

# 2018/2019 Budget



Shire of Koorda

**SHIRE OF KOORDA**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**SHIRE'S VISION**

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

## Message from the President

It is my pleasure to comment on the 2018/2019 budget.

This document has a capital expenditure allocation of \$4,771,419.

The budget will this year incorporate a 2.5% rate rise. This will be necessary to adequately fund Council's objectives. Along with the continued increasing demands for road maintenance and reconstruction, the redevelopment of the Recreation Centre facilities will be a primary focus for the next five to ten years.

By maintaining a rate increase of around 2.5%, the Shire will be able, with assistance of grants, to fund projects without the necessity to raise a loan, and keeping with Council's policy of remaining debt free.

As a commitment to maintaining the Shire's road network, the budget will include an allocation of \$1,194,000 for construction, \$140,000 for preservation and \$300,000 for maintenance. The major projects include the seal widening on the Koorda-Kulja, Burakin-Wialki and Koorda-Dowerin Roads, resealing sections of the Koorda-Mollerin and Booralaming-Kulja Roads, reconstructing and stabilising the Cadoux-Koorda and Koorda-Kulja Roads, as well as re-sheeting and the maintenance of unsealed roads within the Shire.

The ever increasing number of 70+ tonne road train using these roads, which were not designed or constructed for such vehicles, so I would urge Heavy Vehicle operators to observe speed restrictions placed on various roads within the Shire.

The Shire of Koorda along with other Wheatbelt Shires, State and Federal Governments are looking at strategic freight routes through the region to allow for better transport of goods. This is an ongoing process but will create a better freight network through the region.

I would like to commend the efforts of the CEO and staff on the preparation of this document for presentation to Council for Adoption

**Cr Ricky Storer**  
**PRESIDENT**

### To the Elected Members

#### **Budget Estimates**

To members of the Council, ratepayers and residents of the Shire of Koorda, this report gives further details concerning the various items that have arisen in the preparation and final compilation of the budget. The document includes both statutory requirements as well as additional information to assist the reader in understanding what is being proposed for the 2018/2019 year.

The budget has been framed to provide a balance between meeting the needs and expectation of the community.

This document has been prepared on the understanding that there will be an adjusted net current credit brought forward of \$1,369,278 (this is not a cash figure) and includes prepaid grants projects and funding carried forward from 2017/18.

➤ Prepaid Federal Assistance Grant	\$898,500
➤ Surplus 2017/18	\$470,778
<b>TOTAL</b>	<b>\$1,369,278</b>

A number of significant factors have influenced the activities and allocation of resources within the budget, which include;

- Strategic Community Plan
- Corporate Business Plan
- Long Term Financial Plan
- Level of developing assets and infrastructure within the Shire
- Current CPI (Perth) rate of 0.9%
- Current Local Government Cost Index 1.8%
- Economic and environmental issues in the region

CPI increases for expenses that have a major impact on the Shire are:

- Automotive fuel +2.7%, Water +5.5% and Electricity +7.0%

Other increases are:

- Medical & Hospital Services +1.5% and Pharmaceutical Products +4.7%

CPI decreases in expenses that have little impact on the Shire's expenditure are:

- Furniture -2.8%, International Travel & Accommodation -2.4%, rents -1.6% and New dwellings purchases by owner-occupiers -1.8%.

These factors influence where Council has allocated its funding and resources, and where the income derived from. The income received will assist in meeting the increased cost of providing the level of service expected from the community and asset management responsibilities.

## Chief Executive Officer Comment

### **Budgeted Initiatives & Major Expenditure**

➤	<b>Law, Order &amp; Public Safety</b>	
	ES Building – Provisions	\$3,000
➤	<b>Health</b>	
	Health Centre – Painting Exterior	\$26,000
➤	<b>Education &amp; Welfare</b>	
	Early Childhood Centre – Provision	\$10,000
➤	<b>Housing</b>	
	Staff Housing – Provisions	\$31,000
	Other Housing – Provisions	\$71,000
➤	<b>Community Amenities</b>	
	Refuse Site – Establishment of New Site	\$30,000
	Cemetery – Provisions	\$5,000
➤	<b>Recreation &amp; Culture</b>	
	Recreation Facility – Upgrade & Change rooms	\$2,682,419
	Hall – Provisions	\$5,000
	Pool – Blankets & Provisions	\$30,000
	TV Retransmission – Remote Control Unit	\$5,000
	Drive In – Provisions	\$15,000
	Art & Craft Centre (Former Anglican Church)	\$5,000
	Skate/Volunteer Park – Benches & Shades	\$15,000
	Museum/MAD Club – Upgrades & Provisions	\$20,000
	Pioneer Hall – Stabilisation/Preservation	\$25,000
➤	<b>Transport</b>	
	Plant Changeover	\$387,000
	Road Construction	\$1,194,000
	Road Preservation	\$140,000
	Road Maintenance	\$300,000
	Streetlights (2017/18 carry forward)	\$8,000
➤	<b>Other Property &amp; Services</b>	
	Plant Changeover	\$152,000
	Office Server & Computer Upgrade	\$40,000
	Office – Provision	\$12,000

### **Major items of income**

➤	Rate Collection (after discount)	\$1,049,928
➤	Grants Commission (Untied)	\$1,180,000
➤	Grants Commission (Roads)	\$617,000
➤	Roads to Recovery	\$277,000
➤	Regional Road Group	\$344,000
➤	Main Roads – Direct Grant	\$85,000
➤	Grant – Recreation Upgrade (BBRF/CSRFF/Lotterywest)	\$1,680,794

### **Reserve Transfers**

Transfers – Ongoing.

Council policy is to set aside funds in specific reserves to fund or partially fund future expenditure requirements that are 'Forward Planned.'

Finally, I commend this draft document to the Council for direct and comment.

**David Burton**

**CHIEF EXECUTIVE OFFICER**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	1,049,928	1,020,808	1,027,229
Operating grants, subsidies and contributions	9	969,367	1,942,899	1,190,470
Fees and charges	8	441,699	460,311	438,975
Service charges	1(d)	3,525	3,205	3,025
Interest earnings	10(a)	129,500	133,088	167,650
Other revenue	10(b)	30,570	33,046	21,630
		2,624,589	3,593,357	2,848,979
<b>Expenses</b>				
Employee costs		(1,979,034)	(1,686,094)	(1,955,723)
Materials and contracts		(118,507)	(124,237)	(358,185)
Utility charges		(32,500)	(26,780)	(37,640)
Depreciation on non-current assets	5	(2,283,279)	(2,090,324)	(2,195,921)
Insurance expenses		(121,800)	(96,139)	(192,125)
Other expenditure		(121,600)	(67,314)	(132,170)
		(4,656,720)	(4,090,888)	(4,871,764)
		(2,032,131)	(497,531)	(2,022,785)
Non-operating grants, subsidies and contributions	9	2,301,794	941,872	2,746,000
Profit on asset disposals	4(b)	11,548	3,327	10,000
Loss on asset disposals	4(b)	(49,226)	(15,746)	(91,161)
<b>Net result</b>		<b>231,985</b>	<b>431,922</b>	<b>642,054</b>
<b>Other comprehensive income</b>				
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>231,985</b>	<b>431,922</b>	<b>642,054</b>

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

**BASIS OF PREPARATION**

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

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

**2017/18 ACTUAL BALANCES**

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**KEY TERMS AND DEFINITIONS - NATURE OR TYPE****REVENUES****RATES**

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

**SERVICE CHARGES**

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

**REVENUES (CONTINUED)****FEES AND CHARGES**

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

**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, rebates etc.

**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 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.

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		200	51	1,950
General purpose funding		2,027,965	2,962,013	2,123,674
Law, order, public safety		26,910	23,386	25,435
Health		7,500	7,046	7,540
Housing		188,419	178,059	182,825
Community amenities		183,350	184,423	173,095
Recreation and culture		22,725	21,952	57,680
Transport		85,000	83,888	146,000
Economic services		29,020	60,904	92,385
Other property and services		53,500	71,635	38,395
		2,624,589	3,593,357	2,848,979
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(416,644)	(274,146)	(407,990)
General purpose funding		(106,374)	(80,930)	(120,650)
Law, order, public safety		(98,812)	(63,452)	(115,921)
Health		(163,133)	(123,869)	(180,334)
Education and welfare		(54,878)	(35,008)	(43,312)
Housing		(280,809)	(229,906)	(320,000)
Community amenities		(298,942)	(229,510)	(304,629)
Recreation and culture		(1,003,295)	(911,104)	(1,068,496)
Transport		(2,002,924)	(1,842,937)	(1,950,566)
Economic services		(231,537)	(206,325)	(367,007)
Other property and services		628	(93,701)	7,141
		(4,656,720)	(4,090,888)	(4,871,764)
		(2,032,131)	(497,531)	(2,022,785)
Non-operating grants, subsidies and contributions	9	2,301,794	941,872	2,746,000
Profit on disposal of assets	4(b)	11,548	3,327	10,000
(Loss) on disposal of assets	4(b)	(49,226)	(15,746)	(91,161)
<b>Net result</b>		<b>231,985</b>	<b>431,922</b>	<b>642,054</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>231,985</b>	<b>431,922</b>	<b>642,054</b>

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



## KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
<b>GOVERNANCE</b>	To provide decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>HEALTH</b>	To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<b>EDUCATION AND WELFARE</b>	To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
<b>HOUSING</b>	To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
<b>COMMUNITY AMENITIES</b>	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
<b>RECREATION AND CULTURE</b>	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
<b>TRANSPORT</b>	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<b>ECONOMIC SERVICES</b>	To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,094,997	1,029,738	1,066,451
Operating grants, subsidies and contributions		1,034,261	1,972,195	1,318,123
Fees and charges		441,699	460,311	438,975
Service charges		3,525	3,205	3,025
Interest earnings		129,500	133,088	167,650
Goods and services tax		6,149	72,756	45,108
Other revenue		30,570	33,046	21,630
		2,740,701	3,704,339	3,060,962
<b>Payments</b>				
Employee costs		(1,988,527)	(1,705,566)	(2,006,496)
Materials and contracts		(114,242)	(236,821)	(400,543)
Utility charges		(32,500)	(26,780)	(37,640)
Insurance expenses		(121,800)	(96,139)	(192,125)
Goods and services tax		0	(23,682)	(40,054)
Other expenditure		(121,600)	(67,314)	(132,170)
		(2,378,669)	(2,156,302)	(2,809,028)
<b>Net cash provided by (used in) operating activities</b>	3	362,032	1,548,037	251,934
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(3,484,419)	(431,386)	(3,747,500)
Payments for construction of infrastructure	4(a)	(1,287,000)	(1,728,784)	(1,670,000)
Non-operating grants, subsidies and contributions used for the development of assets	9	2,301,794	941,872	2,746,000
Proceeds from sale of plant & equipment	4(b)	271,000	158,217	199,000
<b>Net cash provided by (used in) investing activities</b>		(2,198,625)	(1,060,081)	(2,472,500)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Net cash provided by (used in) financing activities</b>		0	0	0
<b>Net increase (decrease) in cash held</b>		(1,836,593)	487,956	(2,220,566)
Cash at beginning of year		6,842,085	6,357,516	5,850,643
<b>Cash and cash equivalents at the end of the year</b>	3	<b>5,005,492</b>	<b>6,845,472</b>	<b>3,630,077</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY REPORTING PROGRAM**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	1,369,278	1,595,307	1,084,670
		1,369,278	1,595,307	1,084,670
<b>Revenue from operating activities (excluding rates)</b>				
Governance		200	51	1,950
General purpose funding		978,037	1,941,205	1,096,445
Law, order, public safety		26,910	23,386	25,435
Health		7,500	7,046	7,540
Housing		188,419	178,059	182,825
Community amenities		183,350	184,423	173,095
Recreation and culture		22,725	21,952	57,680
Transport		96,486	83,888	156,000
Economic services		29,020	60,904	92,385
Other property and services		53,562	74,962	38,395
		1,586,209	2,575,876	1,831,750
<b>Expenditure from operating activities</b>				
Governance		(416,644)	(274,146)	(407,990)
General purpose funding		(106,374)	(80,930)	(120,650)
Law, order, public safety		(98,812)	(63,452)	(115,921)
Health		(163,133)	(123,869)	(216,434)
Education and welfare		(54,878)	(35,008)	(43,312)
Housing		(280,809)	(229,906)	(320,000)
Community amenities		(298,942)	(229,510)	(304,629)
Recreation and culture		(1,003,295)	(911,104)	(1,068,496)
Transport		(2,045,315)	(1,857,155)	(1,989,893)
Economic services		(231,537)	(206,325)	(367,007)
Other property and services		(6,207)	(95,229)	(8,593)
		(4,705,946)	(4,106,634)	(4,962,925)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	(11,548)	(3,327)	(10,000)
Loss on disposal of assets	4(b)	49,226	15,746	91,161
Depreciation on assets	5	2,283,279	2,090,324	2,195,921
<b>Amount attributable to operating activities</b>		570,499	2,167,292	230,577
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	2,301,794	941,872	2,746,000
Purchase property, plant and equipment	4(a)	(3,484,419)	(431,386)	(3,747,500)
Purchase and construction of infrastructure	4(a)	(1,287,000)	(1,728,784)	(1,670,000)
Proceeds from disposal of assets	4(a)	271,000	158,217	199,000
<b>Amount attributable to investing activities</b>		(2,198,625)	(1,060,081)	(2,472,500)
<b>FINANCING ACTIVITIES</b>				
Transfers to cash backed reserves (restricted assets)	7(a)	(888,802)	(803,741)	(608,556)
Transfers from cash backed reserves (restricted assets)	7(a)	1,467,000	45,000	1,823,250
<b>Amount attributable to financing activities</b>		578,198	(758,741)	1,214,694
<b>Budgeted deficiency before general rates</b>		(1,049,928)	348,470	(1,027,229)
<b>Estimated amount to be raised from general rates</b>	1	1,049,928	1,020,808	1,027,229
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	0	1,369,278	0

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

## 1. RATES AND SERVICE CHARGES

### (a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
<b>General rate</b>								
GRV Residential	0.110670	120	772,814	85,527	0	0	85,527	85,616
Industrial	0.110670	1	5,719	633	0	0	633	606
Commercial	0.110670	10	221,833	24,550	0	0	24,550	22,378
Special Rural	0.110670	5	47,424	5,248	0	0	5,248	4,514
UV	0.020347	219	49,250,012	1,002,090	0	0	1,002,090	977,628
<b>Sub-Totals</b>		355	50,297,802	1,118,048	0	0	1,118,048	1,090,742
<b>Minimum</b>								
	\$							
GRV Residential	395	6	1,302	2,370	0	0	2,370	8,640
Industrial	395	1	162	395	0	0	395	0
Commercial	395	11	22,074	4,345	0	0	4,345	0
Vacant	395	5	996	1,975	0	0	1,975	
Special Rural	395	3	2,205	1,185	0	0	1,185	0
UV Rural	395	13	137,232	5,135	0	0	5,135	3,520
Mining	395	5	7,185	1,975	0	0	1,975	2,880
<b>Sub-Totals</b>		44	171,156	17,380	0	0	17,380	15,040
		399	50,468,958	1,135,428	0	0	1,135,428	1,105,782
Discounts/concessions (Refer note 1(e))							(85,500)	(84,974)
<b>Total amount raised from general rates</b>							1,049,928	1,020,808
Specified area rates (Refer note 1(c))							0	0
<b>Total rates</b>							1,049,928	1,020,808

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 2018/19 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 rate(s) has|have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

## 1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Discount	24/08/2019	0	0.00%	11.00%
<b>Option two</b>				
Pay on time	7/09/2018	0	0.00%	11.00%
<b>Option three</b>				
Instalment One	7/09/2018	0	0.00%	11.00%
Instalment Two	16/11/2018	0	0.00%	11.00%
Instalment Three	17/01/2019	0	0.00%	11.00%
Instalment Four	21/03/2019	0	0.00%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Unpaid rates and service charge interest earned	7,500	2,547
	7,500	2,547

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (c) Specified Area Rate

The Shire does not intend to raise specified area rates for the year ended 30th June 2019.

### (d) Service Charges

	Amount of charge	2018/19 Budgeted revenue	Budget Amount to be applied to costs	Budget Amount to be set aside to reserve	Reserve Amount to be applied to costs	2017/18 Actual revenue
<b>Service charge</b>	\$	\$	\$	\$	\$	\$
TV & Satellite Transmission Levy	0	3,525	0	0	0	3,205
		3,525	0	0	0	3,205
<b>Nature of the service charge</b>	<b>Objects of the charge</b>		<b>Reasons for the charge</b>		<b>Area/Properties charge to be imposed on</b>	
TV & Satellite Transmission Levy	To provide equipment for aquality retransmission.		To fund additional channels and upgrades to equipment		Koorda Townsite	

No interest will be charged on the late payment of service charges.

### (e) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which discount is granted
		\$	\$	
General rates	0%	85,500	84,974	Current year rates and all arrears are paid in full by 4.00pm, 24th August 2018. Full payment must be received at the Shire Office prior to the cut off date.
		85,500	84,974	

(f) **Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
			\$	\$		
Refuse charge	Concession	\$105	2,625	2,750	Eligible aged pensioners	To encourage elderly residents to remain their own home. To give recognition for their services to the community.
Recycling charge	Concession	\$75	1,875	2,000	Eligible aged pensioners	To encourage elderly residents to remain their own home. To give recognition for their services to the community.
			4,500	4,750		

## 2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
<b>Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash - unrestricted	3	0	1,258,395
Cash - restricted reserves	3	5,005,492	5,583,690
Receivables		41,630	157,742
Inventories		6,000	7,420
		5,053,122	7,007,247
<b>Less: current liabilities</b>			
Trade and other payables		(51,018)	(57,666)
Provisions		(189,496)	(189,496)
		(240,514)	(247,162)
<b>Unadjusted net current assets</b>			
		4,812,608	6,760,085
<b>Adjustments</b>			
Less: Cash - restricted reserves	3	(5,005,492)	(5,583,690)
Less: Movement on deferred rates		3,388	3,387
Add: Current liabilities not expected to be cleared at end of year		189,496	189,496
<b>Adjusted net current assets - surplus/(deficit)</b>			
		0	1,369,278

### Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

## SIGNIFICANT ACCOUNTING POLICIES

### CURRENT AND NON-CURRENT CLASSIFICATION

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

### TRADE AND OTHER RECEIVABLES

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

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

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



## 2. NET CURRENT ASSETS (CONTINUED)

### SIGNIFICANT ACCOUNTING POLICIES

#### 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.

#### PROVISIONS

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

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

#### 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.

#### EMPLOYEE BENEFITS

##### Short-term employee benefits

Provision is made for the Shire of Koorda'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 of Koorda'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 of Koorda's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

##### LAND HELD FOR RESALE

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

### 3. RECONCILIATION OF CASH

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

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash - unrestricted	0	1,258,395	0
Cash - restricted	5,005,492	5,583,690	3,630,077
	5,005,492	6,842,085	3,630,077
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Accrued Leave Reserve	195,996	191,771	170,368
Plant Reserve	712,557	686,997	576,378
Road Reserve	485,868	445,345	161,439
Recreational Reserve	770,881	1,502,104	367,058
TV Satellite Reserve	31,043	30,371	30,462
IT & Admin Reserve	181,054	173,325	123,739
Community Bus Reserve	61,080	59,759	61,476
Council Building Reserve	1,177,263	1,141,640	715,205
CHP Units Reserve	33,992	40,111	84,425
JV Units Reserve	36,506	43,548	35,999
JV Johnston Place Reserve	16,270	18,362	27,486
Sewerage Reserve	861,619	798,963	838,416
Medical Practice Reserve	290,244	283,973	274,219
NRM Reserve	21,455	20,992	21,363
Waste Management Reserve	129,664	146,429	142,044
	5,005,492	5,583,690	3,630,077
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	231,985	431,922	642,054
Depreciation	2,283,279	2,090,324	2,195,921
(Profit)/loss on sale of asset	37,678	12,419	81,161
(Increase)/decrease in receivables	116,112	87,300	171,929
(Increase)/decrease in inventories	1,420	0	1,969
Increase/(decrease) in payables	(6,648)	(132,056)	(95,100)
Grants/contributions for the development of assets	(2,301,794)	(941,872)	(2,746,000)
<b>Net cash from operating activities</b>	362,032	1,548,037	251,934

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

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

Asset class	Reporting program									2018/19 Budget total	2017/18 Actual total
	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>											
Land - freehold land	0	0	0	0	0	0	0	0	0	0	6,067
Buildings - specialised	3,000	26,000	10,000	102,000	0	2,747,419	0	0	6,000	2,894,419	80,798
Furniture and equipment	0	0	0	0	0	5,000	0	0	46,000	51,000	31,593
Plant and equipment	0	0	0	0	0	0	387,000	0	152,000	539,000	312,928
	3,000	26,000	10,000	102,000	0	2,752,419	387,000	0	204,000	3,484,419	431,386
<i>Infrastructure</i>											
Infrastructure - Roads	0	0	0	0	0	0	1,194,000	0	0	1,194,000	1,692,259
Infrastructure - Other	0	0	0	0	35,000	50,000	8,000	0	0	93,000	36,525
	0	0	0	0	35,000	50,000	1,202,000	0	0	1,287,000	1,728,784
<b>Total acquisitions</b>	3,000	26,000	10,000	102,000	35,000	2,802,419	1,589,000	0	204,000	4,771,419	2,160,170

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

#### 4. FIXED ASSETS (CONTINUED)

##### (b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>								
Transport	176,905	146,000	11,486	(42,391)	0	(14,218)	10,000	(39,327)
Other property and services	131,773	125,000	62	(6,835)	3,327	(1,528)	0	(15,734)
	308,678	271,000	11,548	(49,226)	3,327	(15,746)	10,000	(91,161)
<b>By Class</b>								
<u>Property, Plant and Equipment</u>								
Plant and equipment	308,678	271,000	11,548	(49,226)	3,327	(15,746)	10,000	(91,161)
	308,678	271,000	11,548	(49,226)	3,327	(15,746)	10,000	(91,161)

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

## 5. ASSET DEPRECIATION

### By Program

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

### By Class

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

2018/19 Budget	2017/18 Actual	2017/18 Budget
\$	\$	\$
19,227	17,647	19,591
21,788	19,997	18,109
12,617	11,580	8,542
202,399	185,763	195,273
38,682	35,502	43,012
307,757	282,462	
1,375,406	1,256,576	1,299,385
29,240	26,836	35,743
276,163	253,961	251,285
2,283,279	2,090,324	1,870,940
594,896	570,136	630,001
22,191	21,568	23,500
278,338	309,076	297,507
1,356,055	1,158,515	1,211,238
31,799	31,029	33,675
2,283,279	2,090,324	2,195,921

## 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 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.

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.

### DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	2-25%
Buildings - specialised	10-25%
Furniture and equipment	5-50%
Plant and equipment	25 years
Road Seals: Aggregate	35 years
Roads: Unsealed	75 years
Infrastructure - Drains/Sewers	12 years
Infrastructure - Airfield Runways	

## 6. INFORMATION ON BORROWINGS

### (a) Borrowing repayments

The Shire did not undertake any borrowings for the year ended 30th June 2018

### (b) New borrowings - 2018/19

The Shire does not intent to undertake any new borrowings for the year ended 30th June 2019

### (c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018, nor is it expected to have unspent borrowing funds as at 30th June 2019.

### (d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	150,000	150,000	150,000
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</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.

## 7. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Accrued Leave Reserve	191,771	4,225	0	195,996	186,306	5,465	0	191,771	165,368	5,000	0	170,368
Plant Reserve	686,997	266,560	(241,000)	712,557	475,091	211,906	0	686,997	478,378	250,000	(152,000)	576,378
Road Reserve	445,345	106,523	(66,000)	485,868	288,121	157,224	0	445,345	296,439	0	(135,000)	161,439
Recreational Reserve	1,502,104	228,777	(960,000)	770,881	1,270,279	231,826	0	1,502,104	1,263,115	231,943	(1,128,000)	367,058
TV Satellite Reserve	30,371	5,672	(5,000)	31,043		742	0	30,371	29,462	5,000	(4,000)	30,462
IT & Admin Reserve	173,325	7,729	0	181,054	120,310	53,014	0	173,325	119,633	4,106	0	123,739
Community Bus Reserve	59,759	1,321	0	61,080	58,298	1,461	0	59,759	57,969	3,507	0	61,476
Council Building Reserve	1,141,640	178,123	(142,500)	1,177,263	1,065,212	76,428	0	1,141,640	1,059,205	28,000	(372,000)	715,205
CHP Units Reserve	40,111	1,881	(8,000)	33,992	83,026	2,084	(45,000)	40,111	88,425	2,000	(6,000)	84,425
JV Units Reserve	43,548	958	(8,000)	36,506	42,489	1,059	0	43,548	33,499	6,000	(3,500)	35,999
JV Johnston Place Reserve	18,362	4,408	(6,500)	16,270	17,911	451	0	18,362	21,986	12,000	(6,500)	27,486
Sewerage Reserve	798,963	62,656	0	861,619	747,916	51,048	0	798,963	793,416	45,000	0	838,416
Medical Practice Reserve	283,973	6,271	0	290,244	277,032	6,941	0	283,973	275,469	5,000	(6,250)	274,219
NRM Reserve	20,992	463	0	21,455	20,479	513	0	20,992	20,363	1,000	0	21,363
Waste Management Reserve	146,429	13,235	(30,000)	129,664	142,850	3,579	0	146,429	142,044	10,000	(10,000)	142,044
	5,583,690	888,802	(1,467,000)	5,005,492	4,795,320	803,741	(45,000)	5,583,690	4,844,771	608,556	(1,823,250)	3,630,077

### (b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Accrued Leave Reserve	Ongoing	To fund payment of Long Service Leave and accrued Holiday and Sick Leave entitlements to employees as those liabilities arise.
Plant Reserve	Ongoing	To ensure purchases are basically funded from funds set aside in the Reserve 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.
Road Reserve	Ongoing	To assist future road works difficult to fund on an annual basis i.e. - reseals and acts of nature.
Recreational Reserve	Ongoing	To assist funding of future upgrading, renovation and general requirements.
TV Satellite Reserve	Ongoing	To fund future upgrading or extension of receiver/retransmission facility.
IT & Admin Reserve	Ongoing	To fund technology that will require updating and valuer general valuation register.
Community Bus Reserve	Ongoing	To fund the change over costs of the Community Bus.
Council Building Reserve	Ongoing	To assist fund the major asset category the Shire owns, and allow some management of the various building requirements.
CHP Units Reserve	Ongoing	Restricted (not Shire controlled) funds that must be used for future maintenance/upgrading or replacement of CHP Units, or returned to Department of Housing and Works.
JV Units Reserve	Ongoing	Restricted (not Shire controlled) funds that must be used for future maintenance/upgrading or replacement of JV Units, or returned to Department of Housing and Works.
JV Johnston Place Reserve	Ongoing	Restricted (not Shire controlled) funds that must be used for future maintenance/upgrading or replacement of JV Units, or returned to Department of Housing and Works.
Sewerage Reserve	Ongoing	Unexpected annual income must be set aside for future upgrading and replacement to the town's sewerage treatment gravity system.
Medical Practice Reserve	Ongoing	To accumulate funds to assist in covering the costs of attracting and retaining a qualified medical practitioner within the District/Region.
NRM Reserve	Ongoing	To fund the retention of the NRM officer and purchase equipment.
Waste Management Reserve	Ongoing	To fund new waste management strategies either local site or regional site and associated infrastructure.
CEACA Reserve	Ongoing	To make a contribution to the regional project, providing suitable independent living accommodation for the residents in the Shire of Koorda by the Central Eastern Aged Care Alliance.

## 8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
General purpose funding	7,660	0
Law, order, public safety	6,550	8,341
Health	7,500	7,046
Housing	188,419	178,059
Community amenities	183,350	184,423
Recreation and culture	14,200	16,248
Economic services	29,020	60,904
Other property and services	5,000	5,290
	441,699	460,311

## 9. GRANT REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
General purpose funding	834,007	1,803,519
Law, order, public safety	20,360	15,045
Transport	85,000	83,888
Other property and services	30,000	40,447
	969,367	1,942,899
<b>Non-operating grants, subsidies and contributions</b>		
Recreation and culture	1,680,794	0
Transport	621,000	941,872
	2,301,794	941,872



## 10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	110,000	112,007	114,660
- Other funds	12,000	18,534	46,305
Other interest revenue (refer note 1b)	7,500	2,547	6,685
	129,500	133,088	167,650
<b>(b) Other revenue</b>			
Other	30,570	33,046	21,630
	30,570	33,046	21,630
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	25,000	5,695	8,800
	25,000	5,695	8,800
<b>(d) Elected members remuneration</b>			
Meeting fees	11,000	8,241	14,080
Mayor/President's allowance	7,000	4,667	7,720
Deputy Mayor/President's allowance	1,500	1,000	1,655
Travelling expenses	7,400	3,325	8,055
Telecommunications allowance	6,300	6,300	6,300
	33,200	23,533	37,810

## 11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

## 12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

### 13. INTERESTS IN JOINT ARRANGEMENTS

**Environmental Health Service.** The Shire of Koorda is one of six shires in the scheme. The only assets are a motor vehicle and miscellaneous equipment. The total expenses for 2018/19 are estimated at \$40,000.

**Wyalkatchem-Koorda Medical Practitioner.** The Shire of Koorda together with the Shire of Wyalkatchem with regard to the provision to fund a medical practitioner. The asset involved in this joint venture is a motor vehicle. The total expenses for 2018/19 are estimated at \$50,000.

#### SIGNIFICANT ACCOUNTING POLICIES

##### INTERESTS IN JOINT ARRANGEMENTS

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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

### 14. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
CLGF Youth development scholarship	3,980	0	(3,980)	(0)
Swimming pool committee	301	0	0	301
Housing bonds	10,284	0	0	10,284
RRG Chairman's travel	910	0	0	910
Councillor's Donations	0	630	(630)	0
Koorda SES	4,394	0	0	4,394
Drive-In	24,154	4,000	0	28,154
	44,022	4,630	(4,610)	44,042

## **15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION**

### **GOODS AND SERVICES TAX (GST)**

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

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

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

### **CRITICAL ACCOUNTING ESTIMATES**

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

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

### **ROUNDING OFF FIGURES**

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

### **COMPARATIVE FIGURES**

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

### **BUDGET COMPARATIVE FIGURES**

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

### **REVENUE RECOGNITION**

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

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

Notes to and forming part of 2018/2019 Budget Document

**Note 15 (a) - Summary: Detail Budget**

Financial summary of detailed accounts to follow

<u>Reporting Program</u>	Operating (Recurring)			Investing (Capital)			Financing (Cash Reserves)			Conversion Operating to Rate Setting			Result By Reporting Program and Overall Result		
	Revenue			Proceeds from Disposal			Financing Inward			Gains on Disposal et al.			Net Revenue, Proceeds Transfers etc.		
	Budget 2018/19	Actual June 18	Budget 2017/18	Budget 2018/19	Actual June 18	Budget 2017/18	Budget 2018/19	Actual June 18	Budget 2017/18	Budget 2018/19	Actual June 18	Budget 2017/18	Budget 2018/19	Actual June 18	Budget 2017/18
Governance	200	51	1,950	0	0	0	0	0	0	0	0	0	200	51	1,950
General Purpose Funding	2,027,965	2,962,013	2,123,674	0	0	0	0	0	372,000	0	0	0	2,027,965	2,962,013	2,495,674
Law Order & Public Safety	26,910	23,386	25,435	0	0	0	3,000	0	0	0	0	0	29,910	23,386	25,435
Health	7,500	7,046	7,540	0	0	0	0	0	6,250	0	0	0	7,500	7,046	13,790
Education & Welfare	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing	188,419	178,059	182,825	0	0	0	102,000	45,000	16,000	0	0	0	290,419	223,059	198,825
Community Amenities	183,350	184,423	173,095	0	0	0	35,000	0	10,000	0	0	0	218,350	184,423	183,095
Recreation & Culture	1,703,519	21,952	1,874,680	0	0	0	1,020,000	0	1,132,000	0	0	0	2,723,519	21,952	3,006,680
Transport	717,486	1,025,760	1,085,000	146,000	70,617	114,000	307,000	0	287,000	11,486	0	10,000	1,159,000	1,096,377	1,476,000
Economics Services	29,020	60,904	92,385	0	0	0	0	0	0	0	0	0	29,020	60,904	92,385
Other Property & Services	53,562	74,962	38,395	125,000	87,600	85,000	0	0	0	62	3,327	0	178,500	159,235	123,395
Surplus/Deficit B/Fwd	0		0										1,369,278	1,595,307	1,084,670
<b>Total</b>	<b>4,937,931</b>	<b>4,538,557</b>	<b>5,604,979</b>	<b>271,000</b>	<b>158,217</b>	<b>199,000</b>	<b>1,467,000</b>	<b>45,000</b>	<b>1,823,250</b>	<b>11,548</b>	<b>3,327</b>	<b>10,000</b>	<b>8,033,661</b>	<b>6,333,754</b>	<b>8,701,899</b>

<u>Reporting Program</u>	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
	Budget			Budget			Budget			Budget			Budget		
	2018/19	Actual June 18	2017/18	2018/19	Actual June 18	2017/18	2018/19	Actual June 18	2017/18	2018/19	Actual June 18	2017/18	2018/19	Actual June 18	2017/18
Governance	416,644	274,146	407,990	0	6,067	0	0	0	0	0	0	0	416,644	280,213	407,990
General Purpose Funding	106,374	80,930	120,650	0	0	0	110,000	122,501	115,766	0	0	0	216,374	203,431	236,416
Law Order & Public Safety	98,812	63,452	115,921	3,000	0	0	0	0	0	19,228	17,647	19,591	82,584	45,805	96,330
Health	163,133	123,869	216,434	26,000	0	5,000	0	0	0	21,788	19,997	54,209	167,345	103,872	167,225
Education & Welfare	54,878	35,008	43,312	10,000	0	22,000	0	0	0	12,617	11,580	8,542	52,261	23,428	56,770
Housing	280,809	229,906	320,000	102,000	47,849	68,500	143,000	49,740	14,750	202,399	185,763	195,273	323,410	141,732	207,977
Community Amenities	298,942	229,510	304,629	35,000	17,807	22,000	55,000	31,500	42,757	38,681	35,502	43,012	350,261	243,315	326,374
Recreation & Culture	1,003,295	911,104	1,068,496	2,802,419	38,641	2,965,000	205,000	200,000	209,943	307,757	282,462	324,981	3,702,957	867,282	3,918,458
Transport	2,045,315	1,857,155	1,989,893	1,589,000	1,909,055	1,906,000	339,242	350,000	222,590	1,417,798	1,270,793	1,338,712	2,555,759	2,845,417	2,779,771
Economics Services	231,537	206,325	367,007	0	3,626	260,000	0	0	0	29,240	26,836	35,743	202,297	183,114	591,264
Other Property & Services	6,207	95,230	8,593	204,000	137,125	169,000	36,560	50,000	2,750	282,998	255,488	267,019	(36,231)	26,866	(86,676)
<b>Total</b>	<b>4,705,946</b>	<b>4,106,635</b>	<b>4,962,925</b>	<b>4,771,419</b>	<b>2,160,170</b>	<b>5,417,500</b>	<b>888,802</b>	<b>803,741</b>	<b>608,556</b>	<b>2,332,506</b>	<b>2,106,070</b>	<b>2,287,082</b>	<b>8,033,661</b>	<b>4,964,476</b>	<b>8,701,899</b>

Surplus(Deficit)	<b>231,985</b>	<b>431,922</b>	<b>642,054</b>										<b>(0)</b>	<b>1,369,278</b>	<b>(0)</b>
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**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
<b>Operating Program</b>	<b>GENERAL PURPOSE FUNDING</b>			
<b>Operating Sub-Program</b>	<b>Rates</b>			
<b>Description/Objectives</b>	The collection of rate revenue and the maintenance of valuation and rating records to support the collection process.			
<b>Management</b>	Deputy Chief Executive Officer. In recognition of the work associated with maintaining a register, valuations and answering enquiries in allocation of administration costs have been allocated to the Sub-Program.			
<b>New/Budget Initiatives and Highlights</b>	<ul style="list-style-type: none"> <li>➤ <b>Rates (General) Increase 2.5% overall</b></li> <li>➤ <b>GRV Rate \$0.11067</b></li> <li>➤ <b>UV Rate \$0.020347</b></li> <li>➤ <b>Minimum Rate \$395.00</b></li> </ul>			
<b>Local Laws</b>	None.			
<b>Statutory Requirements</b>	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.			
<b>Service Levels</b>	Rates may be paid by post, direct debit or over the counter at the Shire Administration Office, Allenby Street, Koorda. Opening times 9.00am to 4.30pm Monday to Friday (except Public Holidays)			
<b>Fees &amp; Charges</b>	No administration interest charge on selection of the instalment payment option. 11% interest on overdue rate payments.			
<b>Capital Investment</b>	None.			
<b>Financing</b>	None.			
<b>I03 - GENERAL PURPOSE FUNDING</b>				
<b>I031 - Rates</b>				
<b>I031010</b>	<b>GRV Residential</b>	<b>85,527</b>	85,616	84,046
<b>I031011</b>	<b>GRV Industrial</b>	<b>633</b>	606	606
<b>I031012</b>	<b>GRV Commercial</b>	<b>24,550</b>	22,378	22,378
<b>I031013</b>	<b>GRV Special Rural</b>	<b>5,248</b>	4,514	4,514
<b>I031020</b>	<b>UV</b>	<b>1,002,090</b>	977,628	977,260
<b>I031060</b>	<b>GRV - Minimum</b>	<b>10,270</b>	8,640	8,640
<b>I031070</b>	<b>UV - Minimum</b>	<b>5,135</b>	3,520	3,200
<b>I031075</b>	<b>Mining - Minimum</b>	<b>1,975</b>	2,880	2,240
<b>I031100</b>	<b>Less Discount Allowed</b>	<b>(85,500)</b>	(84,974)	(75,655)
<b>I031120</b>	<b>Plus Non Payment Penalty</b>	<b>7,500</b>	2,547	6,685
<b>I031122</b>	<b>Legal Costs on Rates</b>	<b>7,660</b>	0	7,295
<b>I031125</b>	<b>Interest - Instalment</b>	<b>0</b>	0	
<b>I031127</b>	<b>Ex-Gratia rates (CBH)</b>	<b>6,870</b>	4,598	6,500
<b>I031124</b>	<b>Charges - Instalment</b>	<b>0</b>	0	
		<b>1,071,958</b>	1,027,953	1,047,709
<b>E03 - GENERAL PURPOSE FUNDING.</b>				
<b>E031 - Other</b>				
<b>E031509</b>	<b>Admin Allocation - Rates</b>	<b>67,122</b>	50,411	66,643
<b>E031520</b>	<b>Revaluation Expenses</b>	<b>5,000</b>	4,794	20,000
	<b>Loss on Disposal</b>			
<b>Total E031 - Other</b>		<b>72,122</b>	55,205	86,643
<b>Proceeds from Disposal of Assets</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>			
<b>Capital Purchases</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>			
<b>Financing Inward</b>				
<b>Financing Outward</b>				

**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>			<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
<b>Operating Program</b>	<b>GENERAL PURPOSE FUNDING</b>	<b>I032 - Other GPF</b>			
<b>Operating Sub-Program</b>	<b>Other General Purpose Funding</b>	<b>I032010 Grants Commission</b>	<b>552,007</b>	1,184,783	600,000
<b>Description/Objectives</b>	Unties government grants and the proceeds from investing Council funds that are surplus to requirements during the reporting period.	<b>I032015 Federal Road Grant</b>	<b>282,000</b>	618,736	315,000
<b>Management</b>	Deputy Chief Executive Officer. In recognition of the work required to respond to grant information and the engagement of a consultant to assist with submissions, an amount of administration expenses is allocated to this Sub-Program.	<b>I032020 Interest on Investments</b>	<b>12,000</b>	18,535	46,305
<b>New/Budget Initiatives and Highlights</b>	<b>None</b>	<b>I032025 Interest on Investments - Res</b>	<b>110,000</b>	112,007	114,660
<b>Local Laws</b>	None.	<b>Total I032 - Other GPF</b>	<b>956,007</b>	1,934,060	1,075,965
<b>Statutory Requirements</b>	Surplus funds are required to be invested in accordance with the requirements of the Local Government Act 1995.	<b>E032 - Other</b>			
<b>Service Levels</b>	The investment of surplus funds is determined by a Council policy.	<b>E032090 Admin Allocation - Other GPY</b>	<b>34,252</b>	25,725	34,007
<b>Fees &amp; Charges</b>	None.	<b>Loss on Disposal</b>			
<b>Capital Investment</b>	None.	<b>Total E031 - Other</b>	<b>34,252</b>	25,725	34,007
<b>Financing</b>	<b>Untied Grant (General)</b> 1,180,000 <b>Untied Grant (Road)</b> 617,000	<b>Proceeds from Disposal of Assets</b>			
	<b>Reserves</b> – All revenue which is derived from investing Cash Backed Reserves is set aside back into the Reserve which generated the revenue. In relation to the current reporting period the amount is as follows: Reserve Interest (based on 2.20%) 110,000 Refer to Reserve Transfers – page 22  A number of transfers into Reserves cannot be classified into a particular Sub-Program. These transfers are as follows:  Building Reserve (Interest Only – Other included in Housing) 24,123 Accrued Leave Reserve (Interest Only) 4,225	<b>Land &amp; Building</b>	<b>0</b>	0	0
		<b>Plant &amp; Equipment</b>	<b>0</b>	0	0
		<b>Furniture &amp; Equipment</b>	<b>0</b>	0	0
		<b>Infrastructure Other</b>	<b>0</b>	0	0
		<b>Total</b>	<b>0</b>	0	0
		<b>Capital Purchases</b>			
		<b>Land &amp; Building</b>	<b>0</b>	0	0
		<b>Plant &amp; Equipment</b>	<b>0</b>	0	0
		<b>Furniture &amp; Equipment</b>	<b>0</b>	0	0
		<b>Infrastructure Other</b>	<b>0</b>	0	0
		<b>Total</b>	<b>0</b>	0	0
		<b>Financing Inward</b>	<b>0</b>	0	372,000
		<b>Financing Outward</b>	<b>110,000</b>	122,501	115,766
<b>Future</b>	➤ F.A.G. hope grants will continue at current level.				

