

# 2023/2024 BUDGET



*Shire of*  
**Koorda**

*Drive in, stay awhile*



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## Message from the President

It is my pleasure to comment on the 2023/2024 Budget.

As per previous budgets, Council has been guided by the Strategic Resourcing Plan (2020-2035), in implementing a 2.5% rate increase within this budget.

Within this budget the Council has been presented with a unique opportunity, with access to unprecedented funding opportunities to assist with our capital expenditure.

Due to construction constraints, the 'Phase 3' of the Local Roads and Community Infrastructure (LRCI) project: Recreation Centre Extension has been carried forward to this budget, with an expected commencement of construction beginning in September 2023. This project received \$880k of federal funding with \$260k contributed from reserves.

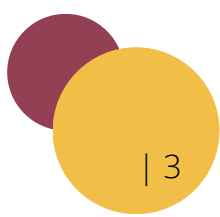
Council also notes the subsequent LRCI funding allocation - 'Phase 4a' of \$439,707, and 'Phase 4b' - \$253,632 to be spent on construction and maintenance of local government owned roads.

The shire has also been successful with Community Sport and Recreation Facilities Funding (CSRFF) to construct a seven rink Bowling green at the Recreation precinct in the 2023/24 fiscal year (\$130,421 – CSRFF, \$269,579 – Recreation Reserve).

With the imminent co-location of sporting facilities, the Shire has also committed funds to engage a consultant to look at Recreation Centre management models. This will include consultation with our community groups on their needs for now and into the future and will give us opportunity to see what has worked well in other communities. An engineering design plan is to be commissioned to ensure we have adequate utility and parking allocations planned for future development.

Federal assistance through the Cyclone Seroja Resilience Funding scheme, has allowed the Shire to access up to \$500k to be aligned with works to improve the resilience of evacuation facilities and infrastructure that will improve resilience within the community. An application to this fund will be submitted in September 2023.

The 2023/2024 budget comprises of a Capital Works Program of \$4.5m of which \$1.732m is allocated to the roadworks program. An allocation of \$685k is budgeted for five re-seals, \$312k for two full reconstructions along a 1km section on the Kulja-Kalannie road and 1.4km on the Burakin-Wialki road, \$240k for 7km of gravel reforming and resheeting on 3 roads, \$235k to cement stabilise a section on the Cadoux-Koorda Road, \$150k for a widen and seal project, \$70k to reconstruct the shoulders along 3kms of the Koorda North-West road and \$40k to extend the footpath network to include a link from Greenham Street North to the Caravan Park.

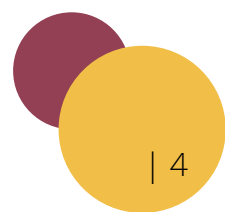


Budget allocations have been included for Swimming Pool upgrades (balance tank upgrades), our Townscape project (footpaths, town directional signage and the upgrade of community furniture), and the implementation of community grants, with the first-round set to be advertised in the last quarter of 2023.

Health services have also been high on Council's priority over the past 12 months. A strong advocacy role, backed by an increased budget allocation will give council opportunity to invest in increased services for the community.

I would like to extend thanks to Council, CEO Darren Simmons, D.CEO Lana Foote, and staff for the timely preparation of the 2023/2024 budget and look forward to seeing the community initiatives come to fruition over the next 12 months.

**Cr Jannah Stratford**  
**Shire President**





## Chief Executive Officer Comment

It is with pleasure that I present this introductory commentary on the Shire of Koorda's Annual Budget for the year ending 30th June 2024.

The 2023-2024 Budget continues to reference our Integrated Strategic Plan as adopted by Council on 20 April 2022 and which focuses on four strategic pillars being Our Community, Our Economy, Our Environment and Our Organisation.

By aligning with the Integrated Strategic Plan, the Budget has been prepared so that the Shire continues to deliver the desired services and resources to the Koorda community whilst it also embarks on an exciting year of new civic infrastructure developments.

The key budget highlights include:

### Major items of Income

Rates (after discount)	1,225,177
Grants Commission (untied)	1,518,803 (pre-payment received in 2022/23)
Grants Commission (roads)	799,656 (pre-payment received in 2022/23)
Roads to Recovery	402,890
Regional Road Group	479,779
Main Roads - Direct Grant	196,756
LRCI	567,721
CSRFF	130,421

### Capital Works Program

Road Works	1,732,000
Building Program	1,217,635
Plant Replacement	905,000
Other Infrastructure	645,000

### Operating Budget

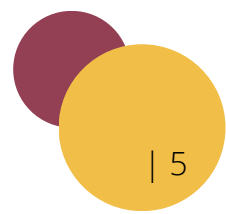
Townscaping Projects	40,000
Club Support Fund	10,000

In accordance with Council's Strategic Resourcing Plan, the budget is funded with a rate increase of 2.5% which, along with grant funding, fees and charges and funds transferred from reserves will assist Council to fund ongoing services and the various exciting projects included within the Budget.

Particular thanks to Deputy CEO Lana Foote for the preparation of another impressive budget document under an intensive workload that included acting as CEO for nearly 2 months.

As this Budget will be my last as your CEO, I would like to extend my appreciation to Shire President Stratford, Councillors and staff, past and present, for their energy, efforts and support in bringing this and the previous three budgets to fruition. The commitment of 'Team Koorda' in working together for the benefit of the Koorda Community is clearly demonstrated and acknowledged.

