

# 2024/2025

# BUDGET



Shire of  
**Koorda**

*Drive in, stay awhile*

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# Message from the President

It is my pleasure to comment on the 2024/25 Annual Budget in which council has adopted a 3% rate increase.

This budget is robust and ambitious in all we wish to achieve for the community over the twelve-month period. Some initiatives will be reliant on external funding to progress, as the council is ever conscious of the investment of rate payer funds.

In preparation of this budget council acknowledges an approximate two-million-dollar surplus brought forward from 2023/24 budget year, as once again we have seen the 85% upfront payment of the Financial Assistance Grant allocation for the 2024/25 fiscal year.

The 2024/25 budget comprises of a Capital Works Program of \$5.892m of which \$2.394m is allocated to the roadworks program. An allocation of \$1.282m is budgeted for six reconstructs, \$100k to reseal a 2.4km on the Koorda-Kulja road, \$180k for 6.4km of gravel reforming and re-sheeting on 3 roads, \$282k to cement stabilise a section on the Cadoux-Koorda Road, \$60k to clear 6km along Chapman road, \$200k to commence works on the two Wheatbelt Secondary Freight Network Projects on the Cadoux-Koorda and Koorda-Wyalkatchem roads. The footpath works on Greenham Street North have been carried forward from last year, with an addition to include a section on Scott Street. An allocation of \$140k has been included for these works. Additionally, \$150k has been allocated to update the Railway Street Truck/Caravan parking bay.

The Rec Centre Extension and upgrade is due for completion during this budget. This has been a major project for the council over the past twelve months, and upon completion will be an asset and cater for community needs for years to come. We will be continuing the upgrade of the precinct with installation of a bowling green and surrounding works within this budget. Funding applications to relocate the netball/basketball/ tennis courts to the main building, as well as replacement of the current playground will be submitted. This will then complete the infrastructure component of the Rec Centre precinct upgrades.

We will also see progression in our Town Scaping Plan, with activation of the Green Heart and Business Buzz components.

The ongoing success of the Koorda Drive In as a tourist attraction has enabled the council to allocate funds for upgrades to buildings and ablutions to allow for universal access.

In continuation of our commitment to invest in waste management and our refuse site, we will be looking to construct a waste transfer station over the next twelve months.

Noting the success of the inaugural community grant round, the council has once again invested funding to support community groups.

This budget sees the Shire of Koorda partner with the Shire of Wongan Ballidu to deliver a two-day doctor service for the Koorda Community. This is an exciting and timely opportunity for increased service for our community members.



Through the Office of Auditor General, the Shire of Koorda has been allocated a new Auditor for 3 years – we welcome aboard Armada Auditing. Within this budget there is an increased allocation for auditing costs, up \$14,060 to \$44,400 per year.

Operationally, the council has increased staffing to assist in completing the ever-increasing governance and compliance of running a local government. This will also assist in our research and planning, as we look to the future housing and road network requirements.

Thank you to Council, our executive staff Zac Donovan, Lana Foote and Darren West, and staff for their efforts in preparing the budget. It is exciting times for the Shire, seeing vast investment in community infrastructure and projects, and I cannot wait to see it all come together.

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



## Chief Executive Officer Comment

The Shire of Koorda's Annual Budget for 2024-25 has been developed by Council to provide the services and facilities to enhance community quality of life and benefit business and industry.

From an exhaustive list of possibilities, Council has set a priority list of projects in the areas of community recreation, business support, transport, tourism and infrastructure, to align with the revised actions in the updated Integrated Strategic Plan.

Among the priorities are continued redevelopment of the Recreation Precinct to deliver bowls, netball and tennis facilities; townscape improvement projects to provide for a safer and more welcoming town centre; enhancing tourism by upgrading the Koorda Drive-In; improvements to stand-alone truck and RV parking; and construction of a region-leading waste facility.

The projects are budgeted to be funded by a combination of various grants, existing Shire reserves and operating revenue. Due to the timing of the grant application process, some funding is yet to be confirmed, but if successful could also reduce the reliance on Shire reserves in some cases.

With an eye on prevailing economic conditions and financial pressures on the community and business, Council set a 3 per cent general rates increase, which is half a point less than that guided by the Shire’s Strategic Resourcing Plan, but deemed appropriate in the circumstances.

Core points of reference for the 2024-25 budget are:

**Income**

Rates (less discounts)	\$1,272,942
Total Grants (including applied)	\$3,656,737
Fees and Charges	\$649,379
Other Income (including interest)	\$271,000

**Capital Works**

Road Works	\$2,394,000
Other Infrastructure	\$1,910,000
Plant and Equipment	\$1,093,000
Land and Buildings	\$495,000

**Operating Budget**

Community and Clubs Support	\$60,000
Standpipe Card Access Trial	\$20,000

Appreciation for the development of the 2024-25 Budget should be extended to Deputy CEO Lana Foote for thorough coordination and reckoning of detailed budget data and information, and Works Supervisor Darren West in helping develop cost estimates for numerous works projects.

Council led by President Jannah Stratford, should also be recognised for enthusiastically embracing a new budget planning process and defining an extensive list of priorities for the Shire.

The 2024-2025 Shire of Koorda Budget, should provide assurance that Council is looking to the future and is committed to delivering value and benefit for the community, business and industry.

