

# 2022/2023 Budget



Shire of  
**Koorda**

*Drive in, stay awhile*

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# Message from the President



It is my pleasure to comment on the 2022/2023 Budget.

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

In the 2021/2022 Budget, Council committed to commissioning consultants to engage with the community across all facets of community life - looking at what we do best as a community, the

challenges we face now and into the future, and how we portray our sense of community to those who travel through, or more importantly, to those who are considering our town as their new home.

Community consultation has guided Council to complete its Integrated Strategic Plan (incorporating Strategic Community Plan 2022-2032 and Corporate Business Plan 2022-2025), adopted by council in April 2022. Town beautification and increased functionality has also led Council receiving the Town Scaping Plan at its March Council Meeting. Council and Staff have incorporated stages of these plans within the 2022/23 Budget.

The 2022/2023 budget comprises of a Capital Works Program of \$3.769m, of which \$1.581m is allocated to the roadworks program. An allocation of \$749k is budgeted for full reconstruction on four sections of road, \$300k for the reformation and gravel re-sheet on four sections of road, \$422k for the resealing on three sections of road and \$70k for a widen-seal project. An allocation of \$20k has been included for both kerbing and footpath network extension. Further details can be found on page 67 of this document.

Phase Three of the Local Roads and Community Infrastructure (LRCI) funding has been a major focus for council within this budget - with an allocation of almost \$880,000 (projects to be completed by June 2023). With a number of community sporting surfaces in need of replacement in the next 12-24 months, Council has revisited the 2016 Needs Analysis and Feasibility Study for a collocated Recreation Precinct and will be actioning stage 2: Recreation Centre upgrade, utilising the above mentioned LRCI funding.

Council also notes the subsequent funding allocation of \$439,707 of Local Roads and Community Infrastructure funding "Phase 3 extension", which will be available from 1 July 2023, with construction due for completion by 30 June 2024.

The Yalabee Units and Caravan Park Upgrades will also be completed within this budget, with only minor works remaining.

I would like to extend thanks to Council, CEO Darren Simmons, D.CEO Lana Foote and staff for the timely preparation of the 2022/2023 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

With acknowledgment and thanks to the Shire's Deputy Chief Executive Officer, Miss Lana Foote, I am pleased to provide this commentary and summary of the 2022-2023 Shire of Koorda Budget (the Budget) highlights.

The Budget seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information, as provided throughout this document, considers rates

and non-rates income, operating result, service levels, cash and investments, capital works, financial position, and key strategic activities of Council.

In respect to the key strategic activities, it is important to note that these are informed by and align with the Shire's Integrated Strategic Plan adopted by Council on 20 April 2022 which incorporates the statutory-mandated Strategic Community Plan 2022-2032 and Corporate Business Plan 2022-2025.

The Budget also reflects other key strategic documents from the Western Australian local government sector's integrated planning and reporting framework such as the Shire's Strategic Resourcing Plan 2020-2035 (adopted 29 June 2020) and Workforce Plan 2022-2025 (adopted 20 April 2022).

### Budget Initiatives & Highlights

#### Major items of Income

Rates (after discount)	1,165,817
Grants Commission (untied)	1,270,000
Grants Commission (roads)	658,000
Roads to Recovery	402,890
Regional Road Group	346,000
Main Roads - Direct Grant	179,173
LRCI - Phase 3	*879,414

#### Capital Works Program

Road Works	1,581,000
Plant Replacement	1,023,000
Building Program	1,165,000

#### Operating Budget

Townscaping Projects	80,000
Club Support Fund Grant	20,000

\* funds not necessarily set to be fully received in 2022/2023 budget, however a portion may be pending the timing of project nomination/s and approvals.

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

**SHIRE OF KOORDA**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a)	1,174,278	1,145,049	1,141,399
Operating grants, subsidies and contributions	10	1,207,917	2,820,741	1,507,420
Fees and charges	13	525,510	507,321	491,874
Interest earnings	11(a)	21,000	22,508	35,000
Other revenue	11(b)	22,400	17,748	25,400
		2,951,105	4,513,367	3,201,093
<b>Expenses</b>				
Employee costs		(1,487,645)	(1,224,070)	(1,009,300)
Materials and contracts		(569,853)	(839,390)	(1,271,705)
Utility charges		(230,900)	(186,951)	(34,000)
Depreciation on non-current assets	6	(1,777,500)	(1,624,485)	(2,007,296)
Insurance expenses		(167,880)	(124,167)	(64,500)
Other expenditure		(99,025)	(58,877)	(215,454)
		(4,332,803)	(4,057,940)	(4,602,255)
		(1,381,698)	455,427	(1,401,162)
Non-operating grants, subsidies and contributions	10	748,890	797,414	765,890
Profit on asset disposals	5(b)	90,600	92,771	9,000
Loss on asset disposals	5(b)	(13,000)	(10,752)	(41,000)
		826,490	879,433	733,890
<b>Net result for the period</b>		<b>(555,208)</b>	<b>1,334,860</b>	<b>(667,272)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
<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>(555,208)</b>	<b>1,334,860</b>	<b>(667,272)</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 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,174,278	1,180,408	1,141,399
Operating grants, subsidies and contributions		1,142,012	2,771,195	1,457,991
Fees and charges		525,510	507,321	491,874
Interest received		21,000	22,508	35,000
Goods and services tax received		187,588	235,914	130,881
Other revenue		22,400	17,748	25,400
		3,072,788	4,735,094	3,282,545
<b>Payments</b>				
Employee costs		(1,487,645)	(1,260,450)	(1,009,300)
Materials and contracts		(650,675)	(912,914)	(1,271,705)
Utility charges		(230,900)	(186,951)	(34,000)
Insurance paid		(167,880)	(124,167)	(64,500)
Goods and services tax paid		(106,766)	(74,118)	(130,881)
Other expenditure		(99,025)	(58,877)	(215,454)
		(2,742,891)	(2,617,477)	(2,725,840)
<b>Net cash provided by (used in) operating activities</b>	4	329,897	2,117,617	556,705
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(2,103,000)	(629,026)	(925,000)
Payments for construction of infrastructure	5(a)	(1,666,000)	(1,403,879)	(1,710,000)
Non-operating grants, subsidies and contributions		748,890	797,414	765,890
Proceeds from sale of property, plant and equipment	5(b)	452,000	300,566	360,000
Proceeds on community loans clubs/institutions		5,000	5,000	5,000
<b>Net cash provided by (used in) investing activities</b>		(2,563,110)	(929,925)	(1,504,110)
<b>Net increase (decrease) in cash held</b>		(2,233,213)	1,187,692	(947,405)
Cash at beginning of year		7,793,773	6,606,081	6,568,314
<b>Cash and cash equivalents at the end of the year</b>	4	<b>5,560,560</b>	<b>7,793,773</b>	<b>5,620,909</b>

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

**SHIRE OF KOORDA**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	3	1,715,107	751,670	574,677
		1,715,107	751,670	574,677
<b>Revenue from operating activities (excluding rates)</b>				
Specified area and ex gratia rates	2(a)(ii)	8,461	6,643	6,643
Operating grants, subsidies and contributions	10	1,207,917	2,820,741	1,507,420
Fees and charges	13	525,510	507,321	491,874
Interest earnings	11(a)	21,000	22,508	35,000
Other revenue	11(b)	22,400	17,748	25,400
Profit on asset disposals	5(b)	90,600	92,771	9,000
		1,875,888	3,467,732	2,075,337
<b>Expenditure from operating activities</b>				
Employee costs		(1,487,645)	(1,224,070)	(1,009,300)
Materials and contracts		(569,853)	(839,390)	(1,271,705)
Utility charges		(230,900)	(186,951)	(34,000)
Depreciation on non-current assets	6	(1,777,500)	(1,624,485)	(2,007,296)
Insurance expenses		(167,880)	(124,167)	(64,500)
Other expenditure		(99,025)	(58,877)	(215,454)
Loss on asset disposals	5(b)	(13,000)	(10,752)	(41,000)
		(4,345,803)	(4,068,692)	(4,643,255)
Non-cash amounts excluded from operating activities	3(b)	1,634,517	1,476,896	1,974,367
<b>Amount attributable to operating activities</b>		879,709	1,627,606	(18,874)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10	748,890	797,414	765,890
Payments for property, plant and equipment	5(a)	(2,103,000)	(629,026)	(925,000)
Payments for construction of infrastructure	5(a)	(1,666,000)	(1,403,879)	(1,710,000)
Proceeds from disposal of assets	5(b)	452,000	300,566	360,000
Proceeds on community loans		5,000	5,000	5,000
<b>Amount attributable to investing activities</b>		(2,563,110)	(929,925)	(1,504,110)
Non-cash amounts excluded from investing activities	3(c)	(5,000)	0	0
<b>Amount attributable to investing activities</b>		(2,568,110)	(929,925)	(1,504,110)
<b>FINANCING ACTIVITIES</b>				
Transfers to cash backed reserves (restricted assets)	8(a)	(288,002)	(120,980)	(451,772)
Transfers from cash backed reserves (restricted assets)	8(a)	810,586	0	840,000
<b>Amount attributable to financing activities</b>		522,584	(120,980)	388,228
<b>Budgeted deficiency before general rates</b>		(1,165,817)	576,701	(1,134,756)
<b>Estimated amount to be raised from general rates</b>	2(a)	1,165,817	1,138,406	1,134,756
<b>Net current assets at end of financial year - surplus/(deficit)</b>	3	0	1,715,107	0

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

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**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (a) BASIS OF PREPARATION**

The annual 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 annual 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**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 annual 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 12 to the annual budget.

**2021/22 actual balances**

Balances shown in this budget as 2021/22 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.

**Initial application of accounting standards**

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

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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 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

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
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

**Rounding off figures**

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

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (b) 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.

**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.

## 1 (c) 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.

#### 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 staff, joint venture and 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 and support of family daycare/playgroup centre.  
Contribution to community welfare/care programs.

Provision and maintenance staff, community and joint venture housing.

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.

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.

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 and short term accommodation facility.  
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  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) Differential general rates or general rates</b>										
GRV	Gross rental valuation	0.11870	136	959,024	113,836	0	0	113,836	111,534	111,534
UV	Unimproved valuation	0.01501	218	71,480,000	1,073,201	0	0	1,073,201	1,049,025	1,047,822
<b>Sub-Total</b>			354	72,439,024	1,187,037	0	0	1,187,037	1,160,559	1,159,356
		<b>Minimum</b>								
		\$								
<b>Minimum payment</b>										
GRV	Gross rental valuation	410	28	29,070	11,480	0	0	11,480	10,800	10,800
UV	Unimproved valuation	410	30	354,521	12,300	0	0	12,300	9,600	9,600
<b>Sub-Total</b>			58	383,591	23,780	0	0	23,780	20,400	20,400
			412	72,822,615	1,210,817	0	0	1,210,817	1,180,959	1,179,756
Discounts on general rates (Refer note 2(e))								(45,000)	(42,553)	(45,000)
<b>Total amount raised from general rates</b>								1,165,817	1,138,406	1,134,756
<b>(ii) Specified area and ex gratia rates</b>										
<b>Ex-gratia rates</b>										
CBH					8,461	0	0	8,461	6,643	6,643
<b>Total specified area and ex gratia rates</b>								8,461	6,643	6,643
<b>Total rates</b>								1,174,278	1,145,049	1,141,399

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

The general rates detailed for the 2022/23 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.

## 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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Discount	18/08/2022	0	0.0%	7.0%
<b>Option two</b>				
Pay on time	1/09/2022	0	0.0%	7.0%
<b>Option three</b>				
First instalment	1/09/2022	0	0.0%	7.0%
Second instalment	10/11/2022	0	0.0%	7.0%
Third instalment	12/01/2023	0	0.0%	7.0%
Fourth instalment	16/03/2023	0	0.0%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Unpaid rates and service charge interest earned	6,000	5,701	6,000
	6,000	5,701	6,000

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Specified Area Rate**

The Shire did not raise specified area rates for the year ended 30th June 2023.

**(d) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2023.

**(e) Early payment discounts**

Rate, fee or charge to which discount is granted	Note	Discount %	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
Rates	2(a)	5.0%	\$ 45,000	\$ 42,553	\$ 45,000	Discount applies if rates, (including arrears and waste) are paid in full by 18/08/2022
			45,000	42,553	45,000	

**(f) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Refuse Charge	Fee and charge	Waiver	70	\$ 1,260	\$ 1,909	\$ 1,760	Eligible aged pensioners	To encourage elderly residents to remain in their home.
Recycling Charge	Fee and charge	Waiver	60	1,080	1,909	1,320	Eligible aged pensioners	To encourage elderly residents to remain in their home.
				2,340	3,818	3,080		

SHIRE OF KOORDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
<b>(a) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents - unrestricted	114,957	1,759,681	96,025
Cash and cash equivalents - restricted	5,445,603	6,034,092	5,524,884
Financial assets - unrestricted	0	5,000	5,000
Receivables	30,666	30,666	109,226
Inventories	20,281	20,281	5,254
	5,611,507	7,849,720	5,740,389
<b>Less: current liabilities</b>			
Trade and other payables	(115,336)	(115,336)	(54,648)
Contract liabilities	(65,905)	(65,905)	(65,904)
Employee provisions	(245,936)	(245,936)	(220,737)
Other provisions	(38,900)	(38,900)	(240,000)
	(466,077)	(466,077)	(581,289)
<b>Net current assets</b>	5,145,430	7,383,643	5,159,100
<b>Less: Total adjustments to net current assets</b>	(5,145,430)	(5,668,536)	(5,159,100)
<b>Net current assets used in the Rate Setting Statement</b>	0	1,715,107	0

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**3. 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) 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 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 contract liability  
Movement in current employee provisions associated with restricted cash

**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 Rate Setting Statement 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 Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - restricted reserves  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
5(b)	(90,600)	(92,771)	(9,000)
5(b)	13,000	10,752	41,000
6	1,777,500	1,624,485	2,007,296
	(65,905)	(65,905)	(65,904)
	522	335	975
	1,634,517	1,476,896	1,974,367
	(5,000)	0	0
	(5,000)	0	0
8	(5,346,747)	(5,869,331)	(5,360,123)
	201,317	200,795	201,023
	(5,145,430)	(5,668,536)	(5,159,100)



**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**3 (e) 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 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 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.

