

# 2019/2020 BUDGET

SHIRE OF KOORDA



*Shire of*  
**Koordda**

**SHIRE OF KOORDA**

**DRAFT BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2020**

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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 my pleasure to comment on the 2019/2020 budget.

This document has a capital expenditure allocation of \$2,725,000

The budget will this year incorporate a 2% rate rise. This will be necessary to adequately fund Council's objectives. Along with the continued increasing demands for road maintenance and reconstruction, the redevelopment of the Recreation Centre facilities will be a primary focus for the next five to ten years.

By maintaining a rate increase of around 2%, the Shire will be able, with assistance of grants, to fund projects without the necessity to raise a loan and keeping with Council's policy of remaining debt free.

As a commitment to maintaining the Shire's road network, the budget will include an allocation of \$1,326,000 for construction, \$85,000 for preservation and \$300,000 for maintenance. The major projects include the seal widening on the Koorda-Kulja, Burakin-Wialki and Koorda-Dowerin Roads, resealing sections of the Koorda-Kulja, Burakin-Wialki and Koorda-Dowerin Roads, reconstructing and stabilising the Cadoux-Koorda and Koorda-Kulja Roads, as well as re-sheeting and the maintenance of unsealed roads within the Shire.

After three years of strategic planning and State and Federal Government lobbying, the Wheatbelt Secondary Freight network have been successful in obtaining \$70million from the Federal Government's Roads of Strategic Important (ROSI) initiative, plus a further \$17.5million from the State to reconstruct and upgrade 4,400km of designated freight routes across the Wheatbelt.

As part of the Office of Auditor General performance audit into Records Management across the Local and State sector, Council committed \$30,000 for the implementation of a new electronic content management system to ensure best practice methods are adhered to. Continuing from this, the 2019/2020 budget includes a commitment of \$250,000 over two years for the purchase of a new Finance and Rating system in a hope to have it live by 1<sup>st</sup> July 2020. The proposed integrated system will streamline operating processes, increase efficiencies and meet compliance requirements.

I would like to welcome our newly appointed CEO, Mr Darren Simmons and congratulate him on timely preparation of this budget. I would like to commend the efforts of the MoFA, Lana Foote and staff on the preparation of this document for presentation to Council for Adoption.

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

## Chief Executive Officer Comment

### To the Elected Members

#### **Budget Estimates**

To members of the Council, ratepayers and residents of the Shire of Koorda, this report gives further details concerning the various items that have arisen in the preparation and final compilation of the budget. The document includes both statutory requirements as well as additional information to assist the reader in understanding what is being proposed for the 2019/2020 year.

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

This document has been prepared on the understanding that there will be an adjusted net current credit brought forward of \$821,674 (this is not a cash figure) and includes prepaid grants projects and funding carried forward from 2018/2019.

### Budgeted Initiatives & Major Expenditure

➤	<b>Housing</b>	
	Staff Housing – Provisions	\$30,000
	Other Housing – Provisions	\$465,000
➤	<b>Recreation &amp; Culture</b>	
	Recreation Facility – Recycled Water System	\$70,000
➤	<b>Transport</b>	
	Plant Changeover	\$492,000
	Road Construction	\$1,326,000
	Road Preservation	\$85,000
	Road Maintenance	\$300,000
	Footpaths	\$15,000
➤	<b>Economic Services</b>	
	Caravan Park – Ablution Repaint	\$25,000
➤	<b>Other Property &amp; Services</b>	
	Plant Changeover	\$152,000
	Finance System Upgrade	\$150,000

### Major items of income

➤	Rate Collection (after discount)	\$1,066,388
➤	Grants Commission (Untied)	\$1,238,000
➤	Grants Commission (Roads)	\$636,000
➤	Roads to Recovery	\$322,000
➤	Regional Road Group	\$310,000
➤	Main Roads – Direct Grant	\$145,000

### Reserve Transfers

Transfers – Ongoing.

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

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

**Darren Simmons**  
Chief Executive Officer

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,066,030	1,041,439	1,049,928
Operating grants, subsidies and contributions	9	1,204,333	992,676	969,367
Fees and charges	8	470,794	477,494	441,699
Service charges	1(d)	3,450	3,205	3,525
Interest earnings	10(a)	148,500	134,042	129,500
Other revenue	10(b)	35,870	94,785	30,570
		2,928,977	2,743,641	2,624,589
<b>Expenses</b>				
Employee costs		(1,837,387)	(1,388,901)	(1,979,034)
Materials and contracts		(320,190)	(220,362)	(118,507)
Utility charges		(32,500)	(22,794)	(32,500)
Depreciation on non-current assets	5	(1,946,506)	(1,620,345)	(2,283,279)
Insurance expenses		(120,000)	(96,194)	(121,800)
Other expenditure		(132,250)	(59,019)	(121,600)
		(4,388,833)	(3,407,615)	(4,656,720)
<b>Subtotal</b>				
		(1,459,856)	(663,974)	(2,032,131)
Non-operating grants, subsidies and contributions	9	694,971	622,245	2,301,794
Profit on asset disposals	4(b)	2,287	9,319	11,548
Loss on asset disposals	4(b)	(77,488)	(5,626)	(49,226)
		619,770	625,938	2,264,116
<b>Net result</b>				
		(840,086)	(38,036)	231,985
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>				
		0	0	0
<b>Total comprehensive income</b>				
		(840,086)	(38,036)	231,985

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

## FOR THE YEAR ENDED 30TH JUNE 2020

**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.

**2018/19 ACTUAL BALANCES**

Balances shown in this budget as 2018/19 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 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