**Zac Donovan**  
**Chief Executive Officer**

**SHIRE OF KOORDA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	1,272,942	1,235,560	1,225,177
Grants, subsidies and contributions		581,618	2,430,138	241,676
Fees and charges	13	649,379	587,850	589,827
Interest revenue	9(a)	251,000	263,432	226,000
Other revenue		20,000	138,942	22,500
		2,774,939	4,655,922	2,305,180
<b>Expenses</b>				
Employee costs		(1,524,421)	(1,225,734)	(1,357,222)
Materials and contracts		(1,452,724)	(1,263,658)	(1,134,828)
Utility charges		(257,450)	(222,590)	(229,950)
Depreciation	6	(2,380,310)	(2,377,225)	(1,864,650)
Insurance		(230,320)	(198,802)	(194,927)
Other expenditure		(99,696)	(67,269)	(73,530)
		(5,944,921)	(5,355,278)	(4,855,107)
		(3,169,982)	(699,356)	(2,549,927)
Capital grants, subsidies and contributions		3,072,969	2,105,585	1,163,751
Profit on asset disposals	5	62,000	268,300	163,000
Loss on asset disposals	5	(29,000)	(1,305)	(9,000)
		3,105,969	2,372,580	1,317,751
<b>Net result for the period</b>		<b>(64,013)</b>	<b>1,673,224</b>	<b>(1,232,176)</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(64,013)</b>	<b>1,673,224</b>	<b>(1,232,176)</b>

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

**SHIRE OF KOORDA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>		\$	\$	\$
Rates		1,272,942	1,209,086	1,225,177
Grants, subsidies and contributions		1,105,369	1,864,973	241,676
Fees and charges		649,379	587,850	589,827
Interest revenue		251,000	263,432	226,000
Goods and services tax received		144,772	150,706	208,000
Other revenue		20,000	138,942	22,500
		3,443,462	4,214,989	2,513,180
<b>Payments</b>				
Employee costs		(1,524,421)	(1,210,458)	(1,357,222)
Materials and contracts		(1,452,724)	(1,324,061)	(1,134,828)
Utility charges		(257,450)	(222,590)	(229,950)
Insurance paid		(230,320)	(198,802)	(194,927)
Goods and services tax paid		(144,772)	(110,380)	(208,000)
Other expenditure		(99,696)	(67,269)	(73,530)
		(3,709,383)	(3,133,560)	(3,198,457)
<b>Net cash provided by (used in) operating activities</b>	4	(265,921)	1,081,429	(685,277)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(1,588,000)	(2,619,130)	(2,122,635)
Payments for construction of infrastructure	5(b)	(4,304,000)	(1,793,852)	(2,377,000)
Capital grants, subsidies and contributions		2,390,421	2,364,948	724,044
Proceeds from sale of property, plant and equipment	5(a)	321,000	420,233	370,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	(1,261)	0
<b>Net cash (used in) investing activities</b>		(3,180,579)	(1,629,062)	(3,405,591)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Proceeds on disposal of financial assets at amortised cost - term deposits		1,201,972	243,079	1,834,805
<b>Net cash provided by financing activities</b>		1,201,972	243,079	1,834,805
<b>Net (decrease) in cash held</b>		(2,244,528)	(304,554)	(2,256,063)
Cash at beginning of year		2,481,340	2,785,894	2,784,354
<b>Cash and cash equivalents at the end of the year</b>	4	<b>236,812</b>	<b>2,481,340</b>	<b>528,291</b>

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

**SHIRE OF KOORDA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates  
Rates excluding general rates  
Grants, subsidies and contributions  
Fees and charges  
Interest revenue  
Other revenue  
Profit on asset disposals

**Expenditure from operating activities**

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

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions  
Proceeds from disposal of assets  
Proceeds on disposal of financial assets at fair value through profit and loss

**Outflows from investing activities**

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

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts

**Outflows from financing activities**

Transfers to reserve accounts

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

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

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

**Surplus/(deficit) remaining after the imposition of general rates**

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	1,259,812	1,225,278	1,217,103
2(a)	13,130	10,282	8,074
	581,618	2,430,138	241,676
13	649,379	587,850	589,827
9(a)	251,000	263,432	226,000
	20,000	138,942	22,500
5	62,000	268,300	163,000
	2,836,939	4,924,222	2,468,180
	(1,524,421)	(1,225,734)	(1,357,222)
	(1,452,724)	(1,263,658)	(1,134,828)
	(257,450)	(222,590)	(229,950)
6	(2,380,310)	(2,377,225)	(1,864,650)
	(230,320)	(198,802)	(194,927)
	(99,696)	(67,269)	(73,530)
5	(29,000)	(1,305)	(9,000)
	(5,973,921)	(5,356,583)	(4,864,107)
3(c)	2,356,194	2,119,213	1,718,177
	(780,788)	1,686,852	(677,750)
	3,072,969	2,105,585	1,163,751
5	321,000	420,233	370,000
	0	(1,261)	0
	3,393,969	2,524,557	1,533,751
5(a)	(1,588,000)	(2,619,130)	(2,122,635)
5(b)	(4,304,000)	(1,793,852)	(2,377,000)
	(5,892,000)	(4,412,982)	(4,499,635)
	(2,498,031)	(1,888,425)	(2,965,884)
	1,446,972	500,000	2,054,805
	1,446,972	500,000	2,054,805
	(245,000)	(256,921)	(220,000)
	(245,000)	(256,921)	(220,000)
	1,201,972	243,079	1,834,805
	2,076,847	2,035,341	1,808,829
	(780,788)	1,686,852	(677,750)
	(2,498,031)	(1,888,425)	(2,965,884)
	1,201,972	243,079	1,834,805
3	0	2,076,847	0

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



**SHIRE OF KOORDA**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
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SHIRE OF KOORDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
    - Classification of Liabilities as Current or Non-current
  - AASB 2022-5 Amendments to Australian Accounting Standards
    - Lease Liability in a Sale and Leaseback
  - AASB 2022-6 Amendments to Australian Accounting Standards
    - Non-current Liabilities with Covenants
  - AASB 2023-1 Amendments to Australian Accounting Standards
    - Supplier Finance Arrangements
  - AASB 2023-3 Amendments to Australian Accounting Standards
    - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability

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

Judgements, estimates and assumptions

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

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

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

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

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV	Gross rental valuation	0.09700	134	1,314,448	127,501	0	127,501	124,315	116,713
UV	Unimproved valuation	0.01100	218	102,937,345	1,132,311	0	1,132,311	1,100,963	1,100,390
<b>Total general rates</b>			352	104,251,793	1,259,812	0	1,259,812	1,225,278	1,217,103
		<b>Minimum</b>							
<b>(ii) Minimum payment</b>		\$							
GRV	Gross rental valuation	430.00	30	44,455	12,900	0	12,900	12,180	11,760
UV	Unimproved valuation	430.00	36	607,998	15,480	0	15,480	13,860	13,860
<b>Total minimum payments</b>			66	652,453	28,380	0	28,380	26,040	25,620
<b>Total general rates and minimum payments</b>			418	104,904,246	1,288,192	0	1,288,192	1,251,318	1,242,723
<b>(iii) Ex-gratia rates</b>									
CBH		0.06800		437,500	29,750	0	29,750	30,199	27,454
<b>Total ex-gratia rates</b>			0	437,500	29,750	0	29,750	30,199	27,454
Discounts (Refer note 2(d))					0	0	(45,000)	(45,957)	(45,000)
<b>Total rates</b>					1,317,942	0	1,272,942	1,235,560	1,225,177

The Shire did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF KOORDA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 21 August 2024.

Option 2 (Two Instalments)

Full amount of rates and charges including arrears, to be paid on or before 4 September 2024 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 3 (Four Instalments)

First instalment to be made on or before 4 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges.

Second instalment to be made on or before 13 November 2024, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 22 January 2025, or 2 months after the due date of the first instalment, whichever is later; and

Fourth instalment to be made on or before 26 March 2025, or 2 months after the due date of the first instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Discount	21/08/2024	0	0.0%	11.0%
<b>Option two</b>				
Pay on time	4/09/2024	0	0.0%	11.0%
<b>Option three</b>				
First instalment	4/09/2024	0	0.0%	11.0%
Second instalment	13/11/2024	0	0.0%	11.0%
Third instalment	22/01/2025	0	0.0%	11.0%
Forth instalment	26/03/2025	0	0.0%	11.0%
		<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
		\$	\$	\$
Unpaid rates and service charge interest earned		6,000	6,510	6,000
		6,000	6,510	6,000



SHIRE OF KOORDA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
General rates and minimum payments	Rate	5.0%	0	\$	\$	\$	Discount applies if rates, (including arrears and waste) are paid in full by 21/8/2024
				45,000	45,957	45,000	
				45,000	45,957	45,000	

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

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

**Current assets**

Cash and cash equivalents  
Financial assets  
Receivables  
Contract assets  
Inventories

**Less: current liabilities**

Trade and other payables  
Capital grant/contribution liability  
Employee provisions

**Net current assets**

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

**Net current assets used in the Statement of Financial Activity**

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

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

**Adjustments to net current assets**

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

**Total adjustments to net current assets**

**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.

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

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Loss on asset disposals  
Add: Depreciation  
Movement in current employee provisions associated with restricted cash

**Non cash amounts excluded from operating activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	236,812	2,481,340	528,291
	4,579,283	5,781,255	4,189,529
	194,662	194,662	125,265
	0	523,751	0
	35,967	35,967	51,949
	5,046,724	9,016,975	4,895,034
	(387,069)	(387,069)	(673,743)
	0	(682,548)	0
	(304,342)	(304,342)	(245,392)
	(691,411)	(1,373,959)	(919,135)
	4,355,313	7,643,016	3,975,899
3(b)	(4,355,313)	(5,566,169)	(3,975,899)
	0	2,076,847	0
8	(4,579,283)	(5,781,255)	(4,189,529)
	223,970	215,086	213,630
	(4,355,313)	(5,566,169)	(3,975,899)
	\$	\$	\$
5	(62,000)	(268,300)	(163,000)
5	29,000	1,305	9,000
6	2,380,310	2,377,225	1,864,650
	8,884	8,983	7,527
	2,356,194	2,119,213	1,718,177

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

**SHIRE OF KOORDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Cash at bank and on hand		236,812	2,481,340	528,291
<b>Total cash and cash equivalents</b>		236,812	2,481,340	528,291
Held as				
- Unrestricted cash and cash equivalents		236,812	1,798,792	(3,661,238)
- Restricted cash and cash equivalents		0	682,548	4,189,529
	3(a)	236,812	2,481,340	528,291
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		0	682,548	4,189,529
- Financial assets at amortised cost - term deposits		4,579,283	5,781,255	0
		4,579,283	6,463,803	4,189,529
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	4,579,283	5,781,255	4,189,529
Unspent capital grants, subsidies and contribution liabilities		0	682,548	0
		4,579,283	6,463,803	4,189,529
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(64,013)	1,673,224	(1,232,176)
Depreciation	6	2,380,310	2,377,225	1,864,650
(Profit)/loss on sale of asset	5	(33,000)	(266,995)	(154,000)
(Increase)/decrease in receivables		0	(27,562)	0
(Increase)/decrease in contract assets		523,751	(523,751)	0
(Increase)/decrease in inventories		0	(12,399)	0
Increase/(decrease) in payables		0	(32,728)	0
Increase/(decrease) in unspent capital grants		(682,548)	259,363	(439,707)
Capital grants, subsidies and contributions		(2,390,421)	(2,364,948)	(724,044)
<b>Net cash from operating activities</b>		(265,921)	1,081,429	(685,277)

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.



