

SHIRE OF KOORDA

2020/2021 BUDGET



Shire of
Koorda

Drive in, stay awhile

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SHIRE'S VISION

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

Message from the President



It is a pleasure to present and comment on the 2020/2021 budget.

Please note, this budget has been prepared under the current State of Emergency as at the 16th March 2020, in respect to the pandemic caused by COVID 19 - Corona Virus. As such, there has been a call to Local Governments from the State Government to consider initiatives to assist the local economy in the recovery stages of the Pandemic.

At the April council meeting, Council adopted a Shire of Koorda COVID 19 Pandemic Community Support Response which included the following considerations contained within the 2020/2021 budget

- No increase in rates
- Adoption of a COVID 19 Financial Hardship Policy
- A review of fees and charges that can be reduced, waived or deferred, and
- Consideration of additional capital works and infrastructure spending during the preparation and adoption of the budget.

(Please refer to resolution 050420 within the April 2020 Council minutes for full Community Support Response)

On the 22nd of May (post council budget workshop), the Shire of Koorda was allocated almost \$440,000 stimulus through the Local Roads and Community Infrastructure Program through the Federal Government.

Due to planning and existing resources, this funding allocation has been absorbed into the committed Capital Works Program budget, which has an expected spend of \$2,891,000.

Within the capital expenditure, and in the continued commitment to maintain the Shire's road network, the budget includes an allocation of \$1,530,000. The main projects include seal widening on the Koorda-Kulja, Burakin-Wialki, Kulja-Kalannie and Koorda-Dowerin roads, resealing sections on the Koorda-Dowerin road, full reconstruction on two sections of the Koorda-Kulja road, shoulder reconstruction on the Koorda North West road and resheeting on Anderson, Cooper, Maher, Remlap and Dukin West roads.

In preparation of this budget, I would like to acknowledge and thank Mr Ricky Storer (Councillor for 15 years, and President for the past 8 years) for this commitment, knowledge and leadership, attributing to the sound financial position in which the Council currently resides.

I would also like to acknowledge our CEO Darren Simmons and Deputy CEO Lana Foote and staff for the timely preparation and presentation of the 2020/2021 budget, for adoption at June Council meeting.

Cr Jannah Stratford
Shire President



To members of the Council, ratepayers and residents of the Shire of Koorda, it is with pleasure I provide this report that gives further details concerning the various items that have arisen in the preparation and final compilation of the budget. This document includes both statutory requirements as well as additional information to assist the reader in understanding what is being proposed for the 2020/2021 year.

Whilst the budget has been framed to provide a balance between meeting the needs and expectation of the community, the added complexity of preparing a budget during a global pandemic has made this years budget process more challenging.

This document has been prepared with an estimated surplus of \$1,347,137 to be brought forward from 30 June 2020. this is unaudited and may change. Any change will be addressed as part of the future budget review. The opening surplus includes a prepayment (\$1,027,500) of the 2020/2021 Federal Assistance Grant which was received in May 2020.

Budget Initiatives & Major Expenditure

- Housing

Short term accommodation upgrades (Yalambee Units)	\$80,000
Staff housing upgrades	\$36,000

- Recreation and Culture

Aquatic facility upgrades	\$40,000
Mower/Slasher	\$20,000
Drive In	\$20,000
TV Decoders (SBS & GWN)	\$20,000

- Transport

Road construction	\$1,530,000
Plant changeover	\$420,000
Road maintenance	\$300,000
Road preservation	\$100,000
Footpaths and kerbing	\$40,000
Depot crib room	\$35,000

- Economic Services

Townscape revitalisation/upgrade	\$150,000
Caravan park ablution upgrade	\$100,000

- Other Property and Services

Plant changeover	\$250,000
Accounting system upgrade	\$150,000

Major Items of Income

Rates (after discount)	\$1,134,956
Grants Commission (untied)	\$1,263,500
Grants Commission (roads)	\$650,000
Local Road and Community Infrastructure funding	\$440,000
Roads to Recovery	\$402,000
Regional Road Ground	\$300,000
Main Roads - Direct Grant	\$162,000

Planning Ahead

Council and staff are working closely together to ensure this and future budgets underpin the Shire Strategic Community Plan and related strategies.

In the coming months Council will be considering a number of future planning documents such as a Strategic Resource Plan, Waste Management Plan and Corporate Business Plan, all which will assist in keeping the Shire on a strong financial footing now and into the future.

With Thanks

I would like to sincerely thank Shire President Stratford and Councillors for their energy and support in bringing the 2020/2021 budget to fruition. The commitment of Council and Staff in working together for the benefit of the Koorda Community is clearly demonstrated and acknowledged.

I also wish to commend Deputy CEO Lana Foote who has worked so diligently to deliver another sound budget. My thanks also extend to all the members of 'Team Koorda' for their ongoing efforts which is very much appreciated.

Darren Simmons

Chief Executive Officer

SHIRE OF KOORDA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,106,404	1,062,833	1,066,030
Operating grants, subsidies and contributions	9(a)	1,677,411	2,225,642	1,204,333
Fees and charges	8	499,082	443,830	470,794
Service charges	1(d)	0	3,450	3,450
Interest earnings	11(a)	81,000	85,635	148,500
Other revenue	11(b)	31,552	83,682	35,870
		3,395,449	3,905,072	2,928,977
Expenses				
Employee costs		(1,896,055)	(1,399,048)	(1,837,387)
Materials and contracts		(459,516)	(329,278)	(320,190)
Utility charges		(34,000)	(28,041)	(32,500)
Depreciation on non-current assets	5	(2,007,296)	(1,658,341)	(1,946,506)
Insurance expenses		(120,000)	(95,663)	(120,000)
Other expenditure		(138,750)	(64,877)	(132,250)
		(4,655,617)	(3,575,248)	(4,388,833)
Subtotal		(1,260,168)	329,824	(1,459,856)
Non-operating grants, subsidies and contributions	9(b)	702,000	641,890	694,971
Profit on asset disposals	4(b)	16,000	18,694	2,287
Loss on asset disposals	4(b)	(18,000)	(15,320)	(77,488)
		700,000	645,264	619,770
Net result		(560,168)	975,088	(840,086)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(560,168)	975,088	(840,086)

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

SHIRE OF KOORDA

FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF KOORDA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		65,905	72,105	84,952
General purpose funding		2,606,663	3,110,483	2,151,400
Law, order, public safety		24,446	19,466	17,707
Health		7,000	6,942	7,060
Housing		233,464	174,130	198,676
Community amenities		195,552	190,837	189,792
Recreation and culture		13,000	102,725	100,621
Transport		161,679	153,320	81,029
Economic services		28,740	28,954	30,740
Other property and services		59,000	46,110	67,000
		3,395,449	3,905,072	2,928,977
Expenses excluding finance costs	4(a),5,11(c),(d)			
Governance		(529,571)	(332,145)	(525,166)
General purpose funding		(116,997)	(89,294)	(109,923)
Law, order, public safety		(97,890)	(62,161)	(95,704)
Health		(172,518)	(73,920)	(171,075)
Education and welfare		(47,080)	(40,894)	(46,892)
Housing		(284,340)	(222,973)	(286,896)
Community amenities		(334,597)	(226,943)	(315,127)
Recreation and culture		(1,041,763)	(858,909)	(981,774)
Transport		(1,711,210)	(1,456,313)	(1,598,434)
Economic services		(318,674)	(210,065)	(252,828)
Other property and services		(977)	(1,631)	(5,014)
		(4,655,617)	(3,575,248)	(4,388,833)
Subtotal		(1,260,168)	329,824	(1,459,856)
Non-operating grants, subsidies and contributions	9(b)	702,000	641,890	694,971
Profit on disposal of assets	4(b)	16,000	18,694	2,287
(Loss) on disposal of assets	4(b)	(18,000)	(15,320)	(77,488)
		700,000	645,264	619,770
Net result		(560,168)	975,088	(840,086)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(560,168)	975,088	(840,086)

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

SHIRE OF KOORDA

FOR THE YEAR ENDED 30 JUNE 2021

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

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

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

ACTIVITIES

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district.

Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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.

HEALTH

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.

EDUCATION AND WELFARE

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.

HOUSING

To provide and maintain elderly residents housing.

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

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.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources 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.

TRANSPORT

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.

ECONOMIC SERVICES

To help promote the shire and its economic well being.

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.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

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

SHIRE OF KOORDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,106,404	1,026,295	1,066,030
Operating grants, subsidies and contributions		1,611,506	2,454,589	1,202,693
Fees and charges		499,082	443,830	470,794
Service charges		0	3,450	3,450
Interest earnings		81,000	85,635	148,500
Goods and services tax		41,597	81,176	19,774
Other revenue		31,552	83,682	35,870
		3,371,141	4,178,657	2,947,111
Payments				
Employee costs		(1,896,055)	(1,386,034)	(1,837,387)
Materials and contracts		(459,516)	(488,419)	(1,438,578)
Utility charges		(34,000)	(28,041)	(32,500)
Insurance expenses		(120,000)	(95,663)	(120,000)
Goods and services tax		(41,597)	(32,928)	(19,774)
Other expenditure		(138,750)	(64,877)	(132,250)
		(2,689,918)	(2,095,962)	(3,580,489)
Net cash provided by (used in) operating activities	3	681,223	2,082,695	(633,378)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,105,000)	(1,027,125)	(1,314,000)
Payments for construction of infrastructure	4(a)	(1,786,000)	(1,230,869)	(1,411,000)
Non-operating grants, subsidies and contributions		702,000	641,890	694,971
Proceeds from sale of plant and equipment	4(b)	392,000	184,408	264,000
Net cash provided by (used in) investing activities		(1,797,000)	(1,431,696)	(1,766,029)
Net increase (decrease) in cash held		(1,115,777)	650,999	(2,399,407)
Cash at beginning of year		7,665,991	7,014,992	7,737,495
Cash and cash equivalents at the end of the year	3	6,550,214	7,665,991	5,338,088

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

SHIRE OF KOORDA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		1,347,137	1,054,444	821,674
		1,347,137	1,054,444	821,674
Revenue from operating activities (excluding rates)				
Governance		65,905	72,105	84,952
General purpose funding		1,500,259	2,047,650	1,085,370
Law, order, public safety		24,446	19,466	17,707
Health		7,000	6,942	7,060
Housing		233,464	174,130	198,676
Community amenities		195,552	190,837	189,792
Recreation and culture		13,000	102,725	100,621
Transport		175,679	170,810	81,310
Economic services		28,740	28,954	30,740
Other property and services		61,000	47,314	69,006
		2,305,045	2,860,933	1,865,234
Expenditure from operating activities				
Governance		(529,571)	(332,145)	(525,166)
General purpose funding		(116,997)	(89,294)	(109,923)
Law, order, public safety		(97,890)	(62,161)	(95,704)
Health		(172,518)	(73,920)	(171,075)
Education and welfare		(47,080)	(40,894)	(46,892)
Housing		(284,340)	(222,973)	(286,896)
Community amenities		(334,597)	(226,943)	(315,127)
Recreation and culture		(1,041,763)	(858,909)	(981,774)
Transport		(1,723,210)	(1,465,278)	(1,675,147)
Economic services		(318,674)	(210,065)	(252,828)
Other property and services		(6,977)	(7,986)	(5,789)
		(4,673,617)	(3,590,568)	(4,466,321)
Non-cash amounts excluded from operating activities	2 (a)(i)	1,945,828	1,865,260	2,021,707
Amount attributable to operating activities		924,393	2,190,069	242,294
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	702,000	641,890	694,971
Purchase property, plant and equipment	4(a)	(1,105,000)	(1,027,125)	(1,314,000)
Purchase and construction of infrastructure	4(a)	(1,786,000)	(1,230,869)	(1,411,000)
Proceeds from disposal of assets	4(b)	392,000	184,408	264,000
Amount attributable to investing activities		(1,797,000)	(1,431,696)	(1,766,029)
FINANCING ACTIVITIES				
Transfers to cash backed reserves (restricted assets)	7(a)	(761,797)	(474,069)	(635,295)
Transfers from cash backed reserves (restricted assets)	7(a)	528,000	0	1,093,000
Amount attributable to financing activities		(233,797)	(474,069)	457,705
Budgeted deficiency before general rates		(1,106,404)	284,304	(1,066,030)
Estimated amount to be raised from general rates	1	1,106,404	1,062,833	1,066,030
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	1,347,137	0

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

SHIRE OF KOORDA
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FOR THE YEAR ENDED 30 JUNE 2021

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1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV	0.11350	135	959,024	108,849	0	0	108,849	108,850	108,932
Unimproved valuations									
UV	0.01919	217	53,265,000	1,022,155			1,022,155	1,022,153	1,022,198
Sub-Totals		352	54,224,024	1,131,004	0	0	1,131,004	1,131,003	1,131,130
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
GRV	400	27	27,250	10,800	0	0	10,800	10,800	10,400
Unimproved valuations									
UV	400	24	214,926	9,600	0	0	9,600	10,108	10,000
Sub-Totals		51	242,176	20,400	0	0	20,400	20,908	20,400
		403	54,466,200	1,151,404	0	0	1,151,404	1,151,911	1,151,530
Discounts (Refer note 1(e))							(45,000)	(89,078)	(85,500)
Total amount raised from general rates							1,106,404	1,062,833	1,066,030

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 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Discount	20/08/2020	0	0.0%	8.0%
Option two				
Pay on time	3/09/2020	0	0.0%	8.0%
Option three				
Instalment One	3/09/2020	0	0.0%	8.0%
Instalment Two	12/11/2020	0	0.0%	8.0%
Instalment Three	14/01/2021	0	0.0%	8.0%
Instalment Four	18/03/2021	0	0.0%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Unpaid rates and service charge interest earned	6,000	1,437	8,500
	6,000	1,437	8,500

SHIRE OF KOORDA
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FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(d) Service Charges

Service charge

TV and Radio Satellite Transmission Levy

Amount of charge	2020/21 Budgeted revenue	Budget Amount to be applied to costs	Budget Amount to be set aside to reserve	Reserve Amount to be applied to costs	2019/20 Actual revenue	2019/20 Budget revenue
\$	\$	\$	\$	\$	\$	\$
0	0	0	0	0	3,450	3,450
	0	0	0	0	3,450	3,450

Nature of the service charge	Objects of the charge	Reasons for the charge	Area/Properties charge to be imposed on
TV and Radio Satellite Transmission Levy	To provide equipment for a quality retransmission.	To fund additional channels and upgrades to equipment.	Koorda townsite.

The Shire did not raise any service charges for the year ended 30 June 2021.