**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 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 expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**
**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		84,952	100,000	200
General purpose funding		2,151,400	1,876,838	2,027,965
Law, order, public safety		17,707	22,721	26,910
Health		7,060	6,942	7,500
Housing		198,676	166,229	188,419
Community amenities		189,792	185,435	183,350
Recreation and culture		100,621	31,231	22,725
Transport		81,029	138,347	85,000
Economic services		30,740	45,872	29,020
Other property and services		67,000	170,026	53,500
		2,928,977	2,743,641	2,624,589
<b>Expenses excluding finance costs</b>	5,10(c)(d)(e)(e)			
Governance		(525,166)	(287,389)	(416,644)
General purpose funding		(109,923)	(84,448)	(106,374)
Law, order, public safety		(95,704)	(58,630)	(98,812)
Health		(171,075)	(98,530)	(163,133)
Education and welfare		(46,892)	(24,491)	(54,878)
Housing		(286,896)	(226,170)	(280,809)
Community amenities		(315,127)	(202,399)	(298,942)
Recreation and culture		(981,774)	(840,735)	(1,003,295)
Transport		(1,598,434)	(1,368,832)	(2,002,924)
Economic services		(252,828)	(193,542)	(231,537)
Other property and services		(5,014)	(22,449)	628
		(4,388,833)	(3,407,615)	(4,656,720)
<b>Subtotal</b>		(1,459,856)	(663,974)	(2,032,131)
Non-operating grants, subsidies and contributions	9	694,971	622,245	2,301,794
Profit on disposal of assets	4(b)	2,287	9,319	11,548
(Loss) on disposal of assets	4(b)	(77,488)	(5,626)	(49,226)
		619,770	625,938	2,264,116
<b>Net result</b>		<b>(840,086)</b>	<b>(38,036)</b>	<b>231,985</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(840,086)</b>	<b>(38,036)</b>	<b>231,985</b>

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

**FOR THE YEAR ENDED 30TH JUNE 2020****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 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.

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,066,030	1,041,439	1,094,997
Operating grants, subsidies and contributions		1,202,693	979,378	1,034,261
Fees and charges		470,794	477,494	441,699
Service charges		3,450	3,205	3,525
Interest earnings		148,500	134,042	129,500
Goods and services tax		19,774	43,375	6,149
Other revenue		35,870	94,785	30,570
		2,947,111	2,773,718	2,740,701
<b>Payments</b>				
Employee costs		(1,837,387)	(1,413,382)	(1,988,527)
Materials and contracts		(1,438,578)	970,077	(114,242)
Utility charges		(32,500)	(22,794)	(32,500)
Insurance expenses		(120,000)	(96,194)	(121,800)
Goods and services tax		(19,774)	(43,375)	0
Other expenditure		(132,250)	(59,019)	(121,600)
		(3,580,489)	(664,687)	(2,378,669)
<b>Net cash provided by (used in) operating activities</b>	3	(633,378)	2,109,031	362,032
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(1,314,000)	(923,247)	(3,484,419)
Payments for construction of infrastructure	4(a)	(1,411,000)	(1,094,623)	(1,287,000)
Non-operating grants, subsidies and contributions used for the development of assets	9	694,971	622,245	2,301,794
Proceeds from sale of plant & equipment	4(b)	264,000	174,405	271,000
<b>Net cash provided by (used in) investing activities</b>		(1,766,029)	(1,221,220)	(2,198,625)
<b>Net increase (decrease) in cash held</b>		(2,399,407)	887,811	(1,836,593)
Cash at beginning of year		7,737,495	6,849,684	6,842,085
<b>Cash and cash equivalents at the end of the year</b>	3	<b>5,338,088</b>	<b>7,737,495</b>	<b>5,005,492</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2 (b)(i)	821,674	1,223,671	1,369,279
		821,674	1,223,671	1,369,279
<b>Revenue from operating activities (excluding rates)</b>				
Governance		84,952	100,000	200
General purpose funding		1,085,370	835,399	978,037
Law, order, public safety		17,707	22,721	26,910
Health		7,060	6,942	7,500
Housing		198,676	166,229	188,419
Community amenities		189,792	185,435	183,350
Recreation and culture		100,621	31,231	22,725
Transport		81,310	143,910	96,486
Economic services		30,740	45,872	29,020
Other property and services		69,006	173,782	53,562
		1,865,234	1,711,521	1,586,209
<b>Expenditure from operating activities</b>				
Governance		(525,166)	(287,389)	(416,644)
General purpose funding		(109,923)	(84,448)	(106,374)
Law, order, public safety		(95,704)	(58,630)	(98,812)
Health		(171,075)	(98,530)	(163,133)
Education and welfare		(46,892)	(24,491)	(54,878)
Housing		(286,896)	(226,170)	(280,809)
Community amenities		(315,127)	(202,399)	(298,942)
Recreation and culture		(981,774)	(840,735)	(1,003,295)
Transport		(1,675,147)	(1,372,377)	(2,045,315)
Economic services		(252,828)	(193,542)	(231,537)
Other property and services		(5,789)	(24,530)	(6,207)
		(4,466,321)	(3,413,241)	(4,705,946)
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,021,707	1,616,652	2,320,957
<b>Amount attributable to operating activities</b>		242,294	1,138,603	570,499
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	694,971	622,245	2,301,794
Purchase property, plant and equipment	4(a)	(1,314,000)	(923,247)	(3,484,419)
Purchase and construction of infrastructure	4(a)	(1,411,000)	(1,094,623)	(1,287,000)
Proceeds from disposal of assets	4(b)	264,000	174,405	271,000
<b>Amount attributable to investing activities</b>		(1,766,029)	(1,221,220)	(2,198,625)
<b>FINANCING ACTIVITIES</b>				
Transfers to cash backed reserves (restricted assets)	7(a)	(635,295)	(912,677)	(888,802)
Transfers from cash backed reserves (restricted assets)	7(a)	1,093,000	949,500	1,467,000
<b>Amount attributable to financing activities</b>		457,705	36,823	578,198
<b>Budgeted deficiency before general rates</b>		(1,066,030)	(45,794)	(1,049,928)
<b>Estimated amount to be raised from general rates</b>	1	1,066,030	1,041,439	1,049,928
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	<b>0</b>	<b>995,645</b>	<b>0</b>

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 1. RATES AND SERVICE CHARGES