**Darren Simmons**  
**Chief Executive Officer**



**SHIRE OF KOORDA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	1,225,177	1,178,085	1,174,278
Grants, subsidies and contributions	10	241,676	3,168,607	1,207,917
Fees and charges	13	589,827	619,525	525,510
Interest revenue	11(a)	226,000	154,241	21,000
Other revenue	11(b)	22,500	22,813	22,400
		2,305,180	5,143,271	2,951,105
<b>Expenses</b>				
Employee costs		(1,357,222)	(1,225,691)	(1,487,645)
Materials and contracts		(1,134,828)	(1,135,138)	(569,853)
Utility charges		(229,950)	(200,362)	(230,900)
Depreciation	6	(1,864,650)	(1,865,245)	(1,777,500)
Insurance		(194,927)	(171,606)	(167,880)
Other expenditure		(73,530)	(43,587)	(99,025)
		(4,855,107)	(4,641,629)	(4,332,803)
		(2,549,927)	501,642	(1,381,698)
Capital grants, subsidies and contributions	10	1,163,751	764,408	748,890
Profit on asset disposals	5	163,000	127,522	90,600
Loss on asset disposals	5	(9,000)	0	(13,000)
Fair value adjustments to financial assets at fair value through profit or loss		0	2,764	0
		1,317,751	894,694	826,490
<b>Net result for the period</b>		<b>(1,232,176)</b>	<b>1,396,336</b>	<b>(555,208)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(1,232,176)</b>	<b>1,396,336</b>	<b>(555,208)</b>

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



**SHIRE OF KOORDA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
		\$	\$	\$
Rates		1,225,177	1,201,906	1,174,278
Grants, subsidies and contributions		241,676	3,175,199	1,142,012
Fees and charges		589,827	619,525	525,510
Interest revenue		226,000	154,241	21,000
Goods and services tax received		208,000	241,231	187,588
Other revenue		22,500	22,813	22,400
		2,513,180	5,414,915	3,072,788
<b>Payments</b>				
Employee costs		(1,357,222)	(1,228,099)	(1,487,645)
Materials and contracts		(1,134,828)	(742,087)	(650,675)
Utility charges		(229,950)	(200,362)	(230,900)
Insurance		(194,927)	(171,606)	(167,880)
Goods and services tax paid		(208,000)	(204,536)	(106,766)
Other expenditure		(73,530)	(43,587)	(99,025)
		(3,198,457)	(2,590,277)	(2,742,891)
<b>Net cash provided by (used in) operating activities</b>	4	(685,277)	2,824,638	329,897
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(2,122,635)	(1,050,054)	(2,103,000)
Payments for construction of infrastructure	5(b)	(2,377,000)	(1,725,574)	(1,666,000)
Capital grants, subsidies and contributions		724,044	1,187,970	748,890
Proceeds from sale of property, plant and equipment	5(a)	370,000	260,117	452,000
Proceeds on other loans and receivables - clubs/institutions		0	0	5,000
<b>Net cash provided by (used in) investing activities</b>		(3,405,591)	(1,327,541)	(2,563,110)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Proceeds on disposal of financial assets at amortised cost - term deposits		1,834,805	(146,609)	0
<b>Net cash provided by (used in) financing activities</b>		1,834,805	(146,609)	0
<b>Net increase (decrease) in cash held</b>		(2,256,063)	1,350,488	(2,233,213)
Cash at beginning of year		2,784,354	1,433,866	7,793,773
<b>Cash and cash equivalents at the end of the year</b>	4	<b>528,291</b>	<b>2,784,354</b>	<b>5,560,560</b>

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

**SHIRE OF KOORDA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates	
Rates excluding general rates	
Grants, subsidies and contributions	
Fees and charges	
Interest revenue	
Other revenue	
Profit on asset disposals	
Fair value adjustments to financial assets at fair value through profit or loss	

**Expenditure from operating activities**

Employee costs
Materials and contracts
Utility charges
Depreciation
Insurance
Other expenditure
Loss on asset disposals

Non-cash amounts excluded from operating activities

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions
Proceeds from disposal of assets
Proceeds on community loans

**Outflows from investing activities**

Payments for property, plant and equipment
Payments for construction of infrastructure

Non-cash amounts excluded from investing activities

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts
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**Outflows from financing activities**

Transfers to reserve accounts
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**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus or deficit at the start of the financial year**

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

**Surplus or deficit at the end of the financial year**

NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
2(a)	1,199,557	1,154,305	1,150,498
2(a)	25,620	23,780	23,780
10	241,676	3,168,607	1,207,917
13	589,827	619,525	525,510
11(a)	226,000	154,241	21,000
11(b)	22,500	22,813	22,400
5	163,000	127,522	90,600
	0	2,764	0
	2,468,180	5,273,557	3,041,705
	(1,357,222)	(1,225,691)	(1,487,645)
	(1,134,828)	(1,135,138)	(569,853)
	(229,950)	(200,362)	(230,900)
6	(1,864,650)	(1,865,245)	(1,777,500)
	(194,927)	(171,606)	(167,880)
	(73,530)	(43,587)	(99,025)
5	(9,000)	0	(13,000)
	(4,864,107)	(4,641,629)	(4,345,803)
3(b)	1,718,177	1,739,975	1,634,517
	(677,750)	2,371,903	330,419
10	1,163,751	764,408	748,890
5	370,000	260,117	452,000
	0	0	5,000
	1,533,751	1,024,525	1,205,890
5(a)	(2,122,635)	(1,050,054)	(2,103,000)
5(b)	(2,377,000)	(1,725,574)	(1,666,000)
	(4,499,635)	(2,775,628)	(3,769,000)
3(c)	0	0	(5,000)
	(2,965,884)	(1,751,103)	(2,568,110)
8(a)	2,054,805	0	810,586
	2,054,805	0	810,586
8(a)	(220,000)	(146,609)	(288,002)
	(220,000)	(146,609)	(288,002)
	1,834,805	(146,609)	522,584
3	1,808,829	1,334,638	1,715,107
	(677,750)	2,371,903	330,419
	(2,965,884)	(1,751,103)	(2,568,110)
	1,834,805	(146,609)	522,584
3	0	1,808,829	0

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



**SHIRE OF KOORDA**  
**FOR THE YEAR ENDED 30 JUNE 2024**  
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1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimated useful life of assets