**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.

**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.

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	5,560,560	7,793,773	5,620,909
<b>Total cash and cash equivalents</b>	<b>5,560,560</b>	<b>7,793,773</b>	<b>5,620,909</b>
Held as			
- Unrestricted cash and cash equivalents	3(a) 114,957	1,759,681	96,025
- Restricted cash and cash equivalents	3(a) 5,445,603	6,034,092	5,524,884
	5,560,560	7,793,773	5,620,909
<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	5,445,603	6,034,092	5,524,884
	5,445,603	6,034,092	5,524,884
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Cash reserves	8 5,346,747	5,869,331	5,360,123
Contract liabilities	98,856	164,761	164,761
	5,445,603	6,034,092	5,524,884
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(555,208)	1,334,860	(667,272)
Depreciation	6 1,777,500	1,624,485	2,007,296
(Profit)/loss on sale of asset	5(b) (77,600)	(82,019)	32,000
(Increase)/decrease in receivables	0	100,507	0
(Increase)/decrease in inventories	0	(9,289)	0
Increase/(decrease) in payables	0	(4,084)	0
Increase/(decrease) in contract liabilities	(65,905)	(49,429)	(49,429)
Non-operating grants, subsidies and contributions	(748,890)	(797,414)	(765,890)
<b>Net cash from operating activities</b>	<b>329,897</b>	<b>2,117,617</b>	<b>556,705</b>

**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 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.

SHIRE OF KOORDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting Program

Asset class	Recreation and culture	Transport	Economic services	Other property and services	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>							
Buildings - non-specialised	1,050,000	0	0	30,000	1,080,000	187,236	110,000
Furniture and equipment	0	0	0	0	0	24,455	50,000
Plant and equipment	0	773,000	0	250,000	1,023,000	417,335	765,000
	1,050,000	773,000	0	280,000	2,103,000	629,026	925,000
<i>Infrastructure</i>							
Infrastructure - roads	0	1,541,000	0	0	1,541,000	1,403,879	1,525,000
Infrastructure - footpaths	0	40,000	0	0	40,000	0	0
Infrastructure - other	0	0	35,000	50,000	85,000	0	185,000
	0	1,581,000	35,000	50,000	1,666,000	1,403,879	1,710,000
<b>Total acquisitions</b>	1,050,000	2,354,000	35,000	330,000	3,769,000	2,032,905	2,635,000

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.

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**5. FIXED ASSETS**

**(b) Disposals of Assets**

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

	<b>2022/23 Budget Net Book Value</b>	<b>2022/23 Budget Sale Proceeds</b>	<b>2022/23 Budget Profit</b>	<b>2022/23 Budget Loss</b>	<b>2021/22 Actual Net Book Value</b>	<b>2021/22 Actual Sale Proceeds</b>	<b>2021/22 Actual Profit</b>	<b>2021/22 Actual Loss</b>	<b>2021/22 Budget Net Book Value</b>	<b>2021/22 Budget Sale Proceeds</b>	<b>2021/22 Budget Profit</b>	<b>2021/22 Budget Loss</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Transport	134,400	212,000	90,600	(13,000)	99,176	174,202	85,778	(10,752)	156,000	130,000	9,000	(35,000)
Other property and services	240,000	240,000	0	0	119,371	126,364	6,993	0	236,000	230,000	0	(6,000)
	<b>374,400</b>	<b>452,000</b>	<b>90,600</b>	<b>(13,000)</b>	<b>218,547</b>	<b>300,566</b>	<b>92,771</b>	<b>(10,752)</b>	<b>392,000</b>	<b>360,000</b>	<b>9,000</b>	<b>(41,000)</b>
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Plant and equipment	374,400	452,000	90,600	(13,000)	218,547	300,566	92,771	(10,752)	392,000	360,000	9,000	(41,000)
	<b>374,400</b>	<b>452,000</b>	<b>90,600</b>	<b>(13,000)</b>	<b>218,547</b>	<b>300,566</b>	<b>92,771</b>	<b>(10,752)</b>	<b>392,000</b>	<b>360,000</b>	<b>9,000</b>	<b>(41,000)</b>

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 program
- Plant replacement program

**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.

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**6. 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 - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - other

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
8,200	7,480	19,227
9,200	8,375	21,969
2,100	1,895	12,617
67,000	57,182	177,104
35,900	32,777	38,640
203,200	185,834	337,424
1,015,500	930,347	1,097,599
54,600	50,950	33,010
381,800	349,645	269,706
<b>1,777,500</b>	<b>1,624,485</b>	<b>2,007,296</b>
202,250	181,938	650,007
29,150	26,430	24,247
366,800	506,157	304,124
937,800	859,319	994,173
16,550	15,098	0
38,850	35,543	0
186,100	0	34,745
<b>1,777,500</b>	<b>1,624,485</b>	<b>2,007,296</b>

**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 - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	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.

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

The Shire has not budgeted to have any borrowings for the year ended 30th June 2023 and did not have or budget to have any borrowings for the year ended 30th June 2022.

**(b) New borrowings - 2022/23**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

**(d) Credit Facilities**

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	15,000	10,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>10,000</b>	<b>15,000</b>	<b>10,000</b>

**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.

SHIRE OF KOORDA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2023

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	200,795	84,102	0	284,897	200,048	747	0	200,795	200,048	975	0	201,023
(b) Plant reserve	872,055	46,586	(445,000)	473,641	829,437	42,618	0	872,055	829,437	104,042	(385,000)	548,479
(c) Road reserve	706,649	41,837	0	748,486	704,021	2,628	0	706,649	704,021	103,421	(160,000)	647,442
(d) Council building reserve	841,446	2,188	(115,000)	728,634	838,317	3,129	0	841,446	838,317	164,085	(140,000)	862,402
(e) TV reserve	31,936	83	0	32,019	31,817	119	0	31,936	31,817	155	0	31,972
(f) Recreation reserve	1,269,997	3,302	(250,586)	1,022,713	1,265,274	4,723	0	1,269,997	1,265,274	6,165	(155,000)	1,116,439
(g) Medical practitioners reserve	298,595	776	0	299,371	297,485	1,110	0	298,595	297,484	1,449	0	298,933
(h) IT & administration reserve	385,750	1,003	0	386,753	384,315	1,435	0	385,750	384,315	1,873	0	386,188
(i) Sewerage reserve	1,023,231	62,504	0	1,085,735	959,649	63,582	0	1,023,231	959,648	68,448	0	1,028,096
(j) Community bus reserve	62,835	163	0	62,998	62,601	234	0	62,835	62,602	305	0	62,907
(k) NRM reserve	22,073	58	0	22,131	21,991	82	0	22,073	21,991	107	0	22,098
(l) Waste management reserve	153,969	45,400	0	199,369	153,396	573	0	153,969	153,397	747	0	154,144
	5,869,331	288,002	(810,586)	5,346,747	5,748,351	120,980	0	5,869,331	5,748,351	451,772	(840,000)	5,360,123

(b) Financially 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) 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 practitioners 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.

## 9. 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
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
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



## 10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
General purpose funding	1,201,278	1,168,915	1,177,499
Law, order, public safety	6,060	6,221	6,500
Health	7,060	7,010	7,000
Housing	184,860	145,889	178,464
Community amenities	202,390	196,325	196,894
Recreation and culture	15,090	16,682	15,136
Transport	99,000	93,729	17,400
Economic services	106,550	129,739	85,780
Other property and services	11,500	20,887	18,000
	1,833,788	1,785,397	1,702,673
<b>Operating grants, subsidies and contributions</b>			
Governance	82,504	49,429	65,905
General purpose funding	924,820	2,548,548	1,229,996
Law, order, public safety	21,420	32,257	14,519
Transport	179,173	166,861	157,000
Other property and services	0	23,646	40,000
	1,207,917	2,820,741	1,507,420
<b>Non-operating grants, subsidies and contributions</b>			
Governance	0	22,500	0
Transport	748,890	774,914	765,890
	748,890	797,414	765,890
<b>Total Income</b>	3,790,595	5,403,552	3,975,983
<b>Expenses</b>			
Governance	(428,326)	(478,126)	(494,007)
General purpose funding	(119,905)	(82,207)	(106,513)
Law, order, public safety	(105,821)	(74,172)	(91,042)
Health	(171,554)	(109,673)	(169,962)
Education and welfare	(39,527)	(32,735)	(57,198)
Housing	(165,642)	(141,557)	(211,516)
Community amenities	(366,948)	(296,410)	(349,774)
Recreation and culture	(821,268)	(688,897)	(975,042)
Transport	(1,654,428)	(1,446,298)	(1,795,068)
Economic services	(426,974)	(347,984)	(386,402)
Other property and services	(45,410)	(370,633)	(6,731)
<b>Total expenses</b>	(4,345,803)	(4,068,692)	(4,643,255)
<b>Net result for the period</b>	(555,208)	1,334,860	(667,272)

## 11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	€	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	15,000	16,807	28,000
- Other funds	0	0	1,000
Other interest revenue (refer Note 2(b))	6,000	5,701	6,000
	21,000	22,508	35,000
<b>(b) Other revenue</b>			
Reimbursements and recoveries	22,400	5,342	13,000
Other	0	12,406	12,400
	22,400	17,748	25,400
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	32,400	32,400	31,900
	32,400	32,400	31,900

## 12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>President - JM Stratford</b>			
President's allowance	7,500	7,500	7,500
Meeting attendance fees	4,500	4,500	4,500
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,667	600	2,143
	14,567	13,500	15,043
<b>Deputy President - BG Cooper</b>			
Deputy President's allowance	1,875	1,100	1,650
Meeting attendance fees	3,750	3,600	3,600
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,667	0	2,143
	8,192	5,600	8,293
<b>Cr GW Greaves</b>			
Meeting attendance fees	3,750	2,400	3,600
Annual allowance for ICT expenses	900	600	900
Travel and accommodation expenses	1,667	589	2,143
	6,317	3,589	6,643
<b>Cr GL Boyne</b>			
Meeting attendance fees	3,750	3,600	3,600
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,667	229	2,143
	6,317	4,729	6,643
<b>Cr LC Smith</b>			
Meeting attendance fees	3,750	3,600	3,600
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,666	0	2,143
	6,316	4,500	6,643
<b>Cr NJ Chandler</b>			
Meeting attendance fees	3,750	2,400	3,600
Annual allowance for ICT expenses	900	600	900
Travel and accommodation expenses	1,666	0	2,143
	6,316	3,000	6,643
<b>Cr RD Storer</b>			
Meeting attendance fees	0	1,200	3,600
Annual allowance for ICT expenses	0	300	900
Travel and accommodation expenses	0	176	2,143
	0	1,676	6,643
<b>Cr P McWha</b>			
Meeting attendance fees	0	1,200	0
Deputy President's allowance	0	550	0
Annual allowance for ICT expenses	0	300	0
	0	2,050	0
<b>Total Elected Member Remuneration</b>	48,025	38,644	56,551
President's allowance	7,500	7,500	7,500
Deputy President's allowance	1,875	1,650	1,650
Meeting attendance fees	23,250	22,500	26,100
Annual allowance for ICT expenses	5,400	5,400	6,300
Travel and accommodation expenses	10,000	1,594	15,001
	48,025	38,644	56,551

### 13. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	1,000	1,358	1,100
Law, order, public safety	2,060	2,221	2,500
Health	7,060	7,010	7,000
Housing	184,860	145,889	178,464
Community amenities	202,390	196,325	196,894
Recreation and culture	15,090	16,682	15,136
Economic services	106,550	129,284	85,780
Other property and services	6,500	8,552	5,000
	525,510	507,321	491,874

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

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## General Purpose Funding Rates

		Budget 2022/23
<b>Rates Operating Income</b>		
3030121	RATES - Account Enquiry Charges (Landgate)	1,000
3030122	RATES - Reimbursement of Debt Collection Costs	5,000
3030130	RATES - Rates Levied - Synergy	1,210,817
113,836	GRV	
11,480	GRV - Minimum	
1,073,201	UV	
7,380	UV - Minimum	
4,920	Mining Tenements	
3030138	RATES - Discount on Rates Levied	-45,000
3030140	RATES - Ex-Gratis Rates (CBH, etc.)	8,461
3030145	RATES - Penalty Interest Received	6,000
<b>Rates Operating Income Total</b>		<b>1,186,278</b>
<b>Rates Operating Expenditure</b>		
2030112	RATES - Valuation Expenses	20,000
2030114	RATES - Debt Collection Expenses	5,000
2030116	RATES - Postage and Freight	250
2030199	RATES - Administration Allocated	31,908
<b>Rates Operating Expenditure Total</b>		<b>57,158</b>

### Budget Highlights:

**Aligning to the Shire of Koorda 2020-2035 Strategic Resourcing Plan an increase of 2.5% has been implemented.**

- **GRV Rate**                    **\$0.1187**
- **UV Rate**                     **\$0.015014**
- **Minimum Rate**            **\$410.00**
  
- **5% - Early Payment Discount (on rates portion only)**  
**Note: to claim, arrears to be cleared and account to be paid in full.**
- **7% pa - Penalty interest on overdue rates. (accrued daily)**
- **No administration interest charge on selection of the instalment payment option.**
- **UV revaluations increased 18.97% for 2022/2023 (from \$60,318,420 to \$71,801,020).**

### Fees & Charges:

	GST Exempt   GST Included
EAS – Rate Account Enquiry Only (UV)	\$77.00
EAS – Rates, Orders & Requisitions Enquiry (GRV)	\$132.00
CBH Ex-gratia rates - per tonne	\$0.025

### Description:

Rates levied under Division 6 of Part 6 of the Local Government Act 1995. Revenue from a general rate, differential rates, minimum rates, interest and fees on instalment arrangements, interest on arrears, government subsidy for rates deferred by entitled pensioners, less discounts and/or concessions relating to rates levied.

Expenditures incurred in administration and maintaining rate records, rating valuations, servicing notices, postage, stationery, advertising, doubtful debt expense, debt collection, printing, indirect administration costs etc.

Specified area rates, service charges, sewerage rates and water rates are to be allocated to the service program for which the charge is being levied.

Local Laws: Nonapplicable.

### Statutory Requirements:

Rates are calculated by determining the excess of budget expenditure over revenue and then using land valuations multiplied by a rate to supplement the deficit. The raising of rates by this method is supported and guided by the Local Government Act 1995 and associated Regulations.