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
General Rates	5.0%	0	\$	\$	\$	Current rates and all arrears are paid in full by 4.00pm Thursday 20th August 2020. Full payment must be received at the Shire Office prior to the cut off date.
			45,000	89,078	85,500	
			45,000	89,078	85,500	

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
				\$	\$	\$		
Refuse charge	Concession	90		2,160	2,070	2,070	Eligible aged pensioners	To encourage elderly residents to remain in their own home. To give recognition for their services to the community.
Recycling Charge	Concession	60		1,440	1,380	1,380	Eligible aged pensioners	To encourage elderly residents to remain in their own home. To give recognition for their services to the community.
				3,600	3,450	3,450		

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
4(b)	(16,000)	(18,694)	(2,287)
cash	2,437	(21,773)	
	(65,905)	133,238	
4(b)	18,000	15,320	77,488
	0	32,923	
5	2,007,296	1,658,341	1,946,506
	1,945,828	1,865,260	2,021,707
3	(6,545,178)	(6,377,286)	(5,337,908)
	65,905	65,905	31,115
	200,782	198,345	189,496
	1,196	1,196	
	(6,277,295)	(6,111,840)	(5,117,297)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021 \$	2019/20 Actual 30 June 2020 \$	2019/20 Budget 30 June 2020 \$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	5,036	1,288,705	180
Cash and cash equivalents - restricted				
Cash backed reserves	3	6,545,178	6,377,286	5,337,908
Unspent grants, subsidies and contributions	9	214,190	280,095	0
Receivables		179,412	179,412	165,767
Inventories		14,987	14,987	20,000
		6,958,803	8,140,485	5,523,855
Less: current liabilities				
Trade and other payables		(395,485)	(395,485)	(387,510)
Contract liabilities		(65,905)	(65,905)	(19,048)
Provisions		(220,118)	(220,118)	
		(681,508)	(681,508)	(406,558)
Net current assets		6,277,295	7,458,977	5,117,297
Less: Total adjustments to net current assets	2 (a)(ii)	(6,277,295)	(6,111,840)	(5,117,297)
Closing funding surplus / (deficit)		0	1,347,137	0

2 (b). NET CURRENT ASSETS (CONTINUED)

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

Provisions are recognised when the Shire 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.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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.

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.

CONTRACT LIABILITIES

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

SHIRE OF KOORDA
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3. RECONCILIATION OF CASH

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

	Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Cash at bank and on hand		6,550,214	7,665,991	5,338,088
		6,550,214	7,665,991	5,338,088
- Unrestricted cash and cash equivalents		5,036	1,288,705	180
- Restricted cash and cash equivalents		6,545,178	6,377,286	5,337,908
		6,550,214	7,665,991	5,338,088
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:				
Accrued Leave reserve		200,782	198,345	198,988
Plant		793,553	822,674	713,078
Road		905,677	698,326	564,850
Recreational		1,349,912	1,254,498	1,388,225
TV Satellite		31,934	31,546	31,648
IT & Admin		334,800	381,343	130,609
Community Bus		62,831	62,068	62,270
Council Building		1,154,283	1,227,891	822,916
Sewerage		1,022,611	951,656	954,959
Medical Practice		298,575	294,951	295,908
NRM		22,071	21,803	21,874
Waste Management		153,959	152,090	152,583
Unspent grants, subsidies and contributions	9	214,190	280,095	
		6,545,178	6,377,286	5,337,908
Reconciliation of net cash provided by operating activities to net result				
Net result		(560,168)	975,088	(840,086)
Depreciation	5	2,007,296	1,658,341	1,946,506
(Profit)/loss on sale of asset	4(b)	2,000	(3,374)	75,201
(Increase)/decrease in receivables		0	8,591	(1,640)
Increase/(decrease) in payables		0	(146,127)	(1,199,340)
Increase/(decrease) in contract liabilities		(65,905)	232,066	(93,019)
Change in accounting policies transferred to retained surplus (refer to Note 13)				173,971
Non-operating grants, subsidies and contributions		(702,000)	(641,890)	(694,971)
Net cash from operating activities		681,223	2,082,695	(633,378)

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.

4. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

Asset class	Housing	Recreation and culture	Transport	Economic services	Other property and services	2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>								
Buildings - non-specialised	110,000	0	35,000	100,000	0	245,000	411,898	520,000
Buildings - specialised					0	0		
Furniture and equipment	0	20,000	0	0	150,000	170,000	0	157,000
Plant and equipment	0	20,000	420,000	0	250,000	690,000	615,227	637,000
	110,000	40,000	455,000	100,000	400,000	1,105,000	1,027,125	1,314,000
<u>Infrastructure</u>								
Infrastructure - roads	0	0	1,530,000	0	0	1,530,000	1,205,189	1,326,000
Infrastructure - footpaths						0		0
Infrastructure - other	6,000	60,000	40,000	150,000	0	256,000	25,680	85,000
Other infrastructure [describe]						0		
	6,000	60,000	1,570,000	150,000	0	1,786,000	1,230,869	1,411,000
Total acquisitions	116,000	100,000	2,025,000	250,000	400,000	2,891,000	2,257,994	2,725,000

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF KOORDA
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4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Recreation and culture	3,000	0	0	(3,000)		0	0	0		0	0	0
Transport	177,000	182,000	14,000	(9,000)	81,930	90,455	17,490	(8,965)	208,431	131,999	281	(76,713)
Other property and services	214,000	210,000	2,000	(6,000)	99,104	93,953	1,204	(6,355)	130,770	132,001	2,006	(775)
	394,000	392,000	16,000	(18,000)	181,034	184,408	18,694	(15,320)	339,201	264,000	2,287	(77,488)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	394,000	392,000	16,000	(18,000)	181,034	184,408	18,694	(15,320)	339,201	264,000	2,287	(77,488)
	394,000	392,000	16,000	(18,000)	181,034	184,408	18,694	(15,320)	339,201	264,000	2,287	(77,488)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
19,227	16,023	19,228
21,969	18,307	21,788
12,617	10,514	12,617
177,104	147,586	203,498
38,640	32,200	38,640
337,424	281,187	316,015
1,097,599	904,537	1,025,732
33,010	27,508	33,010
269,706	220,479	275,978
2,007,296	1,658,341	1,946,506
650,007	505,664	507,152
24,247	34,169	18,918
304,124	302,014	237,285
994,173	781,236	1,156,043
34,745	35,258	27,108
2,007,296	1,658,341	1,946,506

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - specialised	50 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 7 years
Infrastructure - roads	36 to 35 years
Infrastructure - other	12 to 80 years

AMORTISATION

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

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30 June 2021 and did not have or budget to have any borrowings for the year ended 30 June 2020.

(V) New borrowings - 2020/21

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

(W) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(X) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0		0
Bank overdraft at balance date	0		0
Credit card limit	5,000		5,000
Credit card balance at balance date	0		0
Total amount of credit unused	5,000	0	5,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Accrued Leave Reserve	198,345	2,437	0	200,782	195,766	2,579	0	198,345	194,442	4,546	0	198,988
(b) Plant Reserve	822,674	208,879	(238,000)	793,553	713,279	109,395	0	822,674	949,515	116,563	(353,000)	713,078
(c) Road Reserve	698,326	207,351		905,677	590,547	107,779	0	698,326	453,459	111,391	0	564,850
(d) Recreational Reserve	1,254,498	115,414	(20,000)	1,349,912	1,238,188	16,310	0	1,254,498	1,329,474	128,751	(70,000)	1,388,225
(e) TV Satellite Reserve	31,546	388	0	31,934	31,136	410	0	31,546	30,925	723	0	31,648
(f) IT & Admin Reserve	381,343	103,457	(150,000)	334,800	277,685	103,658	0	381,343	176,483	104,126	(150,000)	130,609
(g) Community Bus Reserve	62,068	763	0	62,831	61,261	807	0	62,068	60,847	1,423	0	62,270
(h) Council Building Reserve	1,227,891	46,392	(120,000)	1,154,283	1,172,447	55,444	0	1,227,891	1,266,324	76,592	(520,000)	822,916
(i) Sewerage Reserve	951,656	70,955	0	1,022,611	880,064	71,592	0	951,656	874,524	80,435	0	954,959
(j) Medical Practice Reserve	294,951	3,624	0	298,575	291,116	3,835	0	294,951	289,148	6,760	0	295,908
(k) NRM Reserve	21,803	268	0	22,071	21,520	283	0	21,803	21,374	500	0	21,874
(l) Waste Management Reserve	152,090	1,869	0	153,959	150,113	1,977	0	152,090	149,098	3,485	0	152,583
	6,097,191	761,797	(528,000)	6,330,988	5,623,122	474,069	0	6,097,191	5,795,613	635,295	(1,093,000)	5,337,908

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Accrued Leave Reserve	Ongoing	To fund payment of Long Service Leave and accrued Holiday and Sick Leave entitlements to employees as those liabilities arise.
(b) 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.
(c) Road Reserve	Ongoing	To assist future road works difficult to fund on an annual basis i.e. - reseals and acts of nature.
(d) Recreational Reserve	Ongoing	To assist funding of future upgrading, renovation and general requirements.
(e) TV Satellite Reserve	Ongoing	To fund future upgrading, renovation and general requirements.
(f) IT & Admin Reserve	Ongoing	To fund technology that will require updating and valuer general valuation register.
(g) Community Bus Reserve	Ongoing	To fund the changeover costs of the Community Bus.
(h) Council Building Reserve	Ongoing	To assist fund the major asset category the Shire owns, and allow some management of the various building requirements.
(i) Sewerage Reserve	Ongoing	Unexpected annual income must be set aside for future upgrading and replacement to the town's sewerage treatment gravity system.
(j) 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.
(k) NRM Reserve	Ongoing	To fund the retention of the NRM officer and purchase equipment.
(l) Waste Management Reserve	Ongoing	To fund new waste management strategies either local site or regional site and associated infrastructure.

SHIRE OF KOORDA
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8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
General purpose funding	15,000	1,582	15,000
Law, order, public safety	6,326	6,710	6,326
Health	7,000	6,942	7,060
Housing	233,464	179,779	198,676
Community amenities	195,552	187,387	189,792
Recreation and culture	8,000	22,190	18,200
Economic services	28,740	32,635	30,740
Other property and services	5,000	6,605	5,000
	499,082	443,830	470,794

9. GRANT REVENUE

Unspent grants, subsidies and contributions liability						Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	280,095	0	(65,905)	214,190	65,905	65,905	65,905	84,952
General purpose funding				0		1,396,707	1,953,562	915,000
Law, order, public safety				0		18,120	12,876	11,381
Recreation and culture				0		0	11,000	11,000
Transport				0		161,679	153,321	144,000
Other property and services				0		35,000	28,978	38,000
	280,095	0	(65,905)	214,190	65,905	1,677,411	2,225,642	1,204,333
(b) Non-operating grants, subsidies and contributions								
Recreation and culture				0		0	0	62,971
Transport				0		702,000	641,890	632,000
	0	0	0	0	0	702,000	641,890	694,971
Total	280,095	0	(65,905)	214,190	65,905	2,379,411	2,867,532	1,899,304

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	214,190	280,095
	214,190	280,095

SHIRE OF KOORDA
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FOR THE YEAR ENDED 30 JUNE 2021

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	70,000	79,689	125,000
- Other funds	5,000	4,509	15,000
Other interest revenue (refer note 1b)	6,000	1,437	8,500
	81,000	85,635	148,500
(b) Other revenue			
Reimbursements and recoveries	31,552	83,682	35,870
	31,552	83,682	35,870
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	31,900	31,900	31,000
	31,900	31,900	31,000
(d) Elected members remuneration			
Meeting fees	26,100	17,775	26,100
President's allowance	7,500	5,625	7,500
Deputy President's allowance	1,650	1,100	1,650
Travelling expenses	8,000	2,581	8,000
Telecommunications allowance	6,300	6,000	6,300
	49,550	33,081	49,550

12. 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 and this is currently owned by Mt Marshall.

The Shire of Koorda contributes to the expenses.

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 Shire of Koorda make a contribution to the medical service.

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.

13. 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 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Nominations	0	240	(240)	0
	0	240	(240)	0

14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

Notes to and forming part of the 2020/2021 Budget Document

Summary: Detail Budget

Financial summary of detailed accounts to follow

	Operating (Recurring)			Investing (Capital)			Financing (Cash Reserves)			Conversion Operating to Rate Setting			Result By Reporting Program and Overall Result		
	Revenue			Proceeds from Disposal			Financing Inward			Gains on Disposal of assets.			Net Revenue, Proceeds Transfers etc.		
<u>Reporting Program</u>	Budget 2020/21	Actual June 20	Budget 2019/20	Budget 2020/21	Actual June 20	Budget 2019/20	Budget 2020/21	Actual June 20	Budget 2019/20	Budget 2020/21	Actual June 20	Budget 2019/20	Budget 2020/21	Actual June 20	Budget 2019/20
Governance	65,905	66,105	84,952	0	0	0	0	0	0	0	0	0	65,905	66,105	84,952
General Purpose Funding	2,606,663	3,110,483	2,151,400	0	0	0	0	0	0	0	0	0	2,606,663	3,110,483	2,151,400
Law Order & Public Safety	24,446	19,586	17,707	0	0	0	0	0	0	0	0	0	24,446	19,586	17,707
Health	7,000	6,942	7,060	0	0	0	0	0	0	0	0	0	7,000	6,942	7,060
Education & Welfare	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing	233,464	179,779	198,676	0	0	0	110,000	0	495,000	0	0	0	343,464	179,779	693,676
Community Amenities	195,552	187,387	189,792	0	0	0	0	0	0	0	0	0	195,552	187,387	189,792
Recreation & Culture	13,000	102,725	95,621	0	0	0	20,000	0	70,000	0	0	0	33,000	102,725	165,621
Transport	877,679	812,701	781,281	182,000	90,455	132,000	248,000	0	353,000	14,000	17,490	281	1,293,679	885,666	1,266,000
Economics Services	28,740	32,635	30,740	0	0	0	0	0	25,000	0	0	0	28,740	32,635	55,740
Other Property & Services	61,000	47,314	69,006	210,000	93,953	132,000	150,000	0	150,000	2,000	1,204	2,006	419,000	140,063	349,000
Surplus/Deficit B/Fwd			0										1,283,669	1,054,445	900,845
Total	4,113,449	4,565,656	3,626,235	392,000	184,408	264,000	528,000	0	1,093,000	16,000	18,694	2,287	6,301,118	5,785,815	5,881,793