SHIRE OF KOORDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

2024/25 Budget						2023/24 Actual						2023/24 Budget					
	Disposals -	Disposals -	Disposals -	Disposals -			Disposals -	Disposals -	Disposals -	Disposals -			Disposals -	Disposals -	Disposals -	Disposals -	
	Net Book	Sale	Disposals -	Disposals -			Net Book	Sale	Disposals -	Disposals -			Net Book	Sale	Disposals -	Disposals -	
Additions	Value	Proceeds	Profit	Loss		Additions	Value	Proceeds	Profit	Loss		Additions	Value	Proceeds	Profit	Loss	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment																	
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0	1,217,635	0	0	0	0	0
Buildings - specialised	495,000	0	0	0	0	1,234,900	0	0	0	0	0	0	0	0	0	0	0
Furniture and equipment	0	0	0	0	0	51,727	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	1,093,000	(288,000)	321,000	62,000	(29,000)	1,332,503	(153,238)	420,233	268,300	(1,305)	905,000	(216,000)	370,000	163,000	(9,000)	(9,000)	(9,000)
Total	1,588,000	(288,000)	321,000	62,000	(29,000)	2,619,130	(153,238)	420,233	268,300	(1,305)	2,122,635	(216,000)	370,000	163,000	(9,000)	(9,000)	(9,000)
(b) Infrastructure																	
Infrastructure - roads	2,394,000	0	0	0	0	1,758,371	0	0	0	0	1,732,000	0	0	0	0	0	0
Infrastructure - other	1,910,000	0	0	0	0	35,481	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure - other	0	0	0	0	0	0	0	0	0	0	645,000	0	0	0	0	0	0
Total	4,304,000	0	0	0	0	1,793,852	0	0	0	0	2,377,000	0	0	0	0	0	0
Total	5,892,000	(288,000)	321,000	62,000	(29,000)	4,412,982	(153,238)	420,233	268,300	(1,305)	4,499,635	(216,000)	370,000	163,000	(9,000)	(9,000)	(9,000)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF KOORDA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

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

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
192,460	192,259	202,000
31,100	30,928	30,900
332,000	335,561	408,900
1,130,000	1,256,510	1,032,250
694,750	561,967	190,600
2,380,310	2,377,225	1,864,650
8,460	8,363	8,100
8,750	10,744	9,200
2,300	2,150	2,100
51,500	51,057	62,250
274,300	272,279	65,800
334,250	331,909	199,800
1,285,400	1,282,147	1,015,500
66,200	65,907	64,400
349,150	352,669	437,500
2,380,310	2,377,225	1,864,650

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

- Buildings - specialised50 to 80 years
- Furniture and equipment4 to 10 years
- Plant and equipment5 to 15 years
- Infrastructure - roads20 to 80 years
- Other infrastructure - other12 to 80 Years

AMORTISATION

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

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

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

SHIRE OF KOORDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2025 and did not have or budget to have any borrowings for the year ended 30th June 2024

(b) New borrowings - 2024/25

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

Undrawn borrowing facilities  
credit standby arrangements

Bank overdraft limit
Bank overdraft at balance date
Credit card limit
Credit card balance at balance date
<b>Total amount of credit unused</b>

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
0	0	0
0	0	0
10,000	10,000	10,000
0	637	0
0	0	10,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.  
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF KOORDA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25				2023/24				2023/24			
	Budget		Actual		Budget		Actual		Budget		Actual	
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	215,086	8,884	0	223,970	206,103	8,983	0	215,086	206,103	7,527	0	213,630
(b) Plant reserve	578,414	23,892	(560,000)	42,306	895,049	33,365	(350,000)	578,414	895,049	32,686	(808,000)	119,735
(c) Road reserve	756,942	31,267	(150,000)	638,209	725,329	31,613	0	756,942	725,329	26,488	(109,000)	642,817
(d) Council Building reserve	901,333	37,230	(52,479)	886,084	863,690	37,643	0	901,333	863,689	31,541	(206,000)	689,230
(e) TV reserve	34,208	1,413	0	35,621	32,780	1,428	0	34,208	32,780	1,197	0	33,977
(f) Recreation reserve	1,210,383	56,193	(534,872)	731,704	1,303,568	56,815	(150,000)	1,210,383	1,303,568	47,605	(811,800)	539,373
(g) Medical Practioners reserve	319,846	13,212	0	333,058	306,488	13,358	0	319,846	306,488	11,193	(120,005)	197,676
(h) IT & Administration reserve	413,204	17,068	(50,000)	380,272	395,947	17,257	0	413,204	395,947	14,459	0	410,406
(i) Sewerage reserve	1,095,961	45,270	0	1,141,231	1,050,189	45,772	0	1,095,961	1,050,190	38,351	0	1,088,541
(j) Community Bus reserve	67,307	2,780	0	70,087	64,496	2,811	0	67,307	64,496	2,355	0	66,851
(k) NRM reserve	23,644	977	(24,621)	0	22,656	988	0	23,644	22,656	827	0	23,483
(l) Waste management reserve	164,927	6,814	(75,000)	96,741	158,039	6,888	0	164,927	158,039	5,771	0	163,810
	5,781,255	245,000	(1,446,972)	4,579,283	6,024,334	256,921	(500,000)	5,781,255	6,024,334	220,000	(2,054,805)	4,189,529

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Perpetual	To be used to fund annual, long service, accrued holiday and sick leave requirements.
(b) Plant reserve	Perpetual	To be used to ensure plant purchases are funded from funds set aside and the use of those funds determined by a ten year Forward Plan, which is reviewed annually. The intent is that at least the annual plant depreciation component is set aside.
(c) Road reserve		To be used to assist future road works difficult to fund on an annual basis including acts of nature.
(d) Council Building reserve	Perpetual	To be used to fund the major asset category the Shire owns, and allow some management of the various building requirements.
(e) TV reserve	Perpetual	To be used to fund future upgrading or extension of receiver/transmission facility.
(f) Recreation reserve	Perpetual	To be used to fund future upgrading, renovations and general requirements.
(g) Medical Practioners reserve	Perpetual	To be used to fund future costs of attracting and retaining a qualified medical practitioner within the District/Region.
(h) IT & Administration reserve	Perpetual	To be used to fund future technology that will require future updating.
(i) Sewerage reserve	Perpetual	To be used to fund upgrading and replacement of the town sewerage treatment plant.
(j) Community Bus reserve	Perpetual	To be used to fund the change over of costs of the community bus.
(k) NRM reserve	Perpetual	To be used to fund the future retention of the NRM officer.
(l) Waste management reserve	Perpetual	To be used to fund future refuse development.