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

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

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

**INTEREST 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

SHIRE OF KOORDA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
GRV	Gross rental valuation	0.121700	136	959,024	116,713	0	0	116,713	113,836	113,836
UV	Unimproved valuation	0.012620	221	87,194,166	1,100,390	0	0	1,100,390	1,075,580	1,073,201
<b>Total general rates</b>			357	88,153,190	1,217,103	0	0	1,217,103	1,189,416	1,187,037
		<b>Minimum</b>								
<b>(ii) Minimum payment</b>										
		\$								
GRV	Gross rental valuation	420	28	29,070	11,760	0	0	11,760	11,480	11,480
UV	Unimproved valuation	420	33	442,945	13,860	0	0	13,860	12,300	12,300
<b>Total minimum payments</b>			61	472,015	25,620	0	0	25,620	23,780	23,780
<b>Total general rates and minimum payments</b>			418	88,625,205	1,242,723	0	0	1,242,723	1,213,196	1,210,817
<b>(iv) Ex-gratia rates</b>										
CBH		0.060000		457,560	27,454	0	0	27,454	8,461	8,461
<b>Total ex-gratia rates</b>			0	457,560	27,454	0	0	27,454	8,461	8,461
					1,270,177	0	0	1,270,177	1,221,657	1,219,278
Discounts (Refer note 2(d))					(45,000)	0	0	(45,000)	(43,572)	(45,000)
<b>Total rates</b>					1,225,177	0	0	1,225,177	1,178,085	1,174,278

The Shire did not raise specified area rates for the year ended 30th June 2024.

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF KOORDA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Discount)

Full amount of rates and charges including arrears, to be paid on or before 23 August 2023.

Option 2 (Pay on time)

Full amount of rates and charges including arrears, to be paid on or before 7 September 2023 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 3 (Four Instalments)

First instalment to be made on or before 7 September 2023 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges.

Second instalment to be made on or before 9 November 2023, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 18 January 2024, or 2 months after the due date of the second instalment, whichever is later: and

Fourth instalment to be made on or before 21 March 2024, or 2 months after due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Discount	23/08/2023	0	0.00%	7.00%
<b>Option two</b>				
Pay on time	7/09/2023	0	0.00%	7.00%
<b>Option three</b>				
First instalment	7/09/2023	0	0.00%	7.00%
Second instalment	9/11/2023	0	0.00%	7.00%
Third instalment	18/01/2024	0	0.00%	7.00%
Fourth instalment	21/03/2024	0	0.00%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Unpaid rates interest earned	6,000	7,632	6,000
	6,000	7,632	6,000

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
		%	\$	\$	\$	\$	
General rates and minimum payments	Rate	5.00%	0	45,000	43,572	45,000	Discount applies if rates, (including arrears and waste) are paid in full by 23/08/2023.
				45,000	43,572	45,000	

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.



**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents	4	528,291	2,784,354	5,560,560
Financial assets		4,189,529	6,024,334	0
Receivables		125,265	125,265	0
Contract assets		0	0	30,666
Inventories		51,949	51,949	20,281

**Less: current liabilities**

Trade and other payables		(673,743)	(673,743)	(115,336)
Contract liabilities		0	0	(65,905)
Capital grant/contribution liability		0	(439,707)	
Employee provisions		(245,392)	(245,392)	(245,936)
Other provisions		0	0	(38,900)

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Rate Setting Statement**

**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) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Less: Profit on asset disposals	5	(163,000)	(127,522)	(90,600)
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(2,764)	0
Add: Loss on asset disposals	5	9,000	0	13,000
Add: Depreciation	6	1,864,650	1,865,245	1,777,500
Movement in current employee provisions associated with restricted cash		7,527	5,016	522
Non-cash movements in non-current assets and liabilities:				
- Contract liability		0	0	(65,905)

**Non cash amounts excluded from operating activities**

**(c) Non-cash amounts excluded from investing activities**

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

**Adjustments to investing activities**

Movement in non-current loans receivable

**Non cash amounts excluded from investing activities**

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

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

**Adjustments to net current assets**

Less: Cash - reserve accounts	8	(4,189,529)	(6,024,334)	(5,346,747)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of employee benefit provisions held in reserve		213,630	206,103	201,317

**Total adjustments to net current assets**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
	4,895,034	8,985,902	5,611,507
	(919,135)	(1,358,842)	(466,077)
	3,975,899	7,627,060	5,145,430
3(d)	(3,975,899)	(5,818,231)	(5,145,430)
	0	1,808,829	0
	1,718,177	1,739,975	1,634,517
	0	0	(5,000)
	0	0	(5,000)
	(3,975,899)	(5,818,231)	(5,145,430)

3(e) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**4. RECONCILIATION OF CASH**

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		528,291	2,784,354	5,560,560
<b>Total cash and cash equivalents</b>		528,291	2,784,354	5,560,560
Held as				
- Unrestricted cash and cash equivalents	3(a)	528,291	2,344,647	213,813
- Restricted cash and cash equivalents	3(a)	0	439,707	5,346,747
		528,291	2,784,354	5,560,560
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		0	439,707	5,346,747
- Restricted financial assets at amortised cost - term deposits	3(a)	4,189,529	6,024,334	0
		4,189,529	6,464,041	5,346,747
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	4,189,529	6,024,334	5,346,747
Unspent capital grants, subsidies and contribution liabilities		0	439,707	
		4,189,529	6,464,041	5,346,747
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(1,232,176)	1,396,336	(555,208)
Depreciation	6	1,864,650	1,865,245	1,777,500
(Profit)/loss on sale of asset	5	(154,000)	(127,522)	(77,600)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(2,764)	0
(Increase)/decrease in receivables		0	(32,937)	0
(Increase)/decrease in inventories		0	(24,098)	0
Increase/(decrease) in payables		0	514,786	0
Increase/(decrease) in contract liabilities		0	0	(65,905)
Increase/(decrease) in unspent capital grants		(439,707)	423,562	
Capital grants, subsidies and contributions		(724,044)	(1,187,970)	(748,890)
<b>Net cash from operating activities</b>		(685,277)	2,824,638	329,897

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - 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.