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)		Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>GOVERNANCE</b>			
Operating Sub-Program	<b>Elected Members</b>			
Description/Objectives	The financial support of a representative body of community members elected to fill the role of Councillors and President as required by the Local Government Act 1995.			
Management	The Chief Executive Officer is responsible to ensure that the policies & Decisions of the Elected Members are implemented in an efficient and effective manner.			
New/Budget Initiatives and Highlights	➤ <b>Seniors Luncheon – Annually in November</b>			
Local Laws	The Council has adopted a Local Law (Standing Orders), which covers the conduct of elected members at Council meetings. Donation to groups (as listed below)			
	Koorda & District Ag Society \$450.00			
	Eastern District Display (for display at Royal Show) \$400.00			
	Koorda Primary School (end of year book prize) \$50.00			
	Cadoux Primary School (end of year book prize) \$50.00			
	Kalannie Primary School (end of year book prize) \$50.00			
	Wyalkatchem District High (end of year book prize) \$50.00			
Statutory Requirements	A local government is required to maintain a structure of elected members by State Legislation.			
Service Levels	The Elected Members meet regularly on the third Wednesday of each month (except Jan) to consider matters requiring a decision. These meeting are open to the public and contain a period for public questions at the commencement of the meeting.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	None.			
Future	➤ <b>NEWROC – Future resource sharing opportunities</b>			



**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
Operating Program	<b>GOVERNANCE</b>			
Operating Sub-Program	<b>Other Governance</b>			
Description/Objectives	Items relating to the Governance of the local government other than those relating to Elected Membership. The Chief Executive Officer.			
Management	<b>None.</b>			
New/Budget Initiatives and Highlights				
Local Laws	None.			
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 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.			
Service Levels	Not applicable.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	General Revenue.			
Future	➤ Ongoing Support.			
	<b>I042 - Governance - Other</b>			
	Gain on Disposal of Assets			
	<b>Total I042 - Governance - Other</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>E042 - Governance - Other</b>			
	<b>E042090 Admin Allocation - Other Govern</b>	<b>6,303</b>	<b>4,734</b>	<b>6,258</b>
	<b>E042510 Audit Fees</b>	<b>25,000</b>	<b>5,695</b>	<b>8,800</b>
	<b>E042520 Integrated Planning</b>	<b>5,000</b>		
	Loss on Disposal of Assets			
	<b>Total E041 - Governance - Membership</b>	<b>36,303</b>	<b>10,429</b>	<b>15,058</b>
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	Land & Building	0	6,067	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	<b>Total</b>	<b>0</b>	<b>6,067</b>	<b>0</b>
	<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Outward</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
<b>Operating Program</b>	<b>LAW, ORDER &amp; PUBLIC SAFETY</b>			
<b>Operating Sub-Program</b>	<b>Fire Control</b>			
<b>Description/Objectives</b>	The provision of bush fire control services to residents and visitors within the shire boundaries.			
<b>Management</b>	The Chief Executive Officer.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>			
<b>Local Laws</b>	None.			
<b>Statutory Requirements</b>	The Council is required to comply with the requirement of the DFES Act, which is enacted by the State Government. This Statue conveys various obligation and duties upon the Shire.			
<b>Service Levels</b>	Not applicable.			
<b>Fees &amp; Charges</b>	ES Building – per day			
	GST Inc. \$70.00			
<b>Capital Investment</b>	ES Building – Provisions			
	3,000			
<b>Financing</b>	<b>Income</b> – reimbursement from state levy collections towards operating costs.			
<b>Future</b>	<ul style="list-style-type: none"> <li>➤ Ongoing service provision.</li> <li>➤ Road Rescue training to be in conjunction with the Wyalkatchem Fire &amp; Rescue Service.</li> </ul>			
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>				
<b>I051 - Fire Prevention</b>				
<b>I051110</b>	<b>Charges - Other</b>	<b>350</b>	565	415
<b>I051120</b>	<b>Subsidy - BFS</b>	<b>20,360</b>	15,045	19,815
<b>I051130</b>	<b>Commision - FESA Levy</b>	<b>4,000</b>	4,000	4,000
	<b>Gain on Disposal of Assets</b>			
<b>Total I051 - Fire Prevention</b>		<b>24,710</b>	19,610	24,230
<b>E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>				
<b>E051 - Fire Prevention</b>				
<b>E051010</b>	<b>Protective Burning</b>	<b>500</b>	0	1,610
<b>E051020</b>	<b>Insurance - Fire Control</b>	<b>7,000</b>	5,415	12,615
<b>E051030</b>	<b>Fire Control Expenses</b>	<b>15,000</b>	2,013	16,665
<b>E051090</b>	<b>Admin Allocation - Fire Control</b>	<b>10,624</b>	7,979	10,548
<b>E051098</b>	<b>Depn - Fire Control</b>	<b>10,881</b>	9,987	11,014
	<b>Loss on Disposal of Assets</b>			
<b>Total E051 - Fire Prevention</b>		<b>44,005</b>	25,394	52,452
<b>Proceeds from Disposal of Assets</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
<b>Total</b>		<b>0</b>	0	0
<b>Capital Purchases</b>				
	<b>Land &amp; Building</b>	<b>3,000</b>		
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
		<b>3,000</b>	0	0
<b>Financing Inward</b>		<b>3,000</b>		
<b>Financing Outward</b>				

**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
<b>Operating Program</b>	<b>LAW, ORDER &amp; PUBLIC SAFETY</b>			
<b>Operating Sub-Program</b>	<b>Animal Control</b>			
<b>Description/Objectives</b>	The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors.			
<b>Management</b>	The Chief Executive Officer.			
<b>New/Budget Initiatives and Highlights</b>	<b>Introduction of Cat Laws.</b>			
<b>Local Laws</b>	Dog Local Laws.			
<b>Statutory Requirements</b>	The Council is obligated to administer the Dog Act throughout the district. The Dog Act & Cat Act is State Legislation.			
<b>Service Levels</b>	Council has engaged a contract Ranger in conjunction with some other NEWROC Shires.			
<b>Fees &amp; Charges</b>	Charges: Dog & Cat Registrations as per State Legislation			
	GST Exempt.			
	Seizure and Impounding of dog \$126.00			
	Sustenance and Maintenance of dog in pound per day \$27.30			
	Return of impounded dog (normal hours) Nil			
	Return of impounded dog (outside normal hours) \$225.75			
	<i>Unregistered dogs will not be released.</i>			
	Fines as per Regulations. Other Fees & Charges as per annual Fees & Charges list.			
<b>Capital Investment</b>	None.			
<b>Financing</b>	General Revenue			
<b>Future</b>				
	<b>I052 - Animal Control</b>			
	<b>I052120 Fees - Dog Registration</b>	<b>1,500</b>	2,964	95
	<b>I052110 Fees - Impounding</b>	<b>400</b>	198	975
	<b>I052125 Fees - Cats</b>	<b>300</b>	614	135
	<b>Gain on Disposal of Assets</b>		0	
	<b>Total I052 - Animal Control</b>	<b>2,200</b>	3,776	1,205
	<b>E052 - Animal Control</b>			
	<b>E052015 Control Expenses - Ranger</b>	<b>15,000</b>	10,643	20,505
	<b>E052020 Pound Maintenance</b>	<b>250</b>	0	260
	<b>E052090 Admin Allocation - Animal Contr</b>	<b>16,208</b>	12,173	16,092
	<b>E052098 Depn - Animal Control</b>	<b>0</b>	0	
	<b>Loss on Disposal of Asset</b>		0	
	<b>Total E052 - Animal Control</b>	<b>31,458</b>	22,816	36,857
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	0	0
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
		<b>0</b>	0	0
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			

Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)		Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>LAW, ORDER &amp; PUBLIC SAFETY</b>			
Operating Sub-Program	<b>Other Law, Order &amp; Public Safety</b>			
Description/Objectives	SES portion of the DEFS Levy will no longer be received as the Koorda SES Unit has been disbanded.			
Management	The Chief Executive Officer.			
New/Budget Initiatives and Highlights	<b>No significant changes.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	None.			
Future	<ul style="list-style-type: none"> <li>➤ Ongoing service provision to be included with VBFB.</li> <li>➤ Road Rescue Unit – train local volunteers for road rescue and combine with the Wyalkatchem Fire and Rescue Service.</li> </ul> <p><i>The Koorda SES has ceased as a unit</i></p>			
	I053 - Other Law Order & Public Safety			
	I053120 Subsidy - SES	0	0	
	Gain on Disposal of Assets			
	<b>Total I052 - Animal Control</b>	<b>0</b>	<b>0</b>	<b>0</b>
	E053 - Other Law Order & Public Safety			
	E053020 Emergency Services	10,000	3,838	13,065
	E053030 Insurance - Law Order etc	500	363	500
	E053090 Admin Allocation - Other LOPS	4,502	3,381	4,470
	E053098 Depn - Other Law Order	8,346	7,660	8,577
	Gain on Disposal of Assets			
	<b>Total I052 - Animal Control</b>	<b>23,348</b>	<b>15,243</b>	<b>26,612</b>
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Capital Purchases			
	Land & Building	3,000	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	3,000
		<b>3,000</b>	<b>0</b>	<b>3,000</b>
	Financing Inward	<b>3,000</b>	<b>0</b>	<b>0</b>
	Financing Outward	<b>0</b>	<b>0</b>	<b>0</b>

**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
<b>Operating Program</b>	<b>HEALTH</b>			
<b>Operating Sub-Program</b>	<b>Preventative Services – Administration &amp; Inspection</b>			
<b>Description/Objectives</b>	The provision of Health Services within the District in compliance with the Health Acts to ensure a high standard of environmental health is maintained as part of a group scheme.			
<b>Management</b>	The Council is required to employ a qualified Environmental Health Officer (EHO) under the Health Act who is supervised by the Chief Executive Officer. Koorda is one of six shires to comprise the NEWHealth Group. Mt Marshall have been Group Administrator from 1 July 17.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>			
<b>Local Laws</b>	Shire of Koorda Health Local Laws 2012.			
<b>Statutory Requirements</b>	Administration in accordance with the Health Act (State Legislation)			
<b>Service Levels</b>	Random food quality sampling is undertaken by the EHO and inspection and approvals service operated from the Shire office during normal office hours.			
<b>Fees &amp; Charges</b>	None.			
<b>Capital Investment</b>	None.			
<b>Financing</b>	None.			
<b>Future</b>	➤ Ongoing ➤ Continue as a member Council of the NEWHealth Scheme to provide regional service.			
<b>I07 - HEALTH.</b>				
<b>I074 - Admin. &amp; Inspections</b>				
<b>I074010</b>	<b>Charges - Health Group</b>	0	0	0
<b>I074481</b>	<b>Sundry Income</b>	0	0	
<b>I074485</b>	<b>Gain on Sale of Asset</b>	0	0	0
<b>Total I074 - Admin &amp; Inspections</b>		0	0	0
<b>E07 - HEALTH.</b>				
<b>E074 - Admin. &amp; Inspections</b>				
<b>E074030</b>	<b>Control Expenses</b>	40,000	21,531	32,000
<b>E074090</b>	<b>Admin Allocation - Other Health</b>	10,891	8,366	10,813
<b>E074098</b>	<b>Depn - Health Admin &amp; Inspect.</b>	21,788	19,997	18,109
<b>E074099</b>	<b>Loss on Disposal of Asset</b>	0	0	36,100
<b>Total I074 - Admin &amp; Inspections</b>		72,679	49,894	97,022
<b>Proceeds from Disposal of Assets</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
<b>Total</b>		0	0	0
<b>Capital Purchases</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
		0	0	0
<b>Financing Inward</b>				
<b>Financing Outward</b>				

## Notes to and forming part of the 2018/2019 Budget Document

[illegible]

## Notes to and forming part of the 2018/2019 Budget Document

[illegible]

Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)			Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>HEALTH</b>	I077 - Other			
Operating Sub-Program	<b>Other Health</b>	I077010 Koorda Health Centre	7,500	7,046	7,540
Description/Objectives	Support and assistance with maintaining the services of a qualified medical practitioner within the district and sub region.	Total I077 - Other	7,500	7,046	7,540
Management	Chief Executive Officer.				
New/Budget Initiatives and Highlights	Contribute NEWROC Medical Enhancement Fund Reserve Continue to build Reserve Funds to address future issues.	E077 - Other			
Local Laws	None.	E077020 Doctor Expenses	50,000	38,658	72,390
Statutory Requirements	None.	E077030 Recruit/Retain	0	0	5,000
Service Levels	Not applicable	E077055 Community Health Centre	32,500	29,554	33,320
Fees & Charges	Annual nominal rent Health Centre – per week Term expires 31 <sup>st</sup> January 2019	E077098 Depn - Admin & Inspect	0	0	0
		E077090 Admin Allocation - Other Health	4,502	3,381	4,470
	Room Hire – per day	Loss on Disposal of Asset			
		Total E077 - Other	87,002	71,593	115,180
Capital Investment	Koorda Health Centre – Painting				
	Total				
Financing	Building Reserve	Proceeds from Disposal of Assets			
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		Total	0	0	0
Reserves	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	➤ Ensure Koorda Health Building is adequately equipped and utilised with reasonable provision to recruit new Doctor if/when necessary.	Capital Purchases			
		Land & Building	26,000	0	5,000
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
			26,000	0	5,000
		Financing Inward	0	0	6,250
		Financing Outward	0	0	0



Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)			Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>EDUCATION &amp; WELFARE</b>	108 - EDUCATION & WELFARE.			
Operating Sub-Program	<b>Other Welfare</b>				
Description/Objectives	Provision to assist with welfare services to District.	E08 - EDUCATION & WELFARE.			
Management	Chief Executive Officer.				
New/Budget Initiatives and Highlights	<b>Central Eastern Aged Care Alliance –</b>	E085 - Other Welfare			
Local Laws	Membership and other associated costs	E085030	1,000	500	1,000
Statutory Requirements	None.	E085040	1,567	0	2,000
Service Levels	None.	E085045	30,000	14,909	20,000
Fees & Charges	Contribute to provision of welfare services to Shire.	E085090	2,694	2,023	2,675
	None.	Loss on Disposal of Asset			
		Total E085 - Other Welfare	35,261	17,432	25,675
Capital Investment	None.				
Financing		Proceeds from Disposal of Assets			
Future	<ul style="list-style-type: none"> <li>➤ Ongoing support.</li> <li>➤ Welfare services to the district.</li> <li>➤ Assist in the aged capable accommodation.</li> </ul>	Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		Total	0	0	0
		Capital Purchases			
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		Total	0	0	0
		Financing Inward	0	0	0
		Financing Outward	0	0	0

Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)			Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>EDUCATION &amp; WELFARE</b>	E086 - Pre-School			
Operating Sub-Program	<b>Other Education</b>	E086098 Depn - Pre School	12,617	11,580	8,542
Description/Objectives	Miscellaneous costs associated with education within the district.	Loss on Disposal of Asset			
Management	Chief Executive Officer.	Total E086 - Pre-School	12,617	11,580	8,542
New/Budget Initiatives and Highlights	No new items				
Local Laws	None.	E087 - Other Education			
Statutory Requirements	None.	E087030 Child Care/Play Group Centre	6,500	5,846	8,495
Service Levels	Ongoing support local playgroup facility.	E087090 Admin Allocation - Other Educat	0	0	0
Fees & Charges	Annual Contribution	E087020 Contribution & Donations	500	150	600
		Loss on Disposal of Asset			
Capital Investment	Early Childhood Centre 10,000	Total E087 - Other Education	7,000	5,996	9,095
	Total \$10,000				
Financing	Building Reserve 10,000	Proceeds from Disposal of Assets			
	Total \$10,000	Land & Building	0	0	0
Future	➤ Monitor ongoing support.	Plant & Equipment	0	0	0
	➤ Monitor future of Early Childhood Centre.	Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		Total	0	0	0
		Capital Purchases			
		Land & Building	10,000	0	22,000
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		Total	10,000	0	22,000
		Financing Inward	0	0	0
		Financing Outward	0	0	0

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)				Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>HOUSING</b>					
Operating Sub-Program	<b>Staff Housing</b>					
Description/Objectives	The provision of housing facilities to staff members.					
Management	The Chief Executive Officer.					
New/Budget Initiatives and Highlights	The cost of staff housing is allocated to other Sub-Programs based upon the duties of the occupant.					
Local Laws	None.					
Statutory Requirements	None.					
Service Levels	Not applicable					
Fees & Charges	Employee Rental – Per week (GST Exempt)	\$65.00				
Capital Investment	A provision is made in the Budget to provide/upgrade staff housing:					
	L271 Greenham (G Thornton)	5,000				
	L274 Lodge (Segond VB)	5,000				
	L282 Pearman (Burton)	-				
	L68 Smith (West)	10,000				
	L164A Lodge (Thornton)	8,000				
	L164B Lodge (Foote)	-				
	L09 Smith (McMiles)	3,000				
	<b>Total</b>	<b>31,000</b>				
Financing	Building Reserve	31,000				
	<b>Total</b>	<b>31,000</b>				
Future	➤ Forward Plan to upgrade/replace staff accommodation.					

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)						Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>HOUSING</b>			I092 - Other Housing				
Operating Sub-Program	<b>Other Housing</b>			I092110	Charges - Yalambee Units	42,500	48,255	30,805
Description/Objectives	The provision of housing facilities to staff members.			I092130	Charges - CHP Units (L13)	20,000	19,152	17,160
Management	The Chief Executive Officer.			I092140	Charges - JV Units (L291)	16,415	14,738	17,160
New/Budget Initiatives and Highlights	The cost of staff housing is allocated to other Sub-Programs based upon the duties of the occupant.			I092141	Charges - JV Units (L550ABC) (Johnson)	16,415	14,974	14,820
Local Laws	None.			I092142	Charges - L95 Units	17,257	15,949	14,820
Statutory Requirements	None.			I092143	Charges - Newcarlbeon Nook (L550DEF)	16,415	15,608	17,160
Service Levels	Not applicable			I092150	Charges - Other (L203)	8,392	8,208	26,660
Fees & Charges	Per Week – GST Exempt			I092160	Reimbursements	0	135	
	L13 Smith (3) – Community Housing		\$129.00	I092165	Lease - GORH (L204)	27,820	27,896	27,040
	L95 Greenham (3)		\$135.00	Total I092 - Other Housing		165,214	164,915	165,625
	L164 Lodge (2) (Non Staff Charge)		\$159.00	E092 - Other Housing				
	L203 Pearman		\$162.00	E092020	Mtce. - Yalambee Units	42,000	42,854	42,430
	L204 Pearman (GROH Lease)	Negotiated		E092030	Mtce. - CHP Units	20,000	11,518	21,685
	L291 Smith (3)		\$106.00	E092040	Mtce. - J V Units	23,000	13,790	24,185
	L550 Smith (6)		\$106.00	E092045	Mtce - JV Units (Johnson Place)	12,000	6,604	22,185
	L13,95,291,550 eligible pensioner discount per week		\$5.25	E092050	Mtce. - Other	20,000	16,569	21,196
	Yalambee Units Greenham – per night		\$100.00	E092055	Mtce. - L95 Kulja Korner	12,000	9,366	20,185
	- Weekly Charge		\$350.00	E092057	Mtce - Newcarlbeon Nook Units	15,000	6,139	19,585
Capital Investment	L95 Greenham (Kulja Korner)		5,000	E092058	Mtce - L164 Houses x2	0	9,282	8,245
	L203 Pearman		15,000	E092090	Admin Allocated - Other Housing	35,906	20,129	26,764
	L550ABC Smith (Johnson Place)		6,500	E092098	Depn - Other Housing	100,903	92,609	113,540
	L550DEF Smith (Newcalbeon Nook)		6,000	E092070	Loss on Disposal of Asset		0	
	L291 Smith (JV – Dukin Hollow)		8,000	Total I092 - Other Housing		280,809	228,861	320,000
	L13 Smith (CHP – Narkal Niche)		8,000	Proceeds from Disposal of Assets				
	L204 Pearman (GROH Lease)		10,000		Land & Building	0	0	0
	Yalambee Units		12,500		Furniture & Equipment	0	0	0
	<b>Total</b>		<b>\$71,000</b>		<b>Total</b>	0	0	0
Financing	Johnson Place Reserve (L550ABC)		6,500	Capital Purchases				
	Community Housing Reserve (L13)		8,000		Land & Building	71,000	43,265	42,500
	Joint Venture Reserve (L291)		8,000		Furniture & Equipment	0	0	0
	Building Reserve (Remaining)		48,500		<b>Total</b>	71,000	43,265	42,500
	<b>Total</b>		<b>\$71,000</b>	Financing Inward		71,000	45,000	16,000
Reserves	Transfer to Johnson Place Reserve		4,000	Financing Outward		143,000	49,740	14,750
	Transfer to Building Reserve		139,000					
Future	➤ Continue Council's policy to upgrade/replace other accommodation.							

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)				Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>COMMUNITY AMENITIES</b>					
Operating Sub-Program	<b>Sanitation – Household</b>					
Description/Objectives	The maintenance of a disposal site, provide domestic rubbish and recycling kerbside collection service to householders.					
Management	The Chief Executive Officer.					
New/Budget Initiatives and Highlights	<b>No significant changes.</b>					
Local Laws	None.					
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.					
Fees & Charges		GST Exempt				
	Refuse collection per bin	\$180.00				
	Refuse collection per bin – Age Pensioner	\$75.00				
	Recycling collection per bin	\$150.00				
	Recycling collection per bin – Age Pensioner	\$75.00				
	Rubbish Site Charge (non collection)	**\$60.00				
	<b>Note: ** Charge is GST Inc.</b>					
Capital Investment	Refuse Site – Establish new site	30,000				
Financing	Waste Reserve	30,000				
Reserves	Transfer to Waste Management Reserve	10,000				
<b>Note:</b> Rubbish and Recycling collection charge on a “user pays,” should cover collection and tip maintenance. Koorda is the only Shire in NEWROC that offers a discount to age pensioners.						
Future	➤ Establish the new rubbish site. ➤ Continue rehabilitation of old site over a number of years. ➤ Minimum Waste – objective to promote recycling. ➤ Regional Waste – continue investigation of possible solutions with other NEWROC Councils.					

