | | | | | | |
| 08. Education | L&B | L257 | Early Childhood Centre, Ninghan Rd | | | | 30,000 | 30,000 | | | | | | | |
| 09. Com Housing | L&B/ IO | L13/ U1 | U1/49 Smith St (CHP - Narkal Niche) | | | | 7,000 | | 20,000 | | | | | | |
| 09. Com Housing | L&B/ IO | L13/ U2 | U2/49 Smith St (CHP - Narkal Niche) | | | | | | | 20,000 | | | | | |
| 09. Com Housing | L&B/ IO | L13/ U3 | U3/49 Smith St (CHP - Narkal Niche) | | | | | | | | 20,000 | | | | |
| 09. Com Housing | L&B/ IO | L291/ U1 | 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 | L291/ U3 | U3/46 Smith St (JV - Dukin Hollow) | | | | | | | | 20,000 | | | | |
| 09. Com Housing | L&B/ IO | L550/ A | UA/38 Smith St (JV - Johnson Place) | | | | | | | | | | | | |
| 09. Com Housing | L&B/ IO | L550/ B | UB/38 Smith St (JV - Johnson Place) | | | | | | | | | | | | |
| 09. Com Housing | L&B/ IO | L550/ C | UC/38 Smith St (JV - Johnson Place) | | | | | | | | | | | | |
| 09. Other Housing | L&B/ IO | L164C | 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 | L550/ D | UD/38 Smith St (Newcarlbeon Nook) | | | | | | | | | | | | |
| 09. Other Housing | L&B/ IO | L550/ E | 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 | L203 | 4 Pearman St (Works) | | | | | | | | | | | | |
| 09. Staff Housing | L&B/ IO | L09 | 50 Smith St (Admin) | | | | | | | | | | | | |
| 09. Staff Housing | L&B/ IO | L68 | 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. Com Amen | IO | | Koorda Cemetery | | | | | | | | | | | | |
| 10. Com Amen | IO | | 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 | | TV & Radio Re-Transmission | | | | | | | | | | | | |
| 11. Rec & Culture | L&B/ IO | L261 | Museum & MAD Club, Ninghan Rd | | | | | | | | | | | | |
| 11. Rec & Culture | L&B/ IO | L20135 | Recreation Ground, Scott St | | | | | | | | | | | | |
| 11. Rec & Culture | L&B/ IO | L20135 | Rec: Tennis/Netball/Basketball | | | | 200,000 | | | 300,000 | | | | | |
| 11. Rec & Culture | IO | L20135 | Rec: Hockey | | | | | | | | | | | | |
| 11. Rec & Culture | L&B/ IO | L20135 | Rec: Men's Shed | | | | | | | | | | | | |
| 11. Rec & Culture | IO | L20135 | Bowling Green Synthetic Surface | | | | | 350,000 | | | | | | | |
| 11. Rec & Culture | L&B/ IO | L17933 | Swimming Pool, Ninghan Rd | | | | | | | | | | | | |
| 11. Rec & Culture | L&B | L157 | 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) | | | | | | | | | | | | |
| 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 | L99/100 | 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 | IO | | 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 | 0 |