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Land - freehold land				0	0	6,000	10,922	4,922				0
Buildings	1,217,635	0	0	0	109,969	0	0	0	1,080,000	0	0	0
Plant and equipment	905,000	216,000	370,000	154,000	940,085	126,595	249,195	122,600	1,023,000	374,400	452,000	77,600
Total	2,122,635	216,000	370,000	154,000	1,050,054	132,595	260,117	127,522	2,103,000	374,400	452,000	77,600
(b) Infrastructure												
Infrastructure - roads	1,732,000	0	0	0	1,725,574	0	0	0	1,541,000	0	0	0
Other infrastructure - other	645,000	0	0	0	0	0	0	0	125,000	0	0	0
Total	2,377,000	0	0	0	1,725,574	0	0	0	1,666,000	0	0	0
Total	4,499,635	216,000	370,000	154,000	2,775,628	132,595	260,117	127,522	3,769,000	374,400	452,000	77,600

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

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

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

SHIRE OF KOORDA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Other infrastructure - other

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
202,000	202,036	202,250
30,900	30,869	29,150
408,900	408,879	366,800
1,032,250	1,032,485	937,800
190,600	190,976	241,500
1,864,650	1,865,245	1,777,500
8,100	8,150	8,200
9,200	9,125	9,200
2,100	2,064	2,100
62,250	62,302	67,000
65,800	36,161	35,900
199,800	202,375	203,200
1,015,500	1,055,512	1,015,500
64,400	63,568	54,600
437,500	425,988	381,800
1,864,650	1,865,245	1,777,500

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	30 to 50 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	5 to 15 Years
Infrastructure - roads	20 to 80 Years
Other infrastructure - other	12 to 80 Years

SHIRE OF KOORDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

The Shire did not budgeted to have any borrowings for the year ended 30th June 2024 and did not have or budget to have any borrowings for the year ended 30th June 2023

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	15,000	1,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	10,000	15,000	1,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierachy due to the unobservable inputs, including own credit risk.



SHIRE OF KOORDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	206,103	7,527	0	213,630	201,087	5,016	0	206,103	200,795	84,102	0	284,897
(b) Plant reserve	895,049	32,686	(808,000)	119,735	873,267	21,782	0	895,049	872,055	46,586	(445,000)	473,641
(c) Road reserve	725,329	26,488	(109,000)	642,817	707,677	17,652	0	725,329	706,649	41,837	0	748,486
(d) Council Building reserve	863,689	31,541	(206,000)	689,230	842,671	21,018	0	863,689	841,446	2,188	(115,000)	728,634
(e) TV reserve	32,780	1,197	0	33,977	31,982	798	0	32,780	31,936	83	0	32,019
(f) Recreation reserve	1,303,568	47,605	(811,800)	539,373	1,271,844	31,724	0	1,303,568	1,269,997	3,302	(250,586)	1,022,713
(g) Medical Practioners reserve	306,488	11,193	(120,005)	197,676	299,029	7,459	0	306,488	298,595	776	0	299,371
(h) IT & Administration reserve	395,947	14,459	0	410,406	386,311	9,636	0	395,947	385,750	1,003	0	386,753
(i) Sewerage reserve	1,050,190	38,351	0	1,088,541	1,024,632	25,558	0	1,050,190	1,023,231	62,504	0	1,085,735
(j) Community Bus reserve	64,496	2,355	0	66,851	62,927	1,569	0	64,496	62,835	163	0	62,998
(k) NRM reserve	22,656	827	0	23,483	22,105	551	0	22,656	22,073	58	0	22,131
(l) Waste management reserve	158,039	5,771	0	163,810	154,193	3,846	0	158,039	153,969	45,400	0	199,369
	6,024,334	220,000	(2,054,805)	4,189,529	5,877,725	146,609	0	6,024,334	5,869,331	288,002	(810,586)	5,346,747

(b) Reserve Accounts - 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) Plant reserve	Perpetual	To be used to ensure plant purchases are 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.
(c) Road reserve	Perpetual	To be used to assist future road works difficult to fund on an annual basis including acts of nature.
(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.

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**9. REVENUE RECOGNITION**

**MATERIAL ACCOUNTING POLICIES**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of Revenue recognition</b>
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
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
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
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	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

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**10. PROGRAM INFORMATION**

**(a) Key Terms and Definitions - Reporting Programs**

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

OBJECTIVE	ACTIVITIES
<b>Governance</b> To provide decision making process for the efficient allocation of scarce resources.	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
<b>General purpose funding</b> To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>Law, order, public safety</b> To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>Health</b> To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<b>Education and welfare</b> To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance and support of family daycare/playgroup centre. Contribution to community welfare/care programs.
<b>Housing</b> To provide and maintain staff, joint venture and elderly residents housing.	Provision and maintenance staff, community and joint venture housing.
<b>Community amenities</b> To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
<b>Recreation and culture</b> To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library. Maintenance and support of museum and other cultural facilities and services.
<b>Transport</b> To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<b>Economic services</b> To help promote the shire and its economic well being.	Tourism and area promotion including the maintenance and operation of a caravan park and short term accommodation facility. Provision of rural services including weed control, vermin control and standpipes. Building control.
<b>Other property and services</b> To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**10 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
General purpose funding	1,457,677	1,336,147	1,201,278
Law, order, public safety	5,560	5,912	6,060
Health	8,100	7,460	7,060
Housing	184,040	167,053	184,860
Community amenities	210,137	210,558	202,390
Recreation and culture	13,190	20,037	15,090
Transport	153,500	130,455	99,000
Economic services	168,800	218,642	106,550
Other property and services	25,500	8,686	11,500
	<b>2,226,504</b>	<b>2,104,950</b>	<b>1,833,788</b>
<b>Grants, subsidies and contributions</b>			
Governance	0	16,145	82,504
General purpose funding	0	2,915,332	924,820
Law, order, public safety	21,420	22,824	21,420
Recreation and culture	0	4,276	0
Transport	196,756	183,027	179,173
Other property and services	23,500	27,003	0
	<b>241,676</b>	<b>3,168,607</b>	<b>1,207,917</b>
<b>Capital grants, subsidies and contributions</b>			
General purpose funding	128,014	0	0
Recreation and culture	130,421	0	0
Transport	905,316	764,408	748,890
	<b>1,163,751</b>	<b>764,408</b>	<b>748,890</b>
<b>Total Income</b>	<b>3,631,931</b>	<b>6,037,965</b>	<b>3,790,595</b>
<b>Expenses</b>			
Governance	(442,734)	(399,137)	(428,326)
General purpose funding	(142,191)	(88,218)	(119,905)
Law, order, public safety	(155,968)	(138,956)	(105,821)
Health	(291,989)	(123,891)	(171,554)
Education and welfare	(42,520)	(14,814)	(39,527)
Housing	(151,961)	(186,425)	(165,642)
Community amenities	(408,180)	(286,168)	(366,948)
Recreation and culture	(936,490)	(792,383)	(821,268)
Transport	(1,781,948)	(2,000,319)	(1,654,428)
Economic services	(459,558)	(389,359)	(426,974)
Other property and services	(50,568)	(221,959)	(45,410)
<b>Total expenses</b>	<b>(4,864,107)</b>	<b>(4,641,629)</b>	<b>(4,345,803)</b>
<b>Net result for the period</b>	<b>(1,232,176)</b>	<b>1,396,336</b>	<b>(555,208)</b>