### (a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>General rate</b>									
<b>Gross rental valuations</b>									
GRV	0.11350	135	959,752	108,932	0	0	108,932	105,780	115,958
<b>Unimproved valuations</b>									
UV	0.01933	218	52,870,500	1,022,198	0	0	1,022,198	1,001,305	1,002,090
<b>Sub-Totals</b>		353	53,830,252	1,131,130	0	0	1,131,130	1,107,085	1,118,048
<b>Minimum</b>									
<b>Minimum payment</b>	\$								
<b>Gross rental valuations</b>									
GRV	400	26	26,790	10,400	0	0	10,400	10,665	10,270
<b>Unimproved valuations</b>									
UV	400	25	231,348	10,000	0	0	10,000	7,297	7,110
<b>Sub-Totals</b>		51	258,138	20,400	0	0	20,400	17,962	17,380
		404	54,088,390	1,151,530	0	0	1,151,530	1,125,047	1,135,428
Discounts/concessions (Refer note 1(e))							(85,500)	(83,608)	(85,500)
<b>Total amount raised from general rates</b>							1,066,030	1,041,439	1,049,928
<b>Total rates</b>							1,066,030	1,041,439	1,049,928

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 2019/20 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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**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.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Discount	23/08/2019	0	0.00%	11.00%
<b>Option two</b>				
Pay on time	6/09/2019	0	0.00%	11.00%
<b>Option three</b>				
Instalment One	6/09/2019	0	0.00%	11.00%
Instalment Two	15/11/2019	0	0.00%	11.00%
Instalment Three	16/01/2020	0	0.00%	11.00%
Instalment Four	19/03/2020	0	0.00%	11.00%

	<b>2019/20 Budget revenue</b>	<b>2018/19 Actual revenue</b>	<b>2018/19 Budget revenue</b>
	\$	\$	\$
Unpaid rates and service charge interest earned	8,500	3,646	7,500
	8,500	3,646	7,500

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2020.

(d) Service Charges

	Amount of charge	2019/20 Budgeted revenue	Budget Amount to be applied to costs	Budget Amount to be set aside to reserve	Reserve Amount to be applied to costs	2018/19 Actual revenue	2018/19 Budget revenue
<b>Service charge</b>	\$	\$	\$	\$	\$	\$	\$
TV and Radio Satellite Transmission Levy	25	3,450	18,000	0	0	3,205	3,525
		3,450	18,000	0	0	3,205	3,525

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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
General Rates	10.0%		\$ 85,500	\$ 83,608	\$ 85,500	Current year rates and all arrears are paid in full by 4.00pm, 23 August 2019. Full payment must be received at the Shire Office prior to the cut off date.
			85,500	83,608	85,500	

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Refuse charge	Concession	90		\$ 2,070	\$ 2,625	\$ 2,625	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		1,380	1,875	1,875	Eligible aged pensioners	To encourage elderly residents to remain in their own home. To give recognition for their services to the community.
				3,450	4,500	4,500		

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019	
Note		\$	\$	\$	\$	
<b>Composition of estimated net current assets</b>						
<b>Current assets</b>						
	Cash - unrestricted	3	180	1,941,882	1,860,930	0
	Cash - restricted reserves	3	5,337,908	5,795,613	5,795,613	5,005,492
	Cash - restricted unspent grants	6 (b)	0	0	80,952	0
	Receivables		165,767	164,127	164,127	41,630
	Inventories		20,000	20,000	20,000	6,000
			5,523,855	7,921,622	7,921,622	5,053,122
<b>Less: current liabilities</b>						
	Trade and other payables		(387,510)	(1,412,879)	(1,319,860)	(237,126)
	Contract liabilities		(19,048)	(93,019)	0	0
			(406,558)	(1,505,898)	(1,319,860)	(237,126)
	<b>Net current assets</b>		5,117,297	6,415,724	6,601,762	4,815,996

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from 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	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$	\$
<b>(i) Current assets and liabilities excluded from budgeted deficiency</b>					
<b>Net current assets</b>	2	5,117,297	6,415,724	6,601,762	4,815,996
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
<b>Adjustments to net current assets</b>					
Less: Cash - restricted reserves	3	(5,337,908)	(5,795,613)	(5,795,613)	(5,005,492)
Add: Current liabilities not expected to be cleared at end of year					
- Contract liabilities		31,115	12,067	0	0
Add: Employee benefit provisions		189,496	189,496	189,496	189,496
<b>Adjusted net current assets - surplus/(deficit)</b>		0	821,674	995,645	0
<b>(ii) Operating activities excluded from budgeted deficiency</b>					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	4(b)	(2,287)	(9,319)	(9,319)	(11,548)
Less: Current liabilities not expected to be cleared at end of year		0	(80,952)	0	0
Add: Loss on disposal of assets	4(b)	77,488	5,626	5,626	49,226
Add: Change in accounting policies	15	0	(173,971)	0	0
Add: Depreciation on assets	5	1,946,506	1,620,345	1,620,345	2,283,279
<b>Non cash amounts excluded from operating activities</b>		2,021,707	1,361,729	1,616,652	2,320,957

**(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019**

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**2 (c). 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.

**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.

**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.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**LAND HELD FOR RESALE**

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**3. RECONCILIATION OF CASH**