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)					
<b>Operating Program</b>	<b>COMMUNITY AMENITIES</b>				
<b>Operating Sub-Program</b>	<b>Sewerage</b>				
Description/Objectives	The provision to residents of a deep sewerage service.				
Management	The Chief Executive Officer.				
<b>New/Budget Initiatives and Highlights</b>					
Local Laws	None.				
Statutory Requirements	License Conditions and Section 41 Health Act 1911.				
Service Levels	Contact the main office during office hours.				
Fees & Charges	Sewerage Charge cents in the dollar \$0.10147 GST Exempt				
	<b>Non-Rates Properties Connected to Sewer</b>				
	Class 1 – First major fixture	\$258.00			
	Each additional major fixture	\$112.00			
	Class 2	\$1,179.00			
	Class 3	\$1,179.00			
	<b>Minimum Rate – Sewerage</b>				
	Vacant Land – Properties	\$350.00			
	Residential Properties	\$350.00			
	Commercial Properties	\$350.00			
<b>Capital Investment</b>	None.				
<b>Financing</b>	Camera & Condition Report for 1km sewerage pipes (Included in Sewerage Treatment Plant Maintenance Budget)	10,000			
<b>Reserves</b>	Transfer to cash backed Reserve Account <i>(Balance remaining from Sewerage Rates after Maintenance budget)</i>	45,000			
<b>Future</b>	➤ Update maintenance equipment/practises. ➤ Provision – Financing upgrading/replacement. ➤ Continue to provide service.				
	I103 · Sewerage				
	I103010	Sewerage Rates	116,204	112,815	111,975
	Total I103 · Sewerage		116,204	112,815	111,975
	E103 · Sewerage				
	E103020	Sewerage Treatment Plant	70,000	49,873	64,655
	E103025	Asset Management		0	
	E103090	Admin Allocation - Sewerage	19,796	14,867	19,654
	E103098	Depn - Sewerage Scheme	25,185	23,115	30,804
	E103095	Asset Write Down		0	
		Loss on Disposal of Asset			
	Total E103 · Sewerage		114,981	87,855	115,113
	<b>Proceeds from Disposal of Assets</b>				
		Land & Building			
		Plant & Equipment			
		Furniture & Equipment			
		Infrastructure Other			
	Total		0	0	0
	<b>Capital Purchases</b>				
		Land & Building			
		Plant & Equipment			
		Furniture & Equipment			
		Infrastructure Other			
	Total		0	0	0
	<b>Financing Inward</b>		0	0	0
	<b>Financing Outward</b>		45,000	31,500	31,500

**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
<b>Operating Program</b>	<b>COMMUNITY AMENITIES</b>			
<b>Operating Sub-Program</b>	<b>Town Planning &amp; Regional Development</b>			
<b>Description/Objectives</b>	The provision of development and planning services to residents and visitors etc			
<b>Management</b>	In recognition of the work undertaken by Management in answering queries and reviewing decisions an allocation of administration has been made to this Sub-Program			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes – Complete review and adoption of current Town Planning Scheme #3.</b>			
<b>Local Laws</b>	None.			
<b>Statutory Requirements</b>	Town Planning and Development Act 2005.			
<b>Service Levels</b>	None.			
<b>Fees &amp; Charges</b>	As per Development & Planning (Local Government Fees) Regulations 2000.			
<b>Capital Investment</b>	None.			
<b>Financing</b>	General Revenue.			
<b>Future</b>	➤ Requirement to review current Town Planning Scheme, and to do so on a regular basis.			
	<b>I106 - Town Planning</b>			
	<b>I106390 Charges - Planning</b>	<b>250</b>	220	245
	<b>Gain on Disposal of Asset</b>			
	<b>Total I106 - Town Planning</b>	<b>250</b>	220	245
	<b>E106 - T.P. &amp; Regional Devel</b>			
	<b>E106020 Town Planning Scheme</b>	<b>500</b>	0	1,000
	<b>E106090 Admin Allocation - Town Planning</b>	<b>13,506</b>	10,143	13,409
	<b>Loss on Disposal of Asset</b>			
	<b>Total E106 - T.P. &amp; Regional Devel</b>	<b>14,006</b>	10,143	14,409
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	0	0
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	0	0
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			

**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
Operating Program	<b>COMMUNITY AMENITIES</b>			
Operating Sub-Program	<b>Other Community Amenities</b>			
Description/Objectives	The provision and maintenance of public conveniences, cemetery and community bus.			
Management				
<b>New/Budget Initiatives and Highlights</b>	<b>Provision for community bus to be changed over, dependant on costs (considering smaller).</b>			
Local Laws	Cemetery Local Laws.			
Statutory Requirements	None.			
Service Levels	Contact the main office during office hours to make arrangement for a burial.			
Fees & Charges	Cemeteries – Koorda & Cowcowing (Unless marked **) GST inc <b>On application to hold a funeral, the following fees shall be payable in advance</b>			
	<b>Grant of Right of Burial</b>			
	Issue of Certificate & Registration **\$108.00			
	<b>Plot Fee</b>			
	Land for grave 2.4m x 1.2m, where directed \$27.00			
	Land for grave 2.4m x 2.4m, where directed \$54.00			
	Land for grave 2.4m x 1.2m, selected by applicant according to position \$38.00			
	Land for grave 2.4m x 2.4m, selected by applicant according to position \$70.00			
	<b>Digging of Grave</b>			
	Grave of any child under 5 years of age, 1.2m deep \$820.00			
	Grave of any other person 1.8m deep \$1,240.00			
	Grave of any other person 2.15m deep \$1,500.00			
	Grave beyond 1.8m for each additional 0.3m or part thereof \$205.00			
	<b>Re-opening of Grave</b>			
	For any child under 5 years \$820.00			
	For any persons over 5 year (opening & refilling) \$1,240.00			
	<b>Additional Charges for Funerals held on;</b>			
	Saturdays \$325.00			
	Public Holidays & Sundays \$540.00			
	<b>Charges marked with ** are GST Exempt</b>			
	<b>I107 - Other Community Amenities</b>			
	<b>I107110 Charges - Burials</b>	<b>2,500</b>	7,029	1,120
	<b>I107120 Fees - Septic Tank</b>	<b>236</b>	472	95
	<b>I107130 Fees - Community Bus</b>	<b>5,000</b>	6,868	3,075
	<b>I107200 Scrap Metal - Disposal</b>		0	
	<b>I107140 Gain on Sale of Assets</b>			0
	<b>Total I107 - Other Community Amenities</b>	<b>7,736</b>	14,368	4,290
	<b>E107 - Other</b>			
	<b>E107020 Cemeteries</b>	<b>17,500</b>	17,026	17,310
	<b>E107030 Public Conveniences</b>	<b>20,000</b>	17,983	20,195
	<b>E107040 Public Transport Service - Bus</b>	<b>0</b>	200	1,575
	<b>E107050 War Memorial</b>		0	
	<b>E107090 Admin Allocation - Other Common</b>	<b>16,153</b>	12,132	16,038
	<b>E107098 Depn - Other Community Amenities</b>	<b>13,497</b>	12,387	12,208
	<b>E107099 Loss on Disposal of Asset</b>		0	
	<b>E107140 Mtce - Community Bus</b>	<b>1,500</b>	800	
	<b>Loss on disposal of asset</b>		0	
	<b>Total E107 - Other</b>	<b>68,650</b>	60,528	67,326
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	0	0
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>	5,000		
	<b>Total</b>	<b>5,000</b>	0	0
	<b>Financing Inward</b>	<b>5,000</b>	0	0
	<b>Financing Outward</b>	<b>0</b>		2,507



Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)		Budget 2018/19	Actual June 18	Budget 2017/18
Fees & Charges	Continued..... (Unless marked **) GST inc			
	<b>Niche Wall</b>			
	Single Niche	\$100.00		
	Double Niche	\$140.00		
	<b>Miscellaneous</b>	GST Exempt		
	Funeral Directors Licence**	**\$59.50		
	Monumental Masons Licence**	**\$59.50		
	For permit or erect a headstone or monument**	**\$27.00		
	For permit to erect any name plate**	**\$21.00		
	<b>Septic Tank Application</b>	GST Exempt		
	Application Fee**	**\$118.00		
	Local Government Report Fee**	**\$118.00		
	(Waste greater than 540L per day)			
	Permit to use an apparatus (include all inspections)**	**\$118.00		
	<b>Community Bus</b>	GST Inc.		
	Hire Charges – per km	\$0.80		
Capital Investment	Cemetery Provision	5,000		
	<b>Total</b>	<b>\$5,000</b>		
Financing	Building Reserve	5,000		
	<b>Total</b>	<b>\$5,000</b>		
Reserves				
Future	➤ Continue upgrade of cemetery & surrounds			

Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)				Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>RECREATION &amp; CULTURE</b>		I111 - Public Halls and Civic Centres			
Operating Sub-Program	<b>Public Halls &amp; Civic Centres</b>		I111110 Charges - Hall Hire	150	229	615
Description/Objectives	The maintenance of indoor recreation facilities within the district.		Gain on Disposal of Assets			
Management	The Chief Executive Officer.		Total I111 - Public Halls and Civic Centres	150	229	615
New/Budget Initiatives and Highlights						
Local Laws	None.		E11 - RECREATION & CULTURE.			
Statutory Requirements	None.		E111 - Public Halls & Civic Centres			
Service Levels	Hire of facility by prior booking at Shire Office		E111020 Maint. - Public Halls	25,000	26,360	31,120
Fees & Charges		GST Inc	E111025 Maintenance - Pioneer Hall	5,000	2,156	1,060
	Hall – All Facilities	\$150.00	E111090 Admin Allocation - Public Halls	14,873	11,170	14,766
	Club Hire per morning/afternoon	\$15.00	E111098 Depn - Public Halls	63,924	58,670	56,226
	Club Hire per evening after 5pm	\$25.00	Loss on Asset Disposal		0	
	Casual Use/Stage Only	\$28.00	Total E111 - Public Halls & Civic Centres	108,797	98,355	103,172
	Full Dress Rehearsal	\$50.00				
	Trestles (each)	\$10.50	Proceeds from Disposal of Assets			
	Vet Hire	\$15.00	Land & Building			
Capital Investment	Memorial Hall Improvements	5,000	Plant & Equipment			
	Pioneer Hall Reinforcement	25,000	Furniture & Equipment			
Financing	Recreation Reserve	30,000	Infrastructure Other			
			Total	0	0	0
Reserves						
Future			Capital Purchases			
	➤ Annual use of Hall is limited.		Land & Building	30,000	1,100	0
	➤ Major expenditure may be required, structural condition being monitored.		Plant & Equipment			
			Furniture & Equipment			
			Infrastructure Other			
			Total	30,000	1,100	0
			Financing Inward	30,000		
			Financing Outward			

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)					
<b>Operating Program</b>	<b>RECREATION &amp; CULTURE</b>				
<b>Operating Sub-Program</b>	<b>Swimming Pool</b>				
Description/Objectives	The maintenance of swimming facilities within the district.				
Management	The Chief Executive Officer/Swimming Pool Manager				
New/Budget Initiatives and Highlights	None.				
Local Laws	None.				
Statutory Requirements	None.				
Service Levels	Open 6 days a week and closed 1 week day. Season: Nov-Mar				
Fees & Charges	<b>Swimming Pool</b> Adults GST Inc \$3.50 Children \$2.00 School Groups \$1.00 Aged Pensioners \$0.60 Spectators & Swimming Club \$1.00 <b>Season Tickets</b> Adult - Single \$70.00 Children \$55.00 Family \$160.00 <i>Season tickets will be half price after February</i>  Swimming Lessons x 4 (not interim or vac swim) \$45.00 Hire Swimming Pool venue (out of normal hours) Plus Manager's Wages \$65.00				
<b>Capital Investment</b>	Swimming Pool – Pool Blankets & Provisions	30,000			
<b>Financing</b>	Recreation Reserve	30,000			
	<b>Total</b>	<b>\$30,000</b>			
<b>Future</b>	➤ Important recreational hub of community. Essential to upgrade/renew/maintain.				

**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>				<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
<b>Operating Program</b>	<b>RECREATION &amp; CULTURE</b>		<b>I113 - Other Recreation</b>			
<b>Operating Sub-Program</b>	<b>Other Recreation</b>		<b>I113120</b>	<b>Charges - Sporting Amenities</b>	5,000	5,730
<b>Description/Objectives</b>	The maintenance of parks, gardens and other recreation facilities within the district.		<b>I113140</b>	<b>Contributions &amp; Donations</b>	5,000	6,000
<b>Management</b>	The Chief Executive Officer.		<b>I113148</b>	<b>Charges - Drive-In Entry Fees</b>	4,000	5,740
<b>New/Budget Initiatives and Highlights</b>	<b>Continue to upgrade recreation facility.</b>		<b>I113162</b>	<b>Grant - Kidsport</b>	0	
<b>Local Laws</b>	None.		<b>I113151</b>	<b>Grant - BBRF Rec Ground</b>	1,680,794	1,817,000
<b>Statutory Requirements</b>	None.			<b>Total I113 - Other Recreation</b>	<b>1,694,794</b>	<b>1,834,470</b>
<b>Service Levels</b>	Hire of facility by prior booking at Shire Office					
<b>Fees &amp; Charges</b>	<b>Recreation Ground &amp; Facilities</b>		<b>E113 - Other Recreation</b>			
	GST Inc		<b>E113030</b>	<b>Parks and Gardens</b>	150,000	179,770
	All Facilities: Functions (Pavilion, Kitchen, Bar etc)	\$160.00	<b>E113040</b>	<b>Recreation Ground</b>	145,000	169,030
	Meeting Rooms: Old Kitchen or Tennis Club Rooms	\$55.00	<b>E113050</b>	<b>Koorda Drive In</b>	20,000	15,000
	Oval Casual Use	\$80.00	<b>E113060</b>	<b>Rec Club Officer</b>	2,500	2,500
	Cricket – per annum	\$450.00	<b>E113090</b>	<b>Admin Allocation - Other Recrea</b>	16,153	16,038
	Hockey – per annum	\$420.00	<b>E113094</b>	<b>Charges Kidsport</b>	0	105
	Football – per annum	\$2,600.00	<b>E113098</b>	<b>Depn - Other Recreation &amp; Sport</b>	175,797	192,159
	Tennis – per annum	\$520.00	<b>E113080</b>	<b>Loss on Disposal of Asset</b>		
	Basketball – per annum	\$460.00		<b>Total E113 - Other Recreation</b>	<b>509,450</b>	<b>574,602</b>
	Netball – per annum	\$420.00				
	Youth Group & HACC (per week)	\$16.20		<b>Proceeds from Disposal of Assets</b>		
	Use of PA System	\$50.00		<b>Land &amp; Building</b>		
	Bond for PA System	\$270.00		<b>Furniture &amp; Equipment</b>		
	Bond – Functions where alcohol will be consumed	\$325.00		<b>Infrastructure Other</b>		
	<b>Drive In Entry</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Adults (16 and over)	\$12.00				
	Children (3 years and under free)	\$6.00	<b>Capital Purchases</b>			
<b>Capital Investment</b>	Recreation Facility	2,682,419		<b>Land &amp; Building</b>	2,697,419	2,882,000
	Skate Park	15,000		<b>Plant &amp; Equipment</b>		
	Drive In Upgrade	15,000		<b>Furniture &amp; Equipment</b>		
<b>Financing</b>	Recreation Reserve	1,031,625		<b>Infrastructure Other</b>	15,000	
	Grant – BBRF	1,680,794	<b>Total</b>	<b>2,712,419</b>	<b>18,823</b>	<b>2,882,000</b>
	<b>Total</b>	<b>\$2,712,419</b>				
<b>Reserves</b>	Transfer to the Recreation Reserve	200,000	<b>Financing Inward</b>	<b>930,000</b>	<b>0</b>	<b>1,128,000</b>
<b>Future</b>	➤ Main social sporting hub or community essential to maintain.					
	➤ Drive In: Promotion of tourism to area.		<b>Financing Outward</b>	<b>200,000</b>	<b>200,000</b>	<b>205,943</b>

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)				Budget 2018/19	Actual June 18	Budget 2017/18
<b>Operating Program</b>	<b>RECREATION &amp; CULTURE</b>					
<b>Operating Sub-Program</b>	<b>Television and Radio Retransmission</b>					
Description/Objectives	The re-broadcasting of television signals to the Koorda town site and surrounds.					
Management	The Chief Executive Officer.					
<b>New/Budget Initiatives and Highlights</b>	<b>None.</b>					
Local Laws	None.					
Statutory Requirements	None.					
Service Levels	Retransmit digital TV channels and 1 radio station (Hot FM)					
Fees & Charges	Service Charge	GST Exempt				
	Per GRV Property – per annum (8 years until 2022)	\$25.00				
<b>Capital Investment</b>	TV – Remote Control Unit	5,000				
<b>Financing</b>	TV Satellite Reserve	5,000				
<b>Reserves</b>	Transfer to the TV Satellite Reserve to provide for future upgrades, or additional services.	5,000				
<b>Future</b>	➤ Continue to provide digital service with possible additional channels.					
	I114 · TV & Radio Rebroadcasting					
	I114105	TV Satellite Re-Transmission		3,525	3,205	3,025
		Gain on Disposal of Asset				
	Total I113 · TV & Radio Rebroadcasting			3,525	3,205	3,025
	E114 · TV & Radio Rebroadcasting					
	E114010	T.V./Radio Satellite Mtce		15,500	27,694	19,580
	E114090	Admin Allocation - TV		506	380	502
	E114098	Depn - Radio Equipment		10,837	9,947	11,300
	Total E114 · TV & Radio Rebroadcasting			26,843	38,021	31,382
	Proceeds from Disposal of Assets					
		Land & Building				
		Plant & Equipment				
		Furniture & Equipment				
		Infrastructure Other				
	Total			0	0	0
	Capital Purchases					
		Land & Building				
		Plant & Equipment				
		Furniture & Equipment				
		Infrastructure Other		5,000		
	Total			5,000	0	0
	Financing Inward			5,000		4,000
	Financing Outward			5,000		4,000

## Notes to and forming part of the 2018/2019 Budget Document

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## Notes to and forming part of the 2018/2019 Budget Document

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>					
<b>Operating Program</b>	<b>RECREATION &amp; CULTURE</b>				
<b>Operating Sub-Program</b>	<b>Other Culture</b>				
Description/Objectives	The maintenance of facilities for use by other cultural groups.				
Management	The Chief Executive Officer.				
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>				
Local Laws	None.				
Statutory Requirements	None.				
Service Levels	Not applicable.				
Fees & Charges	None.				
Council Assistance	Koorda Ag Society – PA for Show Day	\$1,200			
<b>Capital Investment</b>	Museum	20,000			
	Historical Truck Shed	5,000			
	<b>Total</b>	<b>\$25,000</b>			
<b>Financing</b>	Building Revenue	25,000			
	<b>Total</b>	<b>\$25,000</b>			
<b>Future</b>	<ul style="list-style-type: none"> <li>➤ Continue to assist the Koorda &amp; District Museum and Historical Society.</li> <li>➤ Very real long term issues with regard building structure.</li> </ul>				

## Notes to and forming part of the 2018/2019 Budget Document

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>					
<b>Operating Program</b>	<b>TRANSPORT</b>				
<b>Operating Sub-Program</b>	<b>Road Construction</b>				
Description/Objectives	The provision of new and improved road infrastructure within district.				
Management	Works Supervisor				
<b>New/Budget Initiatives and Highlights</b>	<b>The program reflects Council's Forward Planning proposals and known grants.</b>				
Local Laws	None.				
Statutory Requirements	None.				
Service Levels	Provision of reasonable standard of roads with regard traffic use types.				
Fees & Charges	None.				
<b>Capital Investment</b>	<b>ROADWORK PROGRAM – See Page 78</b>		<b>COST</b>		
	<b>Construct</b>	- Widen Seal	404,000		
		- Reseal	180,000		
		- Reconstruct/ Shoulders	295,000		
		- Reform/ Gravel Sheet	285,000		
		- Town Streets - Footpaths	15,000		
		- Town Streets - Kerbing	15,000		
		<b>Sub total</b>	<b>\$1,194,000</b>		
	<b>Street Lights C/F 17/18</b>		\$8,000		
	<b>Preservation</b>		\$140,000		
		<b>Total</b>	<b>\$1,342,000</b>		
<b>Financing</b>	Grant – Regional Road Group	344,000			
	Grant – Federal Untied (Roads)	617,000			
	Grant – Roads to Recovery	277,000			
	Road Reserve	66,000			
	General Revenue	38,000			
	<b>Total</b>	<b>\$1,342,000</b>			
<b>Reserves</b>	Transfer to Road Reserve	100,000			
<b>Future</b>	➤ <b>Resealing of existing sealed roads.</b>				
	➤ <b>Continue widening of unsealed roads to reasonable meet industry requirements.</b>				
	➤ <b>Consideration of freight routes for future planning.</b>				



## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)		Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>TRANSPORT</b>			
Operating Sub-Program	<b>Road Maintenance</b>			
Description/Objectives	The maintenance of a safe and efficient road infrastructure.			
Management	Works Supervisor			
New/Budget Initiatives and Highlights	None.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Provision of reasonable standard of roads with regard traffic use types.			
Fees & Charges	None.			
Capital Investment	Maintenance 300,000 Total \$300,000			
Financing	REVENUE Grant – State District 84,000 General Revenue 216,000 Total \$300,000			
Reserves				
Future	➤ Ongoing (Maintenance and Preservation) work increasingly priority – particularly patching work & shoulder maintenance of sealed roads. ➤ Reconstruct unsealed roads. ➤ Road & IO Revaluations completed for 30 June 2018.			
E122 - Road Maintenance				
E122030	Road Maintenance	300,000	308,093	250,000
E122031	Storm Damage - Opening	0	0	
E122033	Maintenance - Footpath/Verge	30,000	26,900	21,545
E122035	Maintenance - Street Trees	25,000	12,300	27,670
E122040	Maintenance - Depot	30,000	32,530	39,135
E122050	Utilities - Street Lighting	25,000	19,954	26,905
E122065	Traffic Mngt - SAM Trailer	500	0	860
E122070	Traffic Signs	12,500	12,227	10,605
E122080	Contract Supervision & Support	1,500	0	1,275
E122095	Road Revaluation Expense	0	14,641	
E122090	Admin Allocation - Roads	45,210	33,954	44,887
E122098	Depn - Streets Roads Bridges De	1,360,654	1,243,035	1,282,800
E122099	Loss on Disposal of Assets	42,391	13,699	39,327
Total E122 - Road Maintenance		1,872,755	1,717,335	1,745,009
Proceeds from Disposal of Assets				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Infrastructure Roads			
Total		0	0	0
Capital Purchases				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Infrastructure Roads			
Total		0	0	0
Financing Inward				
Financing Outward				

## Notes to and forming part of the 2018/2019 Budget Document

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>					
<b>Operating Program</b>	<b>TRANSPORT</b>				
<b>Operating Sub-Program</b>	<b>Road Maintenance (Continued.....)</b>				
<b>Capital Investment</b>	Purchase of Capital items as follows:				
<i>Infrastructure Other</i>	Street Lights – no planned replacement/upgrade at present.				
<i>Land &amp; Buildings</i>	Depot Shed – no planned replacement/upgrade at present.				
<i>Plant &amp; Equipment</i>		<b>Cost</b>			
	Works Supervisor Ute (KD000)	78,000			
	Handy Man Ute (KD005)	25,000			
	Team Leader Ute (KD066)	35,000			
	Works Crew Ute (KD064)	39,000			
	Hilux Tipper Ute (KD040)	30,000			
	Navara Tip Ute (KD061)	30,000			
	Cherry Picker	45,000			
	Case CX70 Tractor	65,000			
	Water Tank	25,000			
	Miscellaneous Plant	15,000			
	<b>Plant &amp; Equipment – Sub Total</b>	<b>\$387,000</b>			
	<b>TRANSPORT TOTAL</b>	<b>\$387,000</b>			
	<b>Proceeds from Sale of Assets</b>				
	Works Supervisor Ute (KD000)	58,000			
	Handy Man Ute (KD005)	15,000			
	Team Leader Ute (KD066)	19,000			
	Works Crew Ute (KD064)	23,000			
	Hilux Tipper Ute (KD040)	6,000			
	Navara Tip Ute (KD061)	2,000			
	Cherry Picker	15,000			
	Case CX70 Tractor	8,000			
	<b>Total</b>	<b>\$146,000</b>			
<b>Financing</b>	Plant Reserve	241,000			
	<b>Total</b>	<b>\$241,000</b>			
<b>Reserves</b>	Transfer to Plant Reserve	239,242			
<b>Future</b>	➤ Plant changeover as per Forward Plan. ➤ Streetlights – Additions and Upgrades ongoing				

Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)			Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>TRANSPORT</b>				
Operating Sub-Program	<b>Aerodrome</b>				
Description/Objectives	The provision of an unlicensed aerodrome.	I126 - Aerodrome			
Management	Works Supervisor	I126010	Grant - RADS	0	
New/Budget Initiatives and Highlights	No significant changes.	I126150	Gain on Disposal of Assets	0	
Local Laws	None.	Total I123 - Plant & Equipment	0	0	0
Statutory Requirements	None.				
Service Levels	Not applicable	E126 - Aerodrome			
Fees & Charges	None.	E126020	Control Expenses	3,964	12,570
		E126090	Admin Allocation - Traffic	8,116	10,729
		E126098	Depn - Aerodrome	13,540	16,585
		Total E126 - Aerodrome	32,559	25,620	39,884
Capital Investment	None.				
Financing	None.				
Future	<ul style="list-style-type: none"> <li>➤ Ongoing maintenance requirement.</li> <li>➤ Need to re-sheet runways and improve drainage etc in the short term.</li> </ul>	Proceeds from Disposal of Assets			
		Land & Building	0	0	0
		Plant & Equipment	0		
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	146,000
		Infrastructure Roads	0	0	0
		Total	0	0	146,000
		Capital Purchases			
		Land & Building		0	
		Plant & Equipment			
		Furniture & Equipment			
		Infrastructure Other			
		Infrastructure Roads			
		Total	0	0	0
		Financing Inward			
		Financing Outward			

Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)		Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>ECONOMIC SERVICES</b>			
Operating Sub-Program	<b>Rural Services</b>			
Description/Objectives	The advancement of rural services to the agricultural industry within the district and promotion of salinity management.			
Management	The Chief Executive Officer and Land Care Co-ordinator.			
New/Budget Initiatives and Highlights	<b>NRMO Scheme discontinued, provision is made to contract out services if required.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	(Unless marked with **) GST Inc			
	Tree Planter (automated) – per day \$215.00			
	Tree Planter (manual) – per day \$162.00			
	Tree Planter (hand held) – per day \$30.00			
	Water from Stand pipe – per kilolitre **\$2.50			
Capital Investment				
Financing				
Reserves	Transfer to cash backed Reserve Account for replacement/maintenance of tree planters Interest Only			
Future	<ul style="list-style-type: none"> <li>➤ Natural Resource Project Officer – Requirement/Funding.</li> <li>➤ Rural Towns Program – Continue participation.</li> </ul>			
<b>I13 - ECONOMIC SERVICES</b>				
<b>I131 - Rural Services</b>				
I131116	Charges - Water Standpipes	200	23,845	550
I131123	Grant - State NRM	0	0	55,000
I131125	Reim - Drum Muster	0	0	365
I131145	Charges - Tree Planter	500	1,076	3,675
I131175	Charges - Office Rent	2,100	0	2,020
I131097	Gain on Sale of Asset			
<b>Total I131 - Rural Services</b>		<b>2,800</b>	<b>24,921</b>	<b>61,610</b>
<b>E13 - ECONOMIC SERVICES.</b>				
<b>E131 - Rural Services</b>				
E131020	Control Expenses - Noxious Weed	25,000	16,128	12,085
E131030	Utilities - Standpipe	7,500	6,826	10,735
E131040	Control Expenses - Vermin	2,500	12,088	22,630
E131050	Natural Resource Office	4,500	4,637	11,050
E131060	Control Expenses - NRM	5,000	15,926	30,000
E131062	Grant - State NRM	0	0	55,000
E131063	Grant - State NRM CAGP 16/17	0	1,181	6,405
E131066	Drum Muster	2,500	56	370
E131067	Tree Planter	1,500	1,000	6,370
E131068	Waste Oil Disposal	0	0	
E131069	Water Wise Project	0	0	2,100
E131070	Long Service/Annual Leave	0	0	680
E131080	Admin Allocation - Rural	14,884	17,900	23,663
E131090	Depn. - Rural Services	10,374	9,521	13,382
E131096	Loss on Disposal of Asset		0	
<b>Total E132 - Tourism/Area Promotion</b>		<b>73,758</b>	<b>85,264</b>	<b>194,470</b>
<b>Proceeds from Disposal of Assets</b>				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Purchases</b>				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Financing Inward</b>				
<b>Financing Outward</b>				

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)					
<b>Operating Program</b>	<b>ECONOMIC SERVICES</b>				
<b>Operating Sub-Program</b>	<b>Tourism &amp; Area Promotion</b>				
Description/Objectives	The promotion of the district via tourism to increase economic activity, including Corn Dolly Festival.				
Management	The Chief Executive Officer.				
<b>New/Budget Initiatives and Highlights</b>	<b>Corn Dolly Promotions</b>	<b>\$500</b>			
Local Laws	None.				
Statutory Requirements	None.				
Service Levels	Not applicable.				
Fees & Charges	<b>Caravan Park</b>	GST Inc			
	Powered Site – per night	\$27.00			
	Powered Site – weekly	\$110.00			
	Non-Powered/Unoccupied Van (non powered) – per night	\$11.00			
	Tents – per night	\$6.00			
	Showers (non park resident) – per use	\$5.00			
	Washing Machines – per wash cycle	\$3.00			
	Clothes Dryer – per cycle	\$4.00			
	<b>RV Parking Fee (Not in Caravan Park)</b>				
	Overnight	\$5.50			
<b>Capital Investment</b>	None.				
<b>Financing</b>	None.				
<b>Future</b>	➤ Participation in regional tourism/promotion. ➤ Provision of local facilities.				

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)		Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>ECONOMIC SERVICES</b>			
Operating Sub-Program	<b>Building Control</b>			
Description/Objectives	The provision of approval and inspection services to residents of the district to achieve a high level of building safety.			
Management	Building Surveyor – Consultant John Gosper has been contracted to manage approvals and inspections, is supervised by the Chief Executive Officer. As recognition of the administration support provided to this Sub-Program an administration cost has been allocated.			
New/Budget Initiatives and Highlights	<b>No significant changes.</b>			
Local Laws	None.			
Statutory Requirements	Compliance with the Uniform Building Codes of Australia.			
Service Levels	Not applicable.			
Fees & Charges	Swimming Pool Enclosure Inspection GST Exempt \$80.00			
Capital Investment	None.			
Financing	Fees General Revenue			
<b>I133 - Building Control</b>				
I133110	Charges - Building Fees	1,000	3,618	3,180
I133120	Charges - Swim Pool Inspect Fee	120	0	200
	Gain on Disposal of Asset			
Total I133 - Other		1,120	3,618	3,380
<b>E133 - Building Control Expenses</b>				
E133040	Building - Control Expenses	7,500	1,482	5,975
E133090	Admin Allocation - Building	7,526	5,652	7,472
E133300	Loss on Disposal of Asset			
Total E133 - Building Control Expenses		15,026	7,134	13,447
<b>Proceeds from Disposal of Assets</b>				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
Total		0	0	0
<b>Capital Purchases</b>				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
Total		0	0	0
<b>Financing Inward</b>				
<b>Financing Outward</b>				

**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
<b>Operating Program</b>	<b>ECONOMIC SERVICES</b>			
<b>Operating Sub-Program</b>	<b>Other Economic Services</b>			
<b>Description/Objectives</b>	The provision of miscellaneous economic services to the district.			
<b>Management</b>	Administration Officer			
<b>New/Budget Initiatives and Highlights</b>				
<b>Local Laws</b>	None.			
<b>Statutory Requirements</b>	None.			
<b>Service Levels</b>	Provision of local services.			
<b>Fees &amp; Charges</b>				
	GST Inc			
	Photocopies, per page (Black & White)	\$0.50		
	Photocopies, per page (Colour)	\$1.00		
	Faxes - Sending	\$1.00		
	Faxes - Receiving	\$0.50		
	Rate Inquiry Fee	\$65.00		
	Annual Subscription Council Minutes – Emailed	\$35.00		
	Annual Subscription Council Minutes – Printed & Posted	\$100.00		
	Sale of Shire Maps	\$15.00		
	Corndolly Pins	\$9.00		
	Key Rings	\$6.00		
	Pens	\$5.00		
	Stubby Holders	\$4.00		
	ATM Fees – Per Transaction	\$2.50		
<b>Capital Investment</b>				
<b>Financing</b>				
<b>Future</b>	<ul style="list-style-type: none"> <li>➤ Ongoing service provision to community – particularly with regard vehicle licensing.</li> <li>➤ Provision of Industrial Units – encourage new businesses to the area.</li> </ul>			
	<b>I134 - Other Economic Services</b>			
	<b>I134525 Charges - Other</b>	<b>1,000</b>	1,077	1,570
	<b>I134528 Charges - CBH</b>	<b>0</b>	5,000	
	<b>I134535 Charges - District Maps</b>	<b>0</b>	0	
	<b>I134536 Income /Gain from Sale of Land</b>	<b>0</b>		
	<b>I134610 ATM Reimbursements</b>	<b>3,600</b>	2,955	
	<b>I134555 Charges - Industrial Units</b>	<b>0</b>	0	
	<b>I134600 Commission - Police Licencing</b>	<b>10,000</b>	11,583	15,050
	<b>Total I134 - Building Control</b>	<b>14,600</b>	20,614	16,620
	<b>E135 - Other Economic Services</b>			
	<b>E135020 Control Expenses - Licencing</b>	<b>2,500</b>	2,420	6,845
	<b>E135010 ATM Rebate/Expenses</b>	<b>3,000</b>	1,614	
	<b>E135090 Admin Allocation - Other Econ</b>	<b>47,501</b>	35,675	47,162
	<b>Loss on Disposal of Asset</b>			
	<b>Total E135 - Other Economic Services</b>	<b>53,001</b>	39,710	54,007
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>	<b>0</b>	0	0
	<b>Plant &amp; Equipment</b>	<b>0</b>	0	0
	<b>Furniture &amp; Equipment</b>	<b>0</b>	0	0
	<b>Infrastructure Other</b>	<b>0</b>	0	0
	<b>Total</b>	<b>0</b>	0	0
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>	<b>0</b>	3,626	260,000
	<b>Plant &amp; Equipment</b>	<b>0</b>	0	0
	<b>Furniture &amp; Equipment</b>	<b>0</b>	0	0
	<b>Infrastructure Other</b>	<b>0</b>	0	0
	<b>Total</b>	<b>0</b>	3,626	260,000
	<b>Financing Inward</b>	<b>0</b>	0	0
	<b>Financing Outward</b>	<b>0</b>	0	0

Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)		Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>OTHER PROPERTY &amp; SERVICES</b>			
Operating Sub-Program	<b>Private Works</b>			
Description/Objectives	The provision of high quality work for residents on a fee basis, if Council's Works/Services permit.			
Management	Works Supervisor.			
New/Budget Initiatives and Highlights	The hourly fees and charges for plant hire have increased minimally for the plant items on the schedule below.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	<b>Private Works Plant Hire</b>			
	Graders			
	Dozer			
	Front End Loader			
	Self Propelled M.T Roller			
	Steel Roller			
	Truck - 6x4			
	Prime Mover & Tri Axle Side Tipper			
	Prime Mover & Low Loader			
	Bobcat			
	Broom & Tractor			
	Truck - 3T			
	Cherry Picker			
	Excavator			
	Street Sweeper			
	Labour Cost			
	Wester Power Hourly Rate			
	Ride on Mower			
	Compactor – per day			
	Bait Layer – per day			
	Gravel/Wodjil – per tonne			
	Blue Metal (if available) – per tonne			
Capital Investment	None.			
Financing	Charges			
Future	➤ Provision of local service when Plant/Operators are available.			
<b>I14 - OTHER PROPERTY &amp; SERVICES</b>				
<b>I141 - Private Works</b>				
<b>I141110</b>	<b>Charges - Private Works</b>	<b>5,000</b>	5,290	8,925
	<b>Gain on Disposal of Assets</b>			
<b>Total I141 - Private Works</b>		<b>5,000</b>	<b>5,290</b>	<b>8,925</b>
<b>E14 - OTHER PROPERTY &amp; SERVICES.</b>				
<b>E141 - Private Works</b>				
<b>E141020</b>	<b>Private Works - Various</b>	<b>3,500</b>	2,831	5,905
<b>E141090</b>	<b>Admin Allocation - Private Work</b>	<b>2,707</b>	2,033	2,688
	<b>Depreciation</b>			
	<b>Loss on Disposal of Assets</b>			
<b>Total E141 - Private Works</b>		<b>6,207</b>	<b>4,865</b>	<b>8,593</b>
<b>Proceeds from Disposal of Assets</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>			
<b>Capital Purchases</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>			
<b>Financing Inward</b>				
<b>Financing Outward</b>				



**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
Operating Program	<b>OTHER PROPERTY &amp; SERVICES</b>			
Operating Sub-Program	<b>Public Works Overheads</b>			
Description/Objectives	The maintenance of a cost pool to aggregate and allocate overheads associated with works projects to other Sub-Programs.			
Management	The allocation of overheads is based upon the wage hours in the payroll timesheets.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	Grants. General Revenue.			
Future	<ul style="list-style-type: none"> <li>➤ Monitor requirements on an annual basis.</li> <li>➤ Overheads will continue to increase with current structure.</li> </ul>			
	<b>I143 - Works Overheads</b>			
	<b>I143100 Reimbursements</b>	<b>2,500</b>	<b>0</b>	<b>3,060</b>
	<b>Gain on Disposal of Asset</b>			
	<b>Total I143 - Works Overheads</b>	<b>2,500</b>	<b>0</b>	<b>3,060</b>
	<b>E143 - Works Overheads</b>			
	<b>E143020 Engineering Office Expenses</b>	<b>20,000</b>	<b>24,213</b>	<b>23,665</b>
	<b>E143025 Annual Leave Accrual</b>	<b>22,000</b>		<b>17,370</b>
	<b>E143030 Employee Costs - FBT</b>	<b>5,500</b>	<b>4,683</b>	<b>5,250</b>
	<b>E143040 Employee Costs - Salaries</b>	<b>50,000</b>	<b>34,997</b>	<b>59,380</b>
	<b>E143045 Contract Engineer/Super</b>	<b>5,000</b>	<b>0</b>	<b>12,280</b>
	<b>E143050 Employee Costs - Sick/Holiday</b>	<b>100,000</b>	<b>95,793</b>	<b>104,135</b>
	<b>E143060 Insurance - Works</b>	<b>37,000</b>	<b>29,069</b>	<b>43,010</b>
	<b>E143070 Employee Costs - Training</b>	<b>10,000</b>	<b>4,205</b>	<b>17,630</b>
	<b>E143080 Employee Costs -Protect. Cloth.</b>	<b>10,500</b>	<b>7,207</b>	<b>11,205</b>
	<b>E143100 Employee Costs - Superannuation</b>	<b>125,200</b>	<b>120,897</b>	<b>115,765</b>
	<b>E143110 Employee Costs - L.S.L.</b>	<b>22,538</b>	<b>0</b>	<b>20,840</b>
	<b>E143115 Mtce. - Two Ways</b>	<b>1,500</b>	<b>0</b>	<b>2,650</b>
	<b>E143120 Employee Costs - W.Comp</b>	<b>800</b>	<b>9,062</b>	<b>835</b>
	<b>E143130 Staff Housing Allocated</b>	<b>114,447</b>	<b>121,824</b>	<b>115,362</b>
	<b>E143190 Admin Allocation - Works</b>	<b>142,187</b>	<b>106,788</b>	<b>141,171</b>
	<b>E143290 LESS PWOH ALLOCATED-PROJECTS</b>	<b>(666,672)</b>	<b>(557,777)</b>	<b>(690,548)</b>
	<b>Loss on Disposal of Assets</b>			
	<b>Total E143 - Public Works Overheads</b>	<b>0</b>	<b>961</b>	<b>0</b>
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>			
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>			
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)		Budget 2018/19	Actual June 18	Budget 2017/18
Operating Program	<b>OTHER PROPERTY &amp; SERVICES</b>			
Operating Sub-Program	<b>Plant Operation Costs</b>			
Description/Objectives	The maintenance of a cost pool to aggregate and allocate Plant Operating Costs to other Sub-Programs.			
Management	The allocation of plant costs is based upon the hourly usage of the Plant on various projects.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	Grants. General Revenue.			
Future	<ul style="list-style-type: none"> <li>➤ Monitor requirements on an annual basis.</li> <li>➤ Fuel may become an influencing factor.</li> <li>➤ Operational costs increasing annually, above general C.P.I.</li> <li>➤ Plant &amp; Equipment Revaluations completed for 30 June 2016.</li> </ul>			
<b>I144 - Plant Operation Costs</b>				
<b>I144100</b>	<b>Reimbursements</b>	0	1,918	
<b>I144130</b>	<b>Grant - Diesel Fuel Rebate</b>	30,000	40,447	22,655
	<b>Gain on Disposal of Asset</b>			
<b>Total I144 - Plant Operation Costs</b>		<b>30,000</b>	<b>42,365</b>	<b>22,655</b>
<b>E144 - Plant Cost Overheads</b>				
<b>E144020</b>	<b>Fuel &amp; Oil</b>	250,000	170,716	249,285
<b>E144030</b>	<b>Tyres</b>	40,000	17,638	41,685
<b>E144040</b>	<b>Parts and Repairs</b>	110,000	44,348	121,645
<b>E144050</b>	<b>Repair Wages</b>	75,000	69,525	71,015
<b>E144052</b>	<b>Revaluation Plant &amp; Equip</b>	5,000	0	0
<b>E144055</b>	<b>Ground Engaging Tools</b>	20,000	22,247	19,410
<b>E144060</b>	<b>Expendable Tools</b>	21,000	11,175	21,020
<b>E144070</b>	<b>Insurance and Licences</b>	45,000	30,731	90,455
<b>E144090</b>	<b>Admin Allocation - POC</b>	39,611	29,750	39,328
<b>E144290</b>	<b>LESS POC ALLOCATED-PROJECTS</b>	(605,611)	(366,401)	(653,843)
	<b>Loss on Disposal of Asset</b>			
<b>Total E144 - Plant Cost Overheads</b>		<b>0</b>	<b>29,729</b>	<b>0</b>
<b>Proceeds from Disposal of Assets</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>			
<b>Capital Purchases</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>			
<b>Financing Inward</b>				
<b>Financing Outward</b>				

**Notes to and forming part of the 2018/2019 Budget Document**

<b>Note 15 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2018/19</b>	<b>Actual June 18</b>	<b>Budget 2017/18</b>
<b>Operating Program</b>	<b>OTHER PROPERTY &amp; SERVICES</b>			
<b>Operating Sub-Program</b>	<b>Administration Overheads</b>			
<b>Description/Objectives</b>	The provision of management, secretarial and administration services for the district and internal users.			
<b>Management</b>	The Chief Executive Officer. Administration costs are allocated to other reporting programs based upon activity based methods. Administration provides both an internal and external service, which includes overall management services and administrative tasks such as accounting, payroll and general secretarial services.			
<b>New/Budget Initiatives and Highlights</b>	<b>As detailed in Capital Investment</b>			
<b>Local Laws</b>	None.			
<b>Statutory Requirements</b>	Management and Administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations.			
<b>Service Levels</b>	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.			
<b>Fees &amp; Charges</b>	None.			
<b>Capital Investment</b>	None.			
<b>Future</b>	<ul style="list-style-type: none"> <li>➤ Ongoing back up on service/governance provision.</li> <li>➤ Land &amp; Building Revaluations completed for 30 June 2017.</li> </ul>			
	<b>I145 - Administration</b>			
	<b>I145100 Reimbursements</b>	<b>16,000</b>	8,108	3,755
	<b>I145500 Banking Charges</b>		0	
	<b>I145200 Gain on Disposal of Asset</b>	<b>62</b>	3,327	
	<b>Total I145 - Administration</b>	<b>16,062</b>	<b>11,435</b>	3,755
	<b>E145 - Administration Overheads</b>			
	<b>E145010 Employee Costs - Salaries</b>	<b>410,000</b>	349,067	405,170
	<b>E145015 Employee Costs - L.S.L.</b>	<b>10,000</b>	0	5,735
	<b>E145020 Employee Costs - Superannuation</b>	<b>75,000</b>	47,924	70,780
	<b>E145026 Annual Leave Accrual</b>	<b>9,500</b>		9,260
	<b>E145027 Employee Costs - Uniforms</b>	<b>2,500</b>	2,417	3,075
	<b>E145030 Insurance - Administration</b>	<b>18,000</b>	17,643	25,470
	<b>E145040 Maintenance - Building/Office</b>	<b>35,000</b>	33,500	59,245
	<b>E145060 Printing and Stationery</b>	<b>12,000</b>	10,796	16,050
	<b>E145070 Utilities - Telephone</b>	<b>9,000</b>	8,938	8,990
	<b>E145080 Advertising</b>	<b>6,500</b>	6,854	5,730
	<b>E145090 Maintenance - Office Equipment</b>	<b>9,500</b>	7,167	10,275
	<b>E145095 IT Support &amp; Record Manag.</b>	<b>45,000</b>	29,554	28,940
	<b>E145100 Bank Charges</b>	<b>4,200</b>	4,032	3,305
	<b>E145110 Postage and Freight</b>	<b>2,500</b>	1,328	4,770
	<b>E145155 Conference</b>	<b>7,500</b>	4,945	2,570
	<b>E145160 Employee Costs - FBT</b>	<b>7,000</b>	4,498	10,000
	<b>E145165 Travelling - Staff</b>	<b>2,500</b>	3,621	2,875
	<b>E145170 Asset, Strategic &amp; Fin. Plans</b>	<b>0</b>	2,700	0
	<b>E145180 Caveats</b>	<b>300</b>	0	330
	<b>E145190 Legal Expenses</b>	<b>6,500</b>	14,639	8,290
	<b>E145195 Revaluation - Land &amp; Buildings</b>	<b>0</b>	0	
	<b>E145200 Management Risk Review</b>	<b>5,000</b>		
	<b>E145220 Minor office Equipment</b>	<b>11,500</b>	11,486	12,440
	<b>E145230 Accounting Services</b>	<b>85,000</b>	51,406	87,515
	<b>E145235 Staff Training</b>	<b>10,000</b>	5,729	12,000
	<b>E145240 Staff Housing Allocation</b>	<b>49,049</b>	18,204	28,841
	<b>E145298 Depn - Administration General</b>	<b>55,080</b>	51,087	51,179
	<b>E145099 Loss on Sale of Assets</b>	<b>6,835</b>	1,528	15,734
	<b>E145300 LESS ADMIN ALLOCATED-PROGRAMS</b>	<b>(894,965)</b>	(672,153)	(888,569)
	<b>Total E145 - Administration</b>	<b>0</b>	16,909	0