SHIRE OF KOORDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER INFORMATION

The net result includes as revenues			
	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	220,000	146,609	15,000
Other interest revenue	6,000	7,632	6,000
	226,000	154,241	21,000
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	9,000	1,727	10,000
Other	13,500	21,086	12,400
	22,500	22,813	22,400
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	32,400	32,200	32,400
	32,400	32,200	32,400

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**12. ELECTED MEMBERS REMUNERATION**

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	7,800	7,500	7,500
Meeting attendance fees	4,680	4,500	4,500
ICT expenses	900	0	0
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	300	1,532	1,667
	14,580	14,432	14,567
<b>Elected member 2</b>			
Deputy President's allowance	1,950	1,725	1,875
Meeting attendance fees	3,900	3,650	3,750
ICT expenses	900	0	0
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	300	0	1,667
	7,950	6,275	8,192
<b>Elected member 3</b>			
Meeting attendance fees	3,900	3,650	3,750
ICT expenses	900	0	0
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	300	856	1,667
	6,000	5,406	6,317
<b>Elected member 4</b>			
Meeting attendance fees	3,900	3,650	3,750
ICT expenses	900	0	0
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	300	287	1,667
	6,000	4,837	6,317
<b>Elected member 5</b>			
Meeting attendance fees	3,900	3,650	3,750
ICT expenses	900	0	0
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	300	0	1,666
	6,000	4,550	6,316
<b>Elected member 6</b>			
Meeting attendance fees	3,900	3,650	3,750
ICT expenses	900	0	0
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	300	0	1,666
	6,000	4,550	6,316
<b>Elected member 7</b>			
Meeting attendance fees	3,900	0	0
ICT expenses	900	0	0
Annual allowance for ICT expenses	900	0	0
Travel and accommodation expenses	300	0	0
	6,000	0	0
<b>Total Elected Member Remuneration</b>	52,530	40,050	48,025
President's allowance	7,800	7,500	7,500
Deputy President's allowance	1,950	1,725	1,875
Meeting attendance fees	28,080	22,750	23,250
ICT expenses	6,300	0	0
Annual allowance for ICT expenses	6,300	5,400	5,400
Travel and accommodation expenses	2,100	2,675	10,000
	52,530	40,050	48,025



SHIRE OF KOORDA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024

13. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	1,500	3,821	1,000
Law, order, public safety	1,560	1,912	2,060
Health	8,100	7,460	7,060
Housing	184,040	167,053	184,860
Community amenities	210,137	210,558	202,390
Recreation and culture	13,190	20,036	15,090
Economic services	168,800	206,720	106,550
Other property and services	2,500	1,965	6,500
	589,827	619,525	525,510