### Service Levels:

Rates may be paid by post, BPAY, online or over the counter at the Shire Administration Office, 10 Haig Street, Koorda. Opening times 9.00am to 4.00pm Monday to Friday (except Public Holidays)

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

### Future Comments:

- **UV Valuations completed annually (approx. \$5,000)**
- **GRV Valuations completed every 5 years. Last completed 30 June 2018, next due 30 June 2023. (approx. \$15,000)**

**General Purpose Funding**  
**Other General Purpose Funding**

		Budget 2022/23
<b>Other General Purpose Funding Operating Income</b>		
3030210	GEN PUR - Financial Assistance Grant - General	290,000
3030211	GEN PUR - Financial Assistance Grant - Roads	60,000
3030212	GEN PUR - Other Grants	574,820
3030220	GEN PUR - Charges - Photocopying / Faxing	0
3030221	GEN PUR - Charges - Electoral Rolls, Minutes, Local Law s	0
3030222	GEN PUR - Charges - Koorda Memorabilia	0
3030245	GEN PUR - Interest Earned - Reserve Funds	15,000
<b>Other General Purpose Funding Operating Income Total</b>		<b>939,820</b>
<b>Other General Purpose Funding Operating Expenditure</b>		
2030211	GEN PUR - Bank Fees and Charges	5,500
2030299	GEN PUR - Administration Allocated	57,247
<b>Other General Purpose Funding Operating Expenditure Total</b>		<b>62,747</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:**

	GST Exempt		GST Included
Photocopying/Printing per page (A4, 1 side B&W)			\$0.85
Photocopying/Printing per page (A3, 1 side B&W)			\$1.00
Photocopying/Printing per page (A4)			\$2.00
Photocopying/Printing per page (A3)			\$2.00
Scanning to File per page (A3 & A4)			\$1.00
Printed copy of Council Agenda or Minutes			\$25.00
Corndolly Pins			\$9.00
Keyrings			\$6.00
Pens			\$5.00
Stubby Holders			\$4.00

**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.

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.

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.

**Local Laws:** Nonapplicable.

**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.

**Capital Investment:** Nonapplicable.

**Financing:**

**Grants:**

Financial Assistance Grants (FAGs) (estimated)	
General Grant (\$983,221 received April 2022)	1,270,000
Road Grant (\$597,085 received April 2022)	658,000

**LRCI Program Funding**

- Phase 1: \$439,707 – Yalabee Unit Upgrade. Final \$43,970 still to be received.
- Phase 2: \$303,810 – Caravan Park Upgrade. Final \$84,044 still to be received.
- Phase 3: \$879,414 – Recreation Pavilion Upgrade. 1 January 2022 – 30 June 2023. 50% to be received upon approval of Works Schedule.
- Phase 3 extension \$439,707 – Project TBC. 1 July 2023 – 30 June 2024.

**Reserves:**

All revenue which is derived from investing Reserves is set aside back into the Reserve which generated the revenue. In relation to the current reporting period the amount is as follows:

- Reserve Interest (based on 0.30%) 15,000
- Refer to Reserve Transfers – page 23

**Future Comments:**

- **FAGs - hope grants will continue at current level.**
- **Prepayment of \$1,580,306 for 2022/2023 allocation was made in April 2022. (Part of opening surplus).**

## Governance Members of Council

		Budget 2022/23
<b>Members of Council Operating Expenditure</b>		
2040104	MEMBERS - Training & Development	12,000
2040109	MEMBERS - Members Travel and Accommodation	10,000
2040111	MEMBERS - Presidents Allowance	7,500
2040112	MEMBERS - Deputy Presidents Allowance	1,875
2040113	MEMBERS - Members Sitting Fees	23,250
2040114	MEMBERS - Communications Allowance	5,400
2040116	MEMBERS - Election Expenses	0
2040129	MEMBERS - Donations to Community Groups	10,000
2040130	MEMBERS - Insurance Expenses	8,000
2040141	MEMBERS - Subscriptions & Publications	25,121
13,000	NEWROC Contribution	
8,321	WALGA Subscription (Membership & Governance)	
3,500	Great Eastern Country Zone	
300	Rural Water Council	
2040187	MEMBERS - Other Expenses	7,500
2040199	MEMBERS - Administration Allocated	77,388
<b>Members of Council Operating Expenditure Total</b>		<b>188,034</b>

### Budget Highlights:

**Elected member and CEO remuneration are determined annually by the Salaries and Allowances Tribunal. Koorda is classified as a Band 4 Local Government.**

### **Elected Member Fees**

President Annual Allowance	\$7,500.00
Deputy President Annual Allowance	\$1,875.00
Annualised Meeting Fee - President	\$4,500.00
Annualised Meeting Fee – Elected Member	\$3,750.00
IT/Communication Annual Allowance	\$900.00
Travel	\$0.9554/km

### **Current allowance ranges for Band 4 Local Governments.**

- Annualised Meeting Fee – Elected Members: \$3,679 - \$9,742
- Annualised Meeting Fee - President: \$3,679 - \$20,022
- President Allowance: \$526 - \$20,565
- Deputy President Allowance: The percentage determined for the purposes of section 5.98A(1) of the LG Act is 25 per cent.

**Fees & Charges:** Nonapplicable.

### Description:

Administration and operation of facilities and services to members of council. Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscriptions, conference expenses, council chamber expenses, members' entertainment, support staff (orderly, secretarial, receptionists etc.), printing, telephones, faxes, delivery expenses.

Also includes the allocation of administration expenses for the Chief Executive Officer and staff in preparation, administration and attendance at meetings and assisting elected members and other committees of Council.

### Local Laws:

The Council has adopted a Local Law (Standing Orders), which covers the conduct of elected members at Council meetings.

Donation to groups listed in Finance Policy F8.

### Statutory Requirements:

A local government is required to maintain a structure of elected members by State Legislation.

### Service Levels:

The Elected Members meet on the third Wednesday of each month (except January) to consider matters requiring a decision. These meetings are open to the public and contain a period for public questions at the commencement of the meeting.

**Capital Investment:** Nonapplicable.

**Financing:** Nonapplicable.

### Future Comments:

- **NEWROC Regional Subsidiary**



## Governance Other Governance

		Budget 2022/23
<b>Other Governance Operating Income</b>		
3040210	OTH GOV - Grant - WDN WSFN	82,504
<b>Other Governance Operating Income Total</b>		<b>82,504</b>
<b>Other Governance Operating Expenditure</b>		
2040211	OTH GOV - Council Functions & Receptions	15,000
2040223	OTH GOV - LGIS Risk Expenditure (LGIS Risk Co-Ordinator)	7,000
2040250	OTH GOV - Consultancy - Statutory	18,500
2040251	OTH GOV - Consultancy - Strategic	7,500
2040284	OTH GOV - Audit Fees	32,400
31,600	Audit for the year ended 30 June 2022	
800	Audit on RtR certification for year ended 30 June 2022	
2040288	OTH GOV - WSFN Wheatbelt Secondary Freight Network	82,504
2040299	OTH GOV - Administration Allocated	77,388
<b>Other Governance Operating Expenditure Total</b>		<b>240,292</b>

### Budget Highlights:

- **The Shire of Koorda are undertaking Financial Management Regulation (FMR) and Audit Regulation 17 (Reg17) reviews in 2022/2023. Budget allocation included as part of 2040250 (Consultancy - Statutory)**

**Fees & Charges:** Nonapplicable.

### Description:

Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Including civic receptions, refreshments (receptions), naturalisation (citizenship) ceremonies, polls, referendums, public relations (newsletters, sister city relationships etc.), Freedom of Information requests and preparation for State visits.

Research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets, annual financial reports, audit fees and the annual report.

The allocation of expenses made to this program, such as meetings, public relations or staff should not include those identified with specific programs or business units.

**Local Laws:** Nonapplicable.

### Statutory Requirements:

The Local Government Amendment (Auditing) Act 2017 makes legislative changes to the Local Government Act 1995 to provide for the auditing of local governments by the Auditor General.

The Act allows the Auditor General to contract out some or all of the financial audits, but all audits will be the responsibility of the Auditor General and OAG. It also allows for performance audits, which will examine the economy, efficiency and effectiveness of any aspect of local government operations.

The OAG have appointed Butler Settineri to conduct the Shire of Koorda annual financial audit for a 3 year period. (30 June 2021 to 30 June 2023)

The Act also places an obligation on local government to publish their annual report, including their annual financial report and auditor's report, on their website.

Pursuant to Regulation 5 of the *Local Government (Financial Management) Regulations 1996*, and Regulation 17 of the *Local Government (Audit) Regulations 1996*, the CEO must review the appropriateness and effectiveness of the Local Government's financial management, risk management, internal control and legislated compliance policies and procedures. A review is to take place no less than once every 3 financial years.

### Service Levels:

The Shire of Koorda hold the Grant for Project Co-Ordination for the Wheatbelt Secondary Freight Network. The Shire of Kulin are project managers and the Project Co-Ordination runs from 2019-2020 to 2024-2025.

\$82,504.12 remains after claim to 31 March 2022.

**Capital Investment:** Nonapplicable.

**Financing:** Nonapplicable.

### Future Comments:

- **The Integrated Strategic Plan (ISP) was adopted in 2022 and incorporated the Strategic Community Plan (SCP) 2022-2032 and Corporate Business Plan (CBP) 2022-2025. A full review is required every 4 years with a desktop review every 2 years.**
- **The Workforce Plan 2022-2025 is due to be reviewed with the SCP and CBP.**
- **The FMR and Reg17 reviews undertaken in 2022/2023 are to be reviewed before 30 June 2026.**

**Law, Order & Public Safety**  
**Animal Control**

		Budget 2022/23
<b>Animal Control Operating Income</b>		
3050220	ANIMAL - Pound Fees	0
3050221	ANIMAL - Animal Registration Fees	1,500
<b>Animal Control Operating Income Total</b>		<b>1,500</b>
<b>Animal Control Operating Expenditure</b>		
2050216	ANIMAL - Ranger Services	10,000
2050265	ANIMAL - Pound Maintenance/Operations	0
2050299	ANIMAL - Administration Allocated	20,177
<b>Animal Control Operating Expenditure Total</b>		<b>30,177</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:**

GST Exempt | GST Included

Dog and Cat Registrations as per State Legislation	
Seizure and impounding of registered dog/cat	\$75.00
Seizure and impounding of unregistered dog/cat	\$100.00
Sustenance and Maintenance of dog/cat in pound – per day	\$20.00
Return of impounded dog (office hours)	Nil
Return of impounded dog (outside office hours)	\$225.00

**Note: All fees must be paid in full on collection of pets. All animals are required to be registered before release.**

**Fines as per Regulations.**

**Other Fees & Charges as per annual Fees & Charges list.**

**Description:**

Administration, enforcement and operations relating to the control of animals. Include costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying dogs, cats, cattle and other livestock and impounding and destruction fees.

**Local Laws:**

Dog Local Laws.

**Statutory Requirements:**

The Council is obligated to administer the Dog Act throughout the district. The Dog Act & Cat Act is State Legislation.

**Service Levels:**

Council engages WA Contract Ranger Services.

**Capital Investment:** Nonapplicable.

**Financing:**

General Revenue.

**Future Comments:**

➤ **Animal registrations could move to a State system in the future.**

**Law, Order & Public Safety**  
**ESL BFB & Emergency Management**

		Budget 2022/23
<b>ESL BFB Operating Income</b>		
3050502	ESL BFB - Admin Fee/Commission	4,000
3050510	ESL BFB - Operating Grant	21,420
3050515	ESL BFB - Capital Grants	0
3050520	ESL BFB - Fees & Charges (Building)	560
3050590	ESL BFB - Profit on Disposal of Assets	0
<b>ESL BFB Operating Income Total</b>		<b>25,980</b>
<b>ESL BFB Operating Expenditure</b>		
2050507	ESL BFB - Clothing & Accessories	3,000
2050530	ESL BFB - Insurance Expenses	5,000
2050565	ESL BFB - Maintenance Plant & Equipment (P007, P008, P037)	10,500
2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats	0
2050569	ESL BFB - Plant & Equipment \$1,200 to \$5,000 per item	0
2050586	ESL BFB - Plant & Equipment < \$1,200 per item	0
2050587	ESL BFB - Other Goods and Services	0
2050588	ESL BFB - Utilities, Rates & Taxes	15,000
2050589	ESL BFB - Maintenance Land & Buildings	2,000
2050591	ESL BFB - Loss on Disposal of Assets	0
2050599	ESL BFB - Administration Allocated	26,891
<b>ESL BFB Operating Expenditure Total</b>		<b>62,391</b>
<b>Emergency Management Operating Expenditure</b>		
2050787	EM - Other Expenditure	0
2050792	EM - Depreciation	8,200
2050799	EM - Administration Allocated	5,053
<b>Emergency Management Operating Expenditure Total</b>		<b>13,253</b>

**Budget Highlights:**

- **As part of the DFES Capital Grants Scheme, the Koorda and Kulja Brigades have been allocated replacements for P037 Light Tanker and P007 Broadacre fire tender. This may not be complete until 2023/2024 due to supply chain issues.**

**Fees & Charges:**

ES Building – per day

GST Exempt | GST Included  
\$77.00

**Description:**

Administration and operations on fire prevention services, including volunteer fire brigades, FESA levy, outlays on roadside clearing operations (slashing, clearing, mowing verges, standpipes, insurance) and other protective burning. Revenues include the sale of local laws, maps, materials relating to fire prevention, fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks.

**Local Laws:** Nonapplicable.

**Statutory Requirements:**

The Council is required to comply with the requirement of the DFES Act, which is enacted by the State Government. This Statute conveys various obligation and duties upon the Shire.

**Service Levels:** Nonapplicable.

**Capital Investment:** Nonapplicable.

**Financing:**

**Grants**

DFES LGGS 2022/2023

21,420

**Future Comments:**

- **Road Rescue training to be in conjunction with the Wyalkatchem Fire & Rescue Service.**

**Health**  
**Preventative Services – Health & Pest Control**

		Budget 2022/23
<b>Preventative Services - Health Operating Expenditure</b>		
2070411	HEALTH - Contract EHO	15,000
2070487	HEALTH - Analytical Expenses	500
2070499	HEALTH - Administration Allocation	20,177
<b>Preventative Services - Health Operating Expenditure Total</b>		<b>35,677</b>
<b>Preventative Services - Pest Control Operating Expenditure</b>		
2070553	PEST - Pest Control Programs (Includes Vermin Contol)	1,500
2070599	PEST - Administration Allocation	5,053
<b>Preventative Services - Pest Control Operating Expenditure Total</b>		<b>6,553</b>

**Budget Highlights:**

- **EHO Contractor on an 'as need' basis.**

**Fees & Charges:** Nonapplicable.

**Description:**

**Health:** Administration and Inspection Administration, inspection and operations of programs concerned with the general health of the community.

Includes the costs and revenues derived from the inspection of eating houses, alfresco dining, lodging and boarding houses, itinerant food vendors, stall holders, offensive trade etc.

Also includes providing the services of a Medical Officer of Health, group and regional health schemes and any other outlays concerned with the general health inspection and administration services provided by the council.