SHIRE OF KOORDA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

9. OTHER INFORMATION

The net result includes as revenues		2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
(a) Interest earnings				
Investments		245,000	256,922	220,000
Other interest revenue		6,000	6,510	6,000
		251,000	263,432	226,000
The net result includes as expenses				
(b) Auditors remuneration				
Audit services		44,400	35,340	32,400
Other services		3,000	3,000	1,650
		47,400	38,340	34,050

SHIRE OF KOORDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	9,360	7,800	7,800
Meeting attendance fees	5,616	4,680	4,680
ICT expenses	900	495	900
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,100	0	300
	17,876	13,875	14,580
<b>Elected member 2</b>			
Deputy President's allowance	2,340	1,950	1,950
Meeting attendance fees	4,680	3,900	3,900
ICT expenses	900	495	900
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,100	1,338	300
	9,920	8,583	7,950
<b>Elected member 3</b>			
Meeting attendance fees	4,680	3,900	3,900
ICT expenses	900	495	900
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,100	0	300
	7,580	5,295	6,000
<b>Elected member 4</b>			
Meeting attendance fees	4,680	3,900	3,900
ICT expenses	900	495	900
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,100	306	300
	7,580	5,601	6,000
<b>Elected member 5</b>			
Meeting attendance fees	4,680	2,600	3,900
ICT expenses	900	495	900
Annual allowance for ICT expenses	900	600	900
Travel and accommodation expenses	1,100		300
	7,580	3,695	6,000
<b>Elected member 6</b>			
Meeting attendance fees	4,680	2,600	3,900
ICT expenses	900	495	900
Annual allowance for ICT expenses	900	600	900
Travel and accommodation expenses	1,100	466	300
	7,580	4,161	6,000
<b>Elected member 7</b>			
Meeting attendance fees	4,680	2,275	3,900
ICT expenses	900		900
Annual allowance for ICT expenses	900	525	900
Travel and accommodation expenses	1,100	401	300
	7,580	3,201	6,000
<b>Total Elected Member Remuneration</b>	65,696	44,411	52,530
President's allowance	9,360	7,800	7,800
Deputy President's allowance	2,340	1,950	1,950
Meeting attendance fees	33,696	23,855	28,080
ICT expenses	6,300	2,970	6,300
Annual allowance for ICT expenses	6,300	5,325	6,300
Travel and accommodation expenses	7,700	2,511	2,100
	65,696	44,411	52,530

SHIRE OF KOORDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.  
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF KOORDA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods



SHIRE OF KOORDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

12. PROGRAM INFORMATION

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.

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 and support of family daycare/playgroup centre. Contribution to community welfare/care programs.

Housing

To provide and maintain staff, joint venture and elderly residents housing

Provision and maintenance staff, community and joint venture housing.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

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, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library. Maintenance and support of museum and other cultural facilities and services.

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 and short term accommodation facility. 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  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

13. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	2,000	2,849	1,500
Law, order, public safety	1,280	2,119	1,560
Health	7,800	7,800	8,100
Housing	206,810	174,494	184,040
Community amenities	216,749	210,513	210,137
Recreation and culture	16,940	17,267	13,190
Economic services	195,300	161,027	168,800
Other property and services	2,500	11,781	2,500
	649,379	587,850	589,827