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Description	Notes	Account	Fee & Charge 2022/23	Fee & Charge 2023/24	GST	Statutory or Council Fee	Act or Regulation
<b>Property Enquiries</b>							
Settlement/Real Estate Agents - Rural Rates Enquiry Only	Per Request	3030121	\$ 77.00	\$ 77.00	Y	C	LG Act 1995 Section 6.16
Settlement/Real Estate Agents - Townsite Only Rates, Orders & Requisitions	Per Request	3030121	\$ 132.00	\$ 132.00	Y	C	LG Act 1995 Section 6.16
CBH Ex-gratia rates - per tonne		3030140	\$ 0.025	\$ 0.066	Y	C	LG Act 1995 Section 6.16
<b>Administration</b>							
Photocopying/Printing per page (A4, 1 side B&W)	Per page	3030220	\$ 0.85	\$ 0.85	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A3, 1 side B&W)	Per page	3030220	\$ 1.00	\$ 1.00	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A4)	Per page	3030220	\$ 2.00	\$ 2.00	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A3)	Per page	3030220	\$ 2.00	\$ 2.00	Y	C	LG Act 1995 Section 6.16
Scanning to File per page (A3 & A4)	Per page	3030220	\$ 1.00	\$ 1.00	Y	C	LG Act 1995 Section 6.16
Printed copy of Council Agenda or Minutes		3030221	\$ 25.00	\$ 25.00	Y	C	LG Act 1995 Section 6.16
Corndolly Pins		3030222	\$ 9.00	\$ 9.00	Y	C	LG Act 1995 Section 6.16
Keyrings		3030222	\$ 6.00	\$ 6.00	Y	C	LG Act 1995 Section 6.16
Pens		3030222	\$ 5.00	\$ 5.00	Y	C	LG Act 1995 Section 6.16
Stubby Holders		3030222	\$ 4.00	\$ 4.00	Y	C	LG Act 1995 Section 6.16
<b>Animal Control</b>							
Dog Annual Registration; Sterilised Dog/Bitch	Per Year	3050221	\$ 20.00	\$ 20.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Annual Registration; Unsterilised Dog/Bitch	Per Year	3050221	\$ 50.00	\$ 50.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Three Registration; Sterilised Dog/Bitch	Per Three Years	3050221	\$ 42.50	\$ 42.50	N	S	Dog Regulations 2013 (Reg 17)
Dog Three Registration; Unsterilised Dog/Bitch	Per Three Years	3050221	\$ 120.00	\$ 120.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Life Registration; Sterilised Dog/Bitch	Life	3050221	\$ 125.00	\$ 125.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Life Registration; Unsterilised Dog/Bitch	Life	3050221	\$ 250.00	\$ 250.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Concession; Working Dogs	Per Year	3050221	25% of fee	25% of fee	N	S	Dog Regulations 2013 (Reg 17)
Dog Concession; Pensioners	Per Year	3050221	50% of fee	50% of fee	N	S	Dog Regulations 2013 (Reg 17)
Registration; Service Dog	Per Year	3050221	No Charge	No Charge	N	S	Dog Regulations 2013 (Reg 17)
Impound Fees; Dogs & Cats	Per Impound	3050220	\$ 75.00	\$ 75.00	Y	C	LG ACT 1995 Section 6.16
Sustenance Fee	Per Day	2050265	\$ 20.00	\$ 20.00	Y	C	LG ACT 1995 Section 6.16
Release of Dog or Cat Outside Facility Opening Hours	Per Animal	3050220	\$ 225.00	\$ 225.00	Y	C	LG ACT 1995 Section 6.16
First Aid Treatment of Any Impounded Animal	Cost Recovery	2050265	Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Dog Yard Inspection; Restricted & Dangerous Dog Only	Per Inspection	2050216		\$ 50.00	Y	S	Dog Regulations 2013 (Reg 17)
Application of Licence as Approved Kennel Establishment	Per Application	3050221		\$ 200.00	N	S	Dog Regulations 2013 (Reg 17)
Approved Kennel Establishment Licence & Annual Renewal	Per Licence	3050221		\$ 200.00	N	S	Dog Regulations 2013 (Reg 17)
Application to Keep More Than The Prescribed Number of Dogs	Per Application	3050221		\$ 100.00	N	S	Dog Regulations 2013 (Reg 17)
Ranger Inspection Fee	Per Application	2050216		\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Cat Annual Registration; Sterilised Cat	Per Year	3050221	\$ 20.00	\$ 20.00	N	S	Cat Act 2011
Cat Three Year Registration; Sterilised Cat	Per Three Years	3050221	\$ 42.50	\$ 42.50	N	S	Cat Act 2011
Cat Life Registration; Sterilised Cat	Life	3050221	\$ 100.00	\$ 100.00	N	S	Cat Act 2011
Cat Concession; Pensioners	Per Year	3050221	50% of fee	50% of fee	N	S	Cat Act 2011
Registration of Breeding Cat	Per Year	3050221	\$ 100.00	\$ 100.00	N	S	Cat Act 2011
Sustenance Fee; All Livestock Per Head	Per Day	2050265	Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Infringements	Per Infringement	2050216	Per Act	Per Act	N	S	R35 Dog Regulations 2013 & S62 Cat Act 2011
<b>Building Hire</b>							
ES Building	Per Day	3050520	\$ 77.00	\$ 77.00	Y	C	LG ACT 1995 Section 6.16
WACHS Health Centre Rent	Per Week	3070720	\$ 143.00	\$ 165.00	Y	C	LG ACT 1995 Section 6.16
WACHS Health Centre Room Hire	Per Day	3070720	\$ 55.00	\$ 55.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; All Facilities	Per Event	3110120	\$ 165.00	\$ 165.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Club Hire - Morning/Afternoon	Per Event	3110120	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Club Hire - Evening after 5pm, Casual Use or Stage Only	Per Event	3110120	\$ 25.00	\$ 25.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Full Dress Rehearsal	Per Event	3110120	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Function - All Facilities (Pavillion, Kitchen, Bar etc)	Per Event	3110320	\$ 160.00	\$ 160.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Meeting Rooms (Old Kitchen or Tennis Rooms)	Per Event	3110320	\$ 55.00	\$ 55.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Use of PA System	Per Event	3110320	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Bond for PA System	Bond	3110320	\$ 270.00	\$ 270.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Functions where alcohol will be consumed	Bond	3110320	\$ 325.00	\$ 325.00	Y	C	LG ACT 1995 Section 6.16
Swimming Pool (Out of normal hours); Plus Manager's wage	Per Hour	3110220	\$ 65.00	\$ 65.00	Y	C	LG ACT 1995 Section 6.16
Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery				Y	C	LG ACT 1995 Section 6.16