Building Reserve 2021/2022 to 2030/2031

Budget Year

Balance Building Reserve 1st July

Transfer to Reserve

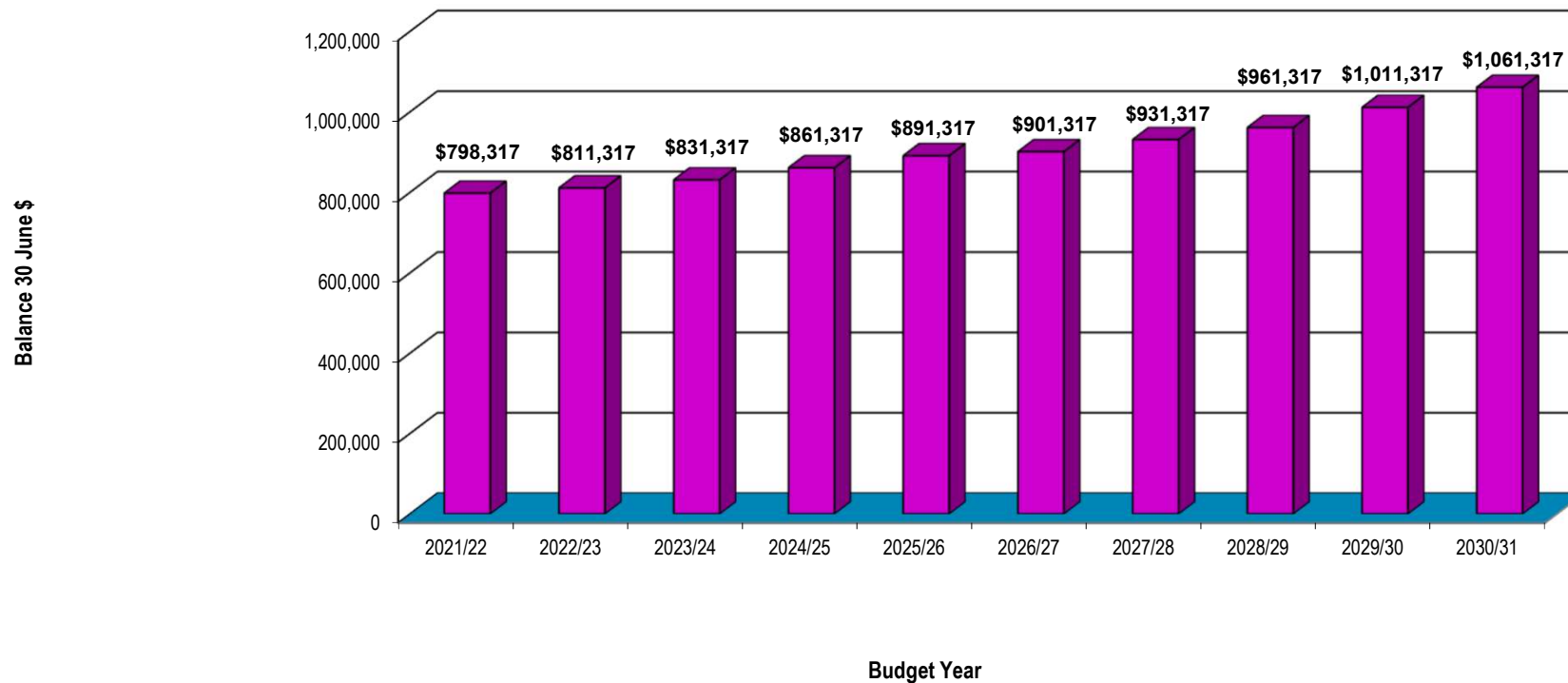
Total Building Reserve Funds

Less Capital Upgrades

Balance Building Reserve 30th June

| 2021/22 | 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 |

Summary Building Reserve Balance



Recreation Reserve 2021/2022 to 2030/2031

Budget Year

Balance Recreation Reserve 1st July

Transfer to Reserve

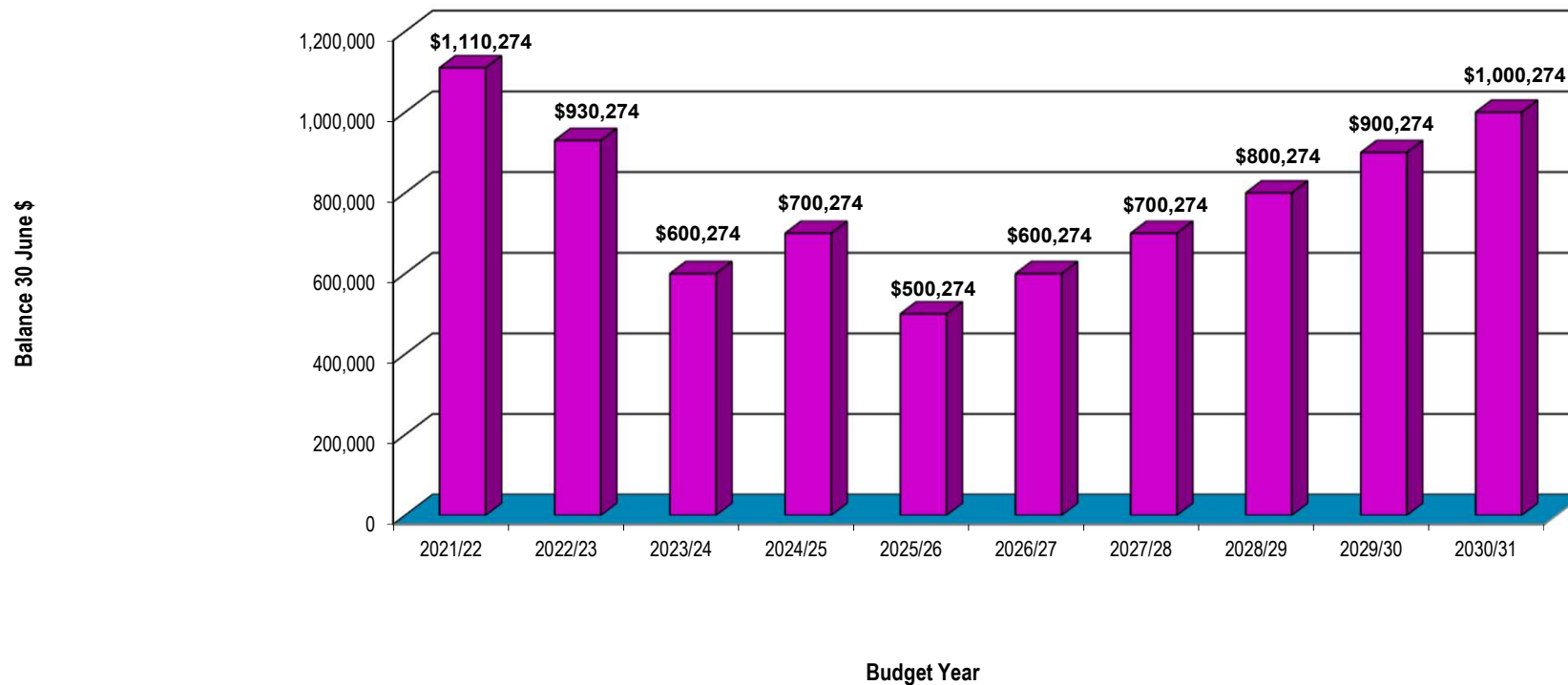
Total Recreation Reserve Funds

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 |
|--------------------------------------|-----------|-----------|-----------|---------|---------|---------|---------|---------|---------|-----------|
| Balance Recreation Reserve 1st July | 1,265,274 | 1,110,274 | 930,274 | 600,274 | 700,274 | 500,274 | 600,274 | 700,274 | 800,274 | 900,274 |
| Transfer to Reserve | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Recreation Reserve Funds | 1,265,274 | 1,210,274 | 1,030,274 | 700,274 | 800,274 | 600,274 | 700,274 | 800,274 | 900,274 | 1,000,274 |
| Less Capital Upgrades | 155,000 | 280,000 | 430,000 | 0 | 300,000 | 0 | 0 | 0 | 0 | 0 |
| Balance Recreation Reserve 30th June | 1,110,274 | 930,274 | 600,274 | 700,274 | 500,274 | 600,274 | 700,274 | 800,274 | 900,274 | 1,000,274 |

Summary Recreation Reserve Balance



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Funding Sources of Asset Construction and Acquisitions 2021/2022

| BY REPORTING PROGRAM | | Reserves | Proceeds of Sale | Road Funding | Muni | Project Cost |
|---------------------------------------|--|----------|------------------|--------------|------|--------------|
| LAW, ORDER & PUBLIC SAFETY | | | | | | |
| 0505 | Emergency Services Building (#008) | | | | | - |
| HEALTH | | | | | | |
| 0707 | Health Centre (#002) | | | | | - |