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

Description	Notes	Account	Fee & Charge 2023/24	Fee & Charge 2024/25	GST	Statutory or Council Fee	Act or Regulation
<b>Property Enquiries</b>							
Settlement/Real Estate Agents - Rural Rates Enquiry Only	Per Request	3030121	\$ 77.00	\$ 77.00	Y	C	LG Act 1995 Section 6.16
Settlement/Real Estate Agents - Townsite Only Rates, Orders & Requisitions	Per Request	3030121	\$ 132.00	\$ 132.00	Y	C	LG Act 1995 Section 6.16
CBH Ex-gratia rates - per tonne		3030140	\$ 0.066	\$ 0.068	Y	C	LG Act 1995 Section 6.16
<b>Administration</b>							
Photocopying/Printing per page (A4, 1 side B&W)	Per page	3030220	\$ 0.85	\$ 0.85	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A3, 1 side B&W)	Per page	3030220	\$ 1.00	\$ 1.00	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A4)	Per page	3030220	\$ 2.00	\$ 2.00	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A3)	Per page	3030220	\$ 2.00	\$ 2.00	Y	C	LG Act 1995 Section 6.16
Scanning to File per page (A3 & A4)	Per page	3030220	\$ 1.00	\$ 1.00	Y	C	LG Act 1995 Section 6.16
Printed copy of Council Agenda or Minutes		3030221	\$ 25.00	\$ 25.00	Y	C	LG Act 1995 Section 6.16
Corndolly Pins		3030222	\$ 9.00	\$ 9.00	Y	C	LG Act 1995 Section 6.16
Keyrings		3030222	\$ 6.00	\$ 6.00	Y	C	LG Act 1995 Section 6.16
Pens		3030222	\$ 5.00	\$ 5.00	Y	C	LG Act 1995 Section 6.16
Stubby Holders		3030222	\$ 4.00	\$ 4.00	Y	C	LG Act 1995 Section 6.16
<b>Animal Control</b>							
Dog Annual Registration; Sterilised Dog/Bitch	Per Year	3050221	\$ 20.00	\$ 20.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Annual Registration; Unsterilised Dog/Bitch	Per Year	3050221	\$ 50.00	\$ 50.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Three Registration; Sterilised Dog/Bitch	Per Three Years	3050221	\$ 42.50	\$ 42.50	N	S	Dog Regulations 2013 (Reg 17)
Dog Three Registration; Unsterilised Dog/Bitch	Per Three Years	3050221	\$ 120.00	\$ 120.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Life Registration; Sterilised Dog/Bitch	Life	3050221	\$ 125.00	\$ 125.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Life Registration; Unsterilised Dog/Bitch	Life	3050221	\$ 250.00	\$ 250.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Concession; Working Dogs	Per Year	3050221	25% of fee	25% of fee	N	S	Dog Regulations 2013 (Reg 17)
Dog Concession; Pensioners	Per Year	3050221	50% of fee	50% of fee	N	S	Dog Regulations 2013 (Reg 17)
Registration; Service Dog	Per Year	3050221	No Charge	No Charge	N	S	Dog Regulations 2013 (Reg 17)
Impound Fees; Dogs & Cats	Per Impound	3050220	\$ 75.00	\$ 75.00	Y	C	LG ACT 1995 Section 6.16
Sustenance Fee	Per Day	2050265	\$ 20.00	\$ 20.00	Y	C	LG ACT 1995 Section 6.16
Release of Dog or Cat Outside Facility Opening Hours	Per Animal	3050220	\$ 225.00	\$ 225.00	Y	C	LG ACT 1995 Section 6.16
First Aid Treatment of Any Impounded Animal	Cost Recovery	2050265	Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Dog Yard Inspection; Restricted & Dangerous Dog Only	Per Inspection	2050216	\$ 50.00	\$ 50.00	Y	S	Dog Regulations 2013 (Reg 17)
Application of Licence as Approved Kennel Establishment	Per Application	3050221	\$ 200.00	\$ 200.00	N	S	Dog Regulations 2013 (Reg 17)
Approved Kennel Establishment Licence & Annual Renewal	Per Licence	3050221	\$ 200.00	\$ 200.00	N	S	Dog Regulations 2013 (Reg 17)
Application to Keep More Than The Prescribed Number of Dogs	Per Application	3050221	\$ 100.00	\$ 100.00	N	S	Dog Regulations 2013 (Reg 17)
Ranger Inspection Fee	Per Application	2050216	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Cat Annual Registration; Sterilised Cat	Per Year	3050221	\$ 20.00	\$ 20.00	N	S	Cat Act 2011
Cat Three Year Registration; Sterilised Cat	Per Three Years	3050221	\$ 42.50	\$ 42.50	N	S	Cat Act 2011
Cat Life Registration; Sterilised Cat	Life	3050221	\$ 100.00	\$ 100.00	N	S	Cat Act 2011
Cat Concession; Pensioners	Per Year	3050221	50% of fee	50% of fee	N	S	Cat Act 2011
Registration of Breeding Cat	Per Year	3050221	\$ 100.00	\$ 100.00	N	S	Cat Act 2011
Sustenance Fee; All Livestock Per Head	Per Day	2050265	Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Infringements	Per Infringement	2050216	Per Act	Per Act	N	S	R35 Dog Regulations 2013 & S62 Cat Act 2011
<b>Building Hire</b>							
ES Building	Per Day	3050520	\$ 77.00	\$ 82.50	Y	C	LG ACT 1995 Section 6.16
WACHS Health Centre Rent	Per Week	3070720	\$ 165.00	\$ 165.00	Y	C	LG ACT 1995 Section 6.16
WACHS Health Centre Room Hire	Per Day	3070720	\$ 55.00	\$ 55.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; All Facilities	Per Event	3110120	\$ 165.00	\$ 176.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Club Hire - Morning/Afternoon	Per Event	3110120	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Club Hire - Evening after 5pm, Casual Use or Stage Only	Per Event	3110120	\$ 25.00	\$ 25.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Full Dress Rehearsal	Per Event	3110120	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Function - All Facilities (Pavillion, Kitchen, Bar etc)	Per Event	3110320	\$ 160.00	\$ 275.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Meeting Rooms (Old Kitchen or Tennis Rooms)	Per Event	3110320	\$ 55.00	\$ 82.50	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Use of PA System	Per Event	3110320	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Bond for PA System	Bond	3110320	\$ 270.00	\$ 270.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Functions where alcohol will be consumed	Bond	3110320	\$ 325.00	\$ 385.00	Y	C	LG ACT 1995 Section 6.16
Swimming Pool (Out of normal hours); Plus Manager's wage	Per Hour	3110220	\$ 65.00	\$ 65.00	Y	C	LG ACT 1995 Section 6.16
Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery				Y	C	LG ACT 1995 Section 6.16