## Notes to and forming part of the 2018/2019 Budget Document

[illegible]

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)		Budget 2018/19	Actual June 18	Budget 2017/18
<b>Operating Program</b>	<b>OTHER PROPERTY &amp; SERVICES</b>			
<b>Operating Sub-Program</b>	<b>Gross Salaries &amp; Wages Control</b>			
Description/Objectives	A control account for the allocation of wages & salaries to expense accounts in other Sub-Programs			
Management	The allocation of salaries & wages is based upon payroll timesheet records in line with service provision.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant overall changes. Wages and salaries are a major budget component and incorporate anticipated minimum wages/C.P.I. and minor incentive increases.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	None.			
<b>Capital Investment</b>	Grants General Revenue			
<b>Future</b>	➤ Increasing consumption of Council resources.			
	E146 · Salaries Control			
	E146010 Gross Total Salaries and Wages	1,555,000	1,335,569	1,552,255
	E146200 LESS SALS/WAGES ALLOCATED	(1,555,000)	(1,288,290)	(1,552,255)
	Total E146 · Salaries Control	0	47,279	0
	Proceeds from Disposal of Assets			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total			
	Capital Purchases			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total			
	Financing Inward			
	Financing Outward			

## Notes to and forming part of the 2018/2019 Budget Document

Note 15 (b) - Detail Budget (by Reporting Program)		Budget 2018/19	Actual June 18	Budget 2017/18
<b>Operating Program</b>	<b>OTHER PROPERTY &amp; SERVICES</b>			
<b>Operating Sub-Program</b>	<b>Plant Depreciation Control</b>			
Description/Objectives	A control account for the allocation of plant depreciation costs to expense accounts in other Sub-Programs			
Management	The calculation of depreciation expense is based upon asset register records and the major accounting policies adopted by the Council. The allocation of depreciation costs is based upon the hours each plant item works on various projects.			
New/Budget Initiatives and Highlights	No significant overall changes. As new plant is purchased the depreciation component increases, however revaluations have decreased the value of plant thus the depreciation component is less.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	None.			
<b>Capital Investment</b>	Grants General Revenue			
<b>Future</b>	➤ Ongoing.			
	E148 · Plant Depreciation Control			
	E148010      Depn. - Costed Works Plant	221,083	202,874	200,106
	E148299      LESS DEPN ALLOCATED-PROJECTS	-221,083	(207,386)	-200,106
	Total E148 · Plant Depreciation Control	0	-4,512	0
	Proceeds from Disposal of Assets			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total	0	0	0
	Capital Purchases			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total	0	0	0
	Financing Inward			
	Financing Outward			

## Notes to and forming part of the 2018/2019 Budget Document

[illegible]

**Roadworks Program Forward Plan 2018/2019**

**2018/2019**

					FUND SOURCE										
ACCOUNT	ROAD	ROAD NO.	DESCRIPTION	COST \$000	RRG	FED	STATE	RTR	SHIRE	SECTION		LENGTH	M <sup>2</sup>	COMMENT	SCHEDULED
<b>CONSTRUCTION</b>										<b>Start</b>	<b>Finish</b>				
	Koorda/Kulja Rd (37)	4	Widen Seal (U)	100				100		7.00	10.00	3.00			February
	Koorda/Mollerin (38)	1	Reseal (R)	135		85		50		30.80	36.63	5.83			October
	Burakin/Wialki (39)	140	Widen Seal (U)	150	97			50	3	11.00	14.50	3.50			October
	Koorda/Dowerin (40)	3	Widen Seal (U)	154	100			40	14	13.00	16.50	3.50			November
	Cadoux/Koorda (41)	2	Reconstruct	150	97			38	15	4.00	5.50	1.50		Cement stabalise	September
	Cadoux/Koorda	2	Asphalt Intersection	75	49				26	21.50	21.70	0.20		Intersection Felgate	October
	Booralaming/Kulja	7	Reseal (R)	45		45				9.00	13.00	4.00	14,400		October
	Koorda/Kulja Rd	27	Reconstruct Shoulders	70		70				32.00	35.00	3.00			
	Booralaming/Kulja	7	Reform/sheet (R)	31		31				30.00	32.00	2.00			
	Martin	17	Reform/sheet (R)	62		62				2.00	5.00	3.00			
	Kirwan East	28	Reform/sheet (R)	72		72				7.50	10.50	3.00			
	Anderson	19	Reform/sheet (R)	65		65				4.50	7.00	2.50			
	Strahan	18	Reform/sheet (R)	0											
	Graves	30	Reform/sheet (R)	55		55				0.00	1.00	1.00		Various	
	Kerbing			15		15									
	Footpaths			15		15									
<b>Total Construction</b>				<b>1194</b>	<b>343</b>	<b>515</b>	<b>0</b>	<b>278</b>	<b>58</b>						
<b>PRESERVATION</b>	Various											3.00			
	Various		CLEAR/WIDEN	140		102			38						
				0											
<b>Total Preservation</b>				<b>140</b>	<b>0</b>	<b>102</b>	<b>0</b>	<b>0</b>	<b>38</b>						
<b>MAINTENANCE</b>	VARIOUS SHIRE	1-140	MTCE GRADE ETC	300	0		84	0	216	Various	Various	1085		General	
<b>TOTAL WORKS PROGRAMME</b>				<b>1634</b>	<b>343</b>	<b>617</b>	<b>84</b>	<b>278</b>	<b>312</b>						
<b>Funding Source</b>												<b>Expenditure Source</b>			
RRG	343											Labour		350	
FED	617											O/H			
State	84											O/P			
RTR	278											Material			
Shire	312											Contract			
<b>Total</b>	<b>1634</b>											Royalties			
												Other			
												<b>TOTAL</b>		<b>350</b>	

<b>TOTAL CONSTRUCTION</b>	<b>1194</b>
<b>TOTAL PRESERVATION</b>	<b>140</b>
<b>TOTAL MAINTENANCE</b>	<b>300</b>
<b>TOTAL</b>	<b>1634</b>



# Roadworks Program Forward Plan 2018/2019

## CLEARING AND WIDENING 2018/2019

ROAD #	ROAD NAME	SECTION	SLK		LENGTH	\$ \$
			Start	Finish		
9	Koorda/Northwest		20.50	23.50	3.50	15,000
6	Kalannie/Kulja		3.50	7.00	3.50	15,000
8	Commonwealth		21.00	24.00	3.00	15,000
36	Black		10.00	12.00	2.00	15,000
66	Aitken		0.00	3.00	3.00	15,000
32	Best		0.00	3.00	3.00	15,000
19	Anderson		24.50	26.50	2.00	10,000
						100,000

## KERBING 2018/19

	STREET NAME	SECTION			Metres	\$ \$
					0	0

## FOOTPATHS 2018/19

	STREET NAME	SECTION			METRES	\$ \$
					0	0

## STREET LIGHTING UPGRADE 2018/19

	STREET NAME	SECTION				\$ \$
						0

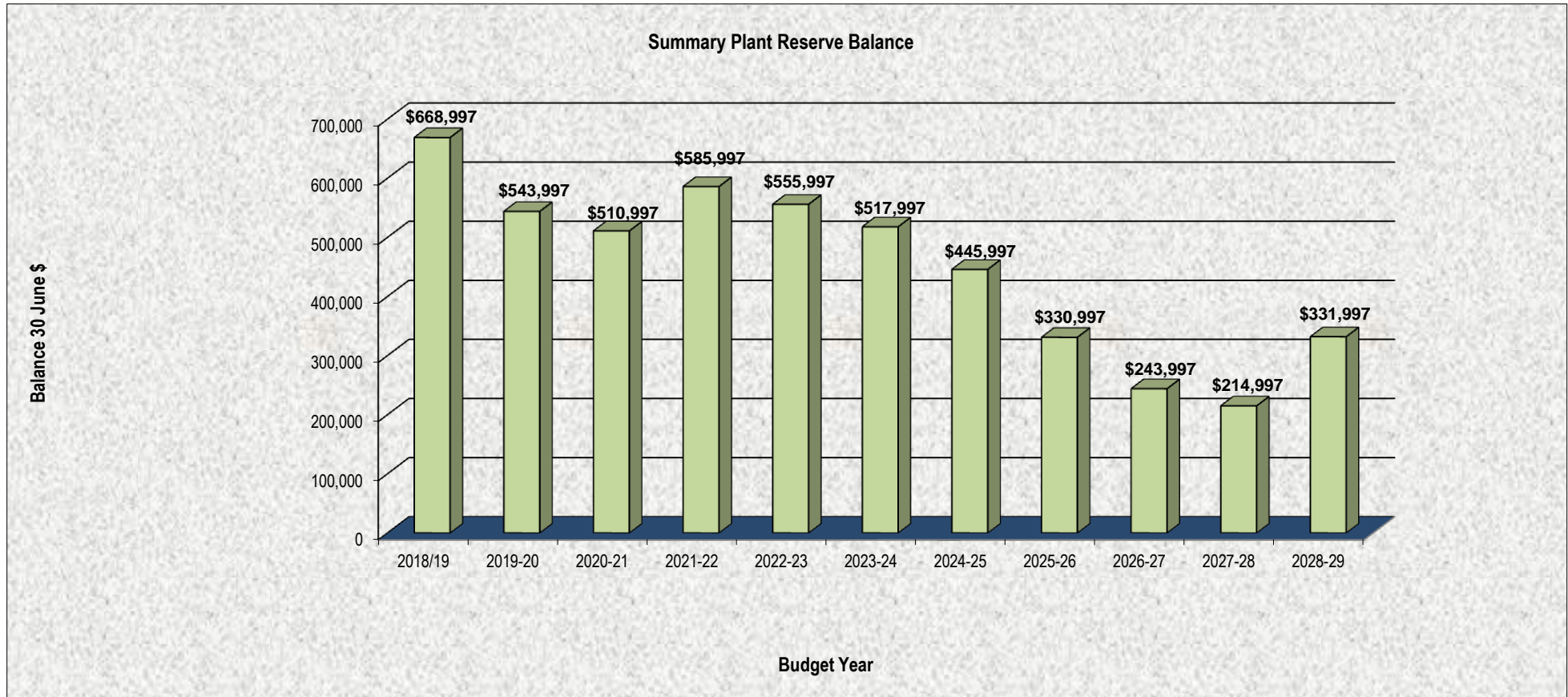
# Plant Replacement Programme 2018/2019 to 2028/2029

		YEAR/	PLANT	ASSET	YEAR	2018-19			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
		MODEL		NO.	PURCH	COST	TRADE	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER
Recreation		2005	Mower Gen							6,000					10,000			
Transport	KD000	2017	Dual Cab 4x4 wks/supv	9522	2017	78,000	58,000	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000
Transport	KD005	2015	Dual Cab 4x2 H/M	9502	2015	25,000	15,000	10,000			10,000			10,000			12,000	
Transport	KD066	2016	Ford Ranger C/Cab T/L	9494	2017	35,000	19,000	16,000		16,000		16,000		16,000		16,000		18,000
Transport	KD064	2017	Ford Ranger C/Cab W/C	9492	2017	39,000	23,000	16,000		16,000		16,000		16,000		16,000		18,000
Transport	KD002	2015	Crew cab 2x4 Mechanic	9503	2015				10,000		10,000		10,000		10,000		12,000	
Transport	KD006	2017	Isuzu 3 tonne	9340	2017						25,000							30,000
Transport	KD018	2017	UD 6x4 p/mover	9456	2017									150,000				
Transport	KD065	2017	Isuzu CXZ455 p/mover	9302	2017								150,000					
Transport	KD035	2014	Isuzu PM/E-tip	9486	2014					140,000							160,000	
Transport	KD031	1985	L/Loader	244	1998				30,000									
Transport	KD036	2003	Loader Volvo	9506	2015									80,000				
Transport	KD043	2014	Loader Volvo L90F	9498	2014							190,000						
Transport	KD020	2015	Cat M12 Grader	9505	2015										295,000			
Transport	KD019	2012	Volvo Grader	9441	2012				285,000									
Transport	KD029	2012	Case FWA (Tractor)	9452	2012					40,000							45,000	
Transport	KD016	2006	Case Vib Roller	9357	2010											105,000		
Transport	KD5246	1982	2nd Tri Axle Tipper	196	2005						80,000							
Transport	KD021	2009	Haulmore Side Tipper (Jim)	9496	2015											60,000		
Transport	KD009	2000	Tri axle-s/side tipper	267	2000								60,000					
Transport	KD048	2nd hand	Vib. Steel Roller	280	2017													
Transport	KD040	2010	Hilux Tipper 1 tonne	9484	2014	30,000	6,000	24,000										12,000
Transport	KD058	2015	Ford Ranger Tip (Garden)	9511	2016					15,000								
Transport	KD061	2004	Navara Tip Ute	306	2007	30,000	2,000	28,000										
Transport	KD063	2016	DynaPack SPMTR 20t	9511	2016											90,000		
Gardener	KD003	2007	S/C HILux Tip (Tar Patch)	9374	2010							8,000						
Transport		2006	Cherry Picker	9381	2011	45,000	15,000	30,000										
Transport	KD059	2017	Skid Steer Loader & Attach	149	2017													
Transport			Water Tank			25,000	0	25,000										
Transport	KD062	2001	CASE CX70 Tractor	315	2007	65,000	8,000	57,000										
Admin	KD 0	2017	Holden Colorado	9529	2017	80,000	70,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Admin	0 KD	2017	Holden Captiva	9528	2017	72,000	55,000	17,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
LOPS	KD010	1986	Fire Truck Mollerin	9478	2013								18,000					
			Misc Plant			15,000		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
			<b>TOTAL</b>			<b>539,000</b>	<b>271,000</b>	<b>268,000</b>	<b>375,000</b>	<b>283,000</b>	<b>175,000</b>	<b>280,000</b>	<b>288,000</b>	<b>322,000</b>	<b>365,000</b>	<b>337,000</b>	<b>279,000</b>	<b>133,000</b>
Com. Amen.	KD001	2017	Community Bus	9342	2017										70,000			

Transport	KD004	1995	Ford 14t 6x4 end tipper	272	1995				No Replacement of vehicle									
Transport	KD044	1993	Grader Champn	270	2001				replacement only if surplus funds - not essential									
Transport	KD024	1985	Dozer Cat D4E	250	1988				No Replacement of vehicle									
Transport	KD023	1970	Roller Steel SP	260	1979				No Replacement of vehicle									
Transport	KD026	1972	Pacific T/Roller		1998				No Replacement of vehicle									
Transport	KD047	1985	Water tanker-tri axle	269	2002				No Replacement of vehicle									
Transport	KD049		Sweeper (Yellow)	281	2001				No Replacement of vehicle									
Transport	KD054	1982	Sakai 6 T SPMTR	8295	2004				No Replacement of vehicle									
Transport			Road Broom						No Replacement of vehicle									

## Plant Replacement Programme 2018/2019 to 2028/2029

Budget Year	2018/19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Balance Plant Reserve 1st July	686,997	668,997	543,997	510,997	585,997	555,997	517,997	445,997	330,997	243,997	214,997
<b>Annual Transfer</b>	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Total Plant Reserve Funds	936,997	918,997	793,997	760,997	835,997	805,997	767,997	695,997	580,997	493,997	464,997
Less Change Over Costs	268,000	375,000	283,000	175,000	280,000	288,000	322,000	365,000	337,000	279,000	133,000
Balance Plant Reserve 30th June	668,997	543,997	510,997	585,997	555,997	517,997	445,997	330,997	243,997	214,997	331,997



**\*\* Note: Doesn't include community Bus**

## Housing Forward Program in Detail 2018/2019 to 2027/2028

LOT	DESIGNATION	WORKED PROPOSED	2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27		2027/28	
STREET			MTCE	CAPITAL	MTCE	CAPITAL	MTCE	CAPITAL	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP
9 Smith	<b>STAFF</b>																					
	<b>Admin</b>																					
	Transportable Home	NRMO (McMiles)																				
	Fixed	Water, insurance, etc	8,657		9,090		9,544		10,022		10,523		11,049		11,601		12,181		12,790		13,430	
	General	Provision	2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Carport - Cement Base		3,000																		
	Capital	Provision					5,000				5,000			5,000			10,000					
	<b>Painted internally &amp; floor coverings 2013</b>																					
		<b>Sub Total</b>	<b>10,657</b>	<b>3,000</b>	<b>11,090</b>	<b>0</b>	<b>11,544</b>	<b>5,000</b>	<b>12,022</b>	<b>0</b>	<b>12,523</b>	<b>5,000</b>	<b>13,049</b>	<b>0</b>	<b>13,601</b>	<b>5,000</b>	<b>14,181</b>	<b>0</b>	<b>14,790</b>	<b>10,000</b>	<b>15,430</b>	<b>0</b>
68 Smith	<b>Works Supervisor</b>																					
	Transportable 2004 (West)																					
	Fixed	Water, insurance, etc	8,657		9,090		9,544		10,022		10,523		11,049		11,601		12,181		12,790		13,430	
	General	Provision	2,000		2,000		2,000		2,000		2,000		2,000		2,500		2,500		2,500		2,500	
	Upgrade	Paint Interior			5,000																	
	Capital	Replace floor covering (Lino)		10,000			5,000				8,000			8,000					10,000			
	<b>Painted internally 2015</b>																					
		<b>Sub Total</b>	<b>10,657</b>	<b>10,000</b>	<b>11,090</b>	<b>5,000</b>	<b>11,544</b>	<b>5,000</b>	<b>12,022</b>	<b>0</b>	<b>12,523</b>	<b>8,000</b>	<b>13,049</b>	<b>0</b>	<b>14,101</b>	<b>8,000</b>	<b>14,681</b>	<b>0</b>	<b>15,290</b>	<b>10,000</b>	<b>15,930</b>	<b>0</b>
282 Pearman	<b>CEO</b>																					
	Kit Home built 1999	(Burton)																				
	Fixed	Water, Insurance	8,657		9,090		9,544		10,022		10,523		11,049		11,601		12,181		12,790		13,430	
	General	Provision	2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Upgrade as required									5,000			5,000		10,000					12,000	
	Capital	Upgrade kitchen					15,000															
	Capital	Provision floor coverings, fittings			10,000																	
	<b>Repaint - ??</b>																					
		<b>Sub Total</b>	<b>10,657</b>	<b>0</b>	<b>11,090</b>	<b>10,000</b>	<b>11,544</b>	<b>15,000</b>	<b>12,022</b>	<b>0</b>	<b>12,523</b>	<b>5,000</b>	<b>13,049</b>	<b>0</b>	<b>13,601</b>	<b>5,000</b>	<b>14,181</b>	<b>10,000</b>	<b>14,790</b>	<b>0</b>	<b>15,430</b>	<b>12,000</b>
98 Greenham	<b>Private</b>	<b>(SELL)</b>																				
	Site Built (Vacant)																					
	Fixed	Water, insurance, etc	8,657		9,090		9,544		10,022													
	General	Provision - minor	1,000		1,000		1,000		1,000													
	Upgrade	Or Renew existing fixtures & fittings																				
	Capital	Provision																				
	Consider selling																					
	Exterior repainted 2003 (internal upgrade 2003)																					
		<b>Sub Total</b>	<b>9,657</b>	<b>0</b>	<b>10,090</b>	<b>0</b>	<b>10,544</b>	<b>0</b>	<b>11,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
271 Greenham	<b>Works Crew</b>																					
	Kit Home (Gary Thornton)	Built approx 1983																				
	Fixed	Water, insurance, etc	8,657		9,090		9,544		10,022		10,523		11,049		11,601		12,181		12,790		13,430	
	General	Provisions	2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Main Bedroom - built in robes					8,000															
	Capital	Upgrade kitchen							15,000													
	Capital	Replace Lino & Paint		5,000		10,000							6,000			6,000					10,000	
		<b>Sub Total</b>	<b>10,657</b>	<b>5,000</b>	<b>11,090</b>	<b>10,000</b>	<b>11,544</b>	<b>8,000</b>	<b>12,022</b>	<b>15,000</b>	<b>12,523</b>	<b>0</b>	<b>13,049</b>	<b>6,000</b>	<b>13,601</b>	<b>0</b>	<b>14,181</b>	<b>6,000</b>	<b>14,790</b>	<b>0</b>	<b>15,430</b>	<b>10,000</b>
164 Lodge	<b>HOUSE (A)</b>																					
	Transportable (2015)	(Thornton)																				
	Fixed	Water, insurance, etc	8,657		9,090		9,544		10,022		10,523		11,049		11,601		12,181		12,790		13,430	
	Capital	Garden Shed																				
	Capital	Provision		8,000			8,000				8,000			8,000			8,000			8,000		
		<b>Sub Total</b>	<b>8,657</b>	<b>8,000</b>	<b>9,090</b>	<b>0</b>	<b>9,544</b>	<b>8,000</b>	<b>10,022</b>	<b>0</b>	<b>10,523</b>	<b>8,000</b>	<b>11,049</b>	<b>0</b>	<b>11,601</b>	<b>8,000</b>	<b>12,181</b>	<b>0</b>	<b>12,790</b>	<b>8,000</b>	<b>13,430</b>	<b>0</b>
164 Lodge	<b>HOUSE (B)</b>																					
	Transportable (2015)	(Foote)																				
	Capital	<b>General</b>																				
	Fixed	Water, insurance, etc	8,657		9,090		9,544		10,022		10,523		11,049		11,601		12,181		12,790		13,430	
	Capital	Garden Shed																				
	Capital	Provision				8,000			8,000			8,000			8,000			8,000				8,000
		<b>Sub Total</b>	<b>8,657</b>	<b>0</b>	<b>9,090</b>	<b>8,000</b>	<b>9,544</b>	<b>0</b>	<b>10,022</b>	<b>8,000</b>	<b>10,523</b>	<b>0</b>	<b>11,049</b>	<b>8,000</b>	<b>11,601</b>	<b>0</b>	<b>12,181</b>	<b>8,000</b>	<b>12,790</b>	<b>0</b>	<b>13,430</b>	<b>8,000</b>
274 Lodge	<b>Swimming Pool Manager</b>																					
	Site built (1978/79) brick & iron																					
	Fixed	Water, Insurance etc.	8,657		9,090		9,544		10,022		10,523		11,049		11,601		12,181		12,790		13,430	
	General	Provision	2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Provision (Painting, floor coverings etc)		5,000			10,000				10,000			10,000			10,000			10,000		