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

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Cash - unrestricted	180	1,860,930	0
Cash - restricted	5,337,908	5,876,565	5,005,492
	5,338,088	7,737,495	5,005,492
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Accrued Leave	198,988	194,442	195,996
Plant	713,078	949,515	712,557
Road	564,850	453,459	485,868
Recreational	1,388,225	1,329,474	770,881
TV Satellite	31,648	30,925	31,043
IT & Admin	130,609	176,483	181,054
Community Bus	62,270	60,847	61,080
Council Building	716,607	1,162,444	1,177,263
CHP Units	41,797	40,842	33,992
JV Units	45,379	44,342	36,506
JV Johnston Place	19,133	18,696	16,270
Sewerage	954,959	874,524	861,619
Medical Practice	295,908	289,148	290,244
NRM	21,874	21,374	21,455
Waste Management	152,583	149,098	129,664
Unspent grants and contributions not held in reserve	0	80,952	0
	5,337,908	5,876,565	5,005,492
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(840,086)	(38,036)	231,985
Depreciation	1,946,506	1,620,345	2,283,279
(Profit)/loss on sale of asset	75,201	(3,693)	37,678
(Increase)/decrease in receivables	(1,640)	(13,298)	116,112
(Increase)/decrease in inventories	0	3,421	1,420
Increase/(decrease) in payables	(1,199,340)	1,187,018	(6,648)
Increase/(decrease) in contract liabilities	(93,019)	0	0
Increase/(decrease) in employee provisions	0	(24,481)	0
Change in accounting policies transferred to retained surplus (refer to Note 15)	173,971	0	0
Grants/contributions for the development of assets	(694,971)	(622,245)	(2,301,794)
<b>Net cash from operating activities</b>	(633,378)	2,109,031	362,032

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

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

Asset class	Reporting program					2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Housing	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>								
Buildings - non-specialised	495,000	0	0	25,000	0	520,000	564,559	2,894,419
Furniture and equipment	0	0	7,000	0	150,000	157,000	62,830	51,000
Plant and equipment	0	0	485,000	0	152,000	637,000	295,858	539,000
	495,000	0	492,000	25,000	302,000	1,314,000	923,247	3,484,419
<i>Infrastructure</i>								
Infrastructure - Roads	0	0	1,326,000	0	0	1,326,000	1,051,455	1,194,000
Infrastructure - Other	0	70,000	15,000	0	0	85,000	43,168	93,000
	0	70,000	1,341,000	0	0	1,411,000	1,094,623	1,287,000
<b>Total acquisitions</b>	495,000	70,000	1,833,000	25,000	302,000	2,725,000	2,017,870	4,771,419

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Transport	208,431	131,999	281	(76,713)	83,294	85,312	5,563	(3,545)	176,905	146,000	11,486	(42,391)
Other property and services	130,770	132,001	2,006	(775)	87,418	89,093	3,756	(2,081)	131,773	125,000	62	(6,835)
	339,201	264,000	2,287	(77,488)	170,712	174,405	9,319	(5,626)	308,678	271,000	11,548	(49,226)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	339,201	264,000	2,287	(77,488)	170,712	174,405	9,319	(5,626)	308,678	271,000	11,548	(49,226)
	339,201	264,000	2,287	(77,488)	170,712	174,405	9,319	(5,626)	308,678	271,000	11,548	(49,226)

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**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

<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
\$	\$	\$
19,228	16,014	19,227
21,788	18,147	21,788
12,617	10,508	12,617
203,498	169,489	202,399
38,640	32,182	38,682
316,015	263,202	307,757
1,025,732	851,160	1,375,406
33,010	27,493	29,240
275,978	232,150	276,163
<b>1,946,506</b>	<b>1,620,345</b>	<b>2,283,279</b>
507,152	524,704	594,896
18,918	245,497	22,191
237,285	19,573	278,338
1,156,043	802,524	1,356,055
27,108	28,047	31,799
<b>1,946,506</b>	<b>1,620,345</b>	<b>2,283,279</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

Buildings - specialised	50 years
Furniture and equipment	4-10 years
Plant and equipment	4-7 years
Road Seals: Aggregate	25 years
Roads: Unsealed	35 years
Infrastructure - Drains/Sewer	75 years
Infrastructure - Airfield/Runway:	12 years

**DEPRECIATION (CONTINUED)**

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

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

**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.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

The Shire has not budgeted to have any borrowings for the year ended 30th June 2020 and did not have or budget to have any borrowings for the year ended 30th June 2019.

**(b) New borrowings - 2019/20**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

**(d) Credit Facilities**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	0	0	150,000
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>5,000</b>	<b>5,000</b>	<b>155,000</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 7. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Accrued Leave	194,442	4,546	0	198,988	190,964	3,478	0	194,442	191,771	4,225	0	195,996
Plant	949,515	116,563	(353,000)	713,078	928,003	262,512	(241,000)	949,515	686,997	266,560	(241,000)	712,557
Road	453,459	111,391	0	564,850	311,348	208,111	(66,000)	453,459	445,345	106,523	(66,000)	485,868
Recreational	1,329,474	128,751	(70,000)	1,388,225	1,622,118	227,356	(520,000)	1,329,474	1,502,104	228,777	(960,000)	770,881
TV Satellite	30,925	723	0	31,648	30,372	553	0	30,925	30,371	5,672	(5,000)	31,043
IT & Admin	176,483	104,126	(150,000)	130,609	73,326	103,157	0	176,483	173,325	7,729	0	181,054
Community Bus	60,847	1,423	0	62,270	59,759	1,088	0	60,847	59,759	1,321	0	61,080
Council Building	1,162,444	74,163	(520,000)	716,607	1,264,152	20,792	(122,500)	1,162,444	1,141,640	178,123	(142,500)	1,177,263
CHP Units	40,842	955	0	41,797	40,111	731	0	40,842	40,111	1,881	(8,000)	33,992
JV Units	44,342	1,037	0	45,379	43,549	793	0	44,342	43,548	958	(8,000)	36,506
JV Johnston Place	18,696	437	0	19,133	18,362	334	0	18,696	18,362	4,408	(6,500)	16,270
Sewerage	874,524	80,435	0	954,959	798,973	75,551	0	874,524	798,963	62,656	0	861,619
Medical Practice	289,148	6,760	0	295,908	283,976	5,172	0	289,148	283,973	6,271	0	290,244
NRM	21,374	500	0	21,874	20,992	382	0	21,374	20,992	463	0	21,455
Waste Management	149,098	3,485	0	152,583	146,431	2,667	0	149,098	146,429	13,235	(30,000)	129,664
	5,795,613	635,295	(1,093,000)	5,337,908	5,832,436	912,677	(949,500)	5,795,613	5,583,690	888,802	(1,467,000)	5,005,492