Description	Notes	Account	Fee & Charge 2023/24	Fee & Charge 2024/25	GST	Statutory or Council Fee	Act or Regulation
<b>Housing</b>							
Staff Housing; Employee Rent	Per Week	3090120	\$ 70.00	\$ 80.00	N	C	LG ACT 1995 Section 6.16
Lot 95 Greenham (3)	Per Week	3090220	\$ 150.00	\$ 160.00	N	C	LG ACT 1995 Section 6.16
Lot 98 Greenham	Per Week	3090220	\$ 160.00	\$ 165.00	N	C	LG ACT 1995 Section 6.16
Lot 550 DEF Smith (3)	Per Week	3090220	\$ 120.00	\$ 135.00	N	C	LG ACT 1995 Section 6.16
Lot 164C Lodge (GROH Lease)	Per Week	3090221	Negotiated	Negotiated	N	C	LG ACT 1995 Section 6.16
Lot 204 Pearman (GROH Lease)	Per Week	3090221	Negotiated	Negotiated	N	C	LG ACT 1995 Section 6.16
Lot 164 Lodge; Non Staff Charge	Per Week	3090220	\$ 165.00	\$ 170.00	N	C	LG ACT 1995 Section 6.16
Lot 203 Pearman; Non Staff Charge	Per Week	3090220	\$ 165.00	\$ 170.00	N	C	LG ACT 1995 Section 6.16
Community Housing; Lot 13 Smith (3)	Per Week	3090320	\$ 135.00	\$ 140.00	N	C	LG ACT 1995 Section 6.16
Community Housing; Lot 291 Smith (3)	Per Week	3090320	\$ 120.00	\$ 140.00	N	C	LG ACT 1995 Section 6.16
Community Housing; 550 ABC Smith (3)	Per Week	3090320	\$ 120.00	\$ 135.00	N	C	LG ACT 1995 Section 6.16
Housing Bond; Four Weeks Rent and \$150 Pet Bond if Applicable					N	C	LG ACT 1995 Section 6.16
<b>Refuse Collection</b>							
Refuse Collection	Per Bin	3100120	\$ 185.00	\$ 190.00	N	C	S.67 WARR Act 2007
Refuse Collection; Age Pensioner	Per Bin	3100120	\$ 120.00	\$ 130.00	N	C	S.67 WARR Act 2007
Recycling Collection	Per Bin	3100125	\$ 175.00	\$ 180.00	N	C	S.67 WARR Act 2007
Recycling Collection; Age Pensioner	Per Bin	3100125	\$ 120.00	\$ 130.00	N	C	S.67 WARR Act 2007
Rubbish Site Charge; Non Collection			\$ 60.00	\$ 60.00	Y	C	S.67 WARR Act 2007
Replacement Bin	Per Bin		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
<b>Sewerage</b>							
Sewerage Rate in the Dollar		3100120	\$ 0.1096	\$ 0.0850			Health (Miscellaneous Provisions) Act 1911 Section 41
Minimum Charge		3100120	\$ 360.00	\$ 370.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Non-Rated Properties; First Major Fixture		3100120	\$ 260.00	\$ 265.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Non-Rated Properties; Each Additional Major Fixture		3100120	\$ 115.00	\$ 120.00			Health (Miscellaneous Provisions) Act 1911 Section 41
<b>Septic Fees (Statutory)</b>							
Application Fee	Per Application	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Local Government Report Fee (Waste greater than 540L per day)	Per Application	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Permit to Use an Apparatus (Includes All Inspections)	Per Inspection	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
<b>Town Planning</b>							
As Per Development & Planning (Local Government Fees) Regulations 2000	Per Application	3100620				S	Planning and Development Regulations 2009
Application Fee for Permanent Road Closure	Per Application	3100620	Cost Recovery	Cost Recovery	N	S	Planning and Development Regulations 2009
Local Planning Scheme Amendment - Basic Amendment Plan	Per Application	3100620	-	\$ 1,500.00	N	S	Planning and Development Regulations 2009
Local Planning Scheme Amendment - Standard Amendment Plan	Per Application	3100620	-	\$ 2,500.00	N	S	Planning and Development Regulations 2009
Local Planning Scheme Amendment - Complex Amendment Plan	Per Application	3100620	-	\$ 5,000.00	N	S	Planning and Development Regulations 2009
<b>Cemetery</b>							
Plot Fee; Land For Grave 2.4m x 1.2m	Per Application	3100720	\$ 30.00	\$ 30.00	Y	C	Cemeteries Act 1986
Plot Fee; Land For Grave 2.4m x 2.4m	Per Application	3100720	\$ 60.00	\$ 60.00	Y	C	Cemeteries Act 1986
Digging of Grave; Child Under 5 Years of Age, 1.2m Deep	Per Internment	3100720	\$ 820.00	\$ 820.00	Y	C	Cemeteries Act 1986
Digging of Grave; Any Other Person, 1.8m Deep	Per Internment	3100720	\$ 1,240.00	\$ 1,240.00	Y	C	Cemeteries Act 1986
Digging of Grave; Any Other Person, 2.15m Deep	Per Internment	3100720	\$ 1,500.00	\$ 1,500.00	Y	C	Cemeteries Act 1986
Digging of Grave; Beyond 1.8m for Each Additional 0.3m or Part Thereof	Per Internment	3100720	\$ 200.00	\$ 200.00	Y	C	Cemeteries Act 1986
Re-Opening of Grave; Any Child Under 5 Years (Opening & Refilling)	Per Application	3100720	\$ 820.00	\$ 820.00	Y	C	Cemeteries Act 1986
Re-Opening of Grave; Any Persons Over 5 Years (Opening & Refilling)	Per Application	3100720	\$ 1,240.00	\$ 1,240.00	Y	C	Cemeteries Act 1986
Grant of Right of Burial	Per Application	3100720	\$ 108.00	\$ 108.00	N	C	Cemeteries Act 1986
Additional Charge; Funeral Held on Saturdays	Per Event	3100720	\$ 325.00	\$ 325.00	Y	C	Cemeteries Act 1986
Additional Charge; Funeral Held on Public Holidiays and Sundays	Per Event	3100720	\$ 540.00	\$ 540.00	Y	C	Cemeteries Act 1986
Niche Wall; Single Niche	Per Application	3100721	\$ 100.00	\$ 150.00	Y	C	Cemeteries Act 1986
Niche Wall; Double Niche	Per Application	3100721	\$ 140.00	\$ 250.00	Y	C	Cemeteries Act 1986
Funeral Directors Licence (Valid until 30 June of the financial year paid)	Per Application	3100720	\$ 59.50	\$ 59.50	N	C	Cemeteries Act 1986
Monumental Masons Licence (Valid until 30 June of the financial year paid)	Per Application	3100722	\$ 59.50	\$ 59.50	N	C	Cemeteries Act 1986
Permit; Erect Monument or Headstone	Per Application	3100722	\$ 27.00	\$ 27.00	N	C	Cemeteries Act 1986
Permit; Erect Any Name Plate	Per Application	3100722	\$ 21.00	\$ 21.00	N	C	Cemeteries Act 1986