	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses of assets.			Net Expenses, Assets, Transfers etc.		
<u>Reporting Program</u>	Budget 2020/21	Actual June 20	Budget 2019/20	Budget 2020/21	Actual June 20	Budget 2019/20	Budget 2020/21	Actual June 20	Budget 2019/20	Budget 2020/21	Actual June 20	Budget 2019/20	Budget 2020/21	Actual June 20	Budget 2019/20
Governance	529,571	332,145	525,166	0	0	0	0	0	0	0	0	0	529,571	332,145	525,166
General Purpose Funding	116,997	89,294	109,923	0	0	0	70,000	74,069	125,000	0	0	0	186,997	163,363	234,923
Law Order & Public Safety	97,890	62,162	95,703	0	0	0	0	0	0	19,228	16,023	19,227	78,662	46,139	76,476
Health	172,518	73,920	171,075	0	0	0	0	0	0	21,969	18,307	21,788	150,549	55,613	149,287
Education & Welfare	47,080	40,894	46,892	0	0	0	0	0	0	12,617	10,514	12,617	34,463	30,379	34,275
Housing	284,340	222,974	286,896	116,000	411,158	495,000	31,797	40,000	50,295	177,104	147,586	203,498	255,033	526,545	628,693
Community Amenities	334,597	226,943	315,127	0	0	0	60,000	60,000	60,000	38,640	32,200	38,640	355,957	254,743	336,487
Recreation & Culture	1,041,763	858,909	981,774	100,000	15,200	70,000	100,000	0	100,000	337,424	281,187	316,015	904,339	592,923	835,759
Transport	1,723,210	1,456,313	1,598,434	2,025,000	1,673,745	1,795,000	400,000	200,000	200,000	1,109,599	913,502	945,785	3,038,611	2,416,556	2,647,649
Economics Services	318,674	210,065	252,828	250,000	0	25,000	0	0	0	33,010	27,508	33,010	535,664	182,557	244,818
Other Property & Services	6,978	1,630	5,014	400,000	157,891	340,000	100,000	100,000	100,000	275,706	226,832	276,754	231,272	32,689	168,260
Total	4,673,616	3,575,249	4,388,832	2,891,000	2,257,994	2,725,000	761,797	474,069	635,295	2,025,296	1,673,660	1,867,334	6,301,118	4,633,651	5,881,793

Surplus(Deficit)	(560,167)	990,407	(762,597)										0	1,152,164	(0)
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Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	GENERAL PURPOSE FUNDING			
Operating Sub-Program	Rates			
Description/Objectives	The collection of rate revenue and the maintenance of valuation and rating records to support the collection process.			
Management	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.			
New/Budget Initiatives and Highlights	<ul style="list-style-type: none"> ➤ Rates (General) – No increase this Financial Year ➤ GRV Rate \$0.1135 ➤ UV Rate \$0.01919 ➤ Minimum Rate \$400.00 <p>Reduction of discount offered for early payment from 10% to 5% Reduction of Penalty Interest from 11% to 8% on overdue rate payments as part of the Pandemic Response Plan</p>			
Local Laws	None.			
Statutory Requirements	Rates are calculated by determining the excess of budget expenditure over revenue and then using land valuations multiplied by a rate to supplement the deficit. The raising of rates by this method is supported and guided by the Local Government Act 1995 and associated Regulations.			
Service Levels	Rates may be paid by post, direct debit or over the counter at the Shire Administration Office, 10 Haig Street, Koorda. Opening times 9.00am to 4.30pm Monday to Friday (except Public Holidays)			
Fees & Charges	No administration interest charge on selection of the instalment payment option. Penalty Interest of 8% on overdue rate payments.			
Capital Investment	None.			
Financing	UV Valuations completed annually GRV Valuations completed every 5 years (completed 30 June 2018)			
I03 - GENERAL PURPOSE FUNDING				
I031 - Rates				
I031010	GRV Residential	87,786	87,786	87,869
I031011	GRV Industrial	649	649	649
I031012	GRV Commercial	15,031	15,031	15,031
I031013	GRV Special Rural	5,383	5,383	5,383
I031020	UV	1,022,155	1,022,153	1,022,198
I031060	GRV - Minimum	10,800	10,800	10,400
I031070	UV - Minimum	6,800	6,800	6,800
I031075	Mining - Minimum	2,800	3,308	3,200
I031100	Less Discount Allowed	(45,000)	(89,078)	(85,500)
I031120	Plus Non Payment Penalty	6,000	1,437	8,500
I031122	Legal Costs on Rates	15,000	1,582	15,000
I031127	Ex-Gratia rates (CBH)	7,552	6,870	6,870
Total I031 - Rates		1,134,956	1,072,723	1,096,400
E03 - GENERAL PURPOSE FUNDING.				
E031 - Other				
E031509	Admin Allocation - Rates	73,825	55,834	69,141
E031520	Revaluation Expenses	5,500	4,968	5,500
Total E031 - Other		79,325	60,802	74,641
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				

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	GENERAL PURPOSE FUNDING			
Operating Sub-Program	Other General Purpose Funding			
Description/Objectives	Unties government grants and the proceeds from investing Council funds that are surplus to requirements during the reporting period.			
Management	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.			
New/Budget Initiatives and Highlights	None			
Local Laws	None.			
Statutory Requirements	Surplus funds are required to be invested in accordance with the requirements of the Local Government Act 1995.			
Service Levels	The investment of surplus funds is determined by a Council policy.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	Untied Grant (General) (estimated) 1,263,350 Untied Grant (Road) 650,000 Local Road & Community Infrastructure Program 440,000 Reserves – All revenue which is derived from investing Cash Backed Reserves is set aside back into the Reserve which generated the revenue. In relation to the current reporting period the amount is as follows: Reserve Interest (based on 1.20%) 70,000 Refer to Reserve Transfers – page 24			
Future	➤ F.A.G. hope grants will continue at current level. Prepayment for 2020/2021 allocation was made in June 2020. (Part of opening surplus). ➤ Additional allocation of \$440,000 from the Federal Government as part of the Local Roads and Community Infrastructure Program.			
	I032 - Other GPF			
	I032005 Local Roads & Economic Grant	439,707		
	I032010 Grants Commission	632,000	1,286,972	620,000
	I032015 Federal Road Grant	325,000	666,590	295,000
	I032020 Interest on Investments	5,000	4,509	15,000
	I032025 Interest on Investments - Res	70,000	79,689	125,000
	Total I032 - Other GPF	1,471,707	2,037,760	1,055,000
	E032 - Other			
	E032090 Admin Allocation - Other GPF	37,672	28,492	35,282
	Total E031 - Other	37,672	28,492	35,282
	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
	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	70,000	74,069	125,000

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	GOVERNANCE			
Operating Sub-Program	Elected Members			
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	<p>➤ Seniors Luncheon – Annually in November</p> <p>The Council has adopted a Local Law (Standing Orders), which covers the conduct of elected members at Council meetings.</p> <p>Donation to groups (as listed below)</p> <p>Koorda & District Ag Society \$450.00</p> <p>Eastern District Display (for display at Royal Show) \$400.00</p> <p>Koorda Primary School (end of year book prize) \$50.00</p> <p>Cadoux Primary School (end of year book prize) \$50.00</p> <p>Kalannie Primary School (end of year book prize) \$50.00</p> <p>Wyalkatchem District High (end of year book prize) \$50.00</p>			
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 meetings 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	➤ NEWROC – Future resource sharing opportunities.			
I04 - GOVERNANCE				
I041 - Governance - Membership				
I041390 Reimbursements		0	200	0
Total I041 - Governance - Membership		0	200	0
E04 - GOVERNANCE.				
E041 - Membership				
E041030 Members Travelling - Meetings		6,000	2,581	6,000
E041031 Members Travelling - Other		2,000	0	2,000
E041035 Training		20,000	2,997	20,000
E041040 Election Expenses		11,000	1,194	4,500
E041050 President's Allowances		7,500	5,625	7,500
E041055 Deputy Pres Allowance		1,650	1,100	1,650
E041060 Receptions - Civic		3,000	0	3,000
E041065 Receptions - Council		14,000	7,537	14,000
E041070 Subscriptions		25,000	25,517	25,000
E041072 Donations		10,000	1,892	10,000
E041075 Contibution - NEWROC		13,000	13,000	13,000
E041080 Insurance - Members		7,500	6,555	7,500
E041090 Admin Allocation - Members		246,083	182,492	230,471
E041100 Meeting Fees		26,100	17,775	26,100
E041110 Conference Expenses		15,000	4,925	15,000
E041120 Other Expenses		12,000	8,418	12,000
Total E041 - Membership		419,833	281,607	397,721

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	GOVERNANCE			
Operating Sub-Program	Other Governance			
Description/Objectives	Items relating to the Governance of the local government other than those relating to Elected Membership.			
Management	The Chief Executive Officer.			
New/Budget Initiatives and Highlights	None.			
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.			
	I042 - Governance - Other			
	I042025 WSFN Contributions			
	I042020 Grant WDC (WSFR project co-ord)	65,905	65,905	84,952
	Total I042 - Governance - Other	65,905	65,905	84,952
	E042 - Governance - Other			
	E042090 Admin Allocation - Other Govern	6,933	5,243	6,493
	E042100 Wheatbelt Secondary Freight Network	65,905	13,394	84,952
	E042510 Audit Fees	31,900	31,900	31,000
	E042520 Integrated Planning	5,000		5,000
	Total E042 - Governance - Other	109,738	50,538	127,445
	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
	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

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	LAW, ORDER & PUBLIC SAFETY			
Operating Sub-Program	Fire Control			
Description/Objectives	The provision of bush fire control services to residents and visitors within the shire boundaries.			
Management	The Chief Executive Officer.			
New/Budget Initiatives and Highlights	No significant changes.			
Local Laws	None.			
Statutory Requirements	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.			
Service Levels	Not applicable.			
Fees & Charges	ES Building – per day			
	GST Inc. \$70.00			
Capital Investment				
Financing	Income – reimbursement from state levy collections towards operating costs.			
Future	<ul style="list-style-type: none"> ➤ Ongoing service provision. ➤ Road Rescue training to be in conjunction with the Wyalkatchem Fire & Rescue Service. 			
I05 - LAW ORDER & PUBLIC SAFETY				
I051 - Fire Prevention				
I051110	Charges - Other	500	700	500
I051120	Subsidy - BFS	18,120	12,876	11,381
I051130	Commision - FESA Levy	4,000	4,000	4,000
Total I051 - Fire Prevention		22,620	17,576	15,881
E05 - LAW ORDER & PUBLIC SAFETY.				
E051 - Fire Prevention				
E051010	Protective Burning	500	0	500
E051020	Insurance - Fire Control	6,000	7,324	6,000
E051030	Fire Control Expenses	15,000	1,366	15,000
E051090	Admin Allocation - Fire Control	11,685	8,837	10,944
E051098	Depn - Fire Control	10,881	9,068	10,881
Total E051 - Fire Prevention		44,066	26,595	43,325
Proceeds from Disposal of Assets				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
Total		0	0	0
Capital Purchases				
	Land & Building	0		
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
		0	0	0
Financing Inward		0	0	0
Financing Outward		0	0	0

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	LAW, ORDER & PUBLIC SAFETY			
Operating Sub-Program	Animal Control			
Description/Objectives	The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors.			
Management	The Chief Executive Officer.			
New/Budget Initiatives and Highlights	Introduction of Cat Laws.			
Local Laws	Dog Local Laws.			
Statutory Requirements	The Council is obligated to administer the Dog Act throughout the district. The Dog Act & Cat Act is State Legislation.			
Service Levels	Council has engaged a contract Ranger in conjunction with some other NEWROC Shires.			
Fees & Charges	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.			
Capital Investment	None.			
Financing	General Revenue			
Future				
	I052 - Animal Control			
	I052120 Fees - Dog Registration	1,500	1,791	1,500
	I052110 Fees - Impounding	126	153	126
	I052125 Fees - Cats	200	65	200
	Total I052 - Animal Control	1,826	2,010	1,826
	E052 - Animal Control			
	E052015 Control Expenses - Ranger	12,000	7,359	12,000
	E052020 Pound Maintenance	200	0	200
	E052090 Admin Allocation - Animal Contr	17,826	13,482	16,695
	E052098 Depn - Animal Control	0	0	
	Total E052 - Animal Control	30,026	20,841	28,895
	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			
		0	0	0
	Financing Inward			
	Financing Outward			

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	LAW, ORDER & PUBLIC SAFETY			
Operating Sub-Program	Other Law, Order & Public Safety			
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	No significant changes.			
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"> ➤ Ongoing service provision to be included with VBFB. ➤ Road Rescue Unit – train local volunteers for road rescue and combine with the Wyalkatchem Fire and Rescue Service. <p><i>The Koorda SES has ceased as a unit</i></p>			
	I053 - Other Law Order & Public Safety			
	I053120 Subsidy - SES	0	0	
	Total I053 - Other	0	0	0
	E053 - Other Law Order & Public Safety			
	E053020 Emergency Services	10,000	3,614	10,000
	E053030 Insurance - Law Order etc	500	412	500
	E053090 Admin Allocation - Other LOPS	4,951	3,745	4,637
	E053098 Depn - Other Law Order	8,346	6,955	8,346
	Total E053 - Other	23,797	14,726	23,483
	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
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
		0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	HEALTH			
Operating Sub-Program	Preventative Services – Administration & Inspection			
Description/Objectives	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.			
Management	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.			
New/Budget Initiatives and Highlights	No significant changes.			
Local Laws	Shire of Koorda Health Local Laws 2012.			
Statutory Requirements	Administration in accordance with the Health Act (State Legislation)			
Service Levels	Random food quality sampling is undertaken by the EHO and inspection and approvals service operated from the Shire office during normal office hours.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	None.			
Future	➤ Continue as a member Council of the NEWHealth Scheme to provide regional service.			
E07 - HEALTH.				
E074 - Admin. & Inspections				
E074030	Control Expenses - NEWHEALTH	40,000	19,381	40,000
E074090	Admin Allocation - Other Health	11,978	9,059	11,218
E074098	Depn - Health Admin & Inspect.	21,969	18,307	21,788
Total E074 - Admin & Inspections		73,947	46,748	73,006
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				

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	HEALTH			
Operating Sub-Program	Preventative Services – Pest Control			
Description/Objectives	The provision of services and maintenance of costs associated with Mosquito Control.			
Management	Chief Executive Officer			
New/Budget Initiatives and Highlights	No significant changes.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not Applicable.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	General Revenue.			
Future	➤ Ongoing provision of public health services to the community.			
	E075 - Pest Control			
	E075090 Admin Allocation - Pest	1,485	1,123	1,391
	E075020 Pest Control	200	0	200
	Total E075 - Pest Control	1,685	1,123	1,591
	E076 - Preventative Services Other			
	E076010 Analytical Expenses	450	360	450
	E076090 Admin Alloc - Prev. Serv Oth	1,485	1,123	1,391
	Total E076 - Preventative Services Other	1,935	1,483	1,841
	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			
		0	0	0
	Financing Inward		0	
	Financing Outward		0	

HEALTH

Preventative Services – Pest Control

The provision of services and maintenance of costs associated with Mosquito Control.