**Pest Control:** Administration and operations for programs concerned with the eradication of noxious insects and vermin such as mosquitoes, flies, rodent etc.

**Local Laws:**

Shire of Koorda Health Local Laws 2012.

**Statutory Requirements:**

Administration in accordance with the Health Act (State Legislation).

**Service Levels:**

Random food quality sampling is undertaken by the EHO and inspection and approvals service operated from the Shire office during normal office hours.

**Capital Investment:** Nonapplicable.

**Financing:** Nonapplicable.

**Future Comments:** Nonapplicable.

**Health**  
**Preventative Services – Other Health**

		Budget 2022/23
<b>Preventative Services - Other Health Operating Income</b>		
<b>3070720</b>	OTH HEALTH - Fees & Charges	7,060
<b>Preventative Services - Other Health Operating Income Total</b>		<b>7,060</b>
<b>Preventative Services - Other Health Operating Expenditure</b>		
<b>2070720</b>	OTH HEALTH - Communication Expense	2,000
<b>2070721</b>	OTH HEALTH - Information Technology	5,000
<b>2070787</b>	OTH HEALTH - Doctor Service Contribution	75,000
<b>2070788</b>	OTH HEALTH - Building Operations (BO002)	17,000
<b>2070789</b>	OTH HEALTH - Building Maintenance (BM002)	6,000
<b>2070792</b>	OTH HEALTH - Depreciation	9,200
<b>2070799</b>	OTH HEALTH - Administration Allocation	15,124
<b>Preventative Services - Other Health Operating Expenditure Total</b>		<b>129,324</b>

**Budget Highlights:**

- **Commencement of IT Managed Service Agreement for Medical Centre (Doctor/Reception)**
- **Minor upgrades to IT equipment (included in IT Budget)**
- **\$2,000 allocation in 2070787 for new equipment for Koorda Medical Centre (Blood Pressure Machine & Ear Irrigation).**

**Fees & Charges:**

WACHS Health Centre rent – per week	GST Exempt   GST Included \$143.00
<i>Lease expires 31<sup>st</sup> January 2023.</i>	
Room Hire – per day	\$55.00

**Description:**

Administration and operation of medical and dental clinics including contributions, subsidies, donations etc. provision of medical services such as doctors, dentists nursing services, Royal Flying Doctors Service, ambulance services, and hospitals.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

The Shire of Koorda has an MOU with the Shire of Wyalkatchem for the provision of a doctor service. Koorda contribute towards 25% of the cost of a Doctor and 50% of associated vehicle costs.

**Capital Investment:** Nonapplicable.

**Financing:**

Reserves for the purpose of funding

- Future recruitment or retention costs associated with securing or retaining the services of a qualified medical practitioner within the District.
- Future regional (NEWROC) medical services.

**Future Comments:**

- **Ensure Koorda Health Building is adequately equipped and utilised with reasonable provision to recruit new Doctor if/when necessary.**

## Education & Welfare Families & Other Welfare

		Budget 2022/23
<b>Families Operating Expenditure</b>		
<b>2080386</b>	FAMILIES - Expensed Minor Asset Purchases	0
<b>2080388</b>	FAMILIES - Building Operations (BO004)	7,500
<b>2080389</b>	FAMILIES - Building Maintenance (BM004)	2,500
<b>2080392</b>	FAMILIES - Depreciation	2,100
<b>2080399</b>	FAMILIES - Administration Allocation	8,410
<b>Families Operating Expenditure Total</b>		<b>20,510</b>
<b>Other Welfare Operating Expenditure</b>		
<b>2080787</b>	WELFARE - Other Expenses (Wheatbelt Ag Care)	500
<b>2080799</b>	WELFARE - Administration Allocation	18,517
<b>Other Welfare Operating Expenditure Total</b>		<b>19,017</b>

### Budget Highlights:

- **Wheatbelt Ag Care annual contribution** **\$500**

**Fees & Charges:** Nonapplicable.

### Description:

**Families:** Administration, inspection, support and operation of programs concerned with providing facilities to serve dependent parents and young children, parent and baby centres, child care centres, crèches and play centres at which little or no schooling is provided.

**Other Welfare:** Administration, support and operation of other welfare services concerned with family support schemes, refuge centres, drop-in centres for the unemployed or youth, services for migrants, social workers and contributions, subsidies, donations to welfare groups.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

### Service Levels:

Provide building for the provision of Day Care services. Contribute to provision of welfare services to Shire.

**Capital Investment:** Nonapplicable.

**Financing:** Nonapplicable.

### Future Comments:

- **Advocate for local aged and disability care service providers.**
- **Although the Family Day Care is no longer operational, the building is set up, compliant and registered should there be a need for the service in the future.**

## Housing Staff Housing

		Budget 2022/23
<b>Staff Housing Operating Income</b>		
3090120	STF HOUSE - Fees & Charges	23,660
<b>Staff Housing Operating Income Total</b>		<b>23,660</b>
<b>Staff Housing Operating Expenditure</b>		
2090188	STF HOUSE - Staff Housing Building Operations (BO)	33,000
	3,500 Lot 9 Smith (#040) - House	
	6,000 Lot 68 Smith (#044) - House	
	3,000 Lot 164A Lodge (#049) - House	
	6,500 Lot 164B Lodge (#050) - House	
	3,000 Lot 204 Pearman (#053) - House	
	3,000 Lot 271 Greenham (#054) - House	
	8,000 Lot 282 Pearman (#056) - House	
2090189	STF HOUSE - Staff Housing Building Maintenance (BM)	17,500
	2,500 Lot 9 Smith (#040) - House	
	2,500 Lot 68 Smith (#044) - House	
	2,500 Lot 164A Lodge (#049) - House	
	2,500 Lot 164B Lodge (#050) - House	
	2,500 Lot 204 Pearman (#053) - House	
	2,500 Lot 271 Greenham (#054) - House	
	2,500 Lot 282 Pearman (#056) - House	
2090192	STF HOUSE - Depreciation	20,000
2090198	STF HOUSE - Staff Housing Costs Recovered	(70,500)
<b>Staff Housing Operating Expenditure Total</b>		<b>0</b>

### Budget Highlights:

No significant changes.

### Fees & Charges:

Employee Rent – per week

GST Exempt | GST Included  
\$65.00

### Description:

Administration and operation of residential housing for council staff.

The net costs of these facilities should be assigned to the program for which the employee is engaged e.g. environmental health officer's residence to Health.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

### Financing:

All upgrades under \$5,000 are unable to be capitalised, please refer to House/Building Program for Non-Capital Upgrade schedule. Figure included in operational expenditure.

### Future Comments:

- **Forward Plan to upgrade/replace staff accommodation.**
- **Council acknowledge the increasing current and future needs for worker accommodation in Koorda and are committed to forward planning with potential grant applications and reserve allocations for possible future projects.**

## Housing Other Housing

		Budget 2022/23
<b>Other Housing Operating Income</b>		
3090220	OTH HOUSE - Fees & Charges (Housing)	46,800
21,840	Lot 95 Greenham - Kulja Korner Units (3)	
7,800	Lot 98 Greenham - House	
17,160	L550 DEF Smith - Newcarlbeon Nook Units (3)	
3090221	OTH HOUSE - Fees & Charges (Leases)	59,800
31,200	Lot 164C Lodge - GROH Lease	
28,600	Lot 204 Pearman - GROH Lease	
<b>Other Housing Operating Income Total</b>		<b>106,600</b>
<b>Other Housing Operating Expenditure</b>		
2090288	OTH HOUSE - Building Operations (BO)	23,000
7,500	Lot 95 Greenham (#045,046,047) - Kulja Korner Units (3)	
2,500	Lot 98 Greenham (#048) - House	
2,000	Lot 274 Lodge (#055) - House	
5,000	L550 DEF Smith (#063,064,065) - Newcarlbeon Nook Units (3)	
2,500	Lot 164C Lodge (#051) - GROH House	
3,500	Lot 204 Pearman (#053) - GROH House	
2090289	OTH HOUSE - Building Maintenance (BM)	29,000
6,000	Lot 95 Greenham (#045,046,047) - Kulja Korner Units (3)	
2,000	Lot 98 Greenham (#048) - House	
5,000	Lot 274 Lodge (#055) - House	
2,500	L550 DEF Smith (#063,064,065) - Newcarlbeon Nook Units (3)	
1,500	Lot 164C Lodge (#051) - GROH House	
12,000	Lot 204 Pearman (#053) - GROH House	
2090292	OTH HOUSE - Depreciation	30,400
2090299	OTH HOUSE - Administration Allocated	10,071
<b>Other Housing Operating Expenditure Total</b>		<b>92,471</b>

### Budget Highlights:

- **Provision for paving at Lot 204 Pearman (GROH House) in building maintenance (BM053) allocation as required with lease extension agreement.**

### Fees & Charges:

	GST Exempt   GST Included
Lot 95 Greenham (3)	\$140.00
Lot 98 Greenham	\$150.00
Lot 550 DEF Smith (3)	\$110.00
Lot 164C Lodge (GROH Lease)	Negotiated
<i>Lease expires 1<sup>st</sup> April 2030. \$600/week</i>	
Lot 204 Pearman (GROH Lease)	Negotiated
<i>Lease expires 3<sup>rd</sup> March 2025.</i>	
<i>(with option to extend 1 year) \$550/week</i>	
Lot 164 Lodge (Non-staff charge)	\$160.00
Lot 203 Pearman (Non-staff charge)	\$165.00

### Description:

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

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

### Financing:

All upgrades under \$5,000 are unable to be capitalised, please refer to House/Building Program for Non-Capital Upgrade schedule. Figure included in operational expenditure.

### Future Comments:

- **Continues Council's policy to upgrade/ replace other accommodation.**



## Housing Community Housing

		Budget 2022/23
<b>Community Housing Operating Income</b>		
<b>3090320</b>	COM HOUSE - Fees & Charges (Housing)	54,600
20,280	Lot 13 Smith - Narkal Niche Units (3)	
17,160	Lot 291 Smith - Dukin Hollow Units (3)	
17,160	L550 ABC Smith - Johnson Place Units (3)	
<b>Community Housing Operating Income Total</b>		<b>54,600</b>
<b>Community Housing Operating Expenditure</b>		
<b>2090388</b>	COM HOUSE - Building Operations (BO)	24,000
8,000	Lot 13 Smith (#041,042,043) - Narkal Niche Units (3)	
10,000	Lot 291 Smith (#057,058,059) - Dukin Hollow Units (3)	
6,000	L550 ABC Smith (#060,061,062) - Johnson Place Units (3)	
<b>2090389</b>	COM HOUSE - Building Maintenance (BM)	22,500
7,500	Lot 13 Smith (#041,042,043) - Narkal Niche Units (3)	
7,500	Lot 291 Smith (#057,058,059) - Dukin Hollow Units (3)	
7,500	L550 ABC Smith (#060,061,062) - Johnson Place Units (3)	
<b>2090392</b>	COM HOUSE - Depreciation	16,600
<b>2090399</b>	COM HOUSE - Administration Allocated	10,071
<b>Community Housing Operating Expenditure Total</b>		<b>73,171</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:**

Lot 13 Smith (3)  
Lot 291 Smith (3)  
Lot 550 ABC Smith (3)

GST Exempt | GST Included  
\$130.00  
\$110.00  
\$110.00

**Description:**

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

These include housing for aged persons, unemployed youth, aboriginal housing schemes, Homeswest schemes, government and semi government employees.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:** Nonapplicable.

**Capital Investment:** Nonapplicable.

**Financing:**

All upgrades under \$5,000 are unable to be capitalised, please refer to House/Building Program for Non-Capital Upgrade schedule. Figure included in operational expenditure.

**Future Comments:**

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

## Community Amenities Sanitation Household

		Budget 2022/23
<b>Sanitation Household Operating Income</b>		
3100120	SAN - Domestic Refuse Collection Charges	38,340
3100125	SAN - Domestic Recycling Service	34,620
<b>Sanitation Household Operating Income Total</b>		<b>72,960</b>
<b>Sanitation Household Operating Expenditure</b>		
2100111	SAN - Waste Collection - Vergeside	25,000
2100112	SAN - Waste Collection - Street Bins	12,000
2100113	SAN - Waste Recycling	35,000
2100117	SAN - General Tip Maintenance	50,000
2100192	SAN - Depreciation	1,200
2100199	SAN - Administration Allocated	15,124
<b>Sanitation Household Operating Expenditure Total</b>		<b>138,324</b>

### Budget Highlights:

- **Koorda is the only Shire in NEWROC that offers a discount to age pensioners.**

### Fees & Charges:

GST Exempt | GST Included

Refuse collection per bin	\$180.00
Refuse collection per bin – Age Pensioner	\$110.00
Recycling collection per bin	\$170.00
Recycling collection per bin – Age Pensioner	\$110.00
Rubbish Site Charge (non-collection)	\$60.00

### Description:

Administration and operation of general refuse collection and disposal services.

These include the collection of general, recyclable and green waste, the delivery to a disposal site or transfer station, provision and maintenance of rubbish disposal sites, regional schemes, recycling depots and transfer stations.

**Local Laws:** Nonapplicable.

### Statutory Requirements:

The levy of a charge for the collection of rubbish and recycling is made under the Waste Avoidance & Resources Recovery Act 2007 (State Legislation)

### Service Levels:

Refuse: Once weekly kerbside collection.  
Recycling: Once fortnightly kerbside collection.  
Maintenance of refuse site.

Rubbish and Recycling collection charge on a “user pays,” should cover collection and tip maintenance.

**Capital Investment:** Nonapplicable.

### Financing:

Consultancy for Refuse Site Life Extension 10,000  
(Included in Refuse Site Maintenance Budget)

### **Reserves**

**Transfer to Waste 45,000**

### Future Comments:

- **Waste management rehabilitation plan to continue rehabilitation of current site over several years.**
- **Minimum Waste – objective to promote recycling.**
- **Regional Waste – continue investigation of possible solutions with other NEWROC Councils.**
- **Contingent liability for Waste landfill site recorded in balance sheet.**

The Shire has a legal obligation to restore the waste landfill site. A make good provision is recognised when:

- there is a present obligation as a result of waste activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The make good provision is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date.

Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the make good provision at each reporting date.

Amounts which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligation is unable to be reliably estimated as it is dependent on the remaining life of the waste facility.