Description	Notes	Account	Fee & Charge 2022/23	Fee & Charge 2023/24	GST	Statutory or Council Fee	Act or Regulation
<b>Housing</b>							
Staff Housing; Employee Rent	Per Week	3090120	\$ 65.00	\$ 70.00	N	C	LG ACT 1995 Section 6.16
Lot 95 Greenham (3)	Per Week	3090220	\$ 140.00	\$ 150.00	N	C	LG ACT 1995 Section 6.16
Lot 98 Greenham	Per Week	3090220	\$ 150.00	\$ 160.00	N	C	LG ACT 1995 Section 6.16
Lot 550 DEF Smith (3)	Per Week	3090220	\$ 110.00	\$ 120.00	N	C	LG ACT 1995 Section 6.16
Lot 164C Lodge (GROH Lease)	Per Week	3090221	Negotiated	Negotiated	N	C	LG ACT 1995 Section 6.16
Lot 204 Pearman (GROH Lease)	Per Week	3090221	Negotiated	Negotiated	N	C	LG ACT 1995 Section 6.16
Lot 164 Lodge; Non Staff Charge	Per Week	3090220	\$ 160.00	\$ 165.00	N	C	LG ACT 1995 Section 6.16
Lot 203 Pearman; Non Staff Charge	Per Week	3090220	\$ 165.00	\$ 165.00	N	C	LG ACT 1995 Section 6.16
Community Housing; Lot 13 Smith (3)	Per Week	3090320	\$ 130.00	\$ 135.00	N	C	LG ACT 1995 Section 6.16
Community Housing; Lot 291 Smith (3)	Per Week	3090320	\$ 110.00	\$ 120.00	N	C	LG ACT 1995 Section 6.16
Community Housing; 550 ABC Smith (3)	Per Week	3090320	\$ 110.00	\$ 120.00	N	C	LG ACT 1995 Section 6.16
Housing Bond; Four Weeks Rent and \$150 Pet Bond if Applicable					N	C	LG ACT 1995 Section 6.16
<b>Refuse Collection</b>							
Refuse Collection	Per Bin	3100120	\$ 180.00	\$ 185.00	N	C	S.67 WARR Act 2007
Refuse Collection; Age Pensioner	Per Bin	3100120	\$ 110.00	\$ 120.00	N	C	S.67 WARR Act 2007
Recycling Collection	Per Bin	3100125	\$ 170.00	\$ 175.00	N	C	S.67 WARR Act 2007
Recycling Collection; Age Pensioner	Per Bin	3100125	\$ 110.00	\$ 120.00	N	C	S.67 WARR Act 2007
Rubbish Site Charge; Non Collection			\$ 60.00	\$ 60.00	Y	C	S.67 WARR Act 2007
Replacement Bin	Per Bin		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
<b>Sewerage</b>							
Sewerage Rate in the Dollar		3100120	\$ 0.1069	\$ 0.1096			Health (Miscellaneous Provisions) Act 1911 Section 41
Minimum Charge		3100120	\$ 350.00	\$ 360.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Non-Rated Properties; First Major Fixture		3100120	\$ 258.00	\$ 260.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Non-Rated Properties; Each Additional Major Fixture		3100120	\$ 112.00	\$ 115.00			Health (Miscellaneous Provisions) Act 1911 Section 41
<b>Septic Fees (Statutory)</b>							
Application Fee	Per Application	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Local Government Report Fee (Waste greater than 540L per day)	Per Application	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Permit to Use an Apparatus (Includes All Inspections)	Per Inspection	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
<b>Town Planning</b>							
As Per Development & Planning (Local Government Fees) Regulations 2000	Per Application	3100620					LG ACT 1995 Section 6.16
<b>Cemetery</b>							
Plot Fee; Land For Grave 2.4m x 1.2m	Per Application	3100720	\$ 30.00	\$ 30.00	Y	C	Cemeteries Act 1986
Plot Fee; Land For Grave 2.4m x 2.4m	Per Application	3100720	\$ 60.00	\$ 60.00	Y	C	Cemeteries Act 1986
Digging of Grave; Child Under 5 Years of Age, 1.2m Deep	Per Internment	3100720	\$ 820.00	\$ 820.00	Y	C	Cemeteries Act 1986
Digging of Grave; Any Other Person, 1.8m Deep	Per Internment	3100720	\$ 1,240.00	\$ 1,240.00	Y	C	Cemeteries Act 1986
Digging of Grave; Any Other Person, 2.15m Deep	Per Internment	3100720	\$ 1,500.00	\$ 1,500.00	Y	C	Cemeteries Act 1986
Digging of Grave; Beyond 1.8m for Each Additional 0.3m or Part Thereof	Per Internment	3100720	\$ 200.00	\$ 200.00	Y	C	Cemeteries Act 1986
Re-Opening of Grave; Any Child Under 5 Years (Opening & Refilling)	Per Application	3100720	\$ 820.00	\$ 820.00	Y	C	Cemeteries Act 1986
Re-Opening of Grave; Any Persons Over 5 Years (Opening & Refilling)	Per Application	3100720	\$ 1,240.00	\$ 1,240.00	Y	C	Cemeteries Act 1986
Grant of Right of Burial	Per Application	3100720	\$ 108.00	\$ 108.00	N	C	Cemeteries Act 1986
Additional Charge; Funeral Held on Saturdays	Per Event	3100720	\$ 325.00	\$ 325.00	Y	C	Cemeteries Act 1986
Additional Charge; Funeral Held on Public Holidiays and Sundays	Per Event	3100720	\$ 540.00	\$ 540.00	Y	C	Cemeteries Act 1986
Niche Wall; Single Niche	Per Application	3100721	\$ 100.00	\$ 100.00	Y	C	Cemeteries Act 1986
Niche Wall; Double Niche	Per Application	3100721	\$ 140.00	\$ 140.00	Y	C	Cemeteries Act 1986
Funeral Directors Licence (Valid until 30 June of the financial year paid)	Per Application	3100720	\$ 59.50	\$ 59.50	N	C	Cemeteries Act 1986
Monumental Masons Licence (Valid until 30 June of the financial year paid)	Per Application	3100722	\$ 59.50	\$ 59.50	N	C	Cemeteries Act 1986
Permit; Erect Monument or Headstone	Per Application	3100722	\$ 27.00	\$ 27.00	N	C	Cemeteries Act 1986
Permit; Erect Any Name Plate	Per Application	3100722	\$ 21.00	\$ 21.00	N	C	Cemeteries Act 1986