Chief Executive Officer

No significant changes.

None.

None.

Not Applicable.

None.

Capital Investment

None.

Financing

General Revenue.

Future

- **Ongoing provision of public health services to the community.**

[illegible]

Detail Budget (by Reporting Program)			Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	HEALTH	I077 - Other			
Operating Sub-Program	Other Health	I077010 Koorda Health Centre	7,000	6,942	7,060
Description/Objectives	Support and assistance with maintaining the services of a qualified medical practitioner within the district and sub region.	Total I077 - Other	7,000	6,942	7,060
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	60,000	191	60,000
Statutory Requirements	None.	E077030 Recruit/Retain	0	0	0
Service Levels	Not applicable	E077055 Community Health Centre	30,000	20,630	30,000
Fees & Charges	Annual nominal rent Health Centre – per week Term expires 31 st January 2021 Room Hire – per day	E077090 Admin Allocation - Other Health	4,951	3,745	4,637
		Total E077 - Other	94,951	24,566	94,637
Capital Investment					
Financing					
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.	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
Future	➤ Ensure Koorda Health Building is adequately equipped and utilised with reasonable provision to recruit new Doctor if/when necessary.	Capital Purchases			
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
			0	0	0
		Financing Inward	0	0	0
		Financing Outward	0	0	0

Detail Budget (by Reporting Program)			Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	EDUCATION & WELFARE	I08 · EDUCATION & WELFARE.			
Operating Sub-Program	Other Welfare				
Description/Objectives	Provision to assist with welfare services to District.	E08 · EDUCATION & WELFARE.			
Management	Chief Executive Officer.	E085 · Other Welfare			
New/Budget Initiatives and Highlights	Central Eastern Aged Care Alliance –	E085030	Contrib. Ag Care	500	500
Local Laws	Membership and other associated costs	E085040	Aged Care Services	500	500
Statutory Requirements	None.	E085045	CEACA - Contribution	20,000	20,000
Service Levels	Contribute to provision of welfare services to Shire.	E085090	Admin Allocation - Other Health	2,963	2,775
Fees & Charges	None.	Total E085 · Other Welfare	23,963	24,585	23,775
Capital Investment	None.	Proceeds from Disposal of Assets			
Financing		Land & Building	0	0	0
Future	➤ Ongoing support.	Plant & Equipment	0	0	0
	➤ Welfare services to the district.	Furniture & Equipment	0	0	0
	➤ Assist in the aged capable accommodation.	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

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	EDUCATION & WELFARE			
Operating Sub-Program	Other Education			
Description/Objectives	Miscellaneous costs associated with education within the district.			
Management	Chief Executive Officer.			
New/Budget Initiatives and Highlights	No new items			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Ongoing support local playgroup facility.			
Fees & Charges	Annual Contribution			
Capital Investment				
Financing				
Future	<ul style="list-style-type: none"> ➤ Monitor ongoing support. ➤ Monitor future of Early Childhood Centre. 			
	E086 · Pre-School			
	E086098 Depn - Pre School	12,617	10,514	12,617
	Total E086 · Pre-School	12,617	10,514	12,617
	E087 · Other Education			
	E087030 Child Care/Play Group Centre	10,000	5,594	10,000
	E087090 Admin Allocation - Other Educat	0	0	0
	E087020 Contribution & Donations	500	200	500
	Total E087 · Other Education	10,500	5,794	10,500
	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
	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

Detail Budget (by Reporting Program)					
Operating Program	HOUSING				
Operating Sub-Program	Staff Housing				
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 (Thornton)	-				
L164A Lodge (C West)	-				
L164B Lodge (Foote)	-				
L274 Lodge (Pool House)	-				
L204 Pearman (Staff Provision)	30,000				
L282 Pearman (Simmons)	-				
L09 Smith (McMiles)	6,000				
L68 Smith (D West)	-				
Total	36,000				
Financing	Building Reserve 30,000				
Municipal Account	6,000				
Total	\$36,000				
All upgrades under \$5,000 are unable to be capitalised, please refer to House/Building Program for Non-Capital Upgrade schedule. Figure included in operational expenditure.					
Reserves	Transfer from Building Reserve 30,000				
Future	> Forward Plan to upgrade/replace staff accommodation.				

Detail Budget (by Reporting Program)				Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program		HOUSING		I092 - Other Housing		
Operating Sub-Program		Other Housing		I092110 Charges - Yalambee Units 55,000 53,700 55,000		
Description/Objectives		The provision of housing facilities to staff members.		I092130 Charges - CHP Units (L13) 20,124 14,448 20,124		
Management		The Chief Executive Officer.		I092140 Charges - JV Units (L291) 16,536 13,992 16,536		
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) 16,536 13,992 16,536		
Local Laws		None.		I092142 Charges - L95 Units (Kulja Korner) 17,420 14,740 17,420		
Statutory Requirements		None.		I092143 Charges - Newcarlbeon Nook (L550DEF) 16,536 13,143 16,536		
Service Levels		Not applicable		I092150 Charges - Other (L98 & L203) 12,012 7,776 8,424		
Fees & Charges		Per Week – GST Exempt		I092160 Reimbursements 0 0 0		
		L13 Smith (3) – Community Housing	\$129.00	I092165 Lease - GROH (L164C & L204) 59,020 28,454 27,820		
		L95 Greenham (3)	\$135.00	Total I092 - Other Housing 213,184 160,245 178,396		
		L98 Greenham	\$150.00			
		L164 Lodge (Non-Staff Charge)	\$159.00	E092 - Other Housing		
		L203 Pearman (Non-Staff Charge)	\$162.00	E092020 Mtce. - Yalambee Units 55,000 44,136 55,000		
		L204 Pearman (GROH Lease)	Negotiated	E092030 Mtce. - CHP Units 18,000 8,614 18,000		
		L164C Lodge (GROH Lease)	Negotiated	E092040 Mtce. - J V Units 15,000 11,318 15,000		
		L291 Smith (3)	\$106.00	E092045 Mtce - JV Units (Johnson Place) 15,000 9,368 15,000		
		L550 Smith (6)	\$106.00	E092050 Mtce. - Other 18,000 20,004 18,000		
		Yalambee Units Greenham – per night	\$100.00	E092055 Mtce. - L95 Kulja Korner 12,000 7,030 12,000		
		- Weekly Charge	\$350.00	E092057 Mtce - Newcarlbeon Nook Units 15,000 11,929 15,000		
				E092090 Admin Allocated - Other Housing 39,491 29,868 36,986		
Capital Investment		Yalambee Units	80,000	E092098 Depn - Other Housing 96,849 80,707 101,910		
				E092070 Loss on Disposal of Asset 0 0 0		
		Total	\$80,000	Total E092 - Other Housing 284,340 222,974 286,896		
Financing		Building Reserve	80,000			
Reserves		Transfer from Building Reserve	80,000	Proceeds from Disposal of Assets		
Future		➤ Continue Council's policy to upgrade/replace other accommodation.		Land & Building 0 0 0		
				Furniture & Equipment 0 0 0		
				Total 0 0 0		
				Capital Purchases		
				Land & Building 80,000 386,710 465,000		
				Furniture & Equipment 0 0 0		
				Total 80,000 386,710 465,000		
				Financing Inward 80,000 0 465,000		
				Financing Outward 31,797 40,000 50,295		

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	COMMUNITY AMENITIES			
Operating Sub-Program	Sanitation – Household			
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	Koorda is the only Shire in NEWROC that offers a discount to age pensioners.			
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	Rubbish and Recycling collection charge on a “user pays,” should cover collection and tip maintenance.			
	GST Exempt			
	Refuse collection per bin \$180.00			
	Refuse collection per bin – Age Pensioner \$90.00			
	Recycling collection per bin \$150.00			
	Recycling collection per bin – Age Pensioner \$90.00			
	Rubbish Site Charge (non collection) **\$60.00			
	Note: ** charge is GST Inc.			
Capital Investment				
Financing	Consultancy for Refuse Site Life Extension 15,000 (Included in Refuse Site Maintenance Budget)			
Reserves				
Future	➤ Establish the new rubbish site. ➤ Continue rehabilitation of old site over several years. ➤ Minimum Waste – objective to promote recycling. ➤ Regional Waste – continue investigation of possible solutions with other NEWROC Councils.			
I10 - COMMUNITY AMENITIES				
I101 - Sanitation - Household				
I101110	Charges - Refuse Removal	36,540	32,385	34,470
I101115	Charges - Recycling Waste	29,610	24,045	25,920
Total I101 - Sanitation - Household		66,150	56,430	60,390
E10 - COMMUNITY AMENITIES.				
E101 - Sanitation Household				
E101020	Domestic Refuse Collection	34,000	22,440	34,000
E101025	Recycling Collection	35,000	28,214	35,000
E101030	Maintenance - Refuse Site	50,000	14,696	35,000
E101090	Admin Allocation - Refuse	16,064	12,150	15,045
Total E101 - Sanitation Household		135,064	77,499	119,045
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	0	0	0
Total		0	0	0
Financing Inward		0	0	0
Financing Outward		0	0	0

Detail Budget (by Reporting Program)				Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	COMMUNITY AMENITIES					
Operating Sub-Program	Sewerage					
Description/Objectives	The provision to residents of a deep sewerage service.					
Management	The Chief Executive Officer.					
New/Budget Initiatives and Highlights						
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 \$0.1018 GST Exempt					
	Non-Rates Properties Connected to Sewer					
	Class 1 – First major fixture	\$258.00				
	Each additional major fixture	\$112.00				
	Class 2	\$1,179.00				
	Class 3	\$1,179.00				
	Minimum Rate – Sewerage					
	Vacant Land – Properties	\$350.00				
	Residential Properties	\$350.00				
	Commercial Properties	\$350.00				
Capital Investment	None.					
Financing	Camera & Condition Report for 1km sewerage pipes	10,000				
	(Included in Sewerage Treatment Plant Maintenance Budget)					
Reserves	Transfer to cash backed Reserve Account	60,000				
	(Balance remaining from Sewerage Rates after Maintenance budget)					
Future	➤ Update maintenance equipment/practises. ➤ Provision – Financing upgrading/replacement. ➤ Continue to provide service.					
	I103 - Sewerage					
	I103010	Sewerage Rates		116,666	116,942	116,666
	Total I103 - Sewerage			116,666	116,942	116,666
	E103 - Sewerage					
	E103020	Sewerage Treatment Plant		70,000	44,382	70,000
	E103090	Admin Allocation - Sewerage		21,772	16,467	20,391
	E103098	Depn - Sewerage Scheme		24,111	20,093	24,111
	Total E103 - Sewerage			115,883	80,942	114,502
	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			0	0	0
	Financing Outward			60,000	60,000	60,000

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	COMMUNITY AMENITIES			
Operating Sub-Program	Town Planning & Regional Development			
Description/Objectives	The provision of development and planning services to residents and visitors etc			
Management	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			
New/Budget Initiatives and Highlights	No significant changes – Complete review and adoption of current Town Planning Scheme #3.			
Local Laws	None.			
Statutory Requirements	Town Planning and Development Act 2005.			
Service Levels	None.			
Fees & Charges	As per Development & Planning (Local Government Fees) Regulations 2000.			
Capital Investment	None.			
Financing	General Revenue.			
Future	➤ Requirement to review current Town Planning Scheme, and to do so on a regular basis.			
	I106 · Town Planning			
	I106390 Charges - Planning	5,000	6,557	5,000
	Total I106 · Town Planning	5,000	6,557	5,000
	E106 · T.P. & Regional Devel			
	E106020 Town Planning Scheme	5,000	6,169	5,000
	E106090 Admin Allocation - Town Planning	14,855	11,235	13,912
	Total E106 · T.P. & Regional Devel	19,855	17,404	18,912
	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	0	0	0
	Financing Outward	0	0	0

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	COMMUNITY AMENITIES			
Operating Sub-Program	Other Community Amenities			
Description/Objectives	The provision and maintenance of public conveniences, cemetery and community bus.			
Management				
New/Budget Initiatives and Highlights	Provision for community bus to be changed over, dependant on costs (considering smaller).			
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 On application to hold a funeral, the following fees shall be payable in advance			
	Plot Fee			
	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			
	Digging of Grave			
	Grave of any child under 5 years of age, 1.2m deep \$820.00			
	Grave of any other person 1.8m deep \$1,240.00			
	Grave of any other person 2.15m deep \$1,500.00			
	Grave beyond 1.8m for each additional 0.3m or part thereof \$205.00			
	Re-opening of Grave			
	For any child under 5 years \$820.00			
	For any persons over 5 year (opening & refilling) \$1,240.00			
	Additional Charges for Funerals held on;			
	Saturdays \$325.00			
	Public Holidays & Sundays \$540.00			
	Charges marked with ** are GST Exempt			
	I107 - Other Community Amenities			
	I107110 Charges - Burials	2,500	2,947	2,500
	I107120 Fees - Septic Tank	236	236	236
	I107130 Fees - Community Bus	5,000	4,276	5,000
	Total I107 - Other Community Amenities	7,736	7,458	7,736
	E107 - Other			
	E107020 Cemeteries	10,000	8,112	10,000
	E107030 Public Conveniences	20,000	16,189	20,000
	E107090 Admin Allocation - Other Common	17,766	13,437	16,639
	E107098 Depn - Other Community Amenities	14,529	12,107	14,529
	E107099 Loss on Disposal of Asset		0	0
	E107140 Mtce - Community Bus	1,500	1,253	1,500
	Total E107 - Other	63,795	51,099	62,668
	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	0		
	Total	0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Fees & Charges	Continued..... (Unless marked **) GST inc			
	Grant of Right of Burial			
	Issue of Certificate & Registration **\$108.00			
	Niche Wall			
	Single Niche \$100.00			
	Double Niche \$140.00			
	Miscellaneous 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			
	Septic Tank Application GST Exempt			
	Application Fee** **\$118.00			
	Local Government Report Fee** **\$118.00			
	(Waste greater than 540L per day)			
	Permit to use an apparatus (includes all inspections) ** **\$118.00			
	Community Bus GST Inc.			
	Hire Charges – per km \$0.80			
Capital Investment				
Financing				
Reserves				
Future	➤ Continue upgrade of cemetery & surrounds			