**Community Amenities**  
**Sewerage**

		Budget 2022/23
<b>Sewerage Operating Income</b>		
<b>3100320</b>	SEW - Waste Water Charges	125,270
108,780	Sewerage Charge	
9,800	Sewerage Charge - Minimum	
6,690	Sewerage Charge - Utility	
<b>3100321</b>	SEW - Septic Tank Inspection Fees	0
<b>Sewerage Operating Income Total</b>		<b>125,270</b>
<b>Sewerage Operating Expenditure</b>		
<b>2100311</b>	SEW - Waste Water Treatment	50,000
<b>2100392</b>	SEW - Depreciation	25,300
<b>2100399</b>	SEW - Administration Allocated	15,124
<b>Sewerage Operating Expenditure Total</b>		<b>90,424</b>

**Budget Highlights:**

- **In respect to waste water charges the “Sewerage Charge” only increased overall by 2.5%.**
- **There was no increase to the minimum charge or the utility charges.**

**Fees & Charges:**

	GST Exempt   GST Included
Sewerage Charge	\$0.1069
Minimum Charge	\$350.00

**Non-Rated Properties Connected to Sewer**

First major fixture	\$258.00
Each additional major fixture	\$112.00

**Septic Tank Application**

Application Fee	\$118.00
Local Government Report Fee (Waste greater than 540L per day)	\$118.00
Permit to use an apparatus (includes all inspections)	\$118.00

**Description:**

The operation of services and facilities for the collection, treatment and disposal of sewerage. Includes the maintenance of deep mains, reticulation, pumps etc., effluent and sullage drainage disposal systems, water treatment systems, septic tank cleaning and inspection and night soil disposal (pan removal).

Revenues include sewerage rates, inspection fees, septic tank installation and cleaning fees.

**Local Laws:** Nonapplicable.

**Statutory Requirements:**

License Conditions and Section 41 Health Act 1911.

**Service Levels:**

Contact the main office during office hours for complaints, blockages and connections.

**Capital Investment:** Nonapplicable.

**Financing:**

**General**

Camera & Condition Report 10,000  
(Included in Sewerage Treatment Maintenance Budget)

**Reserves**

**Transfer to Sewerage 60,000**  
(Balance remaining from Sewerage Rates after Maintenance budget)

**Future Comments:**

- **Update maintenance equipment/practises.**
- **Provision – Financing upgrading/replacement.**
- **Continue to provide service.**

## Community Amenities Town Planning

		Budget 2022/23
<b>Town Planning Operating Income</b>		
<b>3100620</b>	PLAN - Planning Application Fees	2,500
<b>Town Planning Operating Income Total</b>		<b>2,500</b>
<b>Town Planning Operating Expenditure</b>		
<b>2100652</b>	PLAN - Consultants	2,500
<b>2100653</b>	PLAN - Scheme Amendments	0
<b>2100699</b>	PLAN - Administration Allocated	53,890
<b>Town Planning Operating Expenditure Total</b>		<b>56,390</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:**

GST Exempt | GST Included

As per Development & Planning (Local Government Fees) Regulations 2000.

**Description:**

Administration, inspection and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning.

Includes costs associated with the purchase and resumption of land for public open space, community facilities etc. for the expansion or development of this program.

Excludes outlays on town planning development schemes wherein the owners of land within the particular schemes are responsible on a contributory basis for the land development costs incurred by Council in the scheme area.

**Local Laws:** Nonapplicable.

**Statutory Requirements:**

Town Planning and Development Act 2005.

**Service Levels:**

Contact the main office during office hours.

**Capital Investment:** Nonapplicable.

**Financing:**

General Revenue.

**Future Comments:**

- **Requirement to review current Town Planning Scheme, and to do so on a regular basis.**

**Community Amenities**  
**Other Community Amenities**

		Budget 2022/23
<b>Other Community Amenities Operating Income</b>		
3100720	COM AMEN - Cemetery Fees (Burial)	1,500
3100721	COM AMEN - Cemetery Fees (Niche Wall)	100
3100722	COM AMEN - Cemetery Fees (Monuments)	60
<b>Other Community Amenities Operating Income Total</b>		<b>1,660</b>
<b>Other Community Amenities Operating Expenditure</b>		
2100711	COM AMEN - Cemetery Maintenance/Operations	24,000
2100714	COM AMEN - War Memorial Maintenance/Operations	10,000
2100788	COM AMEN - Public Conveniences	30,000
2100792	COM AMEN - Depreciation	9,400
2100799	COM AMEN - Administration Allocated	8,410
<b>Other Community Amenities Operating Expenditure Total</b>		<b>81,810</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:**

GST Exempt | GST Included

**Cemeteries – Koorda & Cowcowing**

*On application to hold a funeral, the following fees shall be payable in advance*

**Plot Fee**

Land for grave 2.4m x 1.2m	\$30.00
Land for grave 2.4m x 2.4m	\$60.00

**Digging of Grave**

Any child under 5 years of age, 1.2m deep	\$820.00
Any other person 1.8m deep	\$1,240.00
Any other person 2.15m deep	\$1,500.00
Beyond 1.8m for each additional 0.3m, or part thereof	\$200.00

**Re-opening of Grave**

Any child under 5 years	\$820.00
Any persons over 5 year (opening & refilling)	\$1,240.00

**Additional Charges for Funerals held on;**

Saturdays	\$325.00
Public Holidays & Sundays	\$540.00

**Grant of Right of Burial**

Issue of Certificate & Registration	\$108.00
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**Niche Wall**

Single Niche	\$100.00
Double Niche	\$140.00

**Fees & Charges (continued):**

GST Exempt | GST Included

**Miscellaneous**

Funeral Directors Licence	\$59.50
Monumental Masons Licence	\$59.50
Permit or erect a headstone or monument	\$27.00
Permit to erect any name plate	\$21.00

**Note: Licenses valid until 30 June of the financial year paid.**

**Description:**

The provision, supervision and operation of community amenities that cannot be assigned to one of the preceding groups.

Includes outlays on public conveniences, statues, pedestrian shopping malls, drinking fountains, cemeteries, crematoriums, rest centres, bus shelters, street seats and other street furniture.

Where these facilities are provided in association with another program, eg. public toilets on recreation grounds, they should be classified under 'Recreation and Culture'.

**Local Laws:**

Cemetery Local Laws.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

Contact the main office during office hours to make arrangement for a burial.

**Capital Investment:** Nonapplicable.

**Financing:**

General Revenue.

**Future Comments:**

➤ Continue upgrade of cemetery & surrounds.

**Recreation & Culture**  
**Public Halls & Civic Centres**

		Budget 2022/23
<b>Public Halls &amp; Civic Centres Operating Income</b>		
3110120	HALLS - Town Hall Hire	300
<b>Public Halls &amp; Civic Centres Operating Income Total</b>		<b>300</b>
<b>Public Halls &amp; Civic Centres Operating Expenditure</b>		
2110165	HALLS - Pioneer Hall Maintenance/Operations	2,500
2110188	HALLS - Memorial Hall Operations	20,000
2110189	HALLS - Memorial Hall Maintenance	5,000
2110192	HALLS - Depreciation	8,400
2110199	HALLS - Administration Allocated	8,410
<b>Public Halls &amp; Civic Centres Operating Expenditure Total</b>		<b>44,310</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:**

	GST Exempt   GST Included
Hall – All Facilities	\$165.00
Club Hire morning/afternoon	\$15.00
Club Hire evening after 5pm, Casual Use or Stage Only	\$25.00
Full Dress Rehearsal	\$50.00

**Description:**

Administration, provision and operation of multipurpose venues such as public halls, town halls, function rooms, civic and community centres, including scout halls, Masonic lodges, CWA halls etc.

Exclude municipal offices, indoor sporting complexes, art galleries, nurseries, pre-school centres, senior citizen centres.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

Hire of facility by prior booking at Shire Office.

**Capital Investment:** Nonapplicable.

**Financing:**

General Revenue.

**Future Comments:**

- **Annual use of Hall is limited.**
- **Major expenditure may be required, structural condition being monitored.**

**Recreation & Culture**  
**Swimming Areas**

		Budget 2022/23
<b>Swimming Areas Operating Income</b>		
3110220	SWIM AREAS - Admissions	0
<b>Swimming Areas Operating Income Total</b>		<b>0</b>
<b>Swimming Areas Operating Expenditure</b>		
2110230	SWIM AREAS - Insurance Expense	9,000
2110288	SWIM AREAS - Swimming Pool Operations (#010)	112,000
2110289	SWIM AREAS - Swimming Pool Maintenance (#010)	12,500
2110292	SWIM AREAS - Depreciation	46,100
2110299	SWIM AREAS - Administration Allocated	15,124
<b>Swimming Areas Operating Expenditure Total</b>		<b>194,724</b>

**Budget Highlights:**

- Council have adopted free admission for the Swimming Pool for the 2022/2023 season.
- New BBQ Plate included in maintenance budget.

**Fees & Charges:**

Hire Swimming Pool venue (out of normal hours) GST Exempt | GST Included  
\$65.00  
- per hour (plus Manager's wage)

**Description:**

Administration and operation of public swimming pools and other recreational swimming areas.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

Operation and Management of Aquatic Facility contracted out. Open 6 days a week and closed 1 weekday. Season: November – March

**Capital Investment:** Nonapplicable.

**Financing:**

General Revenue.

**Future Comments:**

- Current Contract 01/10/2019 – 30/09/2022 (option to extend to 30/09/2024)
- Monitor plant room and changeroom facilities and consider applications for future CSRFF grant funding to upgrade facilities.
- Important recreational hub of community. Essential to upgrade/renew/maintain.

## Recreation & Culture Other Recreation

		Budget 2022/23
<b>Other Recreation Operating Income</b>		
3110320	REC - Fees & Charges (Building Hire)	290
3110321	REC - Annual Sporting Group Hire	4,000
3110322	REC - Gym Membership	3,500
3110323	REC - Drive In Admission	7,000
<b>Other Recreation Operating Income Total</b>		<b>14,790</b>
<b>Other Recreation Operating Expenditure</b>		
2110363	REC - Executive Officer Winter Sports	2,500
2110364	REC - Gym Maintenance/Operations (#017)	20,000
2110365	REC - Parks & Garden Maintenance/Operations	155,000
2110366	REC - Town Oval Maintenance/Operations	40,000
2110367	REC - Playground Equipment Maintenance/Operations	2,500
2110368	REC - Drive In Maintenance/Operations (#024)	20,000
2110369	REC - Sports Club Maintenance/Operations (#025)	10,000
2110388	REC - Other Rec Facilities Building Operations	40,000
2110389	REC - Other Rec Facilities Building Maintenance	15,000
2110390	REC - Club Support Fund	20,000
2110392	REC - Depreciation	132,600
2110399	REC - Administration Allocated	20,177
<b>Other Recreation Operating Expenditure Total</b>		<b>477,777</b>

### Budget Highlights:

- **Recreation pavilion upgrade and extension.**
- **Club Support Fund.**

### Fees & Charges:

GST Exempt | GST Included

#### **Recreation Ground & Facilities**

All Facilities: Function (Pavilion, Kitchen, Bar etc)	\$160.00
Meeting Rooms: Old Kitchen or Tennis Rooms	\$55.00
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
Use of PA System	\$50.00
Bond for PA System	\$270.00
Bond – Functions where alcohol will be consumed	\$325.00

#### **Gymnasium**

Annual – Adult	\$140.00
Annual – Pensioner/Student	\$105.00
6 months – Adult	\$80.00
6 months – Pensioner/Student	\$60.00
3 months – Adult	\$50.00
3 months – Pensioner/Student	\$40.00
Sports Club – per session	\$10.00
Fob Bond	\$15.00

#### **Drive In Entry**

Double Feature Adults (16 and over)	\$15.00
Double Feature Children (3 years and under free)	\$5.00
Single Movie Screening Adults (Children free)	\$10.00

### 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.

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.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

### Service Levels:

Bookings to be made at Shire Office prior to use.

### Capital Investment:

#### **Building**

Recreation Pavilion Upgrade 1,000,000

### Financing:

#### **Grant**

Local Roads & Community Infrastructure Phase 3 879,414

#### **Reserves**

Transfer from Recreation 120,586

### Future Comments:

- **Main social sporting hub or community essential to maintain.**
- **Drive In: Promotion of tourism to area.**



**Recreation & Culture**  
**TV & Radio**

		Budget 2022/23
<b>TV Radio Operating Expenditure</b>		
2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	20,000
2110492	TV RADIO - Depreciation	3,300
2110499	TV RADIO - Administration Allocation	8,410
<b>TV Radio Operating Expenditure Total</b>		<b>31,710</b>

**Budget Highlights:**

- **Annual service charges abolished for 2020/2021 and beyond.**

**Fees & Charges:** Nonapplicable.

**Description:**

Administration, support, provision and operation of facilities to receive and re-broadcast radio and television signals in a district or a defined portion of a district.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

Retransmit digital TV channels and 1 radio station (Hot FM)

**Capital Investment:** Nonapplicable.

**Financing:**

General Revenue.

**Future Comments:**

- **Continue to provide digital service with possible additional channels.**

**Recreation & Culture**  
**Library**

		Budget 2022/23
<b>Library Operating Income</b>		
▶	<b>3110501</b> LIBRARY - Reimbursements Lost Books	0
<b>Library Operating Income Total</b>		<b>0</b>
<b>Library Operating Expenditure</b>		
▶	<b>2110588</b> LIBRARY - Library Building Operations	2,000
▶	<b>2110589</b> LIBRARY - Library Building Maintenance	0
▶	<b>2110599</b> LIBRARY - Administration Allocation	8,410
<b>Library Operating Expenditure Total</b>		<b>10,410</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:**

GST Exempt | GST Included

Charges for lost books are at replacement cost.

**Description:**

Administration, provision and operation of regional and local libraries, lending and reference libraries open to the public and the operation of mobile libraries.

Includes books, tapes, records, audio-visual aids, internet and other facilities and services in delivering library services.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

The Library is located in the Council Office.  
Opening times are as per normal office hours.  
9.00am to 4.00pm Monday to Friday (except public holidays).

**Capital Investment:** Nonapplicable.

**Financing:**

General Revenue.

**Future Comments:**

➤ **Continue to provide library services to the community.**

**Recreation & Culture**  
**Heritage**

		Budget 2022/23
<b>Heritage Operating Expenditure</b>		
2110665	HERITAGE - MAD Club Maintenance/Operations (#023)	1,000
2110688	HERITAGE - Museum Building Operations (#022)	3,500
2110689	HERITAGE - Museum Building Maintenance (#022)	2,500
2110692	HERITAGE - Depreciation	7,200
2110699	HERITAGE - Administration Allocation	8,410
<b>Heritage Operating Expenditure Total</b>		<b>22,610</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:** Nonapplicable.

**Description:**

Administration and operations relating to heritage issues such as developing and maintaining a heritage inventory, museums, preservation of the national estates, historical projects, local history books and the operation of heritage buildings not associated with other programs.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:** Nonapplicable.