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**7. CASH BACKED RESERVES (CONTINUED)**

**(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:

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
Accrued Leave	Ongoing	To fund payment of Long Service Leave and accrued Holiday and Sick Leave entitlements to employees as those liabilities arise.
Plant	Ongoing	To ensure purchases are basically funded from funds set aside in the reserve and the use of those funds determined by a ten year Forward Plan, which is reviewed annually. The intent is that at least the annual plant depreciation component is set aside.
Road	Ongoing	To assist future road works difficult to fund on an annual basis i.e. - reseals and acts of nature.
Recreational	Ongoing	To assist funding of future upgrading, renovation and general requirements.
TV Satellite	Ongoing	To fund future upgrading, renovation and general requirements.
IT & Admin	Ongoing	To fund technology that will require updating and valuer general valuation register.
Community Bus	Ongoing	To fund the changeover costs of the Community Bus.
Council Building	Ongoing	To assist fund the major asset category the Shire owns, and allow some management of the various building requirements.
CHP Units	Ongoing	Restricted (not Shire controlled) funds that must be used for future maintenance/upgrading or replacement of CHP units, or returned to the Department of Housing and Works.
JV Units	Ongoing	Restricted (not Shire controlled) funds that must be used for future maintenance/upgrading or replacement of JV units, or returned to the Department of Housing and Works.
JV Johnston Place	Ongoing	Restricted (not Shire controlled) funds that must be used for future maintenance/upgrading or replacement of JV units, or returned to the Department of Housing and Works.
Sewerage	Ongoing	Unexpected annual income must be set aside for future upgrading and replacement to the town's sewerage treatment gravity system.
Medical Practice	Ongoing	To accumulate funds to assist in covering the costs of attracting and retaining a qualified medical practitioner within the District/Region.
NRM	Ongoing	To fund the retention of the NRM officer and purchase equipment.
Waste Management	Ongoing	To fund new waste management strategies either local site or regional site and associated infrastructure.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**8. FEES & CHARGES REVENUE**

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
General purpose funding	15,000	10,773	7,660
Law, order, public safety	6,326	7,451	6,550
Health	7,060	6,942	7,500
Housing	198,676	166,229	188,419
Community amenities	189,792	185,435	183,350
Recreation and culture	18,200	12,625	14,200
Economic services	30,740	45,872	29,020
Other property and services	5,000	42,167	5,000
	470,794	477,494	441,699

**9. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

Governance	100,000	100,000	0
General purpose funding	915,000	683,714	834,007
Law, order, public safety	11,381	15,270	20,360
Recreation and culture	11,000	11,000	0
Transport	144,000	143,462	85,000
Other property and services	38,000	39,230	30,000
	1,219,381	992,676	969,367

**Non-operating grants, subsidies and contributions**

Recreation and culture	62,971	0	1,680,794
Transport	694,971	622,245	621,000
	757,942	622,245	2,301,794

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	125,000	116,710	110,000
- Other funds	15,000	13,686	12,000
Other interest revenue (refer note 1b)	8,500	3,646	7,500
	148,500	134,042	129,500
<b>(b) Other revenue</b>			
Reimbursements and recoveries	35,870	94,785	30,570
	35,870	94,785	30,570
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	31,000	19,530	25,000
	31,000	19,530	25,000
<b>(d) Elected members remuneration</b>			
Meeting fees	26,100	7,067	11,000
President's allowance	7,500	4,667	7,000
Deputy President's allowance	1,650	1,000	1,500
Travelling expenses	8,000	2,404	7,400
Telecommunications allowance	6,300	0	6,300
	49,550	15,138	33,200

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

## 11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

## 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.

Koorda Shire contributes to the expenses.

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
<b>Non-current assets</b>			
Plant and equipment	0	0	40,000
Less: accumulated depreciation	0	0	0
	0	0	40,000

### Wyalkatchem-Koorda Medical Practitioner

The Shire of Koorda together with the Shire of Wyalkatchem with regard to the provision to fund a medical practitioner. Koorda Shire makes 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.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**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 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Housing bonds	10,284	0	0	10,284
Swimming pool committee	300	0	0	300
RRG Chairman's travel	910	0	0	910
Koorda SES	4,393	0	0	4,393
Drive - in	24,154	4,000	(24,000)	4,154
	40,041	4,000	(24,000)	20,041

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**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.

**REVENUE RECOGNITION**

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

The Shire of Koorda adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Koorda has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract liabilities - current			
Unspent grants, contributions and reimbursements		19,048	19,048
Contract liabilities non-current			
Unspent grants, contributions and reimbursements	0	80,952	80,952
Adjustment to retained surplus from adoption of AASB 15		100,000	

**LEASES**

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Koorda is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

**INCOME FOR NOT-FOR-PROFIT ENTITIES**

The Shire of Koorda has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Koorda has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Adjustment for contract obligations under AASB 1058	0	11,000	11,000
Adjustment for contract obligations under AASB 1058	0	62,971	62,971
Adjustment to retained surplus from adoption of AASB 1058		(62,971)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Koorda. When the taxable event occurs the financial liability is extinguished and the Shire of Koorda recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Koorda to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Koorda of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	41,293,443
Adjustment to retained surplus from adoption of AASB 15	100,000
Adjustment to retained surplus from adoption of AASB 1058	(73,971)
Retained surplus - 01/07/2019	41,119,472.35