| EDUCATION & WELFARE | | | | | | |
| 0803 | Early Childhood Centre (#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 | | | | | - |
| 0901 | Lot 204 Pearman (#053) - House | | | | | - |
| 0901 | Lot 271 Greenham (#054) - House | 15,000 | | | | 15,000 |
| 0901 | Lot 282 Pearman (#056) - House | | | | | - |
| 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 | | | | | - |
| 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) | | | | | - |
| 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 Rebroadcasting | | | | | - |
| 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 | | | | | - |

| 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 |
| | | | | | | |
| | ECONOMIC SERVICES | | | | | - |
| 1301 | Drum Muster | | | | | |
| 1302 | Caravan Park (#015) | | | | | - |
| 1302 | Lot 99-100 Greenham - Yalabee Units (#014) | | | | | - |
| 1308 | Lot 11 Railway - Commercial Property (#007) | | | | | |
| 1308 | P001 - Community Bus | | | | | |
| | Townscape Revitalisation | 80,000 | | | | 80,000 |
| | | | | | | |
| | OTHER PROPERTY & SERVICES | | | | | |
| 1402 | Admin Office (#001) | 80,000 | | | | 80,000 |
| 1402 | 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 |
| | | | | | | |
| | Plant Reserve | 385,000 | | | | |
| | Road Reserve | 160,000 | | | | |
| | Building Reserve | 140,000 | | | | |
| | TV Retransmission Reserve | | | | | |
| | Recreation Reserve | 155,000 | | | | |
| | Medical Practitioner Reserve | | | | | |
| | IT & Administration Reserve | | | | | |
| | Sewerage | | | | | |
| | Community Housing | - | | | | |
| | JV Housing | - | | | | |
| | JV Housing (Johnson Place) | - | | | | |
| | Community Bus | | | | | |
| | NRM | | | | | |
| | Waste Management | - | | | | |
| | Accrued Leave | | | | | |
| | | 840,000 | | | | |



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