Description	Notes	Account	Fee & Charge 2023/24	Fee & Charge 2024/25	GST	Statutory or Council Fee	Act or Regulation
<b>Seasonal Sporting Club Fees</b>							
Recreation Ground; Cricket	Per Annum	3110321	\$ 450.00	\$ 480.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Tennis	Per Annum	3110321	\$ 520.00	\$ 550.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Basketball	Per Annum	3110321	\$ 420.00	\$ 440.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Hockey	Per Annum	3110321	\$ 420.00	\$ 440.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Netball	Per Annum	3110321	\$ 420.00	\$ 440.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Football	Per Annum	3110321	\$ 2,600.00	\$ 2,750.00	Y	C	LG ACT 1995 Section 6.16
<b>Gymnasium Fees</b>							
Annual - Adult	Per Year	3110322	\$ 160.00	\$ 170.00	Y	C	LG ACT 1995 Section 6.16
Annual - Pensioner/Student	Per Year	3110322	\$ 128.00	\$ 135.00	Y	C	LG ACT 1995 Section 6.16
6 months - Adult	Per 6 Months	3110322	\$ 100.00	\$ 105.00	Y	C	LG ACT 1995 Section 6.16
6 months - Pensioner/Student	Per 6 Months	3110322	\$ 80.00	\$ 85.00	Y	C	LG ACT 1995 Section 6.16
3 months - Adult	Per 3 Months	3110322	\$ 60.00	\$ 65.00	Y	C	LG ACT 1995 Section 6.16
3 months - Pensioner/Student	Per 3 Months	3110322	\$ 48.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Sports Club	Per Session	3110322	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Fob Bond	Bond	3110322	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
<b>Drive In Entry</b>							
Double Feature Adults; 16 and over	Per event	3110323	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Double Feature Children; 3 years and under free	Per event	3110323	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Single Movie Screening Adults; Children free	Per event	3110323	\$ 10.00	\$ 10.00	Y	C	LG ACT 1995 Section 6.16
<b>Library</b>							
Charge for lost books	Per book	3110501	Replacement Value	Replacement Value		C	LG ACT 1995 Section 6.16
<b>Short Term Accommodation - Yalambee</b>							
1 Bedroom Unit	Per Night	3130222	\$ 120.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
1 Bedroom Unit	Per Week	3130222	\$ 400.00	\$ 420.00	Y	C	LG ACT 1995 Section 6.16
2 Bedroom Unit	Per Night	3130222	\$ 145.00	\$ 150.00	Y	C	LG ACT 1995 Section 6.16
2 Bedroom Unit	Per Week	3130222	\$ 500.00	\$ 525.00	Y	C	LG ACT 1995 Section 6.16
Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
<b>Short Term Accommodation - Caravan Park (PAY 2, STAY 3)</b>							
Powered Site	Per Night	3130221	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Powered Site	Per Week	3130221	\$ 140.00	\$ 140.00	Y	C	LG ACT 1995 Section 6.16
Non-Powered/Unoccupied Van	Per Night	3130221	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Non-Powered/Unoccupied Van	Per Week	3130221	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Tent Site	Per Night	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Tent Site	Per Week	3130221	\$ 20.00	\$ 20.00	Y	C	LG ACT 1995 Section 6.16
Showers; Non Park Resident	Per Use	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Washing Machine	Per Cycle	3130221	\$ 3.00	\$ 3.00	Y	C	LG ACT 1995 Section 6.16
Clothes Dryer	Per Cycle	3130221	\$ 4.00	\$ 4.00	Y	C	LG ACT 1995 Section 6.16
RV Parking Fee; Not in Caravan Park	Per Night	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
<b>Building Control</b>							
Swimming Pool Enclosure Inspection	Per Inspection	3130321	\$ 80.00	\$ 80.00	N	S	Building Act 2011 (s.16(1))
<b>Plant Hire - Rural</b>							
Tree Planter (Automated)	Per Day	3130120	\$ 220.00	\$ 220.00	Y	C	LG ACT 1995 Section 6.16
Tree Planter (Manual)	Per Day	3130120	\$ 110.00	\$ 110.00	Y	C	LG ACT 1995 Section 6.16
Tree Planter (Hand Held)	Per Day	3130120	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Bait Layer	Per Day	3130120	\$ 32.00	\$ 32.00	Y	C	LG ACT 1995 Section 6.16



Description	Notes	Account	Fee & Charge 2023/24	Fee & Charge 2024/25	GST	Statutory or Council Fee	Act or Regulation
<b>Private Works</b>							
Graders	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Front End Load	Per Hour	3140120	\$ 175.00	\$ 175.00	Y	C	LG ACT 1995 Section 6.16
Self Propelled M.T Roller	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Steel Roller	Per Hour	3140120	\$ 145.00	\$ 145.00	Y	C	LG ACT 1995 Section 6.16
Truck - 6x4	Per Hour	3140120	\$ 155.00	\$ 155.00	Y	C	LG ACT 1995 Section 6.16
Prime Mover & Tri Axle Side Tipper	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Prime Mover & Low Loader	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Bobcat	Per Hour	3140120	\$ 105.00	\$ 105.00	Y	C	LG ACT 1995 Section 6.16
Broom & Tractor	Per Hour	3140120	\$ 120.00	\$ 120.00	Y	C	LG ACT 1995 Section 6.16
Truck - 3T	Per Hour	3140120	\$ 115.00	\$ 115.00	Y	C	LG ACT 1995 Section 6.16
Cherry Picker	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Excavator	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Street Sweeper	Per Hour	3140120	\$ 115.00	\$ 115.00	Y	C	LG ACT 1995 Section 6.16
Labour Hire	Per Hour	3140120	\$ 85.00	\$ 85.00	Y	C	LG ACT 1995 Section 6.16
Western Power Hourly Rate	Per Hour	3140120	\$ 245.00	\$ 245.00	Y	C	LG ACT 1995 Section 6.16
Ride on Mower	Per Hour	3140120	\$ 95.00	\$ 95.00	Y	C	LG ACT 1995 Section 6.16
Compactor	Per Day	3140120	\$ 55.00	\$ 55.00	Y	C	LG ACT 1995 Section 6.16
Gravel/Wodjil	Per Tonne	3140120	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Blue Metal (if available)	Per Tonne	3140120	\$ 70.00	\$ 70.00	Y	C	LG ACT 1995 Section 6.16
<b>Other Economic Services</b>							
ATM Fee	Per Transaction	3130822	\$ 2.80	\$ 2.80	Y	C	LG ACT 1995 Section 6.16
Community Bus	Per km	3130834	\$ 0.80	\$ 0.88	Y	C	LG ACT 1995 Section 6.16
Community Bus; Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Water Standpipes	Per kilolitre	3130821	TBA	TBA		C	LG ACT 1995 Section 6.16