Notes to and forming part of the 2019/2020 Budget Document

**Note 16 (a) - Summary: Detail Budget**

Financial summary of detailed accounts to follow

Reporting Program	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.		
	Budget 2019/20	Actual June 19	Budget 2018/19	Budget 2019/20	Actual June 19	Budget 2018/19	Budget 2019/20	Actual June 19	Budget 2018/19	Budget 2019/20	Actual June 19	Budget 2018/19	Budget 2019/20	Actual June 19	Budget 2018/19
Governance	84,952	100,000	200	0	0	0	0	0	0	0	0	0	84,952	100,000	200
General Purpose Funding	2,151,400	1,876,838	2,027,965	0	0	0	0	0	0	0	0	0	2,151,400	1,876,838	2,027,965
Law Order & Public Safety	17,707	22,721	26,910	0	0	0	0	0	3,000	0	0	0	17,707	22,721	29,910
Health	7,060	6,942	7,500	0	0	0	0	0	0	0	0	0	7,060	6,942	7,500
Education & Welfare	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing	198,676	166,229	188,419	0	0	0	495,000	122,500	102,000	0	0	0	693,676	288,729	290,419
Community Amenities	189,792	185,435	183,350	0	0	0	0	0	35,000	0	0	0	189,792	185,435	218,350
Recreation & Culture	100,621	31,231	1,703,519	0	0	0	70,000	520,000	1,020,000	0	0	0	170,621	551,231	2,723,519
Transport	776,281	766,155	717,486	132,000	52,273	146,000	353,000	307,000	307,000	281	448	11,486	1,261,000	1,124,980	1,159,000
Economics Services	30,740	45,872	29,020	0	0	0	25,000	0	0	0	0	0	55,740	45,872	29,020
Other Property & Services	69,006	173,783	53,562	132,000	122,132	125,000	150,000	0	0	2,006	8,871	62	349,000	287,043	178,500
Surplus/Deficit B/Fwd			0										821,674	1,223,671	1,369,278
<b>Total</b>	<b>3,626,235</b>	<b>3,375,204</b>	<b>4,937,931</b>	<b>264,000</b>	<b>174,405</b>	<b>271,000</b>	<b>1,093,000</b>	<b>949,500</b>	<b>1,467,000</b>	<b>2,287</b>	<b>9,319</b>	<b>11,548</b>	<b>5,802,622</b>	<b>5,713,461</b>	<b>8,033,661</b>

Reporting Program	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses of assets.			Net Expenses, Assets, Transfers etc.		
	Budget 2019/20	Actual June 19	Budget 2018/19	Budget 2019/20	Actual June 19	Budget 2018/19	Budget 2019/20	Actual June 19	Budget 2018/19	Budget 2019/20	Actual June 19	Budget 2018/19	Budget 2019/20	Actual June 19	Budget 2018/19
	Governance	525,166	287,389	416,644	0	0	0	0	0	0	0	0	0	525,166	287,389
General Purpose Funding	109,923	84,448	106,374	0	0	0	125,000	101,677	110,000	0	0	0	234,923	186,125	216,374
Law Order & Public Safety	95,704	58,630	98,811	0	0	3,000	0	0	0	19,228	16,014	19,227	76,476	42,616	82,584
Health	171,075	98,530	163,133	0	9,030	26,000	0	0	0	21,788	18,147	21,788	149,287	89,413	167,345
Education & Welfare	46,892	24,491	54,878	0	0	10,000	0	0	0	12,617	10,508	12,617	34,275	13,982	52,261
Housing	286,896	226,170	280,809	495,000	79,162	102,000	50,295	0	143,000	203,498	169,489	202,399	628,693	135,843	323,410
Community Amenities	315,127	202,399	298,943	0	723	35,000	60,000	61,000	55,000	38,640	32,182	38,682	336,487	231,940	350,261
Recreation & Culture	981,774	840,735	1,003,295	70,000	546,616	2,802,419	100,000	200,000	205,000	316,015	263,202	307,757	835,759	1,324,149	3,702,957
Transport	1,675,147	1,372,377	2,045,314	1,833,000	1,215,755	1,589,000	200,000	439,242	339,242	1,102,445	854,705	1,417,797	2,605,702	2,172,669	2,555,759
Economics Services	252,828	193,542	231,537	25,000	0	0	0	0	0	33,010	27,493	29,240	244,818	166,049	202,297
Other Property & Services	5,789	24,530	6,207	302,000	166,583	204,000	100,000	110,758	36,560	276,753	234,230	282,998	131,036	67,641	(36,231)
<b>Total</b>	<b>4,466,321</b>	<b>3,413,240</b>	<b>4,705,945</b>	<b>2,725,000</b>	<b>2,017,869</b>	<b>4,771,419</b>	<b>635,295</b>	<b>912,677</b>	<b>888,802</b>	<b>2,023,994</b>	<b>1,625,971</b>	<b>2,332,505</b>	<b>5,802,622</b>	<b>4,717,815</b>	<b>8,033,661</b>

Surplus(Deficit)	<b>(840,086)</b>	<b>(38,036)</b>	<b>231,986</b>										<b>(0)</b>	<b>995,645</b>	<b>0</b>
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**Notes to and forming part of the 2019/2020 Budget Document**