Description	Notes	Account	Fee & Charge 2022/23	Fee & Charge 2023/24	GST	Statutory or Council Fee	Act or Regulation
<b>Seasonal Sporting Club Fees</b>							
Recreation Ground; Cricket	Per Annum	3110321	\$ 450.00	\$ 450.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Tennis	Per Annum	3110321	\$ 520.00	\$ 520.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Basketball	Per Annum	3110321	\$ 420.00	\$ 420.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Hockey	Per Annum	3110321	\$ 420.00	\$ 420.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Netball	Per Annum	3110321	\$ 420.00	\$ 420.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Football	Per Annum	3110321	\$ 2,600.00	\$ 2,600.00	Y	C	LG ACT 1995 Section 6.16
<b>Gymnasium Fees</b>							
Annual - Adult	Per Year	3110322	\$ 140.00	\$ 160.00	Y	C	LG ACT 1995 Section 6.16
Annual - Pensioner/Student	Per Year	3110322	\$ 105.00	\$ 128.00	Y	C	LG ACT 1995 Section 6.16
6 months - Adult	Per 6 Months	3110322	\$ 80.00	\$ 100.00	Y	C	LG ACT 1995 Section 6.16
6 months - Pensioner/Student	Per 6 Months	3110322	\$ 60.00	\$ 80.00	Y	C	LG ACT 1995 Section 6.16
3 months - Adult	Per 3 Months	3110322	\$ 50.00	\$ 60.00	Y	C	LG ACT 1995 Section 6.16
3 months - Pensioner/Student	Per 3 Months	3110322	\$ 40.00	\$ 48.00	Y	C	LG ACT 1995 Section 6.16
Sports Club	Per Session	3110322	\$ 10.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Fob Bond	Bond	3110322	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
<b>Drive In Entry</b>							
Double Feature Adults; 16 and over	Per event	3110323	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Double Feature Children; 3 years and under free	Per event	3110323	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Single Movie Screening Adults; Children free	Per event	3110323	\$ 10.00	\$ 10.00	Y	C	LG ACT 1995 Section 6.16
<b>Library</b>							
Charge for lost books	Per book	3110501	Replacement Value	Replacement Value		C	LG ACT 1995 Section 6.16
<b>Short Term Accommodation - Yalambee</b>							
1 Bedroom Unit	Per Night	3130222	\$ 110.00	\$ 120.00	Y	C	LG ACT 1995 Section 6.16
1 Bedroom Unit	Per Week	3130222	\$ 385.00	\$ 400.00	Y	C	LG ACT 1995 Section 6.16
2 Bedroom Unit	Per Night	3130222	\$ 135.00	\$ 145.00	Y	C	LG ACT 1995 Section 6.16
2 Bedroom Unit	Per Week	3130222	\$ 475.00	\$ 500.00	Y	C	LG ACT 1995 Section 6.16
Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery			Cost Recovery	Y	C	LG ACT 1995 Section 6.16
<b>Short Term Accommodation - Caravan Park (PAY 2, STAY 3)</b>							
Powered Site	Per Night	3130221	\$ 25.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Powered Site	Per Week	3130221	\$ 110.00	\$ 140.00	Y	C	LG ACT 1995 Section 6.16
Non-Powered/Unoccupied Van	Per Night	3130221	\$ 10.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Non-Powered/Unoccupied Van	Per Week	3130221	\$ 45.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Tent Site	Per Night	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Tent Site	Per Week	3130221	\$ 20.00	\$ 20.00	Y	C	LG ACT 1995 Section 6.16
Showers; Non Park Resident	Per Use	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Washing Machine	Per Cycle	3130221	\$ 3.00	\$ 3.00	Y	C	LG ACT 1995 Section 6.16
Clothes Dryer	Per Cycle	3130221	\$ 4.00	\$ 4.00	Y	C	LG ACT 1995 Section 6.16
RV Parking Fee; Not in Caravan Park	Per Night	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
<b>Building Control</b>							
Swimming Pool Enclosure Inspection	Per Inspection	3130321	\$ 80.00	\$ 80.00	N	S	Building Act 2011 (s.16(1))
<b>Plant Hire - Rural</b>							
Tree Planter (Automated)	Per Day	3130120	\$ 220.00	\$ 220.00	Y	C	LG ACT 1995 Section 6.16
Tree Planter (Manual)	Per Day	3130120	\$ 110.00	\$ 110.00	Y	C	LG ACT 1995 Section 6.16
Tree Planter (Hand Held)	Per Day	3130120	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Bail Layer	Per Day	3130120	\$ 32.00	\$ 32.00	Y	C	LG ACT 1995 Section 6.16

Description	Notes	Account	Fee & Charge 2022/23	Fee & Charge 2023/24	GST	Statutory or Council Fee	Act or Regulation
<b>Private Works</b>							
Graders	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Front End Load	Per Hour	3140120	\$ 175.00	\$ 175.00	Y	C	LG ACT 1995 Section 6.16
Self Propelled M.T Roller	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Steel Roller	Per Hour	3140120	\$ 145.00	\$ 145.00	Y	C	LG ACT 1995 Section 6.16
Truck - 6x4	Per Hour	3140120	\$ 155.00	\$ 155.00	Y	C	LG ACT 1995 Section 6.16
Prime Mover & Tri Axle Side Tipper	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Prime Mover & Low Loader	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Bobcat	Per Hour	3140120	\$ 105.00	\$ 105.00	Y	C	LG ACT 1995 Section 6.16
Broom & Tractor	Per Hour	3140120	\$ 120.00	\$ 120.00	Y	C	LG ACT 1995 Section 6.16
Truck - 3T	Per Hour	3140120	\$ 115.00	\$ 115.00	Y	C	LG ACT 1995 Section 6.16
Cherry Picker	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Excavator	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Street Sweeper	Per Hour	3140120	\$ 115.00	\$ 115.00	Y	C	LG ACT 1995 Section 6.16
Labour Hire	Per Hour	3140120	\$ 85.00	\$ 85.00	Y	C	LG ACT 1995 Section 6.16
Western Power Hourly Rate	Per Hour	3140120	\$ 245.00	\$ 245.00	Y	C	LG ACT 1995 Section 6.16
Ride on Mower	Per Hour	3140120	\$ 95.00	\$ 95.00	Y	C	LG ACT 1995 Section 6.16
Compactor	Per Day	3140120	\$ 55.00	\$ 55.00	Y	C	LG ACT 1995 Section 6.16
Gravel/Wodjil	Per Tonne	3140120	\$ 28.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Blue Metal (if available)	Per Tonne	3140120	\$ 70.00	\$ 70.00	Y	C	LG ACT 1995 Section 6.16
<b>Other Economic Services</b>							
ATM Fee	Per Transaction	3130822	\$ 2.80	\$ 2.80	Y	C	LG ACT 1995 Section 6.16
Community Bus	Per km	3130834	\$ 0.80	\$ 0.80	Y	C	LG ACT 1995 Section 6.16
Community Bus; Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery			Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Water Standpipes	Per kilolitre	3130821	TBA	TBA		C	LG ACT 1995 Section 6.16