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	RECREATION & CULTURE			
Operating Sub-Program	Public Halls & Civic Centres			
Description/Objectives	The maintenance of indoor recreation facilities within the district.			
Management	The Chief Executive Officer.			
New/Budget Initiatives and Highlights				
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Hire of facility by prior booking at Shire Office			
Fees & Charges	<div> <div>GST Inc</div> <div>Hall – All Facilities</div> <div>Club Hire per morning/afternoon</div> <div>Club Hire per evening after 5pm</div> <div>Casual Use/Stage Only</div> <div>Full Dress Rehearsal</div> <div>Trestles (each)</div> <div>Vet Hire</div> </div> <div> <div>\$150.00</div> <div>\$15.00</div> <div>\$25.00</div> <div>\$28.00</div> <div>\$50.00</div> <div>\$10.50</div> <div>\$15.00</div> </div>			
Capital Investment				
Financing				
Reserves				
Future	➤ Annual use of Hall is limited. ➤ Major expenditure may be required, structural condition being monitored.			
	I111 - Public Halls and Civic Centres			
	I111110 Charges - Hall Hire	0	136	150
	Total I111 - Public Halls and Civic Centres	0	136	150
	E11 - RECREATION & CULTURE.			
	E111 - Public Halls & Civic Centres			
	E111020 Maint. - Public Halls	25,000	19,534	25,000
	E111025 Maintenance - Pioneer Hall	5,000	560	5,000
	E111090 Admin Allocation - Public Halls	16,358	12,371	15,320
	E111098 Depn - Public Halls	59,233	49,360	63,946
	Total E111 - Public Halls & Civic Centres	105,591	81,826	109,266
	Proceeds from Disposal of Assets			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total	0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

Detail Budget (by Reporting Program)			Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	RECREATION & CULTURE				
Operating Sub-Program	Swimming Pool				
Description/Objectives	The maintenance of swimming facilities within the district.				
Management	The Chief Executive Officer/Swimming Pool Manager				
New/Budget Initiatives and Highlights	Free entry for the 2020/2021 season as part of the Pandemic Response Plan.				
Local Laws	None.				
Statutory Requirements	None.				
Service Levels	Open 6 days a week and closed 1 weekday.				
	Season: November - March				
Fees & Charges	Swimming Pool	GST Inc			
	Free admission for 2020/2021 as part of Pandemic Plan				
	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			
Capital Investment	Swimming Pool	40,000			
	Total	\$40,000			
Financing	Local Roads and Community Infrastructure Funding	40,000			
Future	➤ Important recreational hub of community. Essential to upgrade/renew/maintain.				
			I112 - Swimming Areas		
			I112120 Charges - Admission Fees	0	3,954
			I112130 Grant - CPRPS	0	0
			Total I112 - Swimming Areas	0	3,954
			E112 - Swimming Areas		
			E112020 Swimming Pool	140,000	128,352
			E112025 Insurance Expense	8,000	7,318
			E112040 Asset Write Down	0	0
			E112090 Admin Allocation - Swimming	18,318	13,854
			E112098 Depn - Swimming Pool & Beaches	63,760	53,134
			Total E112 - Swimming Areas	230,078	202,658
			Proceeds from Disposal of Assets		
			Land & Building		
			Plant & Equipment		
			Furniture & Equipment		
			Infrastructure Other		
			Total	0	0
			Capital Purchases		
			Land & Building	0	0
			Plant & Equipment		
			Furniture & Equipment		
			Infrastructure Other	40,000	
			Total	40,000	0
			Financing Inward	0	0
			Financing Outward	0	0

Detail Budget (by Reporting Program)				Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	RECREATION & CULTURE			I113 - Other Recreation		
Operating Sub-Program	Other Recreation			I113120 Charges - Sporting Amenities		
Description/Objectives	The maintenance of parks, garden, and other recreation facilities within the district.			0	4,631	5,000
Management	The Chief Executive Officer			4,000	3,225	4,000
New/Budget Initiatives and Highlights	Introduction of Club Support Fund			5,000	66,085	
	Waiver of 2020/21 annual charges for winter sports as part of the Pandemic Response Plan			4,000	10,244	4,000
Local Laws	None.			0	11,000	11,000
Statutory Requirements	None.			0	0	62,971
Service Levels	Hire of facility prior to booking at Shire Office			13,000	95,184	86,971
Fees & Charges	Recreation Ground & Facilities			E113 - Other Recreation		
	GST Inc			E113030 Parks and Gardens		
	\$160.00			130,000	103,892	140,000
	\$55.00			10,000	3,103	10,000
	\$80.00			180,000	177,933	150,000
	\$450.00			30,000	14,252	30,000
	\$520.00			2,500	2,500	2,500
	\$460.00			20,000	0	0
	\$420.00			17,766	13,437	16,639
	\$420.00			0	0	0
	\$2,600.00			203,594	169,661	180,065
	\$16.20			593,860	484,778	529,204
	\$50.00			Proceeds from Disposal of Assets		
	\$270.00			Land & Building		
	\$325.00			Furniture & Equipment		
				Infrastructure Other		
				0	0	0
				Capital Purchases		
				Land & Building		
				0	15,200	0
				20,000		
				20,000		
				40,000	15,200	0
				Financing Inward		
				20,000	0	70,000
				Financing Outward		
				100,000	0	100,000

Annual	Adult	\$120.00
	Student	\$80.00
	Pensioner	\$60.00
6 Monthly	Adult	\$65.00
	Student	\$45.00
	Pensioner	\$35.00
Quarterly	Adult	\$37.50
	Student	\$25.00
	Pensioner	\$20.00
Casual	Sports Club – per hour	\$10.00
	Weekly Pass	\$10.00
	Daily Pass/Per Session	\$5.00
Miscellaneous	Entry Fob Bond (Weekly/Daily)	\$10.00
	Entry Fob Replacement	\$10.00

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Continued....	RECREATION & CULTURE			
	Other Recreation			
Fees & Charges	Drive In Entry	GST Inc		
Continued..	Adults (16 and over)	\$12.00		
	Children (3 years and under free)	\$6.00		
Capital Investment				
<i>Land & Building</i>	Drive In	20,000		
	Land & Building – Sub Total	\$20,000		
<i>Plant & Equipment</i>	Slasher/Mower (KD014)	20,000		
	Plant & Equipment – Sub Total	\$20,000		
	OTHER RECREATION TOTAL	\$40,000		
Financing	Local Roads and Community Infrastructure Funding	20,000		
	Plant Reserve	20,000		
	Total	\$40,000		
Reserves	Transfer from Recreation Reserve	20,000		
	Transfer to Recreation Reserve	100,000		
Future	➤ Main social sporting hub or community essential to maintain.			
	➤ Drive In: Promotion of tourism to area.			

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	RECREATION & CULTURE			
Operating Sub-Program	Television and Radio Retransmission			
Description/Objectives	The re-broadcasting of television signals to the Koorda town site and surrounds.			
Management	The Chief Executive Officer.			
New/Budget Initiatives and Highlights	None.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Retransmit digital TV channels and 1 radio station (Hot FM)			
Fees & Charges	Annual service charges abolished for 2020/2021 and beyond			
Capital Investment	SBS & GWN Decoders 20,000 Total \$20,000			
Financing				
Reserves				
Future	➤ Continue to provide digital service with possible additional channels.			
	I114 - TV & Radio Rebroadcasting			
	I114105 TV Satellite Re-Transmission	0	3,450	3,450
	Gain on Disposal of Asset			
	Total I114 - TV & Radio Rebroadcasting	0	3,450	3,450
	E114 - TV & Radio Rebroadcasting			
	E114010 T.V./Radio Satellite Mtce	18,000	13,852	18,000
	E114090 Admin Allocation - TV	556	421	521
	E114098 Depn - Radio Equipment	10,837	9,031	10,837
	Total E114 - TV & Radio Rebroadcasting	29,393	23,304	29,358
	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	20,000		
	Infrastructure Other	0		
	Total	20,000	0	0
	Financing Inward	0		0
	Financing Outward	0		0

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	RECREATION & CULTURE			
Operating Sub-Program	Library Services			
Description/Objectives	The provision of library services to residents and visitors etc.			
Management	The Chief Executive Officer.			
New/Budget Initiatives and Highlights	No significant changes.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Opening times are as per normal office hours. 9.00am to 4.30pm Monday to Friday (except public holidays). The Library is located in the Council Office.			
Fees & Charges	Charges for lost books are at replacement cost.			
Capital Investment	None.			
Financing	None			
Future	➤ Continue to provide library services to the community.			
	I115 - Library			
	I115110 Charges Lost Library books	0	0	50
	Total I115 - Library	0	0	50
	E115 - Library			
	E115030 Library Operating Costs	2,500	2,196	2,500
	E115090 Admin Allocation - Libraries	32,442	24,536	30,383
	Total E115 - Library	34,942	26,732	32,883
	Proceeds from Disposal of Assets			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other	0	0	0
	Capital Purchases			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total	0	0	0
	Financing Inward			
	Financing Outward			

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	RECREATION & CULTURE			
Operating Sub-Program	Other Culture			
Description/Objectives	The maintenance of facilities for use by other cultural groups.			
Management	The Chief Executive Officer.			
New/Budget Initiatives and Highlights	No significant changes.			
Local Laws	Ag Show allocation removed for 2020/21 as there is no show			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	None.			
Council Assistance	Koorda Ag Society – PA for Show Day			
	\$1,200			
Capital Investment				
Financing				
Future	<ul style="list-style-type: none"> ➤ Continue to assist the Koorda & District Museum and Historical Society. ➤ Very real long term issues with building structure. 			
E116 - Other Culture				
E116010	Community Development Officer	24,000	17,250	23,000
E116025	Agricultural Show	0	1,200	1,500
E116040	Museum & MAD Club	7,500	7,495	5,000
E116050	Art & Craft Centre (Anglican Church)	5,000	5,701	3,500
E116060	Community Shed (Men's Shed)	1,000	100	2,000
E116090	Admin Allocation - Other Culture	10,399	7,865	9,740
E116098	Depreciation Expense	0	0	0
Total E116 - Other Culture		47,899	39,612	44,740
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
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

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Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	TRANSPORT			
Operating Sub-Program	Road Maintenance			
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	Grant – Main Roads Direct 60,000 General Revenue 240,000 Total \$300,000			
Reserves				
Future	<ul style="list-style-type: none"> ➤ 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	216,824	300,000
E122031	Storm Damage - Opening	0	0	0
E122033	Maintenance - Footpath/Verge	35,000	40,917	25,000
E122035	Maintenance - Street Trees	25,000	8,780	25,000
E122040	Maintenance - Depot	35,000	30,232	25,000
E122050	Utilities - Street Lighting	25,000	17,102	25,000
E122065	Traffic Mngt - SAM Trailer	500	0	500
E122070	Traffic Signs	25,000	20,620	9,375
E122080	Contract Supervision & Support	1,500	0	1,500
E122095	Road Revaluation Expense	0	0	0
E122090	Admin Allocation - Roads	49,725	37,607	38,808
E122098	Depn - Streets Roads Bridges De	1,082,410	891,880	916,801
E122099	Loss on Disposal of Assets	12,000	8,965	13,795
Total E122 - Road Maintenance		1,591,135	1,272,927	1,380,779
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				

Operating Program	TRANSPORT	
Operating Sub-Program	Road Maintenance	
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	Grant – Main Roads Direct	60,000
	General Revenue	240,000
	Total	\$300,000

Reserves	
Future	<ul style="list-style-type: none"> ➤ 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.

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Detail Budget (by Reporting Program)				Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	TRANSPORT					
Operating Sub-Program	Road Maintenance (Continued.....)					
Capital Investment	Purchase of Capital items as follows:					
	<i>Infrastructure Other</i>					
			Cost			
<i>Land & Buildings</i>	New Crib Room		35,000			
		Land & Buildings – Sub Total	\$35,000			
			Cost			
<i>Plant & Equipment</i>	Works Supervisor Ute (000KD)		50,000			
	Mechanic 4x2 Ute (KD002)		25,000			
	Case Tractor (KD029)		70,000			
	Prime Mover Tip Truck (KD035)		200,000			
	Team Leader 4x4 Ute (KD066)		40,000			
	Works Crew 4x2 Ute (KD064)		35,000			
		Plant & Equipment – Sub Total	\$420,000			
		TRANSPORT TOTAL	\$455,000			
	Proceeds from Sale of Assets					
	Works Supervisor Ute (000KD)		35,000			
	Mechanic 4x2 Ute (KD002)		12,000			
	Case Tractor (KD029)		30,000			
	Prime Mover Tip Truck (KD035)		60,000			
	Team Leader 4x4 Ute (KD066)		25,000			
	Works Crew 4x2 Ute (KD064)		20,000			
		Total	\$182,000			
Financing	Plant Reserve		238,000			
	Municipal Funds (Crib Room)		25,000			
	Building Reserve		10,000			
		Total	\$273,000			
Reserves	Transfer from Plant Reserve		238,000			
	Transfer from Building Reserve		10,000			
	Transfer to Plant Reserve		100,000			
Future	➤ Plant changeover as per Forward Plan.					
	➤ Streetlights – Additions and Upgrades ongoing					

Detail Budget (by Reporting Program)			Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	TRANSPORT	I126 - Aerodrome			
Operating Sub-Program	Aerodrome	I126010 Grant - RADS	0	0	
Description/Objectives	The provision of an unlicensed aerodrome.	Total I126 - Aerodrome	0	0	0
Management	Works Supervisor				
New/Budget Initiatives and Highlights	No significant changes.	E126 - Aerodrome			
Local Laws	None.	E126020 Control Expenses	5,000	1,741	5,500
Statutory Requirements	None.	E126090 Admin Allocation - Traffic	11,886	8,989	11,132
Service Levels	Not applicable	E126098 Depn - Aerodrome	15,189	12,657	15,189
Fees & Charges	None.	Total E126 - Aerodrome	32,075	23,388	31,821
Capital Investment	None.				
Financing	None.	Proceeds from Disposal of Assets			
Future	<ul style="list-style-type: none"> ➤ Ongoing maintenance requirement. ➤ Need to re-sheet runways and improve drainage etc in the short term. 	Land & Building	0	0	0
		Plant & Equipment	0		
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	182,000
		Infrastructure Roads	0	0	0
		Total	0	0	182,000
		Capital Purchases			
		Land & Building		0	
		Plant & Equipment			
		Furniture & Equipment			
		Infrastructure Other			
		Infrastructure Roads			
		Total	0	0	0
		Financing Inward			
		Financing Outward			