<b>Note 16 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2019/20</b>	<b>Actual June 19</b>	<b>Budget 2018/19</b>
<b>Operating Program</b>	<b>GENERAL PURPOSE FUNDING</b>			
<b>Operating Sub-Program</b>	<b>Rates</b>			
<b>Description/Objectives</b>	The collection of rate revenue and the maintenance of valuation and rating records to support the collection process.			
<b>Management</b>	Deputy Chief Executive Officer. In recognition of the work associated with maintaining a register, valuations and answering enquiries in allocation of administration costs have been allocated to the Sub-Program.			
<b>New/Budget Initiatives and Highlights</b>	<ul style="list-style-type: none"> <li>➢ <b>Rates (General) Increase 2.0% overall</b></li> <li>➢ <b>GRV Rate \$0.11350</b></li> <li>➢ <b>UV Rate \$0.019334</b></li> <li>➢ <b>Minimum Rate \$400.00</b></li> </ul>			
<b>Local Laws</b>	None.			
<b>Statutory Requirements</b>	Rates are calculated by determining the excess of budget expenditure over revenue and then using land valuations multiplied by a rate to supplement the deficit. The raising of rates by this method is supported and guided by the Local Government Act 1995 and associated Regulations.			
<b>Service Levels</b>	Rates may be paid by post, direct debit or over the counter at the Shire Administration Office, Allenby Street, Koorda. Opening times 9.00am to 4.30pm Monday to Friday (except Public Holidays)			
<b>Fees &amp; Charges</b>	No administration interest charge on selection of the instalment payment option. 11% interest on overdue rate payments.			
<b>Capital Investment</b>	None.			
<b>Financing</b>	UV Valuations completed annually GRV Valuations completed every 5 years (completed 30 June 2018)			
	<b>I03 - GENERAL PURPOSE FUNDING</b>			
	<b>I031 - Rates</b>			
	<b>I031010 GRV Residential</b>	87,869	85,164	85,527
	<b>I031011 GRV Industrial</b>	649	633	633
	<b>I031012 GRV Commercial</b>	15,031	14,656	24,550
	<b>I031013 GRV Special Rural</b>	5,383	5,248	5,248
	<b>I031020 UV</b>	1,022,198	1,000,738	1,002,090
	<b>I031060 GRV - Minimum</b>	10,400	10,665	10,270
	<b>I031070 UV - Minimum</b>	6,800	5,135	5,135
	<b>I031075 Mining - Minimum</b>	3,200	2,807	1,975
	<b>I031100 Less Discount Allowed</b>	(85,500)	(83,608)	(85,500)
	<b>I031120 Plus Non Payment Penalty</b>	8,500	3,646	7,500
	<b>I031122 Legal Costs on Rates</b>	15,000	10,773	7,660
	<b>I031127 Ex-Gratia rates (CBH)</b>	6,870	6,870	6,870
		<b>1,096,400</b>	<b>1,062,728</b>	<b>1,071,958</b>
	<b>E03 - GENERAL PURPOSE FUNDING.</b>			
	<b>E031 - Other</b>			
	<b>E031509 Admin Allocation - Rates</b>	69,141	52,644	67,122
	<b>E031520 Revaluation Expenses</b>	5,500	4,940	5,000
	<b>Loss on Disposal</b>			
	<b>Total E031 - Other</b>	<b>74,641</b>	<b>57,584</b>	<b>72,122</b>
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>			
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>			
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			





**Notes to and forming part of the 2019/2020 Budget Document**

<b>Note 16 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2019/20</b>	<b>Actual June 19</b>	<b>Budget 2018/19</b>	
<b>Operating Program</b>	<b>GOVERNANCE</b>				
<b>Operating Sub-Program</b>	<b>Other Governance</b>				
<b>Description/Objectives</b>	Items relating to the Governance of the local government other than those relating to Elected Membership.				
<b>Management</b>	The Chief Executive Officer.				
<b>New/Budget Initiatives and Highlights</b>	<b>None.</b>				
<b>Local Laws</b>	None.				
<b>Statutory Requirements</b>	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.				
<b>Service Levels</b>	Not applicable.				
<b>Fees &amp; Charges</b>	None.				
<b>Capital Investment</b>	None.				
<b>Financing</b>	General Revenue.				
<b>Future</b>	➤ <b>Ongoing Support.</b>				
	<b>I042 · Governance - Other</b>				
	<b>I042020</b>	<b>Grant Wheatbelt Secondary Freight Network</b>	<b>84,952</b>	100,000	0
		<b>Gain on Disposal of Assets</b>			
	<b>Total I042 · Governance - Other</b>		<b>84,952</b>	<b>100,000</b>	<b>0</b>
	<b>E042 · Governance - Other</b>				
	<b>E042090</b>	<b>Admin Allocation - Other Govern</b>	<b>6,493</b>	4,944	6,303
	<b>E042100</b>	<b>Wheatbelt Secondary Freight Network</b>	<b>84,952</b>	0	0
	<b>E042510</b>	<b>Audit Fees</b>	<b>31,000</b>	19,530	25,000
	<b>E042520</b>	<b>Integrated Planning</b>	<b>5,000</b>		5,000
		<b>Loss on Disposal of Assets</b>			
	<b>Total E041 · Governance - Membership</b>		<b>127,445</b>	24,474	36,303
	<b>Proceeds from Disposal of Assets</b>				
		<b>Land &amp; Building</b>	<b>0</b>	0	0
		<b>Plant &amp; Equipment</b>	<b>0</b>	0	0
		<b>Furniture &amp; Equipment</b>	<b>0</b>	0	0
		<b>Infrastructure Other</b>	<b>0</b>	0	0
		<b>Total</b>	<b>0</b>	0	0
	<b>Capital Purchases</b>				
		<b>Land &amp; Building</b>	<b>0</b>	0	0
		<b>Plant &amp; Equipment</b>	<b>0</b>	0	0
		<b>Furniture &amp; Equipment</b>	<b>0</b>	0	0
		<b>Infrastructure Other</b>	<b>0</b>	0	0
		<b>Total</b>	<b>0</b>	0	0
	<b>Financing Inward</b>		<b>0</b>	0	0
	<b>Financing Outward</b>		<b>0</b>	0	0

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>LAW, ORDER &amp; PUBLIC SAFETY</b>			
Operating Sub-Program	<b>Fire Control</b>			
Description/Objectives	The provision of bush fire control services to residents and visitors within the shire boundaries.			
Management	The Chief Executive Officer.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>			
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 Statute 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	<b>Income</b> – reimbursement from state levy collections towards operating costs.			
Future	<ul style="list-style-type: none"> <li>➤ Ongoing service provision.</li> <li>➤ Road Rescue training to be in conjunction with the Wyalkatchem Fire &amp; Rescue Service.</li> </ul>			
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>				
<b>I051 - Fire Prevention</b>				
<b>I051110</b>	<b>Charges - Other</b>	500	573	350
<b>I051120</b>	<b>Subsidy - BFS</b>	11,381	15,270	20,360
<b>I051130</b>	<b>Commision - FESA Levy</b>	4,000	4,000	4,000
	<b>Gain on Disposal of Assets</b>			
<b>Total I051 - Fire Prevention</b>		<b>15,881</b>	<b>19,843</b>	<b>24,710</b>
<b>E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>				
<b>E051 - Fire Prevention</b>				
<b>E051010</b>	<b>Protective Burning</b>	500	24	500
<b>E051020</b>	<b>Insurance - Fire Control</b>	6,000	4,965	7,000
<b>E051030</b>	<b>Fire Control Expenses</b>	15,000	2,063	15,000
<b>E051090</b>	<b>Admin Allocation - Fire Control</b>	10,944	8,332	10,624
<b>E051098</b>	<b>Depn - Fire Control</b>	10,881	9,063	10,881
	<b>Loss on Disposal of Assets</b>			
<b>Total E051 - Fire Prevention</b>		<b>43,325</b>	<b>24,447</b>	<b>44,005</b>
<b>Proceeds from Disposal of Assets</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Purchases</b>				
	<b>Land &amp; Building</b>	0		
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Financing Inward</b>		<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Financing Outward</b>		<b>0</b>	<b>0</b>	<b>0</b>