**Capital Investment:** Nonapplicable.

**Financing:** Nonapplicable.

**Future Comments:**

- **Continue to assist the Koorda & District Museum and Historical Society.**
- **Very real long term issues with Museum and MAD Club building structure.**

**Recreation & Culture**  
**Other Culture**

		Budget 2022/23
<b>Other Culture Operating Expenditure</b>		
2110711	OTH CUL - Australia Day	500
2110712	OTH CUL - ANZAC Day	500
2110714	OTH CUL - Christmas Lights	500
2110725	OTH CUL - Agricultural Show	1,700
2110765	OTH CUL - Art Gallery Maintenance/Operations (#006)	4,000
2110766	OTH CUL - CWA Building Maintenance/Operations (#012)	3,000
2110767	OTH CUL - Guides Building Maintenance/Operations (#013)	2,750
2110768	OTH CUL - Men's Shed Building Maintenance/Operations (#019)	1,000
2110792	OTH CUL - Depreciation	5,600
2110799	OTH CUL - Administration Allocated	20,177
<b>Other Culture Operating Expenditure Total</b>		<b>39,727</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:** Nonapplicable.

**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.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

As per donation policy.

Koorda Ag Show – Contribution for PA	\$1,200
Koorda Ag Show – Acquisition Corn Dolly Prize	\$500

**Capital Investment:**

**Buildings**

Re-roofing and ceiling repairs	50,000
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**Financing:**

**Reserves**

Transfer from Recreation	50,000
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**Future Comments:**

➤ **Monitor CWA Building structure.**

## Transport Road Construction

		Budget 2022/23
<b>Road Construction Operating Income</b>		
3120110	ROADC - Regional Road Group Grants (MRWA)	346,000
3120111	ROADC - Roads to Recovery Grant	402,890
<b>Road Construction Operating Income Total</b>		<b>748,890</b>
<b>Road Maintenance Operating Income</b>		
3120210	ROADM - Direct Road Grant (MRWA)	179,173
<b>Road Maintenance Operating Income Total</b>		<b>179,173</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:** Nonapplicable.

**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.

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.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

Provision of reasonable standard of roads regarding traffic use types.

**Capital Investment:**

**Roads – See Page 67**

<b>TOTAL \$1,581,000</b>	
- Full Reconstruct	749,000
- Reform/Gravel Sheet	300,000
- Reseal	422,000
- Widen Seal	70,000
- Town Streets - Footpaths	20,000
- Town Streets - Kerbing	20,000

**Financing:**

**Grants**

Grant – FAGs (Roads) (in GPF 3030211)	658,000
Grant – Roads to Recovery	402,890
Grant – Regional Road Group	346,000
Grant – Main Roads Direct	174,110
<b>Total</b>	<b>\$1,581,000</b>

**Reserves**

**Transfer to Road** **40,000**

**Future Comments:**

- **Monitor future road work plans (2020-2035).**  
The Strategic Resourcing Plan highlighted a “renewal surplus” of the road network by \$7.92M. (15 year required renewal \$19.64M, 15 year planned renewal \$27.56M)
- **Continue widening of unsealed roads to reasonable standards to meet industry requirements.**
- **The Koorda-Wyalkatchem Road was allocated as a “Priority 2” road in the WSNF Project.**

## Transport Road Maintenance

		Budget 2022/23
<b>Road Maintenance Operating Expenditure</b>		
2120211	ROADM - Road Maintenance - Built Up Areas	30,000
2120212	ROADM - Road Maintenance - Sealed Outside BUA	60,000
2120213	ROADM - Road Maintenance - Gravel Outside BUA	160,000
2120214	ROADM - Road Maintenance - Formed Outside BUA	150,000
2120217	ROADM - Ancillary Maintenance - Built Up Areas	15,000
2120234	ROADM - Street Lighting	25,000
2120235	ROADM - Traffic Signs/Equipment (Safety)	20,000
2120252	ROADM - Consultants	50,000
2120286	ROADM - Workshop/Depot Expenses Equipment	5,000
2120287	ROADM - Other Expenses (ThinkProject/RAMM Subscription)	8,200
2120288	ROADM - Depot Building Operation	25,000
2120289	ROADM - Depot Building Maintenance	10,000
2120292	ROADM - Depreciation (Roads)	1,001,000
2120299	ROADM - Administration Allocated	42,051
<b>Road Maintenance Operating Expenditure Total</b>		<b>1,601,251</b>

**Budget Highlights:**

- **Revaluation of Roads and IO is included in the 2022/2023 budget. (2120252)**

**Fees & Charges:** Nonapplicable.

**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.

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.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

Provision of reasonable standard of roads with regard traffic use types.

**Capital Investment:** Nonapplicable.

**Financing:**

General Revenue and Reserves

**Future Comments:**

- **Ongoing maintenance work increasing priority, particularly patching work & shoulder maintenance of sealed roads.**
- **Reconstruct unsealed roads.**
- **Road & IO Revaluations to be completed for 30 June 2023.**

## Transport Plant

		Budget 2022/23
<b>Plant Operating Income</b>		
<b>3120390</b>	PLANT - Profit on Disposal of Assets	90,600
<b>Plant Operating Income Total</b>		<b>90,600</b>
<b>Plant Operating Expenditure</b>		
<b>2120391</b>	PLANT - Loss on Disposal of Assets	13,000
<b>2120399</b>	PLANT - Administration Allocated	6,714
<b>Plant Operating Expenditure Total</b>		<b>19,714</b>

### Budget Highlights:

- P036 Loader upgrade (carry forward from 2021/2022)
- P065 Prime Mover upgrade

Fees & Charges: Nonapplicable.

### Description:

Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges, etc.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

### Service Levels:

Provision of reasonable standard of roads with regard traffic use types.

### Capital Investment:

<b>Plant</b>	<b>TOTAL \$773,000</b>
P036 Loader	330,000
P053 Mower/Slasher (old to go to golf club)	25,000
P058 4x2 Ute (will become new P003)	35,000
P064 4x4 Ute (Team Leader)	48,000
P065 Prime Mover	220,000
P066 4x4 Ute (Works Crew)	45,000
P200 Ute (Works Supervisor)	55,000
Misc Plant (Moveable traffic lights)	15,000

### Financing:

<b>Proceeds from Sale of Assets</b>	<b>TOTAL \$212,000</b>
P036 Loader	40,000
P053 Mower/Slasher (old to go to golf club)	-
P058 4x2 Ute (will become new P003)	10,000
P064 4x4 Ute (Team Leader)	30,000
P065 Prime Mover	65,000
P066 4x4 Ute (Works Crew)	27,000
P200 Ute (Works Supervisor)	40,000
Misc Plant (Moveable traffic lights)	-

**CHANGEOVER TOTAL \$561,000**

### **General**

Municipal Fund 116,000

### **Reserves**

Transfer from Plant 445,000  
**Transfer to Plant 44,422**

### Future Comments:

- Plant changeover as per Strategic Resourcing Plan 2020-2035

## Transport Licensing

		Budget 2022/23
<b>Licensing Operating Income</b>		
3120502	LICENSING - Transport Licensing Commission	8,400
<b>Licensing Operating Income Total</b>		<b>8,400</b>
<b>Licensing Operating Expenditure</b>		
2120520	LICENSING - Communication Expenses	500
2120599	LICENSING - Administration Allocated	8,410
<b>Licensing Operating Expenditure Total</b>		<b>8,910</b>

**Budget Highlights:**

No significant changes

**Fees & Charges:** Nonapplicable.

**Description:**

Operations relating to the licensing or regulating of traffic under the control of the local government. Includes vehicle registration (plates, discs, stickers), vehicle examination expenses and examination facilities.

Commissions received for the issue of licences should be assigned to Private Works under 'Other Property and Services'.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

The Department of Transport service can be accessed at the Council Office. Licensing Services are only available from 9.00am to 3.30pm Monday to Friday (except public holidays).

**Capital Investment:** Nonapplicable.

**Financing:** Nonapplicable.

**Future Comments:**

- **Ongoing service provision to community – particularly with regard vehicle licensing.**



## Transport Aerodrome

		Budget 2022/23
<b>Aerodrome Operating Expenditure</b>		
✔	2120665 AERO - Airstrip & Grounds Maintenance/Operations	5,000
✔	2120692 AERO - Depreciation	14,500
✔	2120699 AERO - Administration Allocated	5,053
<b>Aerodrome Operating Expenditure Total</b>		<b>24,553</b>

**Budget Highlights:**

No significant changes

**Fees & Charges:** Nonapplicable.

**Description:**

Administration, provision and operation of airports, runways, terminals and other facilities associated with the provision of aerodromes.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:** Nonapplicable.

**Capital Investment:** Nonapplicable.

**Financing:** Nonapplicable.

**Future Comments:**

- **Koorda have an unlicensed aerodrome.**
- **Ongoing maintenance requirement.**
- **Need to re-sheet runways and improve drainage etc in the short term.**

## Economic Services Rural

		Budget 2022/23
<b>Rural Operating Income</b>		
<b>2130120</b>	RURAL - Fees & Charges (Tree Planter)	400
<b>Rural Operating Income Total</b>		<b>400</b>
<b>Rural Operating Expenditure</b>		
<b>2130111</b>	RURAL - Noxious Weed Control	25,000
<b>2130152</b>	RURAL - Consultants	5,000
<b>2130165</b>	RURAL - Tree Planter Maintenance/Operations	2,000
<b>2130187</b>	RURAL - Drum Muster	1,500
<b>2130192</b>	RURAL - Depreciation	0
<b>2130199</b>	RURAL - Administration Allocated	5,053
<b>Rural Operating Expenditure Total</b>		<b>38,553</b>

### Budget Highlights:

No significant changes

### Fees & Charges:

	GST Exempt   GST Included
Tree Planter (automated) – per day	\$220.00
Tree Planter (manual) – per day	\$110.00
Tree Planter (hand held) – per day	\$30.00
Bait Layer – per day	\$32.00

### Description:

Agricultural drainage schemes, flood mitigation and the eradication of fruit fly, noxious weeds, (pest plants) and vermin control in rural areas.

Include veterinary schemes, clinics and subsidies in providing these services.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

### Financing:

#### **Reserves**

Transfer to NRM Reserve Account for replacement/maintenance of tree planters  
Interest Only

### Future Comments:

- **Natural Resource Management Scheme discontinued, provision is made to contract out services on an as-need basis.**

## Economic Services Tourism

		Budget 2022/23
<b>Tourism Operating Income</b>		
3130221	TOUR - Caravan Park Fees	25,000
3130222	TOUR - Yalambee Fees	75,000
<b>Tourism Operating Income Total</b>		<b>100,000</b>
<b>Tourism Operating Expenditure</b>		
2130211	TOUR - Community Development Officer	25,000
2130240	TOUR - Public Relations & Area Promotion	90,000
2130241	TOUR - Subscriptions & Memberships	9,200
8,750	NEWTRAVEL (includes \$850 Storytown Podcast)	
300	Tourism Council	
150	AGO Silver Membership	
2130265	TOUR - Caravan Park General Maintenance	10,000
2130266	TOUR - Caravan Park General Operations	50,000
2130288	TOUR - Yalambee Units Building Operations	65,000
2130289	TOUR - Yalambee Units Building Maintenance	15,000
2130292	TOUR - Depreciation	52,200
2130299	TOUR - Administration Allocated	23,534
<b>Tourism Operating Expenditure Total</b>		<b>339,934</b>

### Budget Highlights:

- Continuation of Pay 2, Stay 3 initiative at Caravan Park.
- Allocation of \$80,000 in 2130240 Area Promotion for townscape projects.
- Allocation of \$2,500 for the Australia's Golden Outback planner advertisements (2130240 Area Promotion).
- Completion of Yalambee Unit and Caravan Park surrounds and gardens in 2022/2023.

### Fees & Charges:

GST Exempt | GST Included

#### **Yalambee Units**

1 Bedroom – per night	\$110.00
1 Bedroom – weekly	\$385.00
2 Bedrooms – per night	\$135.00
2 Bedrooms – weekly	\$475.00

#### **Caravan Park (PAY 2, STAY 3)**

Powered Site – per night	\$25.00
Powered Site – weekly	\$110.00
Non-Powered/Unoccupied Van – per night	\$10.00
Non-Powered/Unoccupied Van – weekly	\$45.00
Tents – per night	\$5.00
Tents – weekly	\$20.00
Showers (non park resident) – per use	\$5.00
Washing Machines – per wash cycle	\$3.00
Clothes Dryer – per cycle	\$4.00

#### **RV Parking Fee (Not in Caravan Park)**

Overnight	\$5.00
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### Description:

The development, promotion, support, research, operation, etc. of tourism and area promotion to attract tourists, promotion to attract tourist development such as brochures, contributions to tourist promotion schemes.

Include tourist bureaus, information offices, information bays, roadside bays, scenic lookouts, caravan parks, chalets and camping areas.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:** Nonapplicable.

### Capital Investment:

#### **Infrastructure Other**

Yalambee Asphalt Drive Way	35,000
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### Financing:

#### **Reserves**

Transfer from Building	35,000
Transfer from Recreation (Townscaping Projects)	80,000

### Future Comments:

- Aligning with NEWTravel goals, work to encourage visitors to stay an average of 3 nights in our town and region. Following COVID the PAY 2, STAY 3 initiative was a successful program for the caravan park.
- Participation in regional tourism/promotion.

**Economic Services**  
**Building Control**

		Budget 2022/23
<b>Building Control Operating Income</b>		
3130320	BUILD - Fees & Charges (Licences)	500
3130321	BUILD - Private Swimming Pool Inspection Fees	0
<b>Building Control Operating Income Total</b>		<b>500</b>
<b>Building Control Operating Expenditure</b>		
2130350	BUILD - Contract Building Services	2,000
2130399	BUILD - Administration Allocated	16,820
<b>Building Control Operating Expenditure Total</b>		<b>18,820</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:**

Swimming Pool Enclosure Inspection GST Exempt | GST Included  
\$80.00

**Building Applications – As set by State Government**

**Description:**

Administration, inspection and operations concerned with application of the building standards.

Includes examination, processing and inspection services, swimming pool inspections, etc.

**Local Laws:** Nonapplicable.

**Statutory Requirements:**

Compliance with the Uniform Building Codes of Australia.

**Service Levels:**

Building Services no longer contracted through NEWHEALTH. The Shire contract to the Shire of Chittering on a fee for service basis.