**Housing Forward Program in Detail 2018/2019 to 2027/2028**

LOT	DESIGNATION	WORKED PROPOSED	2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27		2027/28	
STREET			MTCE	CAPITAL	MTCE	CAPITAL	MTCE	CAPITAL	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP
		<b>Sub Total</b>	<b>10,657</b>	<b>5,000</b>	<b>11,090</b>	<b>0</b>	<b>11,544</b>	<b>10,000</b>	<b>12,022</b>	<b>0</b>	<b>12,523</b>	<b>10,000</b>	<b>13,049</b>	<b>0</b>	<b>13,601</b>	<b>10,000</b>	<b>14,181</b>	<b>0</b>	<b>14,790</b>	<b>10,000</b>	<b>15,430</b>	<b>0</b>
		<b>STAFF HOUSING TOTAL</b>	<b>80,256</b>	<b>31,000</b>	<b>83,719</b>	<b>33,000</b>	<b>87,355</b>	<b>51,000</b>	<b>91,172</b>	<b>23,000</b>	<b>83,658</b>	<b>36,000</b>	<b>87,341</b>	<b>14,000</b>	<b>91,708</b>	<b>36,000</b>	<b>95,769</b>	<b>24,000</b>	<b>100,032</b>	<b>38,000</b>	<b>104,509</b>	<b>30,000</b>
		<b>NON STAFF</b>																				
203 Pearman	<b>Private</b>	Purchased 2003																				
		1983 Transportable (May)																				
	Fixed	Water, insurance, etc	8,657		9,090		9,544		10,022		10,523		11,049		11,601		12,181		12,790		13,430	
	General	Provision	2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Upgrade wet areas, tiles vanity etc		15,000																		
	Capital	Provision						6,000				8,000				6,000				8,000		
		<b>Sub Total</b>	<b>10,657</b>	<b>15,000</b>	<b>11,090</b>	<b>0</b>	<b>11,544</b>	<b>6,000</b>	<b>12,022</b>	<b>0</b>	<b>12,523</b>	<b>8,000</b>	<b>13,049</b>	<b>0</b>	<b>13,601</b>	<b>6,000</b>	<b>14,181</b>	<b>0</b>	<b>14,790</b>	<b>8,000</b>	<b>15,430</b>	<b>0</b>
		<b>POLICE HOUSE (SELF SUPPORT)</b>																				
		Transportable (2008) (Police IOC)																				
204 Pearman	Fixed	Water, insurance, etc	8,657		9,090		9,544		10,022		10,523		11,049		11,601		12,181		12,790		13,430	
	General	Provision	1,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Lino Replacement		10,000						5,000				5,000				8,000				5,000
	Capital	Painting (Interior & Exterior Wood Frames)				20,000																
		<b>Sub Total</b>	<b>9,657</b>	<b>10,000</b>	<b>11,090</b>	<b>20,000</b>	<b>11,544</b>	<b>0</b>	<b>12,022</b>	<b>5,000</b>	<b>12,523</b>	<b>0</b>	<b>13,049</b>	<b>5,000</b>	<b>13,601</b>	<b>0</b>	<b>14,181</b>	<b>8,000</b>	<b>14,790</b>	<b>0</b>	<b>15,430</b>	<b>5,000</b>
36 Railway	Fixed	Water, insurance, etc	1,158		1,216		1,277		1,341		1,408		1,478		1,552		1,629		1,711		1,796	
	Capital																					
	Capital																					
37 Railway	Fixed	Water, insurance, etc	1,158		1,216		1,277		1,341		1,408		1,478		1,552		1,629		1,711		1,796	
	Capital																					
		<b>Sub Total</b>	<b>1,158</b>	<b>0</b>	<b>1,216</b>	<b>0</b>	<b>1,277</b>	<b>0</b>	<b>2,681</b>	<b>0</b>	<b>2,815</b>	<b>0</b>	<b>2,956</b>	<b>0</b>	<b>3,104</b>	<b>0</b>	<b>3,259</b>	<b>0</b>	<b>3,422</b>	<b>0</b>	<b>3,593</b>	<b>0</b>
99-100 Greenham	<b>Yalabee Units</b>																					
	<b>Reserve TF/FC</b>																					
		Units 1-6 water, insurance, gardening, etc	15,674		16,458		17,281		18,145		19,052		20,004		21,005		22,055		23,158		24,316	
		Units 1-6 General Provision	16,000		16,000		16,000		16,000		16,000		16,000		16,000		16,000		16,000		16,000	
	General	Fit exhaust fans in bathroom of each unit																				
	General	Fit small built in robe in each unit																				
		Unit 1 (double) modernise kitchen, laundry. Paint interior bring up to high standard.			2,500						2,500				2,500				2,500			
	Fixed	Unit 2 (singles) 2017 Bathroom Upgrade			2,500						2,500				2,500				2,500			
	Fixed	Unit 3 (singles)			2,500						2,500				2,500				2,500			
	Capital	Unit 4 (singles)		2,500			2,500		2,500				2,500				2,500				2,500	
	Capital	Unit 5 (singles)		2,500			2,500		2,500				2,500				2,500				2,500	
	Capital	Unit 6 (double)		2,500			2,500		2,500				2,500				2,500				2,500	
	Capital	BBQ area		5,000															5,000			
	Capital	Upgrade kitchen				5,000		5,000		5,000		5,000		5,000		5,000						
		<b>Exterior painted 2016</b>																				
		<b>Yalabee TOTAL</b>	<b>31,674</b>	<b>12,500</b>	<b>39,958</b>	<b>5,000</b>	<b>40,781</b>	<b>5,000</b>	<b>41,645</b>	<b>5,000</b>	<b>42,552</b>	<b>5,000</b>	<b>43,504</b>	<b>5,000</b>	<b>44,505</b>	<b>5,000</b>	<b>45,555</b>	<b>0</b>	<b>46,658</b>	<b>5,000</b>	<b>47,816</b>	<b>0</b>
13 Smith	<b>CHP (Narkal Niche)</b>	<b>(Self supporting) 1991</b>																				
	<b>Unit 1 - Front (Singer)</b>																					
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision (floor coverings)	4,500		4,500		4,500		4,500		4,500		4,500		4,500		4,500		4,500		4,500	
	Capital	Provision						8,000						10,000						10,000		
	<b>Unit 2 - Centre (C West)</b>																					
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision	3,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000	
	Capital	Provision (Repaint Interior)		8,000						8,000						10,000						10,000
	<b>Unit 3 - Rear (Maher)</b>																					
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision	4,500		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000	
	Capital	Provision				8,000						10,000					10,000					
		<b>All Bathrooms upgraded 2018</b>																				
		<b>CHP Total</b>	<b>25,317</b>	<b>8,000</b>	<b>26,483</b>	<b>8,000</b>	<b>27,182</b>	<b>8,000</b>	<b>27,916</b>	<b>8,000</b>	<b>28,687</b>	<b>10,000</b>	<b>29,496</b>	<b>10,000</b>	<b>30,346</b>	<b>10,000</b>	<b>31,238</b>	<b>10,000</b>	<b>32,175</b>	<b>10,000</b>	<b>33,159</b>	<b>10,000</b>
291 Smith	<b>JOINT VENTURE UNITS (Dukin Hollow) 1998</b>																					
	<b>Unit 1 (Wilson)</b>																					
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision	3,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000	
	Capital	Provision - Shade Sails				8,000						10,000					12,000					

## Housing Forward Program in Detail 2018/2019 to 2027/2028

LOT	DESIGNATION	WORKED PROPOSED	2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27		2027/28	
STREET			MTCE	CAPITAL	MTCE	CAPITAL	MTCE	CAPITAL	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP
Unit 2 (Thompson)																						
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision	4,500		5,000		5,000		5,000		5,000		5,000		5,000		5,000		5,000		5,000	
	Capital	Provision - Shade Sails																				
	Painted internally 2014							8,000						10,000						12,000		
Unit 3 (Anderson)																						
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision	3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000	
	Capital	Provision		8,000					8,000							10,000						12,000
	Painted internally & Carpets 2013																					
		JVU Total	23,817	8,000	25,983	8,000	26,682	8,000	27,416	8,000	28,187	10,000	28,996	10,000	29,846	10,000	30,738	12,000	31,675	12,000	32,659	12,000
550 Smith	JOINT VENTURE UNITS (JOHNSON PLACE)																					
Unit a (Archer)																						
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision	2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Provision				8,000						10,000						12,000				
Unit b (Luers)																						
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision	2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Provision		6,500				8,000						10,000						12,000		
Unit c (Brady)																						
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision	2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Provision							8,000							10,000						12,000
		JVU Total	19,317	6,500	19,983	8,000	20,682	8,000	21,416	8,000	22,187	10,000	22,996	10,000	23,846	10,000	24,738	12,000	25,675	12,000	26,659	12,000
550 Smith	3 Units (Newcarlbeon Nook)																					
Unit d (Toovey)																						
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision	4,500		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000	
	Capital	Provision				6,000						10,000						10,000				
Unit e - (Ross)																						
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision	3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000	
	Capital	Provision					6,000							10,000						10,000		
Unit f (Henning)																						
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision	3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000	
	Capital	Provision		6,000					6,000							10,000						10,000
		Sub Total	23,817	6,000	22,983	6,000	23,682	6,000	24,416	6,000	25,187	10,000	25,996	10,000	26,846	10,000	27,738	10,000	28,675	10,000	29,659	10,000
95 Greenham	3 Units (Kulja Korner)																					
Unit 1 - (McTavish)																						
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision (water tanks)	3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000	
	Capital	Provision					6,000							8,000						10,000		
Unit 2 - (Jones)																						
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision (water tanks)	3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000	
	Capital	Provision		5,000					6,000							8,000						10,000
Unit 3 - (Polkinghorne)																						
	Fixed	Water, insurance, etc	4,439		4,661		4,894		5,139		5,396		5,665		5,949		6,246		6,558		6,886	
	General	Provision (water tanks)	3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000	
	Capital	Provision				5,000						6,000					8,000					
		Sub Total	22,317	5,000	22,983	5,000	23,682	6,000	24,416	6,000	25,187	6,000	25,996	8,000	26,846	8,000	27,738	8,000	28,675	10,000	29,659	10,000
119 - 122 Greenham	CEACA	Council gifted the land to CEACA Ltd																				
	Fixed	Water, insurance, etc																				
	General	Subscriptions																				
	Capital	Headworks and units contribution																				
		Sub Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		NON STAFF TOTAL	167,731	71,000	80,038	60,000	82,590	47,000	85,270	46,000	88,083	59,000	91,037	58,000	94,139	59,000	97,396	60,000	100,816	67,000	104,407	59,000
		GRAND TOTAL	247,987	102,000	265,486	93,000	274,411	98,000	285,122	69,000	283,505	95,000	293,380	72,000	304,249	95,000	315,137	84,000	326,569	105,000	338,572	89,000

**Building Forward Program in Detail 2018/2019 to 2027/2028**

STREET	DESIGNATION	WORK PROPOSED	2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27		2027/28	
			MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP
Haig & Allenby	<b>Administration Building 1976</b>																					
	Fixed	General ongoing op - elect, water. Insurance, etc	47,201		50,312		52,828		55,469		58,242		61,155		64,212		67,423		70,794		74,334	
	General Mtce	Building maintenance	15,000		15,000		15,000		15,000		15,000		15,000		15,000		15,000		15,000		15,000	
	Capital	Office Furniture/Equipment		6,000		15,000		6,000		6,000		6,000		6,000		6,000		6,000		6,000		6,000
	Capital	Historical Truck Shelter		5,000																		
	Capital	Admin Reno		6,000		12,000		6,000		6,000		6,000		6,000		20,000		6,000		6,000		6,000
	Capital	Office Server & Computer Upgrades		40,000																		
			<b>62,201</b>	<b>57,000</b>	<b>65,312</b>	<b>27,000</b>	<b>67,828</b>	<b>12,000</b>	<b>70,469</b>	<b>12,000</b>	<b>73,242</b>	<b>12,000</b>	<b>76,155</b>	<b>12,000</b>	<b>79,212</b>	<b>26,000</b>	<b>82,423</b>	<b>12,000</b>	<b>85,794</b>	<b>12,000</b>	<b>89,334</b>	<b>12,000</b>
Smith	<b>ES Building 2003</b>																					
	Fixed	Operational - elect, water etc	8,926		9,372		9,841		10,333		10,850		11,392		11,962		12,560		13,188		13,847	
	Fixed	Insurance	2,329		2,446		2,568		2,568		2,568		2,568		2,568		2,568		2,568		2,568	
	General Mtce	Provision	2,985		3,134		3,291		3,456		3,628		3,810		4,000		4,200		4,410		4,631	
	Capital	Provision		3,000		5,000				5,000				6,000				8,000				10,000
			<b>14,240</b>	<b>3,000</b>	<b>14,953</b>	<b>5,000</b>	<b>15,700</b>	<b>0</b>	<b>16,356</b>	<b>5,000</b>	<b>17,046</b>	<b>0</b>	<b>17,770</b>	<b>6,000</b>	<b>18,530</b>	<b>0</b>	<b>19,328</b>	<b>8,000</b>	<b>20,166</b>	<b>0</b>	<b>21,046</b>	<b>10,000</b>
Allenby	<b>Koorda Health Centre (2010)</b>																					
	Fixed	Insurance, water etc	14,802		15,542		16,319		17,135		17,992		18,892		19,836		20,828		21,869		22,963	
	General Mtce	Maintenance requirements	20,180		21,189		22,248		23,361		24,529		25,755		27,043		28,395		29,815		31,306	
	Capital	Provision							6,000					5,000				8,000				
	Capital	Paint - Exterior		26,000																		
			<b>34,982</b>	<b>26,000</b>	<b>36,731</b>	<b>0</b>	<b>38,568</b>	<b>0</b>	<b>40,496</b>	<b>6,000</b>	<b>42,521</b>	<b>0</b>	<b>44,647</b>	<b>5,000</b>	<b>46,879</b>	<b>0</b>	<b>49,223</b>	<b>8,000</b>	<b>51,684</b>	<b>0</b>	<b>54,269</b>	<b>0</b>
Ninghan	<b>Early Childhood Centre</b>																					
	Fixed		8,921		9,367		9,835		10,327		10,844		11,386		11,955		12,553		13,180		13,839	
	General Mtce	Nominal maintenance																				
	Capital	Future external cladding			22,000		22,000		22,000		22,000		22,000		22,000		22,000		22,000		22,000	
	Capital	Upgrade (Paint Back Patio Poles)		10,000			5,000				5,000				5,000				5,000			5,000
			<b>8,921</b>	<b>10,000</b>	<b>9,367</b>	<b>22,000</b>	<b>9,835</b>	<b>27,000</b>	<b>10,327</b>	<b>22,000</b>	<b>10,844</b>	<b>27,000</b>	<b>11,386</b>	<b>22,000</b>	<b>11,955</b>	<b>27,000</b>	<b>12,553</b>	<b>22,000</b>	<b>13,180</b>	<b>27,000</b>	<b>13,839</b>	<b>27,000</b>
	<b>Refuse Site</b>																					
	General Mtce		38,382		30,301		32,316		34,432		36,653		38,986		41,435		43,507		45,682		45,682	
	Capital	Establish New Site		30,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000
			<b>38,382</b>	<b>30,000</b>	<b>30,301</b>	<b>10,000</b>	<b>32,316</b>	<b>10,000</b>	<b>34,432</b>	<b>10,000</b>	<b>36,653</b>	<b>10,000</b>	<b>38,986</b>	<b>10,000</b>	<b>41,435</b>	<b>10,000</b>	<b>43,507</b>	<b>10,000</b>	<b>45,682</b>	<b>10,000</b>	<b>45,682</b>	<b>10,000</b>
Birdwood	<b>Public Toilets 2001</b>																					
	Fixed	Nominal - cleaning, insur., water, elect, etc	21,202		22,262		23,375		24,544		25,771		27,060		28,413		29,833		31,325		32,891	
	Capital	Provision																				
			<b>21,202</b>	<b>0</b>	<b>22,262</b>	<b>0</b>	<b>23,375</b>	<b>0</b>	<b>24,544</b>	<b>0</b>	<b>25,771</b>	<b>0</b>	<b>27,060</b>	<b>0</b>	<b>28,413</b>	<b>0</b>	<b>29,833</b>	<b>0</b>	<b>31,325</b>	<b>0</b>	<b>32,891</b>	<b>0</b>
	<b>Cemetery - Koorda</b>																					
	Fixed	Insurance, water etc	18,174		16,687		19,083		20,038		21,039		22,111		23,196		24,356		25,574		25,574	
	Capital	Provision		5,000			5,000		5,000		5,000		5,000		5,000		5,000		5,000		5,000	5,000
			<b>18,174</b>	<b>5,000</b>	<b>16,687</b>	<b>0</b>	<b>19,083</b>	<b>5,000</b>	<b>20,038</b>	<b>5,000</b>	<b>21,039</b>	<b>5,000</b>	<b>22,111</b>	<b>5,000</b>	<b>23,196</b>	<b>5,000</b>	<b>24,356</b>	<b>5,000</b>	<b>25,574</b>	<b>5,000</b>	<b>25,574</b>	<b>5,000</b>
	<b>Cemetery - Cowcowing</b>																					
	Fixed	Insurance, water etc	2,011		2,112		2,217		2,328		2,444		2,567		2,695		2,830		2,971		3,120	
			<b>2,011</b>	<b>0</b>	<b>2,112</b>	<b>0</b>	<b>2,217</b>	<b>0</b>	<b>2,328</b>	<b>0</b>	<b>2,444</b>	<b>0</b>	<b>2,567</b>	<b>0</b>	<b>2,695</b>	<b>0</b>	<b>2,830</b>	<b>0</b>	<b>2,971</b>	<b>0</b>	<b>3,120</b>	<b>0</b>
Orchard	<b>Drive-In</b>																					
	Fixed	Nominal - insur., water, elect, etc (2000)	5,144		5,401		5,671		5,955		6,253		6,565		6,893		7,238		7,600		7,980	
	Capital	Provision - Sound System Upgrade		15,000		15,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000
	<b>Screen upgraded 2003, screen &amp; bio box painted 2013</b>		<b>5,144</b>	<b>15,000</b>	<b>5,401</b>	<b>15,000</b>	<b>5,671</b>	<b>10,000</b>	<b>5,955</b>	<b>10,000</b>	<b>6,253</b>	<b>10,000</b>	<b>6,565</b>	<b>10,000</b>	<b>6,893</b>	<b>10,000</b>	<b>7,238</b>	<b>10,000</b>	<b>7,600</b>	<b>10,000</b>	<b>7,980</b>	<b>10,000</b>