Detail Budget (by Reporting Program)					Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	ECONOMIC SERVICES						
Operating Sub-Program	Rural Services						
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	NRMO Scheme discontinued, provision is made to contract out services if required. \$10,000 - Contribution to Central Wheatbelt Biosecurity Association (CWBA) – included in E131040 (Vermin Control)						
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 **\$TBA						
	(TB advised based on usage eg; Commercial)						
	L11 (21) Railway Commercial Building – per week Negotiated						
Capital Investment							
Financing							
Reserves	Transfer to cash backed Reserve Account for replacement/maintenance of tree planters Interest Only						
I13 · ECONOMIC SERVICES							
I131 · Rural Services							
	I131116	Charges - Water Standpipes			0	18	0
	I131145	Charges - Tree Planter			500	391	1,500
	I131175	Charges - Office Rent			3,120	3,120	3,120
	Total I131 · Rural Services				3,620	3,528	4,620
E13 · ECONOMIC SERVICES.							
E131 · Rural Services							
	E131020	Control Expenses - Noxious Weed			45,000	35,100	30,000
	E131030	Utilities - Standpipe			9,000	7,141	7,500
	E131040	Control Expenses - Vermin			15,000	2,030	2,500
	E131050	Natural Resource Office			4,500	3,616	4,500
	E131060	Control Expenses - NRM			5,000	1,299	5,000
	E131066	Drum Muster			2,500	0	2,500
	E131067	Tree Planter			1,000	0	1,000
	E131080	Admin Allocation - Rural			16,370	12,381	15,332
	E131090	Depn. - Rural Services			10,562	8,801	10,562
	Total E131 · Rural Services				108,932	70,369	78,894
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							

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Detail Budget (by Reporting Program)			Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	ECONOMIC SERVICES	I133 - Building Control			
Operating Sub-Program	Building Control	I133110 Charges - Building Fees	1,000	2,757	1,500
Description/Objectives	The provision of approval and inspection services to residents of the district to achieve a high level of building safety.	I133120 Charges - Swim Pool Inspect Fee	120	0	120
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.	Total I133 - Building Control	1,120	2,757	1,620
New/Budget Initiatives and Highlights	No significant changes.	E133 - Building Control Expenses			
		E133040 Building - Control Expenses	6,500	3,368	6,500
		E133090 Admin Allocation - Building	8,277	6,260	7,752
		Total E133 - Building Control Expenses	14,777	9,628	14,252
Local Laws	None.	Proceeds from Disposal of Assets			
Statutory Requirements	Compliance with the Uniform Building Codes of Australia.	Land & Building			
Service Levels	Not applicable.	Plant & Equipment			
Fees & Charges	Swimming Pool Enclosure Inspection	Furniture & Equipment			
	Building Applications – As set by State Government	Infrastructure Other			
		Total	0	0	0
Capital Investment	None.	Capital Purchases			
Financing		Land & Building			
		Plant & Equipment			
		Furniture & Equipment			
		Infrastructure Other			
		Total	0	0	0
		Financing Inward			
		Financing Outward			

Detail Budget (by Reporting Program)			Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	ECONOMIC SERVICES	I134 - Other Economic Services			
Operating Sub-Program	Other Economic Services	I134525 Charges - Other	1,000	1,739	1,000
Description/Objectives	The provision of miscellaneous economic services to the district.	I134610 ATM Reimbursements	3,600	3,000	4,100
Management	Administration Officer	I134600 Commission - Police Licencing	8,400	8,818	8,400
New/Budget Initiatives and Highlights		Total I134 - Other Economic Services	13,000	13,557	13,500
Local Laws	None.				
Statutory Requirements	None.				
Service Levels	Provision of local services.	E135 - Other Economic Services			
Fees & Charges		E135020 Control Expenses - Licencing	1,500	107	1,500
	Photocopies, per page (Black & White)	E135010 ATM Rebate/Expenses	3,500	2,031	2,500
	Photocopies, per page (Colour)	E135090 Admin Allocation - Other Econ	52,244	39,513	48,930
	Faxes - Sending	Total E135 - Other Economic Services	57,244	41,651	52,930
	Faxes - Receiving				
	Rate Inquiry Fee				
	Annual Subscription Council Minutes – Emailed	Proceeds from Disposal of Assets			
	Annual Subscription Council Minutes – Printed & Posted				
	Sale of Shire Maps	Land & Building	0	0	0
	Corndolly Pins	Plant & Equipment	0	0	0
	Key Rings	Furniture & Equipment	0	0	0
	Pens	Infrastructure Other	0	0	0
	Stubby Holders	Total	0	0	0
	ATM Fees – Per Transaction				
		Capital Purchases			
Capital Investment		Land & Building	0	0	0
		Plant & Equipment	0	0	0
Financing		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
Future		Total	0	0	0
	➤ Ongoing service provision to community – particularly with regard vehicle licensing.				
	➤ Provision of Industrial Units – encourage new businesses to the area.	Financing Inward	0	0	0
		Financing Outward	0	0	0

Detail Budget (by Reporting Program)			Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	OTHER PROPERTY & SERVICES	I14 · OTHER PROPERTY & SERVICES			
Operating Sub-Program	Private Works	I141 · Private Works			
Description/Objectives	The provision of high quality work for residents on a fee basis, if Council's Works/Services permit.	I141110 Charges - Private Works	5,000	6,605	5,000
Management	Works Supervisor.	Total I141 · Private Works	5,000	6,605	5,000
New/Budget Initiatives and Highlights	The hourly fees and charges for plant hire have increased minimally for the plant items on the schedule below.	E14 · OTHER PROPERTY & SERVICES.			
Local Laws	None.	E141 · Private Works			
Statutory Requirements	None.	E141020 Private Works - Various	4,000	815	2,689
Service Levels	Not applicable.	E141090 Admin Allocation - Private Work	2,978	815	2,325
Fees & Charges	Private Works Plant Hire	Total E141 · Private Works	6,978	1,630	5,014
	Per Hour - GST Inc	Proceeds from Disposal of Assets			
	Graders \$190.00	Land & Building			
	Dozer \$170.00	Plant & Equipment			
	Front End Loader \$170.00	Furniture & Equipment			
	Self Propelled M.T Roller \$120.00	Infrastructure Other			
	Steel Roller \$140.00	Total			
	Truck - 6x4 \$150.00	Capital Purchases			
	Prime Mover & Tri Axle Side Tipper \$190.00	Land & Building			
	Prime Mover & Low Loader \$190.00	Plant & Equipment			
	Bobcat \$100.00	Furniture & Equipment			
	Broom & Tractor \$115.00	Infrastructure Other			
	Truck - 3T \$110.00	Total			
	Cherry Picker \$120.00	Financing Inward			
	Excavator \$120.00	Financing Outward			
	Street Sweeper \$110.00				
	Labour Cost \$80.00				
	Wester Power Hourly Rate \$240.00				
	Ride on Mower \$90.00				
	Compactor – per day \$50.00				
	Bait Layer – per day \$32.00				
	Gravel/Wodjil – per tonne \$28.00				
	Blue Metal (if available) – per tonne \$70.00				
Capital Investment	None.				
Financing	Charges				
Future	➤ Provision of local service when Plant/Operators are available.				

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	OTHER PROPERTY & SERVICES			
Operating Sub-Program	Public Works Overheads			
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.			
New/Budget Initiatives and Highlights	No significant changes.			
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"> ➤ Monitor requirements on an annual basis. ➤ Overheads will continue to increase with current structure. 			
I143 - Works Overheads				
I143100	Reimbursements	0	0	0
I143110	Reimbursements - LSL	0	0	0
Total I143 - Works Overheads		0	0	0
E143 - Works Overheads				
E143020	Engineering Office Expenses	20,000	9,412	20,000
E143025	Annual Leave Accrual	10,000		10,000
E143030	Employee Costs - FBT	5,500	5,868	5,500
E143040	Employee Costs - Salaries	50,000	44,921	50,000
E143045	Contract Engineer/Super	5,000	0	5,000
E143050	Employee Costs - Sick/Holiday	110,000	128,376	110,000
E143060	Insurance - Works	35,000	31,189	35,000
E143070	Employee Costs - Training	10,000	9,618	10,000
E143080	Employee Costs -Protect. Cloth.	10,000	2,975	10,000
E143100	Employee Costs - Superannuation	130,000	109,753	130,000
E143110	Employee Costs - L.S.L.	25,000	1,999	25,000
E143115	Mtce. - Two Ways	1,500	0	1,500
E143120	Employee Costs - W.Comp	1,000	0	1,000
E143130	Staff Housing Allocated	79,890	66,179	116,611
E143190	Admin Allocation - Works	156,386	118,276	146,464
E143290	LESS PWOH ALLOCATED-PROJECTS	(649,276)	(528,567)	(676,075)
Total E143 - Public Works Overheads		0	0	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				

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	OTHER PROPERTY & SERVICES			
Operating Sub-Program	Plant Operation Costs			
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.			
New/Budget Initiatives and Highlights	No significant changes.			
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"> ➤ Monitor requirements on an annual basis. ➤ Fuel may become an influencing factor. ➤ Operational costs increasing annually, above general C.P.I. ➤ Plant & Equipment Revaluations completed for 30 June 2016 To be completed for 30 June 2021 			
I144 - Plant Operation Costs				
I144100	Reimbursements	3,000	0	8,000
I144130	Grant - Diesel Fuel Rebate	35,000	28,978	38,000
I144101	Gain on Disposal of Asset		0	
Total I144 - Plant Operation Costs		38,000	28,978	46,000
E144 - Plant Cost Overheads				
E144020	Fuel & Oil	200,000	123,234	200,000
E144030	Tyres	30,000	15,771	30,000
E144040	Parts and Repairs	85,000	70,032	85,000
E144050	Repair Wages	75,000	42,472	75,000
E144052	Revaluation Plant & Equip	10,000	0	5,000
E144055	Ground Engaging Tools	20,000	15,768	20,000
E144060	Expendable Tools	18,000	4,427	18,000
E144070	Insurance and Licences	40,000	26,723	40,000
E144090	Admin Allocation - POC	43,567	32,950	40,803
E144290	LESS POC ALLOCATED-PROJECTS	(521,567)	(331,378)	(513,803)
Total E144 - Plant Cost Overheads		0	0	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				

Detail Budget (by Reporting Program)		Budget 2020/21	Actual June 2020	Budget 2019/20
Operating Program	OTHER PROPERTY & SERVICES			
Operating Sub-Program	Administration Overheads			
Description/Objectives	The provision of management, secretarial and administration services for the district and internal users.			
Management	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.			
New/Budget Initiatives and Highlights	As detailed in Capital Investment			
Local Laws	None.			
Statutory Requirements	Management and Administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations.			
Service Levels	The main office is open between 9.00am to 4.30pm, Monday to Friday (except public holidays).			
Fees & Charges	Note: Motor vehicle licensing 9.00am to 3.30pm only.			
	None.			
Capital Investment				
Future	<ul style="list-style-type: none"> ➤ Ongoing back up on service/governance provision. ➤ Land & Building Revaluations completed for 30 June 2017. To be completed for 30 June 2021 			
	I145 - Administration			
	I145100 Reimbursements	16,000	10,527	16,000
	I145200 Gain on Disposal of Asset	2,000	1,204	2,006
	Total I145 - Administration	18,000	11,731	18,006
	E145 - Administration Overheads			
	E145010 Employee Costs - Salaries	430,000	372,964	430,000
	E145015 Employee Costs - L.S.L.	12,000	0	12,000
	E145020 Employee Costs - Superannuation	55,000	49,198	55,000
	E145026 Annual Leave Accrual	7,500	0	7,500
	E145027 Employee Costs - Uniforms	2,800	655	2,800
	E145030 Insurance - Administration	23,000	18,844	23,000
	E145040 Maintenance - Building/Office	35,000	36,611	35,000
	E145060 Printing and Stationery	10,000	4,648	10,000
	E145070 Utilities - Telephone	15,000	4,968	15,000
	E145080 Advertising	7,000	3,915	7,000
	E145090 Maintenance - Office Equipment	7,500	233	7,500
	E145095 IT Support & Record Manag.	65,000	53,773	65,000
	E145100 Bank Charges	5,500	3,839	5,500
	E145110 Postage and Freight	1,000	676	1,000
	E145155 Conference	7,500	7,177	7,500
	E145160 Employee Costs - FBT	7,000	5,722	7,000
	E145165 Travelling - Staff	2,500	102	2,500
	E145170 Asset, Strategic & Fin. Plans	7,500	9,108	7,500
	E145180 Caveats	500	0	500
	E145190 Legal Expenses	15,000	5,770	15,000
	E145195 Revaluation - Land & Buildings	15,000	0	0
	E145200 Management Risk Review	5,000		5,000
	E145220 Minor office Equipment	25,000	7,809	10,000
	E145230 Accounting Services	70,000	45,050	70,000
	E145235 Staff Training	10,000	12,183	10,000
	E145240 Staff Housing Allocation	65,365	44,119	49,976
	E145298 Depn - Administration General	71,667	54,515	59,832
	E145099 Loss on Sale of Assets	6,000	6,354	776
	E145300 LESS ADMIN ALLOCATED-PROGRAMS	(984,332)	(748,234)	(921,884)
	Total E145 - Administration	0	0	0

[illegible]

[illegible]

[illegible]

Roadworks Program 2020/2021

					FUND SOURCE										
ACCOUNT	ROAD	ROAD NO.	DESCRIPTION	COST \$000	RRG	FED	STATE	RTR	SHIRE	SECTION		LENGTH	M²	COMMENT	SCHEDULED
CONSTRUCTION										Start	Finish				
C302001	Koorda Kulja	4	Widen Seal (U)	130		80		50		13.20	14.50	1.30			
C312001	Koorda Dowerin	3	Reseal (R)	150	100				50	6.60	12.10	5.50			
C302002	Burakin Wialki	140	Widen Seal (U)	150	100				50	17.50	20.50	3.00			
C302003	Koorda Dowerin	3	Widen Seal (U)	150	100	50				21.50	24.50	3.00			
C302004	Kulja Kalannie	6	Widen Seal (U)	130			60	70		0.00	2.50	2.50			
C302005	Koorda Kulja	3	Full Recon (U)	120				120		0.00	1.00	1.00		Seal 8.0m	
C302006	Koorda Kulja	4	Full Recon (U)	140		20		100	20	8.60	10.00	1.40		Seal 7.5m	
C302007	Koorda North West	9	Recon Shoulders (U)	150		150				15.00	18.00	3.00			
C312002	Anderson	19	Reform Sheet (R)	90		90				12.00	15.00	3.00			
C312003	Cooper	27	Reform Sheet (R)	60		60				0.00	2.00	2.00		17.50	
C312004	Maher	14	Reform Sheet (R)	90		90				4.00	7.00	3.00			
C312005	Remlap	127	Reform Sheet (R)	100		100				2.00	5.50	3.50			
C302008	Dukin West	11	Widen Reform Sheet (U)	70				60	10	7.50	9.50	2.00			
				0											
	Kerbing			20			20								
	Footpaths			20			20							Repairs	
TOTAL CONSTRUCTION				1570	300	640	100	400	130						
PRESERVATION	Various		Clear/Widen	100					100			3.00			
MAINTENANCE	Various		Maintenance Grading	300			60		240	Various	Various	1085		General	
TOTAL WORKS PROGRAMME				1970	300	640	160	400	470						