**Capital Investment:** Nonapplicable.

**Financing:** Nonapplicable.

**Future Comments:** Nonapplicable.

**Economic Services**  
**Economic Development & Other Economic Services**

		Budget 2022/23
<b>Economic Development Operating Expenditure</b>		
2130687	ECON DEV - Business/Economic Development Fund	0
<b>Economic Development Operating Expenditure Total</b>		<b>0</b>
<b>Other Economic Services Operating Income</b>		
3130821	OTH ECON - Standpipe Income	0
3130822	OTH ECON - ATM Reimbursement	650
3130834	OTH ECON - Community Bus Fees & Charges	5,000
3130890	OTH ECON - Profit On Disposal of Assets	0
<b>Other Economic Services Operating Income Total</b>		<b>5,650</b>
<b>Other Economic Services Operating Expenditure</b>		
2130855	OTH ECON - Community Bus	1,500
2130865	OTH ECON - Standpipe Maintenance/Operations	11,000
2130866	OTH ECON - ATM Maintenance/Operations	3,000
2130892	OTH ECON - Depreciation	2,400
2130899	OTH ECON - Administration Allocated	11,767
<b>Other Economic Services Expenditure Income Total</b>		<b>29,667</b>

**Budget Highlights:**

- **Sale of L11 Railway Street Commercial Property in 2021/2022 so no associated lease income or building expenditure.**

**Fees & Charges:**

GST Exempt | GST Included

**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)

**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.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

Community Bus bookings to be made online or through the Shire Office.

ATM owned and operated by the Shire. Transaction fees received split 50/50 with the Koorda Community Resource Centre as the ATM is housed there.

**Capital Investment:** Nonapplicable.

**Financing:** Nonapplicable.

**Future Comments:**

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

## Other Property & Services Private Works

		Budget 2022/23
<b>Private Works Operating Income</b>		
3140120	PRIVATE - Private Works Income	6,500
<b>Private Works Operating Income Total</b>		<b>6,500</b>
<b>Private Works Operating Expenditure</b>		
2140187	PRIVATE - Other Expenses	1,000
2140199	PRIVATE - Administration Allocated	8,410
<b>Private Works Operating Expenditure Total</b>		<b>9,410</b>

### Budget Highlights:

No significant changes.

### Fees & Charges:

GST Exempt | GST Included

#### **Private Works Plant Hire – per hour**

Graders	\$195.00
Front End Loader	\$175.00
Self Propelled M.T Roller	\$125.00
Steel Roller	\$145.00
Truck - 6x4	\$155.00
Prime Mover & Tri Axle Side Tipper	\$195.00
Prime Mover & Low Loader	\$195.00
Bobcat	\$105.00
Broom & Tractor	\$120.00
Truck - 3T	\$115.00
Cherry Picker	\$125.00
Excavator	\$125.00
Street Sweeper	\$115.00
Labour Cost	\$85.00
Wester Power Hourly Rate	\$245.00
Ride on Mower	\$95.00
Compactor – per day	\$55.00
Gravel/Wodjil – per tonne	\$28.00
Blue Metal (if available) – per tonne	\$70.00

### Description:

Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the local government. These include road works on private property, commissions for agencies and fees or service.

Where revenues are received from the provision of professional services incidental to the program responsibilities of the local government, then those revenues should be matched with expenses of that program and not private works.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

### **Service Levels:**

Private Works can be arranged online or by contacting the Shire Office. Works subject to Shire availability and works schedule.

**Capital Investment:** Nonapplicable.

### **Financing:**

Fees and charges.

### **Future Comments:**

- **Provision of local service when Plant/Operators are available.**

## Other Property & Services

### Administration Overheads

		Budget 2022/23
<b>Administration Overheads Operating Income</b>		
3140201	ADMIN - Reimbursements	2,500
3140290	ADMIN - Profit on Disposal of Assets	
<b>Administration Overheads Operating Income Total</b>		<b>2,500</b>
<b>Administration Overheads Operating Expenditure</b>		
2140200	ADMIN - Employee Costs	500,000
2140203	ADMIN - Uniforms	2,800
2140204	ADMIN - Training & Development	5,000
2140206	ADMIN - Fringe Benefits Tax (FBT)	8,000
2140209	ADMIN - Travel & Accommodation	5,000
2140210	ADMIN - Motor Vehicle Expenses	20,000
2140215	ADMIN - Printing and Stationery	7,500
2140216	ADMIN - Postage and Freight	500
2140220	ADMIN - Communication Expenses	10,000
2140221	ADMIN - Information Technology	93,000
50,000	IT Consultants	
34,000	Accounting Software (Altus ECM in 2140227)	
9,000	WALGA Council Connect Website	
2140226	ADMIN - Office Equipment Mtce	2,500
2140227	ADMIN - Records Management	3,900
2140240	ADMIN - Advertising and Promotion	1,500
2140241	ADMIN - Subscriptions and Memberships	12,600
9,100	WALGA Subscriptions (Procurement, Tax, ER & Local Law s)	
1,200	Copyright Agency	
1,000	LG Professionals Memebership (Executive)	
700	IT Vision User Group	
500	LG Professionals Broze Membership (Council)	
100	LG Wheatbelt Branch Memebership (Westonia)	
2140252	ADMIN - Consultants	40,000
2140286	ADMIN - Expensed Minor Asset Purchases	11,000
2140288	ADMIN - Admin Office Building Operations	55,000
2140289	ADMIN - Admin Office Building Maintenance	17,500
2140291	ADMIN - Loss on Disposal of Assets	0
2140292	ADMIN - Depreciation	15,000
2140298	ADMIN - Admin Staff Housing Costs Allocated	30,215
2140299	ADMIN - Administration Overheads Recovered	(841,015)
<b>Administration Overheads Operating Expenditure Total</b>		<b>0</b>

#### Budget Highlights:

- **Superannuation 10.5% for 1 July 2022 – 30 June 2023.**  
Superannuation guarantee rate increased to 10% on 1 July 2021, and is set to rise by 0.5% per year thereafter until it reaches 12% by 2025.
- **The national minimum wage increase from 1 July 2022 is 5.2%. For modern awards, this means wage rates above the minimum will receive a 4.6% adjustment.**
- **ADMIN – Information Technology budget includes WALGA Council Connect Website – hosting fees of \$6,500, and allocation of \$2,500 for additional modules.**

- **ADMIN – Consultants budget is the allocation for external accounting support for the 2022/23 statutory budget and compilation of the 2021/22 annual financial reports.**
- **ADMIN – Expenses Minor Asset Purchases \$6,000 includes the replacement of two staff workstations and \$4,000 for anything additional throughout the year.**

Fees & Charges: Nonapplicable.

**Description:**

All administration overheads are to be assigned to the programs. The amount allocated to other programs should be shown in the sub-program as a reduction of the expenditure on general administration.

For the purpose of grouping, allocating and classifying assets this sub-program should be used for administration assets that can not be readily assigned to another program.

**Local Laws:** Nonapplicable.

**Statutory Requirements:**

Management and Administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations.

**Service Levels:**

The main office is open between 9.00am to 4.30pm, Monday to Friday (except public holidays).

Note: Motor vehicle licensing 9.00am to 3.30pm only.

**Capital Investment:**

<b>Building</b>	<b>TOTAL \$80,000</b>
Admin Office (Exterior Paint/Garden/Carpark)	80,000

<b>Plant</b>	<b>TOTAL \$250,000</b>
CEO Vehicle/s (OKD)	130,000
DCEO Vehicle/s (00KD)	120,000

**Financing:**

<b>Proceeds from Sale of Assets</b>	<b>TOTAL \$240,000</b>
CEO Vehicle/s (OKD)	125,000
DCEO Vehicle/s (00KD)	115,000

**CHANGEOVER TOTAL \$10,000**

<b>General</b>	
Municipal Fund (Plant Changeover)	10,000
<b>Reserves</b>	
Transfer from Building (Capital Building Works)	80,000
<b>Transfer to Leave</b>	<b>83,580</b>

**Future Comments:**

- Ensure equipment/systems are current.
- Future costs could depend on extent of resource sharing and systems adopted.
- Ongoing back up on service/governance provision.
- Land & Building Revaluations completed for 30 June 2021.
- The Record Keeping Plan (RKP) was updated and approved in June 2022. This RKP is to be reviewed every five years, or earlier if considered necessary.



## Other Property & Services

### Public Works Overheads

		Budget 2022/23
<b>Public Works Overheads Operating Income</b>		
3140300	PWO - Long Service Leave Recoup	0
3140301	PWO - Other Reimbursements	0
3140390	PWO - Profit on Disposal of Assets	0
<b>Public Works Overheads Operating Income Total</b>		<b>0</b>
<b>Public Works Overheads Operating Expenditure</b>		
2140300	PWO - Employee Costs	155,000
2140303	PWO - Uniforms	500
2140304	PWO - Training & Development	10,000
2140306	PWO - Fringe Benefits Tax (FBT)	6,000
2140307	PWO - Protective Clothing	15,000
2140309	PWO - Travel & Accommodation	2,500
2140320	PWO - Communication Expenses	1,500
2140321	PWO - Information Technology	2,500
2140323	PWO - Sick Pay	50,000
2140324	PWO - Annual Leave	85,000
2140325	PWO - Public Holidays	90,000
2140326	PWO - Long Service Leave	25,000
2140327	PWO - RDO's	5,000
2140329	PWO - Insurance Expenses (Exc Workers Comp)	4,000
2140361	PWO - Engineering & Technical Support	10,000
2140398	PWO - Staff Housing Costs Allocated	40,285
2140399	PWO - Administration Allocated	77,388
2140393	PWO - Less - Allocated to Works (PWO's)	(579,673)
<b>Public Works Overheads Operating Expenditure Total</b>		<b>0</b>

**Budget Highlights:**

No significant changes.

**Fees & Charges:** Nonapplicable.

**Description:**

Overhead expenditure necessarily incurred as the result of the use of direct labour shall be apportioned to the cost of the appropriate works and services.

As far as practicable the calculated proportion of 'overhead' or 'on-cost' expenditure should be such as to absorb the total expenditure.

The amount allocated to works and services should be shown in the sub-program as a reduction of the expenditure on 'Public Works Overheads'.

**Local Laws:** Nonapplicable.

**Statutory Requirements:** Nonapplicable.

**Service Levels:**

The works depot operates between 6.30am to 3.30pm, Monday to Friday (except public holidays).

**Capital Investment:** Nonapplicable.

**Financing:** Nonapplicable.

**Future Comments:**

- **Monitor requirements on an annual basis.**
- **Overheads will continue to increase with current structure.**

## Other Property & Services

### Plant Operation Cost

		Budget 2022/23
<b>Plant Operation Cost Operating Income</b>		
<b>3140401</b>	POC - Reimbursements	2,500
<b>3140410</b>	POC - Fuel Tax Credits Grant Scheme	0
<b>Plant Operation Cost Operating Income Total</b>		<b>2,500</b>
<b>Plant Operation Cost Operating Expenditure</b>		
<b>2140400</b>	POC - Internal Plant Repairs - Wages & O/Head	75,000
<b>2140411</b>	POC - External Parts & Repairs	60,000
<b>2140412</b>	POC - Fuels and Oils	160,000
<b>2140413</b>	POC - Tyres and Tubes	40,000
<b>2140416</b>	POC - Licences/Registrations	6,000
<b>2140417</b>	POC - Insurance Expenses	30,000
<b>2140418</b>	POC - Expendable Tools / Consumables	20,000
<b>2140419</b>	POC - Cutting Edges	20,000
<b>2140492</b>	POC - Depreciation (Plant)	366,800
<b>2140499</b>	POC - Administration Allocated	70,674
<b>2140494</b>	POC - LESS Plant Operation Costs Allocated to Works	(848,474)
<b>Plant Operation Cost Operating Expenditure Total</b>		<b>0</b>
<b>Salaries and Wages Operating Expenditure</b>		
<b>2140503</b>	SAL - Workers Compensation Expense	36,000
<b>Salaries and Wages Operating Expenditure Total</b>		<b>36,000</b>

#### Budget Highlights:

- Diesel Fuel Rebate not include in 2022/2023 budget.

Fees & Charges: Nonapplicable.

#### Description:

Expenditure necessarily incurred in the maintenance and operation of plant includes fuel, oil, tyres, insurance and registration, repairs, replacement parts and tools, direct labour of mechanics and plant operators.

The hire rates fixed by council should, as far as practicable, absorb the total expenditure of plant running costs and usage.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

#### Future Comments:

- Monitor requirements on an annual basis.
- Fuel may become an influencing factor.
- Operational costs increasing annually, above general C.P.I.
- Plant & Equipment Revaluations completed for 30 June 2021.