**Building Forward Program in Detail 2018/2019 to 2027/2028**

STREET	DESIGNATION	WORK PROPOSED	2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27		2027/28	
			MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP
Smith	<b>TV &amp; Radio Re-transmission</b>																					
	Fixed	Nominal allowance	9,222		9,683		10,167		10,676		11,209		11,770		12,358		12,976		13,625		14,306	
		Continuation of digital service																				
	Capital	RCU (Remote Control Unit)		5,000		15,000										15,000						
			9,222	5,000	9,683	15,000	10,167	0	10,676	0	11,209	0	11,770	0	12,358	15,000	12,976	0	13,625	0	14,306	0
Ninghan	<b>Museum &amp; MAD Club</b>																					
	Fixed	Nominal - insur, water, elect, etc	5,379		5,648		5,930		6,227		6,538		6,865		7,208		7,569		7,947		8,345	
	General Mtce		608		638		670		670		670		670		670		670		670		670	
	Capital	Refurbishment - ceiling in MAD Club needs		20,000		20,000		5,000		5,000		20,000		5,000		5,000		20,000		5,000		5,000
		<i>Structural condition is becoming a problem - future of?</i>																				
			5,987	20,000	6,286	20,000	6,600	5,000	6,897	5,000	7,208	20,000	7,535	5,000	7,878	5,000	8,239	20,000	8,617	5,000	9,015	5,000
Scott	<b>Recreation Facility</b>																					
	Fixed	Day to day maintenance	159,836		167,828		176,219		185,030		194,282		203,996		214,196		224,905		236,151		247,958	
	General Mtce		8,296		8,710		8,800		8,800		8,800		8,800		8,800		8,800		8,800		8,800	
	General	Manager etc	20,000		50,000		52,500		55,125		57,881		80,000		84,000		88,200		92,610		97,241	
	General	Pavilion & Showgrounds	9,346		9,813		10,304		10,819		11,360		11,928		12,525		13,151		13,808		14,499	
	Capital	Resurface Netball Court																				
	Capital	Extension - community facility		2,682,419																		
		<i>Will need building maintenance-programme</i>																				
			197,478	2,682,419	236,351	0	247,823	0	259,774	0	272,323	0	304,724	0	319,520	0	335,056	0	351,369	0	368,497	0
Scott	<b>Tennis/Basketball/Netball</b>																					
	General	Relocate Netball Court					200,000															
	Capital	Relocate Tennis Court															300,000					
		<i>Is it possible to disable the urinal?</i>																				
			0	0	0	0	0	200,000	0	0	0	0	0	0	0	0	0	300,000	0	0	0	0
Greenham	<b>Bowling Green</b>																					
	Capital	Synthetic Surface											350,000									
		<i>Resurface 2023/24</i>																				
			0	0	0	0	0	0	0	0	0	0	350,000	0	0	0	0	0	0	0	0	0
Haig	<b>Swimming Pool</b>																					
	Fixed	Build & equip (op & mtce costs)	128,753		115,191		121,950		129,048		136,500		144,325		152,541		161,169		170,227		170,227	
	General	Admin	32,684		34,318		36,034		36,034		36,034		36,034		36,034		36,034		36,034		36,034	
	Insurance		10,774		11,313		11,879		11,879		11,879		11,879		11,879		11,879		11,879		11,879	
	Capital	Pool Covers		30,000			15,000			15,000				15,000				15,000			15,000	
		<i>Pool Bowls Provision - polym coat, filtration/recirculation, pump, retic pipes-no provision</i>																				
			172,211	30,000	160,822	0	169,863	15,000	176,961	0	184,413	15,000	192,238	0	200,454	15,000	209,082	0	218,140	15,000	218,140	0
Allenby	<b>Memorial Hall</b>																					
	Fixed	Insurance, water, cleaning, gardening	29,068		30,521		32,047		33,650		35,332		37,099		38,954		40,902		42,947		45,094	
	General	Minor repairs	3,604		3,785		3,974		3,974		3,974		3,974		3,974		3,974		3,974		3,974	
	Capital	Provision					15,000						15,000						15,000			
	Capital	Window shutters		5,000																		
		Paint as required interior																				
		Disabled access future consideration (toilet)																				
		<i>Consider future use?</i>																				
			32,672	5,000	34,306	0	36,021	15,000	37,624	0	39,306	0	41,073	15,000	42,928	0	44,876	0	46,921	15,000	49,068	0
Railway	<b>Pioneer Hall</b>																					
	Fixed	Nominal - Insure etc	588		617		648		681		715		750		788		827		869		912	
	Capital	Stabalise structure and reclad		25,000																		
			588	25,000	617	0	648	0	681	0	715	0	750	0	788	0	827	0	869	0	912	0
Allenby	<b>Old Guide/Brownie Hall</b>																					
	Fixed	Nominal - Insure etc	500		500		500		500		500		500		500		500		500		500	
		<i>Retain Historical significance</i>																				
			500	0	500	0	500	0	500	0	500	0	500	0	500	0	500	0	500	0	500	0
Allenby	<b>Volunteer Park</b>																					
	Redevelop																					
	Capital	Improvements		5,000							6,000						8,000					
	Capital	Skate Park																				
	Capital	Shade, Seating & Water Fountain		10,000																		
			0	15,000	0	0	0	0	0	0	0	6,000	0	0	0	0	8,000	0	0	0	0	0

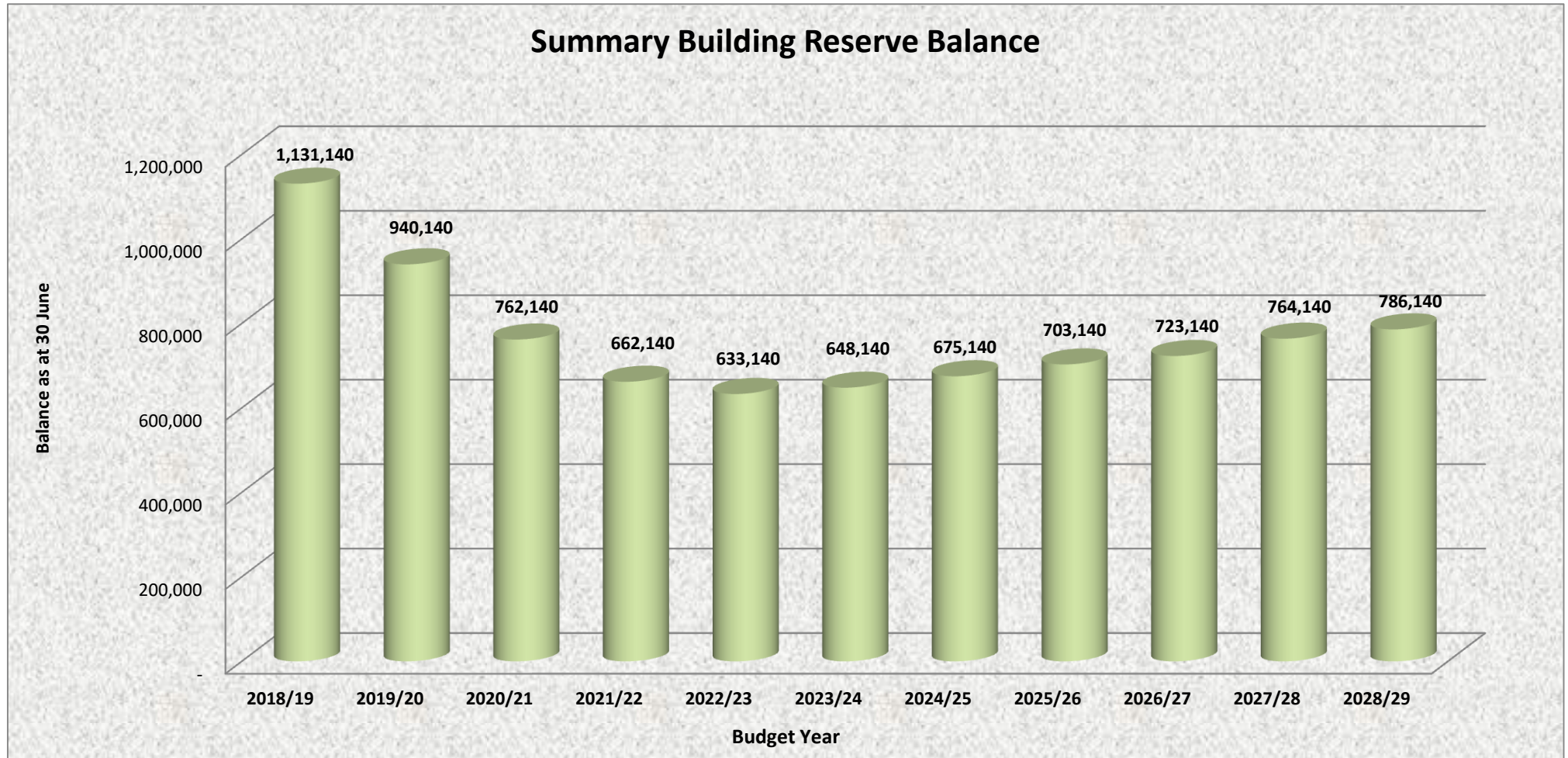


**Building Forward Program in Detail 2018/2019 to 2027/2028**

STREET	DESIGNATION	WORK PROPOSED	2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27		2027/28	
			MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP
	<b>Community Shed (see Recreation Facility)</b>																					
	Fixed	Nominal - Insure etc	12,125		2,732		3,368		4,037		4,738		5,475		6,249		7,062		7,915		7,915	
	Capital	Fit out				5,000							8,000									
			<b>12,125</b>	<b>0</b>	<b>2,732</b>	<b>5,000</b>	<b>3,368</b>	<b>0</b>	<b>4,037</b>	<b>0</b>	<b>4,738</b>	<b>0</b>	<b>5,475</b>	<b>8,000</b>	<b>6,249</b>	<b>0</b>	<b>7,062</b>	<b>0</b>	<b>7,915</b>	<b>0</b>	<b>7,915</b>	<b>0</b>
Railway	<b>Shire Depot</b>																					
	Fixed	Provision maintenance	30,367		31,885		33,480		35,154		36,911		38,757		40,695		42,729		44,866		47,109	
	General	General	10,721		11,257		11,820		12,411		13,031		13,683		14,367		15,086		15,840		16,632	
	Capital	Construction additional storage				5,000				5,000				5,000				5,000				
			<b>41,088</b>	<b>0</b>	<b>43,142</b>	<b>5,000</b>	<b>45,300</b>	<b>0</b>	<b>47,564</b>	<b>5,000</b>	<b>49,943</b>	<b>0</b>	<b>52,440</b>	<b>5,000</b>	<b>55,062</b>	<b>0</b>	<b>57,815</b>	<b>5,000</b>	<b>60,706</b>	<b>0</b>	<b>63,741</b>	<b>0</b>
Orchard	<b>Airstrip</b>																					
	Fixed maintenance		10,000		10,500		11,025		11,576		12,155		12,763		13,401		14,071		14,775		15,513	
	Capital	Improvements-seal parking area/ablutions south east corner																				
			<b>10,000</b>	<b>0</b>	<b>10,500</b>	<b>0</b>	<b>11,025</b>	<b>0</b>	<b>11,576</b>	<b>0</b>	<b>12,155</b>	<b>0</b>	<b>12,763</b>	<b>0</b>	<b>13,401</b>	<b>0</b>	<b>14,071</b>	<b>0</b>	<b>14,775</b>	<b>0</b>	<b>15,513</b>	<b>0</b>
Railway	<b>Community Office (Currently Commercial Lease)</b>																					
	Fixed	Insurance, water cleaning etc	2,431		2,553		2,680		2,814		2,955		3,103		3,258		3,421		3,592		3,771	
	General	Maintenance Provision	4,500		4,725		4,961		5,209		5,470		5,743		6,030		6,332		6,649		6,981	
	Capital	Upgrade				8,000								10,000								
			<b>6,931</b>	<b>0</b>	<b>7,278</b>	<b>8,000</b>	<b>7,641</b>	<b>0</b>	<b>8,023</b>	<b>0</b>	<b>8,425</b>	<b>0</b>	<b>8,846</b>	<b>10,000</b>	<b>9,288</b>	<b>0</b>	<b>9,753</b>	<b>0</b>	<b>10,240</b>	<b>0</b>	<b>10,752</b>	<b>0</b>
Scott	<b>Caravan Park</b>																					
	Fixed	Op costs - elect, water, clean, garden etc	36,363		38,181		40,090		42,095		44,199		46,409		48,730		51,166		53,725		56,411	
	General	Provision	9,159		9,617		10,098		10,603		11,133		11,689		12,274		12,888		13,532		14,209	
	Upgrade																					
	Capital	Provision																12,000				
	Capital	Onsite cabins: Groundworks/Upgrades/1 cabin				200,000				150,000		120,000										
			<b>45,522</b>	<b>0</b>	<b>47,798</b>	<b>200,000</b>	<b>50,188</b>	<b>0</b>	<b>52,697</b>	<b>150,000</b>	<b>55,332</b>	<b>120,000</b>	<b>58,099</b>	<b>0</b>	<b>61,004</b>	<b>0</b>	<b>64,054</b>	<b>12,000</b>	<b>67,257</b>	<b>0</b>	<b>70,620</b>	<b>0</b>
Allenby	<b>Art &amp; Craft Exhibition Centre (Former Anglican Church)</b>																					
	Fixed	Insurance, water, cleaning, gardening	5,379		5,648		5,930		6,227		6,538		6,865		7,208		7,569		7,947		8,345	
	Capital						5,000					5,000							10,000			
			<b>5,379</b>	<b>0</b>	<b>5,648</b>	<b>0</b>	<b>5,930</b>	<b>5,000</b>	<b>6,227</b>	<b>0</b>	<b>6,538</b>	<b>5,000</b>	<b>6,865</b>	<b>0</b>	<b>7,208</b>	<b>0</b>	<b>7,569</b>	<b>0</b>	<b>7,947</b>	<b>10,000</b>	<b>8,345</b>	<b>0</b>
	<b>Industrial Units (Proposed)</b>																					
	Construction	Construction (pending grant funding)					210,000							20,000						15,000		
	Fixed		18,900		19,845		20,837		21,879		22,973		24,122		25,328		26,594		27,924		29,320	
			<b>18,900</b>	<b>0</b>	<b>19,845</b>	<b>0</b>	<b>20,837</b>	<b>210,000</b>	<b>21,879</b>	<b>0</b>	<b>22,973</b>	<b>0</b>	<b>24,122</b>	<b>20,000</b>	<b>25,328</b>	<b>0</b>	<b>26,594</b>	<b>0</b>	<b>27,924</b>	<b>15,000</b>	<b>29,320</b>	<b>0</b>
		<b>GRAND TOTAL</b>	<b>763,860</b>	<b>2,928,419</b>	<b>788,635</b>	<b>332,000</b>	<b>830,506</b>	<b>514,000</b>	<b>870,062</b>	<b>230,000</b>	<b>911,592</b>	<b>230,000</b>	<b>974,445</b>	<b>133,000</b>	<b>1,021,175</b>	<b>113,000</b>	<b>1,069,765</b>	<b>420,000</b>	<b>1,120,781</b>	<b>124,000</b>	<b>1,160,379</b>	<b>79,000</b>

### Summary of Building Reserve Funds

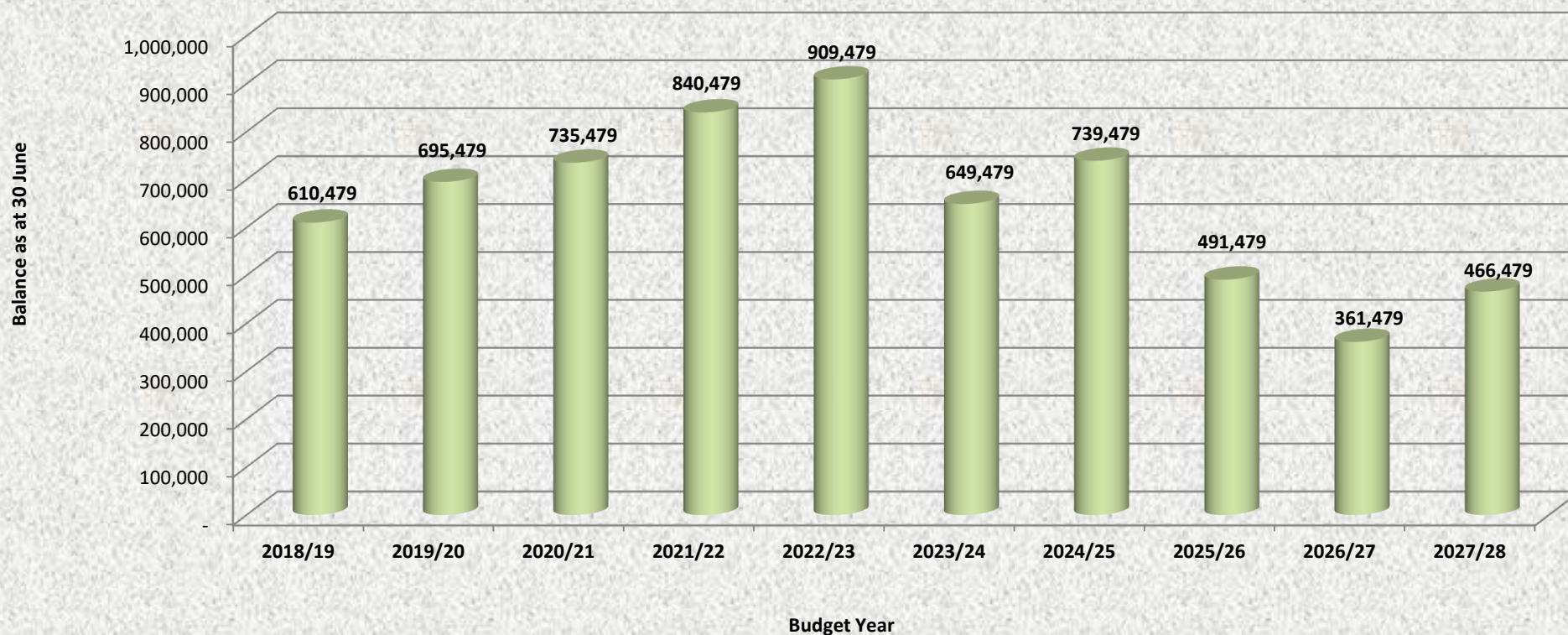
Budget Year	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Balance Building Reserve 1st July	1,141,640	1,131,140	940,140	762,140	662,140	633,140	648,140	675,140	703,140	723,140
Annual Transfer In	150,000	150,000	150,000	150,000	200,000	150,000	150,000	150,000	150,000	150,000
Total Building Reserve Funds	1,291,640	1,281,140	1,090,140	912,140	862,140	783,140	798,140	825,140	853,140	873,140
Less Transfers Out	(160,500)	(341,000)	(328,000)	(250,000)	(229,000)	(135,000)	(123,000)	(122,000)	(130,000)	(109,000)
Balance Building Reserve 30th June	1,131,140	940,140	762,140	662,140	633,140	648,140	675,140	703,140	723,140	764,140



### Summary of Recreation Reserve Fund

Budget Year	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Balance Building Reserve 1st July	1,502,104	610,479	695,479	735,479	840,479	909,479	649,479	739,479	491,479	361,479
Annual Transfer In	200,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Total Building Reserve Funds	1,702,104	730,479	815,479	855,479	960,479	1,029,479	769,479	859,479	611,479	481,479
Less Transfers Out	(1,091,625)	(35,000)	(80,000)	(15,000)	(51,000)	(380,000)	(30,000)	(368,000)	(250,000)	(15,000)
Balance Building Reserve 30th June	610,479	695,479	735,479	840,479	909,479	649,479	739,479	491,479	361,479	466,479

### Summary Recreation Reserve Balance



**Acquisition/Construction of Assets 2018/2019**

2018-2019	FUNDING SOURCE						
BY REPORTING PROGRAM	Reserves	R4R	Proceeds Sale	Grant	Road Funding	Muni	Project Cost
<b>GOVERNANCE</b>							
							-
<b>GENERAL PURPOSE FUNDING</b>							
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>							
Emergency Services Building	3,000						3,000
<b>HEALTH</b>							
Community/Allied Health						26,000	26,000
<b>EDUCATION &amp; WELFARE</b>							
Early Childhood Centre						10,000	10,000
<b>HOUSING</b>							
Lot 9 (McMiles)	3,000						3,000
Lot 68 (West)	10,000						10,000
Lot 282 (Burton)	-						-
Lot 271 (G Thornton)	5,000						5,000
Lot 274 (M Segond VB)	5,000						5,000
Lot 164A (A Thornton)	8,000						8,000
Lot 164B (Foote)	-						-
<b>OTHER HOUSING</b>							
Lot 203 (May)	15,000						15,000
Lot 204 (GROH)	10,000						10,000
Yalambee Units	12,500						12,500
Lot 13 (Narkal Niche)	8,000						8,000
Lot 291 (JV) (Dukin Hollow)	8,000						8,000
Lot 550ABC (Johnson Place)	6,500						6,500
Lot 95 Units (Kulja Korner)	5,000						5,000
Lot 550DEF (Newcarlbeon Nook)	6,000						6,000
							-
<b>COMMUNITY AMENITIES</b>							
New Refuse Site	30,000						30,000
Cemetery	5,000						5,000
<b>RECREATION &amp; CULTURE</b>							
Hall Improvements	5,000						5,000
Pool - Upgrade	30,000						30,000
Rec Centre Renovation	900,000			1,680,794		101,625	2,682,419
Netball Court Resurface							-
TV Retransmission - Digital	5,000						5,000
Drive In	15,000						15,000
Pioneer Hall	25,000						25,000
Art & Craft Centre - Anglican Church							-
Skate/Volunteer Park	15,000						15,000
Museum & MAD Club	20,000						20,000
Historical Truck Shed	5,000						5,000
<b>TRANSPORT</b>							
<b>Transport - Plant &amp; Buildings</b>							
Depot Shed							-
Case CX Tractor (KD062)	57,000		8,000				65,000
W/S Ute (KD000)	20,000		58,000				78,000
HM Dual Cab 4x2 (KD005)	10,000		15,000				25,000
WC Dual Cab 4x4 (KD064)	16,000		23,000				39,000
TL Dual Cab 4x4 (KD066)	16,000		19,000				35,000
Hilux Ute (KD040)	24,000		6,000				30,000
Navara Tip Ute (KD061)	28,000		2,000				30,000

**Acquisition/Construction of Assets 2018/2019**

2018-2019	FUNDING SOURCE						
BY REPORTING PROGRAM	Reserves	R4R	Proceeds Sale	Grant	Road Funding	Muni	Project Cost
Cherry Picker	30,000		15,000				45,000
Water Tank	25,000						25,000
Misc Plant	15,000						15,000
<b>Roads</b>							
As per details page 72 (Construction)	58,000				1,106,000		1,164,000
Footpaths (Muni)					15,000		15,000
Kerbing (Reserve)					15,000		15,000
Streetlights	8,000						8,000
							-
<b>ECONOMIC SERVICES</b>							-
Commercial Premises Railway St							-
Caravan Park							-
Industrial Units							-
<b>OTHER PROPERTY &amp; SERVICES</b>							
Office Server/ Computer Upgrades						40,000	40,000
Telephone System							-
CEO Vehicle			70,000			10,000	80,000
DCEO Vehicle			55,000			17,000	72,000
Printer							-
Office						12,000	12,000
<b>Sub Total</b>	<b>1,467,000</b>	<b>-</b>	<b>271,000</b>	<b>1,680,794</b>	<b>1,136,000</b>	<b>216,625</b>	<b>4,771,419</b>
Plant Reserve	241,000						
Road Reserve	66,000						
Building Reserve	112,500						
TV Retransmission Reserve	5,000						
Recreation Reserve	990,000						
Medical Practitioner Reserve							
IT & Administration Reserve	-						
Sewerage							
Community Housing	8,000						
JV Housing	8,000						
JV Housing (Johnson Place)	6,500						
Community Bus							
NRM							
Waste Management	30,000						
Accrued Leave							
	<b>1,467,000</b>						