Funding Source	
RRG	300
FED	640
State	160
RTR	400
Shire	470
Total	1970

TOTAL CONSTRUCTION	1570
TOTAL PRESERVATION	100
TOTAL MAINTENANCE	300
TOTAL	1970

Expenditure Source		
Labour		350
O/H		
O/P		
Material		
Contract		
Royalties		
Other		
TOTAL		350

Roadworks Program 2020/2021
Cleaning & Widening

ROAD #	ROAD NAME	SECTION	SLK		LENGTH	\$ \$
			Start	Finish		
32	Best		6.00	9.00	3.00	15,000
56	Badgerin Rock		0.00	3.00	3.00	15,000
128	Scotsman		18.00	21.00	3.00	15,000
65	Melbin		0.00	3.00	3.00	15,000
127	Remlap		10.00	13.00	3.00	15,000
67	Best Bypass		3.00	6.00	3.00	15,000
89	Watt		0.00	2.00	2.00	10,000
						100,000

KERBING

	STREET NAME	SECTION			Metres	\$ \$
					0	0

FOOTPATHS

	STREET NAME	SECTION			METRES	\$ \$
					0	0

STREET LIGHTING UPGRADE

	STREET NAME	SECTION				\$ \$
						0

Plant Replacement Programme 2020/2021 to 2029/2030

		YEAR/	PLANT	ASSET	YEAR	2020/21			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
		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
Recreation		2014	Toro Reelmaster Mower	9548									10,000				10,000
Recreation	KD014	2000	Slasher/Mower	232	2000	20,000	0	20,000									
Recreation	KD3453	2011	Slasher/Mower (Julie)	9425	2011					20,000							
Com.Amen	KD001	2017	Community Bus	9519	2017								70,000				
Transport	000KD	2020	Toyota Hilux DSL 4x4 (W/S)	9559	2020	50,000	35,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000	20,000
Transport	KD002	2019	Isuzu D-Max 4x2 (Mech)	9549	2019	25,000	12,000	13,000		10,000		10,000		12,000		12,000	
Transport	KD005	2018	Toyota Hilux 4x2 (H/M)	9540	2018				10,000			10,000			12,000		
Transport	KD006	2016	Isuzu NPR 3T Tipper Truck	9516	2016				25,000							30,000	
Transport	KD009	2000	Tri axle-s/side tipper	267	2000						60,000						
Transport	KD016	2012	Case Vib Roller	9531	2018									105,000			
Transport	KD018	2017	UD 6x4 P/M	9526	2017							150,000					
Transport	KD019	2012	Volvo Grader	9441	2012												295,000
Transport	KD020	2015	Cat 12M Grader	9505	2015						295,000						
Transport	KD021	2009	Haulmore Side Tipper (Jim)	9496	2015									60,000			
Transport	KD029	2012	Case FWA (Tractor)	9452	2012	70,000	30,000	40,000							45,000		
Transport	KD031	1985	L/Loader (Float)	244	1998												
Transport	KD035	2014	Isuzu Giga CX455 P/M-tip	9486	2014	200,000	60,000	140,000							160,000		
Transport	KD036	2003	Loader Volvo	9506	2015							80,000					
Transport	KD040	2010	Toyotal Hilux Tipper (Tar)	9484	2014											12,000	
Transport	KD043	2014	Loader Volvo L90F	9498	2015				190,000								205,000
Transport	KD048	2002	Vib. Steel Roller	280	2001												
Transport	KD055	2019	Cat Grader	9558	2019												
Transport	KD059	2017	Skid Steer Loader & Attach	9525	2017												
Transport	KD062	2001	CASE CX70 Tractor	315	2007												
Transport	KD063	2016	DynaPack SPMTR 20t	9511	2016									90,000			
Transport	KD064	2019	4x4 Ford Ranger PX3 XL (T/L)	9545	2019	40,000	25,000	15,000		16,000		16,000		16,000		18,000	
Transport	KD065	2017	Isuzu Giga CXZ P/M	9527	2017					150,000							
Transport	KD066	2019	4x2 Ford Ranger XL (W/C)	9546	2019	35,000	20,000	15,000		16,000		16,000		16,000		18,000	
Transport	KD5246	1982	2nd Tri Axle Tipper (P57)	196	2005				80,000								
Transport		2006	Cherry Picker	9381	2010												
Transport		2018	Water Tank	9539	2018												
Gardener	KD003	2019	Ford Ranger 4x2 Tip (Spray)	9547	2019					8,000							
Gardener	KD058	2015	Ford Ranger Tip (Garden)	9511	2016					18,000			18,000			18,000	
Gardener	KD061	2019	Toyota Hilux Tip Ute (Steve)	9543	2019												
Admin	0KD	2020	Toyota Prado VX (CEO)	9561	2020	130,000	110,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Admin	00KD	2020	Toyota Prado GXL (DCEO)	9560	2020	120,000	100,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
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	18,000
			TOTAL			690,000	392,000	298,000	375,000	308,000	443,000	352,000	168,000	369,000	287,000	183,000	588,000

Transport	KD004	1995	Ford 14t 6x4 end tipper	272	1995												
Transport	KD024	1985	Dozer Cat D4E	250	1988												
Transport	KD023	1970	Roller Steel SP	260	1979												
Transport	KD026	1972	Pacific T/Roller		1998												
Transport	KD047	1985	Water tanker-tri axle	269	2002												
Transport	KD054	1982	Sakai 6 T SPMTR	8295	2004												
Transport			Road Broom					-									

Plant Replacement Programme 2020/2021 to 2029/2030

Budget Year

Balance Plant Reserve 1st July

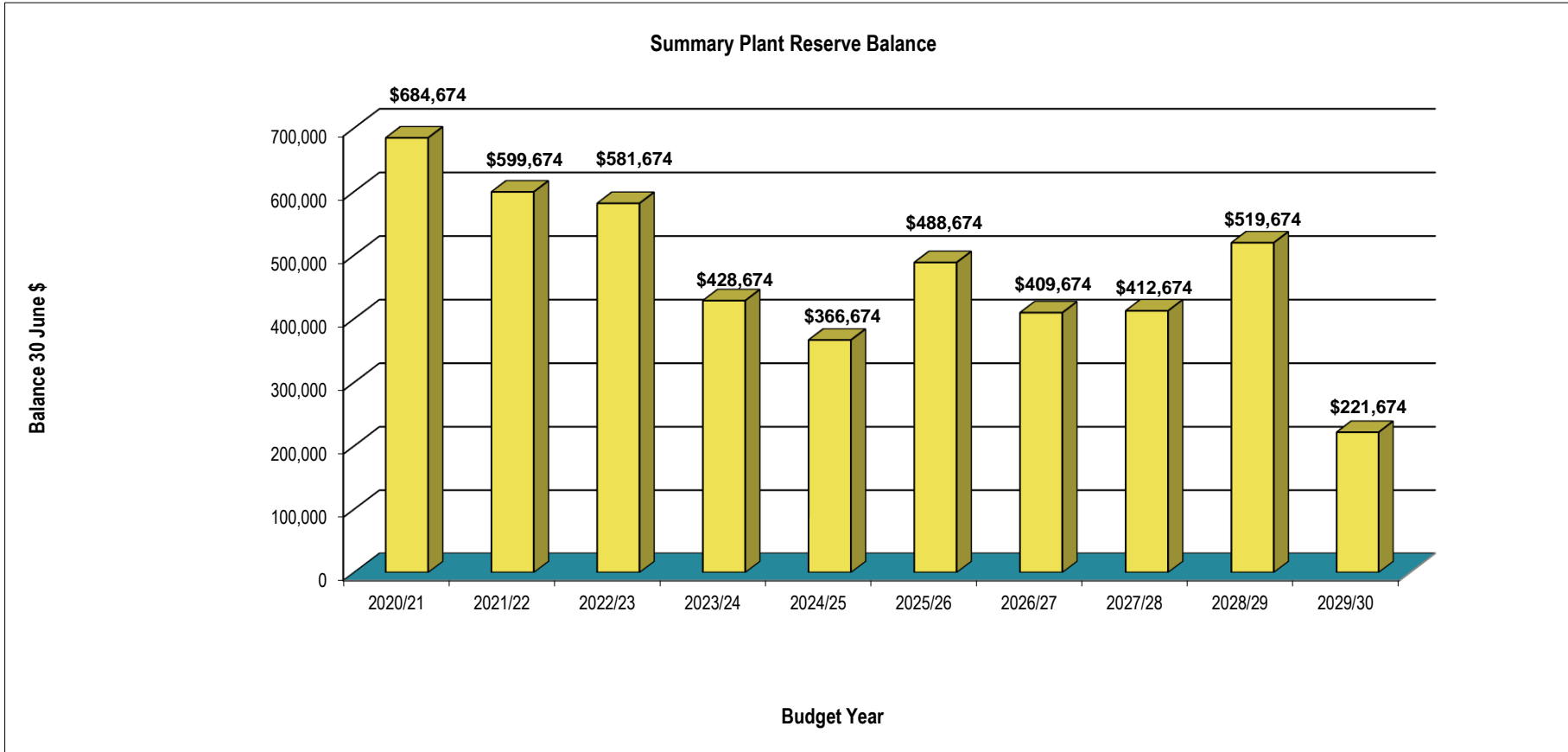
Annual Transfer

Total Plant Reserve Funds

Less Change Over Costs

Balance Plant Reserve 30th June

2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
822,674	684,674	599,674	581,674	428,674	366,674	488,674	409,674	412,674	519,674
100,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
922,674	934,674	849,674	831,674	678,674	616,674	738,674	659,674	662,674	769,674
238,000	335,000	268,000	403,000	312,000	128,000	329,000	247,000	143,000	548,000
684,674	599,674	581,674	428,674	366,674	488,674	409,674	412,674	519,674	221,674



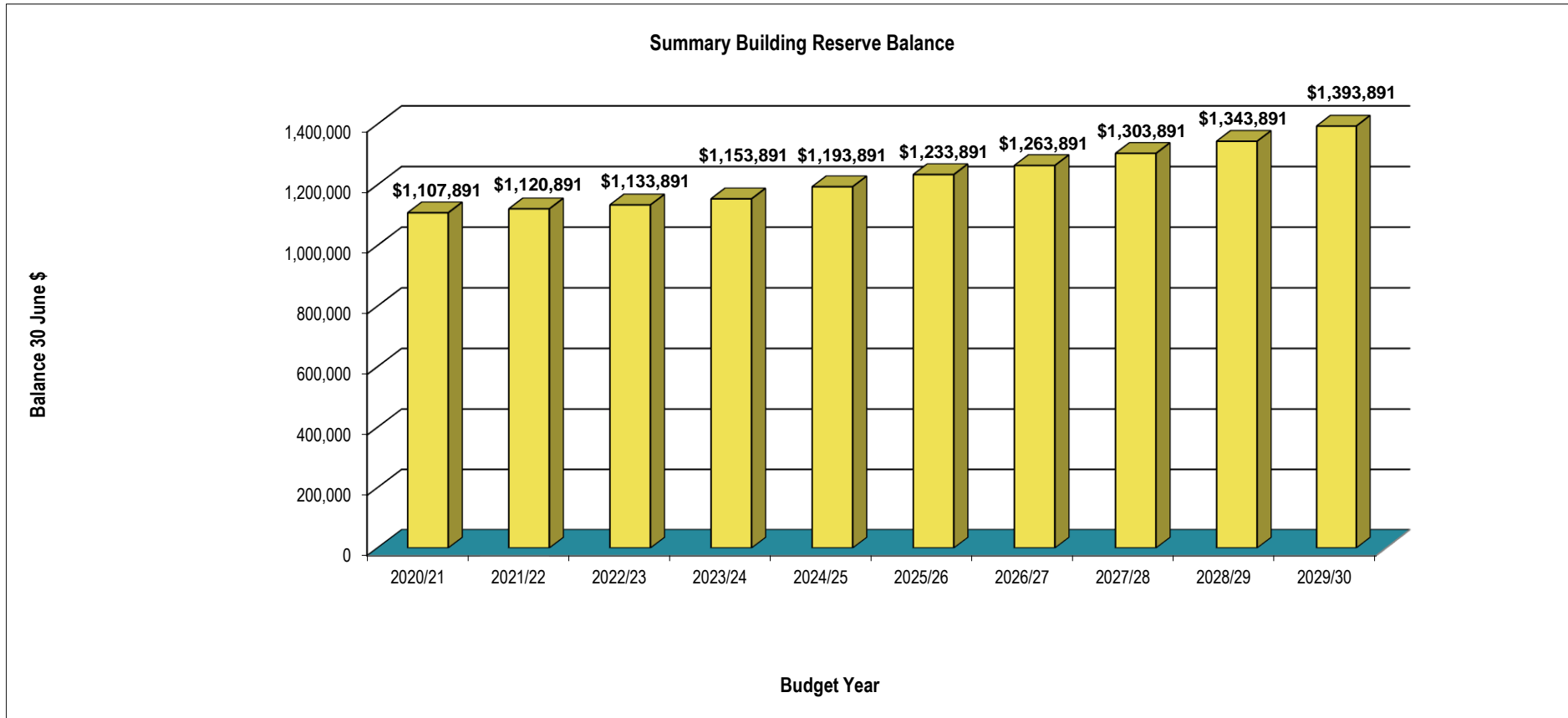
**** Note: Doesn't include community Bus**