### Roadworks Program 2022/2023

ACCOUNT	ROAD	DESCRIPTION	COST \$000	RRG	FED	STATE	RTR	SHIRE	SECTION		LENGTH	M <sup>2</sup>	COMMENT	SCHEDULE	
			FUNDING SOURCE						Start	Finish					
RRG003	Koorda-Dowerin	Reseal	150	100	50				12.10	17.10	5.00	38,000	RRG ALL GOOD		
RRG140	Burakin-Wialki	Full Recon	219	146	68			5	20.00	22.00	2.00	16,000	RRG ALL GOOD		
RRG140B	Burakin-Wialki	Reseal	150	100	50				11.50	16.50	5.00	38,000	RRG ALL GOOD		
R2R006	Kalannie-Kulja	Full Recon	130			60	70		2.50	3.50	1.00	8,000	ALL GOOD		
R2R004	Koorda-Kulja	Full Recon	150				150		23.50	25.00	1.50	11,250	ALL GOOD		
R2R004B	Koorda-Kulja	Reseal	122				122		16.50	25.00	8.50		Various two sections		
R2R004C	Koorda-Kulja	Full Recon	250		190		60		2.50	3.50	1.00	8,000	Seal 8.0m		
RC016	Mulji	Reform Sheet	60		60				6.50	8.50	2.00	18,000			
RC010	Mollerin Rock Sth	Reform Sheet	90		90				11.50	14.50	3.00	27,000			
RC009	Koorda North West	Reform Sheet	60		60				18.00	20.00	2.00	18,000			
RC011	Dukin West	Reform Sheet	90		90				8.50	11.50	3.00	27,000	ALL GOOD		
RC004	Koorda-Kulja	Widen Seal	70			70			21.50	23.50	2.00	8,000	ALL GOOD		
	Kerbing		20			20									
	Footpaths	Greenham St	20			20									
<b>TOTAL CONSTRUCTION</b>			<b>1581</b>	<b>346</b>	<b>658</b>	<b>170</b>	<b>402</b>	<b>5</b>							
<b>MAINTENANCE</b>			<b>400</b>		100			300							
<b>TOTAL WORKS PROGRAMME</b>			<b>1981</b>	<b>346</b>	<b>758</b>	<b>170</b>	<b>402</b>	<b>305</b>							

**Plant Replacement Program 2022/2023 to 2031/2032**

ASSET NO.	ASSET	2022/23			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		COST	TRADE	C/OVER	Changeover								
10,900	P001 Community Bus - 2017 Toyota Coaster						70,000						
10,901	P002 Ute Mechanic - 2021 4x4 Ford XL Ranger PX3 Single Cab				10,000		12,000		12,000		15,000		15,000
10,902	P003 Ute Gardener - 2019 4x2 Ford Ranger XL												
10,977	P004 Water Truck - 2012 Hino Water Cart												
10,904	P005 Ute Maintenance - 2018 Toyota Hilux					10,000			12,000			15,000	
10,905	P006 Tipper Truck - 2016 Isuzu NPR 65/190									30,000			
10,906	P007 Fire Tender Kulja - 2006 Isuzu FSS550												
10,907	P008 Fire Tender Koorda - 2020 Isuzu FRS150/260												
10,908	P009 Semi Side Tipper - 2000 Haulmore				60,000								
10,909	P010 Fire Tender Mollerin - 1986 Isuzu FTS Tip Truck				18,000								
	P011 - Water Truck (KD 011)												
	P012 - Trailer Sew erage (KD 012)												
10,912	P013 Excavator - 2013 Cat 305E CR Mini Hydraulic Excavator												
10,960	P014 Slasher/Mow er - 2021 John Deer Z994R												
10,914	P015 Roller Vib - 1990 Pedestrian w ith Polmac Trailer												
10,915	P016 Roller Vib - 2004 Cat CS54							105,000					
10,961	P017 Tree Planter - 2009 Chatfield Ezy Planter												
10,916	P018 Prime Mover - 2017 UD 6x4 Truck					150,000						180,000	
10,917	P019 Grader - 2012 Volvo G930									295,000			
10,918	P020 Grader - 2015 Cat 12M				295,000							300,000	
10,919	P021 Trailer Semi - 2009 Haulmore							60,000					
10,920	P022 - Roller Draw n												
10,921	P023 - Roller (KD 023)												
10,922	P024 - Bulldozer (KD 024)												
10,923	P025 - Trailer												
10,924	P026 Slasher/Mow er - 2014 Toro Reelmaster 5510						10,000						
	P028 Fuel Tanker - 1978 Tailer 4500L												
10,926	P029 Tractor - 2021 New Holand Tractor									45,000			
10,927	P030 Roller Draw n - 1972 Pacific												
10,928	P031 Low Loader - 2013 How ard Porter Drop Deck Trailer Float												
	P033 - Trailer Plant - 2022 Costmac												
10,930	P034 - Trailer Fuel												

ASSET NO.	ASSET	2022/23			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		COST	TRADE	C/OVER	Changeover								
10,974	P035 Prime Mover - 2021 UD GW 26 460 6x4								160,000				
10,932	P036 Loader - 2003 Volvo L90E	330,000	40,000	290,000						80,000			
10,933	P037 Fire Ute - 2012 Toyota Landcruiser Fastattack												
10,978	P038 Trailer Sewerage - Sewerjett Mako Powered Trailer												
10,935	P040 Ute Gardener - 2020 4x2 Ford XL Ranger PX3								12,000				
	P042 Trailer Mower - 1998 Maintenance Box Trailer												
10,937	P043 Front End Loader - 2014 Volvo L90F FEL					80,000				205,000			
10,938	P050 Grader - 2019 Cat 12M												
10,939	P047 Water Tanker - 1985 Fruehauf												
10,940	P048 Roller Vib/Drawn - 2002 Roller												
10,941	P049 Sweeper - 2014 9XR Mobile Road Sweeper SW9XKDSL												
	P051 Trailer Generator - 2003 Loadstar Boxtop Tandem Trailer												
10,943	P053 Slasher/Mower - 2011 Toro Ground Master	25,000	0	25,000									
	P054 Roller Self Propelled - 1982 Sakai												
10,971	P055 Roller - Horwood Bagshaw FR899930												
	P056 Mower - 2000 John Deere L100 Lawn Mower												
10,976	P057 Trailer Semi - 2022 Haulmore											95,000	
10,947	P058 Ute Patching - 2015 Ford Ranger Tipper (NEW P003)	35,000	10,000	25,000			18,000			18,000			18,000
10,948	P059 Skidsteer - 2016 Newholland Bobcat												
10,949	P061 Ute Gardener - 2019 4x2 Toyota Hilux Tip Tray												
10,950	P062 Tractor - 2001 Case CX70											15,000	
10,951	P063 Roller Road - 2014 Dynapac						90,000						
10,952	P064 Ute Team Leader - 2021 4x4 Ford XLS Ranger Dual Cab	48,000	30,000	18,000		16,000		16,000		18,000		18,000	
10,931	P065 Prime Mover - 2014 Isuzu Giga CXZ455	220,000	65,000	155,000								170,000	
10,954	P066 Ute Works Crew - 2020 4x4 Ford XL Ranger Dual Cab	45,000	27,000	18,000		16,000		16,000		18,000		18,000	
10,955	P069 Cherry Picker - 2006 Crendon Squirrel 655SP												
10,979	P100 CEO Vehicle - 2022 Toyota Prado VX Silver	130,000	125,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10,956	P200 WS Vehicle - 2020 4x4 Ford Double PU Wildtrak	55,000	40,000	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10,975	P300 DCEO Vehicle - 2021 Toyota Prado GXL (Glacier White)	120,000	115,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Miscellaneous Plant - Moveable Traffice Lights	15,000	0	15,000	15,000	15,000	15,000	15,000	15,000	15,000	18,000	18,000	18,000
		<b>1,023,000</b>	<b>452,000</b>	<b>571,000</b>	<b>428,000</b>	<b>317,000</b>	<b>155,000</b>	<b>332,000</b>	<b>229,000</b>	<b>186,000</b>	<b>643,000</b>	<b>379,000</b>	<b>561,000</b>

### Building & Housing Program 2022/2023 to 2031/2032

Program	Lot No.	Property Address	2022/23	2022/23	Description of Works	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32
			CAP	OP		CAP	CAP	CAP	CAP	CAP	CAP	CAP	CAP	CAP
05. L,O&PS	L77A	Emergency Services Building, Smith St												
07. Health	L33226	Koorda Health Centre, Allenby St												
08. Education	L257	Early Childhood Centre, Ninghan Rd												
09. Com Housing	L13/ U1	U1/49 Smith St (CHP - Narkal Niche)					20,000							
09. Com Housing	L13/ U2	U2/49 Smith St (CHP - Narkal Niche)						20,000						
09. Com Housing	L13/ U3	U3/49 Smith St (CHP - Narkal Niche)							20,000					
09. Com Housing	L291/ U1	U1/46 Smith St (JV - Dukin Hollow)									20,000			
09. Com Housing	L291/ U2	U2/46 Smith St (JV - Dukin Hollow)								20,000				
09. Com Housing	L291/ U3	U3/46 Smith St (JV - Dukin Hollow)							20,000					
09. Com Housing	L550/ A	UA/38 Smith St (JV - Johnson Place)												
09. Com Housing	L550/ B	UB/38 Smith St (JV - Johnson Place)												
09. Com Housing	L550/ C	UC/38 Smith St (JV - Johnson Place)												
09. Other Housing	L164C	L164C Lodge St (GROH)												
09. Other Housing	L204	6 Pearman St (GROH)		5,000	Paving									
09. Other Housing	L95/ U1	U1/38 Greenham St (Kulja Korner)												
09. Other Housing	L95/ U2	U2/38 Greenham St (Kulja Korner)												
09. Other Housing	L95/ U3	U3/38 Greenham St (Kulja Korner)												
09. Other Housing	L550/ D	UD/38 Smith St (Newcarlbeon Nook)												
09. Other Housing	L550/ E	UE/38 Smith St (Newcarlbeon Nook)												
09. Other Housing	L550/ F	UF/38 Smith St (Newcarlbeon Nook)												
09. Other Housing	L274	2 Lodge St (Pool Contractor)												
09. Staff Housing	L203	4 Pearman St (Works)												
09. Staff Housing	L09	50 Smith St (Admin)												
09. Staff Housing	L68	18 Smith St (Works)												
09. Staff Housing	L282	7 Pearman St (Admin)												
09. Staff Housing	L164	8 Lodge St (Common)												
09. Staff Housing	L271	3 Greenham St (Works)			Kitchen Upgrade									
10. Com Amen		Refuse Site												
10. Com Amen		Koorda Cemetery												
10. Com Amen		Cowcowing Cemetery												
11. Rec & Culture	L17	Drive In, Orchard St			Outdoor area									
11. Rec & Culture		TV & Radio Re-Transmission												
11. Rec & Culture	L261	Museum & MAD Club, Ninghan Rd												
11. Rec & Culture	L20135	Recreation Ground, Scott St	1,000,000		Pavillion extension/upgrade									
11. Rec & Culture	L20135	Rec: Tennis/Netball/Basketball				350,000								
11. Rec & Culture	L20135	Rec: Hockey												
11. Rec & Culture	L20135	Rec: Men's Shed												
11. Rec & Culture	L20135	Bowling Green Synthetic Surface				350,000								
11. Rec & Culture	L17933	Swimming Pool, Ninghan Rd												
11. Rec & Culture	L157	Memorial Hall												
11. Rec & Culture	L260	Pioneer Hall												
11. Rec & Culture	L33	Volunteer & Skate Park												

Program	Lot No.	Property Address	2022/23	2022/23	Description of Works	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32
			CAP	OP		CAP	CAP	CAP	CAP	CAP	CAP	CAP	CAP	CAP
11. Rec & Culture	L06	CWA Building, Railway St	50,000		Re-roof & ceiling replacement									
11. Rec & Culture	L31	Guide Hall (Former CWA)												
11. Rec & Culture	L42	Art Centre, Haig St			Exterior Painting									
13. Economic Service		Main Street Revitalisation		80,000	Townscape revitalisation	80,000	80,000							
13. Economic Service	L11	Commercial Office, Railway St												
13. Tourism	L99/100	Yalabee Units	35,000		Asphalt driveway									
13. Tourism	L267	Caravan Park, Scott St												
14. OP&S	L253	Administration Office, Haig St	80,000		Painting, garden & carpark									
14. Transport	L05	Shire Depot, Railway St												
14. Transport		Aerodrome			Water Tank									
		<b>TOTAL</b>	<b>1,165,000</b>	<b>85,000</b>		<b>780,000</b>	<b>100,000</b>	<b>20,000</b>	<b>40,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

Funding Source for Asset Construction 2022/2023

BY REPORTING PROGRAM		Reserves	Proceeds of Sale	Funding	Muni	Project Cost
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>						
0505	Emergency Services Building (#008)					-
<b>HEALTH</b>						
0707	Health Centre (#002)					-
<b>EDUCATION &amp; WELFARE</b>						
0803	Early Childhood Centre (#004)					-
<b>STAFF HOUSING</b>						
0901	Lot 9 Smith (#040) - House					-
0901	Lot 68 Smith (#044) - House					-
0901	Lot 164A Lodge (#049) - House					-
0901	Lot 164B Lodge (#050) - House					-
0901	Lot 204 Pearman (#053) - House					-
0901	Lot 271 Greenham (#054) - House					-
0901	Lot 282 Pearman (#056) - House					-
<b>OTHER HOUSING</b>						
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					-
<b>COMMUNITY HOUSING</b>						
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)					-
<b>COMMUNITY AMENITIES</b>						
1001	Refuse Site					-
1003	Sewerage					-
1007	Cemetery (Toilet #028)					-
1007	War Memorial					-
1007	Public Toilets (#026,027,029,030,031)					-
<b>RECREATION &amp; CULTURE</b>						
1101	Pioneer Hall (#011)					-
1101	Memorial Hall (#003)					-
1102	Swimming Pool (#010)					-
1103	Gymnasium (#017)					-
1103	Drive In (#024)					-
1103	Sports Club (#025)					-
1103	Recreation Ground (#016,018,020,021)	120,586		879,414		1,000,000
1104	TV/Radio Rebroascating					-
1105	Library					-
1106	Museum (#022)					-
1106	MAD Club (#023)					-
1107	Art Gallery (#006)					-
1107	CWA (#012)	50,000				50,000
1107	Guide Hall (#013)					-
1107	Men's Shed (#019)					-



BY REPORTING PROGRAM		Reserves	Proceeds of Sale	Funding	Muni	Project Cost
<b>TRANSPORT</b>						
<b>Plant &amp; Buildings</b>						
1202	Lot 05 Railway - Depot (#005)					-
1203	P036 Loader	290,000	40,000			330,000
1203	P053 Mower/Slasher		-		25,000	25,000
1203	P058 4x2 Ute		10,000		25,000	35,000
1203	P064 4x4 Ute (Team Leader)		30,000		18,000	48,000
1203	P065 Prime Mover	155,000	65,000			220,000
1203	P066 4x4 Ute (Works Crew)		27,000		18,000	45,000
1203	P200 Ute (Works Supervisor)		40,000		15,000	55,000
1203	Misc Plant				15,000	15,000
<b>Roads</b>						
	As per Roadworks Program			1,541,000		1,541,000
	Footpaths			20,000		20,000
	Kerbing			20,000		20,000
<b>Aerodrome</b>						
1206	Aerodrome (Toilet #032)					-
<b>ECONOMIC SERVICES</b>						
1301	Drum Muster					-
1302	Caravan Park (#015)					-
1302	Lot 99-100 Greenham - Yalambee Units (#014)	35,000				35,000
1308	P001 - Community Bus					-
	Townscape Revitalisation (NON CAPITAL ITEM)	80,000				-
<b>OTHER PROPERTY &amp; SERVICES</b>						
1402	Admin Office (#001)	80,000				80,000
1402	P100 - CEO Vehicle		125,000		5,000	130,000
1402	P300 - DCEO Vehicle		115,000		5,000	120,000
						-
<b>Total</b>		<b>810,586</b>	<b>452,000</b>	<b>2,460,414</b>	<b>126,000</b>	<b>3,769,000</b>
	Plant Reserve	445,000				
	Road Reserve	-				
	Building Reserve	115,000				
	TV Retransmission Reserve					
	Recreation Reserve	250,586				
	Medical Practitioner Reserve					
	IT & Administration Reserve					
	Sewerage					
	Community Housing	-				
	JV Housing	-				
	JV Housing (Johnson Place)	-				
	Community Bus					
	NRM					
	Waste Management	-				
	Accrued Leave					
		<b>810,586</b>				