House & Building Program 2020/2021 to 2029/2030

Reporting Program	Class	Lot No.	Property Address	2020/21	2020/21	Description of Works	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
				CAPITAL	Non-Cap		CAPITAL	CAPITAL	CAPITAL	CAPITAL	CAPITAL	CAPITAL	CAPITAL	CAPITAL	CAPITAL
Staff Housing	L&B/ IO	L09	50 Smith St (T.McMiles)	6,000		Cement Driveway									
Staff Housing	L&B/ IO	L68	18 Smith St (W/S - D.West)												
Staff Housing	L&B/ IO	L282	7 Pearman St (CEO - D.Simmons)												
Staff Housing	L&B/ IO	L164A	8A Lodge St (C.West)												
Staff Housing	L&B/ IO	L164B	8B Lodge St (DCEO - L.Foote)												
Staff Housing	L&B/ IO	L271	3 Greenham St (G.Thornton)				15,000								
Staff Housing	L&B/ IO	L274	2 Lodge St (Pool Contractor)												
Other Housing	L&B/ IO	L164C	L164C Lodge St (GROH)												
Other Housing	L&B/ IO	L203	4 Pearman St (C&C May)	30,000		Flooring, Ceilings and Bathroom when vacant	15,000								
Other Housing	L&B/ IO	L204	6 Pearman St (GROH)												
Other Housing	L&B/ IO	L13/ U1	U1/49 Smith St (B.Singer) (CHP - Narkal Niche)					7,000		10,000					
Other Housing	L&B/ IO	L13/ U2	U2/49 Smith St (B&E McMiles) (CHP - Narkal Niche)								10,000				
Other Housing	L&B/ IO	L13/ U3	U3/49 Smith St (S.Maher) (CHP - Narkal Niche)				7,000					10,000			
Other Housing	L&B/ IO	L291/ U1	U1/46 Smith St (E.Hennings) (JV - Dukin Hollow)											10,000	
Other Housing	L&B/ IO	L291/ U2	U2/46 Smith St (A.Thompson) (JV - Dukin Hollow)										10,000		
Other Housing	L&B/ IO	L291/ U3	U3/46 Smith St (P.Anderson) (JV - Dukin Hollow)									10,000			
Other Housing	L&B/ IO	L95/ U1	U1/38 Greenham St (K&T McTavish) (Kulja Korner)												
Other Housing	L&B/ IO	L95/ U2	U2/38 Greenham St (M.Jones) (Kulja Korner)												
Other Housing	L&B/ IO	L95/ U3	U3/38 Greenham St (M.Polkinghome) (Kulja Korner)												
Other Housing	L&B/ IO	L550/ A	UA/38 Smith St (S.Archer) (JV - Johnson Place)												
Other Housing	L&B/ IO	L550/ B	UB/38 Smith St (B&D Luers) (JV - Johnson Place)												
Other Housing	L&B/ IO	L550/ C	UC/38 Smith St (M.Brady) (JV - Johnson Place)												
Other Housing	L&B/ IO	L550/ D	UD/38 Smith St (P.Toovey) (Newcarlbeon Nook)												
Other Housing	L&B/ IO	L550/ E	UE/38 Smith St (G.Ross) (Newcarlbeon Nook)												
Other Housing	L&B/ IO	L550/ F	UF/38 Smith St (M&M Henning) (Newcarlbeon Nook)												
Other Housing	L&B	1	Yalambee Unit 1 (Double)												
Other Housing	L&B	2	Yalambee Unit 2 (Double)												
Other Housing	L&B	3	Yalambee Unit 3 (Single)	20,000		Bathroom, Laundry & Kitchen Upgrade									
Other Housing	L&B	4	Yalambee Unit 4 (Single)	20,000		Bathroom, Laundry & Kitchen Upgrade									
Other Housing	L&B	5	Yalambee Unit 5 (Single)	20,000		Bathroom, Laundry & Kitchen Upgrade									
Other Housing	L&B	6	Yalambee Unit 6 (Single)	20,000		Bathroom, Laundry & Kitchen Upgrade									
Other Housing	IO	General	Yalambee Surrounds												
Health	L&B/ IO	L33226	Koorda Health Centre, Allenby St												
L.O&PS	L&B/ IO	L77A	Emergency Services Building, Smith St					30,000	30,000						
Education	L&B	L257	Early Childhood Centre, Ninghan Rd												
Com Amen	IO		Refuse Site												
Com Amen	IO		Koorda Cemetery												
Com Amen	IO		Cowcowing Cemetery												
Rec & Culture	L&B/ IO	L17	Drive In, Orchard St	20,000		Outdoor seating area with fake grass	20,000								
Rec & Culture	IO/ FE		TV & Radio Re-Transmission	20,000		SBS & GWN Decoders									
Rec & Culture	L&B/ IO	L261	Museum & MAD Club, Ninghan Rd												
Rec & Culture	L&B/ IO	L20135	Recreation Ground, Scott St												
Rec & Culture	L&B/ IO	L20135	Rec: Tennis/Netball/Basketball					200,000		300,000					
Rec & Culture	IO	L20135	Rec: Hockey												
Rec & Culture	L&B/ IO	L20135	Rec: Men's Shed												
Rec & Culture	IO		Bowling Green Synthetic Surface						350,000						
Rec & Culture	L&B/ IO	L17933	Swimming Pool, Ninghan Rd	40,000		New Pump & Balance Tank Repairs									
Rec & Culture	L&B	L157	Memorial Hall												
Rec & Culture	L&B	L260	Pioneer Hall												
Rec & Culture	IO	L33	Volunteer & Skate Park												
Rec & Culture	L&B/ IO	L06	CWA Building, Railway St				15,000								
Rec & Culture	L&B	L31	Guide Hall (Former CWA)												
Rec & Culture	L&B	L42	Art Centre, Haig St				20,000								
Transport	L&B/ IO/ F&E	L05	Shire Depot, Railway St	35,000		New Crib Room									
Economic Service	L&B/ IO	L267	Caravan Park, Scott St	100,000		Interior Renovation/Revamp									
Economic Service	L&B/ IO		Main Street Revitalisation	150,000		Townscape Revitalisation/Upgrade									
Economic Service	L&B	L11	Commercial Office, Railway St												
OP&S	L&B/ IO/ F&E	L253	Administration Office, Haig St	150,000	16,000	Accounting software Computers	100,000								
			TOTAL	631,000	16,000		192,000	237,000	380,000	10,000	310,000	20,000	10,000	10,000	0

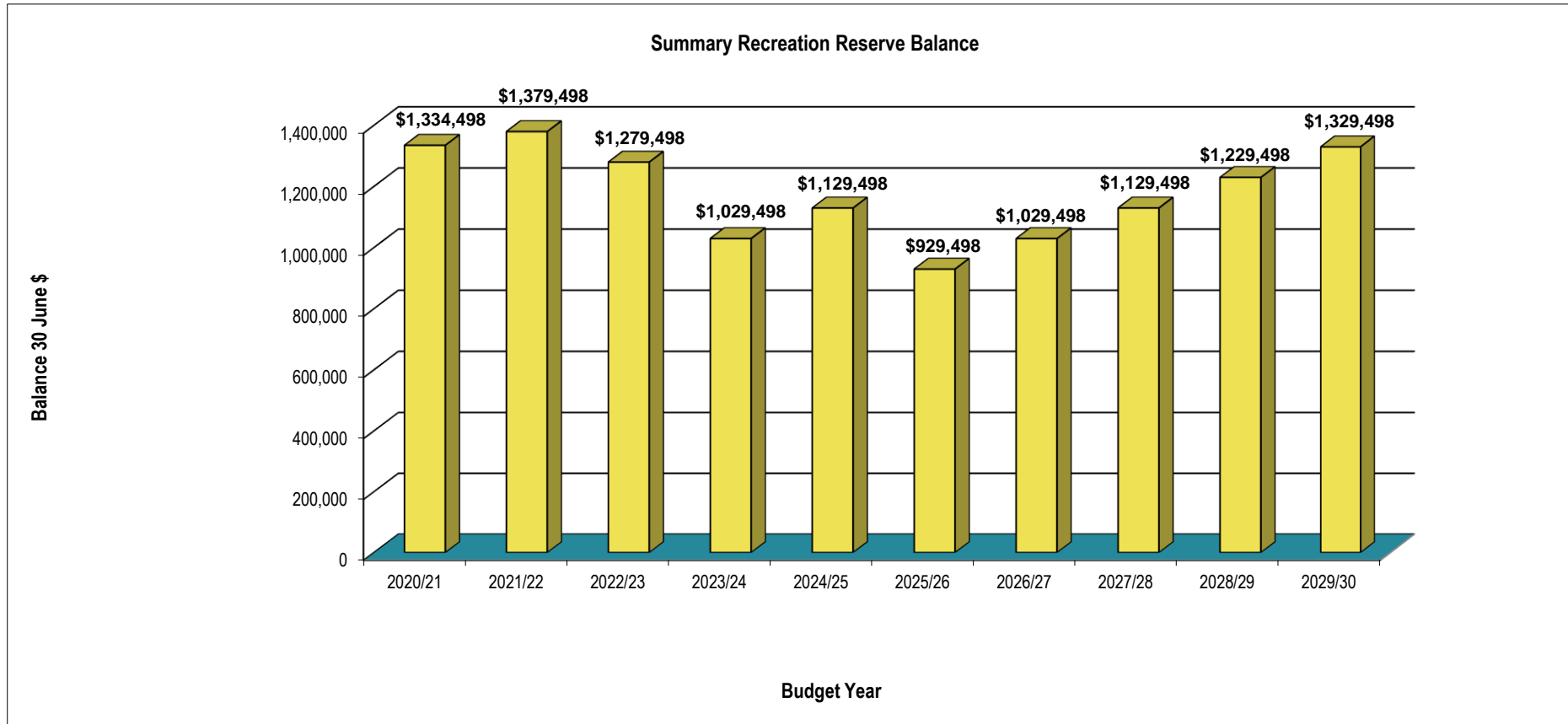
Building Reserve 2020/2021 to 2029/2030

Budget Year	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Balance Building Reserve 1st July	1,227,891	1,107,891	1,120,891	1,133,891	1,153,891	1,193,891	1,233,891	1,263,891	1,303,891	1,343,891
Transfer to Reserve	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Building Reserve Funds	1,227,891	1,157,891	1,170,891	1,183,891	1,203,891	1,243,891	1,283,891	1,313,891	1,353,891	1,393,891
Less Capital Upgrades	120,000	37,000	37,000	30,000	10,000	10,000	20,000	10,000	10,000	0
Balance Building Reserve 30th June	1,107,891	1,120,891	1,133,891	1,153,891	1,193,891	1,233,891	1,263,891	1,303,891	1,343,891	1,393,891



Recreation Reserve 2020/2021 to 2029/2030

Budget Year	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Balance Recreation Reserve 1st July	1,254,498	1,334,498	1,379,498	1,279,498	1,029,498	1,129,498	929,498	1,029,498	1,129,498	1,229,498
Transfer to Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Recreation Reserve Funds	1,354,498	1,434,498	1,479,498	1,379,498	1,129,498	1,229,498	1,029,498	1,129,498	1,229,498	1,329,498
Less Capital Upgrades	20,000	55,000	200,000	350,000	0	300,000	0	0	0	0
Balance Recreation Reserve 30th June	1,334,498	1,379,498	1,279,498	1,029,498	1,129,498	929,498	1,029,498	1,129,498	1,229,498	1,329,498



Funding Sources of Asset Construction and Acquisitions 2020/2021

BY REPORTING PROGRAM	Reserves	Proceeds Sale	Grant	Road Funding	Muni	Project Cost
<u>GOVERNANCE</u>						
						-
<u>GENERAL PURPOSE FUNDING</u>						
<u>LAW, ORDER & PUBLIC SAFETY</u>						
Emergency Services Building						-
<u>HEALTH</u>						
Community/Allied Health						-
<u>EDUCATION & WELFARE</u>						
Early Childhood Centre						-
<u>HOUSING</u>						
Lot 9 (Staff)					6,000	6,000
Lot 68 (WS)						-
Lot 204 (Staff Provision)	30,000					30,000
Lot 282 (CEO)						-
Lot 271 (Staff)						-
Lot 274 (Pool)						-
Lot 164A (Staff)						
Lot 164B (DCEO)						
<u>OTHER HOUSING</u>						
Lot 203						-
Lot 204 (GROH)						-
Yalambee	80,000					80,000
CHP Units (Narkal Niche) L13						-
JV Units (Dukin Hollow) L291						-
JV Units (Johnson Place) L550 ABC						-
Units (Kulja Korner) L95						-
Units (Newcarlbeon Nook) L550 DEF						-
Lot 98						
Lot 164 C (GROH)						-
						-
<u>COMMUNITY AMENITIES</u>						
New Refuse Site						-
Cemetery						-
<u>RECREATION & CULTURE</u>						
Hall Improvements						-
Pool - Upgrade			40,000			40,000
Rec Centre						-
Mower	20,000	-				20,000
TV Retransmission - Digital					20,000	20,000
Drive In			20,000			20,000
Community Shed						-
Volunteer Park/Street Scaping						-
Museum & MAD Club						-
<u>TRANSPORT</u>						
<u>Transport - Plant & Buildings</u>						
Depot Crib Room	10,000				25,000	35,000
W/S Ute (000KD)	15,000	35,000				50,000
Mechanic Ute (KD002)	13,000	12,000				25,000
Case FWA Tractor (KD029)	40,000	30,000				70,000
Isuzu P/M-Tip Truck (KD035)	140,000	60,000				200,000
Team Leader Ute (KD064)	15,000	25,000				40,000

BY REPORTING PROGRAM	Proceeds			Road Funding		Muni	Project Cost
	Reserves	Sale	Grant				
Works Crew Ute (KD066)	15,000	20,000					35,000
Misc Plant							-
<u>Roads</u>							
As per details page 72			120,000	1,400,000	10,000		1,530,000
Footpaths				20,000			20,000
Kerbing				20,000			20,000
							-
<u>ECONOMIC SERVICES</u>							-
Townscape Revitalisation			150,000				150,000
Caravan Park			100,000				100,000
Industrial Units							-
<u>OTHER PROPERTY & SERVICES</u>							
Computer Hardware	150,000						150,000
Furniture							-
CEO Vehicle		110,000				20,000	130,000
DCEO Vehicle		100,000				20,000	120,000
							-
Sub Total	528,000	392,000	430,000	1,440,000	101,000		2,891,000
Plant Reserve	238,000						
Road Reserve	-						
Building Reserve	120,000						
TV Retransmission Reserve	-						
Recreation Reserve	20,000						
Medical Practitioner Reserve							
IT & Administration Reserve	150,000						
Sewerage							
Community Housing	-						
JV Housing	-						
JV Housing (Johnson Place)	-						
Community Bus							
NRM							
Waste Management	-						
Accrued Leave							
	528,000						



**Shire of Koorda
PO Box 20
10 Haig Street
Koorda WA 6475**

**Phone: 08 9684 1219
www.koorda.wa.gov.au
Email: shire@koorda.wa.gov.au**