**Notes to and forming part of the 2019/2020 Budget Document**

<b>Note 16 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2019/20</b>	<b>Actual June 19</b>	<b>Budget 2018/19</b>
<b>Operating Program</b>	<b>LAW, ORDER &amp; PUBLIC SAFETY</b>			
<b>Operating Sub-Program</b>	<b>Animal Control</b>			
<b>Description/Objectives</b>	The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors.			
<b>Management</b>	The Chief Executive Officer.			
<b>New/Budget Initiatives and Highlights</b>	<b>Introduction of Cat Laws.</b>			
<b>Local Laws</b>	Dog Local Laws.			
<b>Statutory Requirements</b>	The Council is obligated to administer the Dog Act throughout the district. The Dog Act & Cat Act is State Legislation.			
<b>Service Levels</b>	Council has engaged a contract Ranger in conjunction with some other NEWROC Shires.			
<b>Fees &amp; Charges</b>	Charges: Dog & Cat Registrations as per State Legislation			
	GST Exempt.			
	Seizure and Impounding of dog \$126.00			
	Sustenance and Maintenance of dog in pound per day \$27.30			
	Return of impounded dog (normal hours) Nil			
	Return of impounded dog (outside normal hours) \$225.75			
	<i>Unregistered dogs will not be released.</i>			
	Fines as per Regulations. Other Fees & Charges as per annual Fees & Charges list.			
<b>Capital Investment</b>	None.			
<b>Financing</b>	General Revenue			
<b>Future</b>				
	<b>I052 - Animal Control</b>			
	<b>I052120 Fees - Dog Registration</b>	1,500	2,066	1,500
	<b>I052110 Fees - Impounding</b>	126	198	400
	<b>I052125 Fees - Cats</b>	200	614	300
	<b>Gain on Disposal of Assets</b>		0	
	<b>Total I052 - Animal Control</b>	1,826	2,878	2,200
	<b>E052 - Animal Control</b>			
	<b>E052015 Control Expenses - Ranger</b>	12,000	8,329	15,000
	<b>E052020 Pound Maintenance</b>	200	0	250
	<b>E052090 Admin Allocation - Animal Contr</b>	16,695	12,712	16,208
	<b>E052098 Depn - Animal Control</b>	0	0	
	<b>Loss on Disposal of Asset</b>		0	
	<b>Total E052 - Animal Control</b>	28,895	21,040	31,458
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	0	0	0
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
		0	0	0
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>LAW, ORDER &amp; PUBLIC SAFETY</b>			
Operating Sub-Program	<b>Other Law, Order &amp; Public Safety</b>			
Description/Objectives	SES portion of the DEFS Levy will no longer be received as the Koorda SES Unit has been disbanded.			
Management	The Chief Executive Officer.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	None.			
Future	<ul style="list-style-type: none"> <li>➤ Ongoing service provision to be included with VBFB.</li> <li>➤ Road Rescue Unit – train local volunteers for road rescue and combine with the Wyalkatchem Fire and Rescue Service.</li> </ul> <p><i>The Koorda SES has ceased as a unit</i></p>			
	<b>I053 - Other Law Order &amp; Public Safety</b>			
	<b>I053120 Subsidy - SES</b>	0	0	
	<b>Gain on Disposal of Assets</b>			
	<b>Total I052 - Animal Control</b>	0	0	0
	<b>E053 - Other Law Order &amp; Public Safety</b>			
	<b>E053020 Emergency Services</b>	10,000	2,261	10,000
	<b>E053030 Insurance - Law Order etc</b>	500	400	500
	<b>E053090 Admin Allocation - Other LOPS</b>	4,637	3,531	4,502
	<b>E053098 Depn - Other Law Order</b>	8,346	6,951	8,346
	<b>Gain on Disposal of Assets</b>			
	<b>Total I052 - Animal Control</b>	<b>23,483</b>	13,143	23,348
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>	0	0	0
	<b>Plant &amp; Equipment</b>	0	0	0
	<b>Furniture &amp; Equipment</b>	0	0	0
	<b>Infrastructure Other</b>	0	0	0
	<b>Total</b>	<b>0</b>	0	0
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>	0	0	0
	<b>Plant &amp; Equipment</b>	0	0	0
	<b>Furniture &amp; Equipment</b>	0	0	0
	<b>Infrastructure Other</b>	0	0	0
	<b>Financing Inward</b>	0	0	0
	<b>Financing Outward</b>	0	0	0

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>HEALTH</b>			
Operating Sub-Program	<b>Preventative Services – Administration &amp; Inspection</b>			
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	<b>No significant changes.</b>			
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	➤ Ongoing ➤ Continue as a member Council of the NEWHealth Scheme to provide regional service.			
	<b>I07 - HEALTH.</b>			
	<b>I074 - Admin. &amp; Inspections</b>			
	<b>I074010 Charges - Health Group</b>	0	0	0
	<b>I074481 Sundry Income</b>	0	0	0
	<b>I074485 Gain on Sale of Asset</b>	0	0	0
	<b>Total I074 - Admin &amp; Inspections</b>	0	0	0
	<b>E07 - HEALTH.</b>			
	<b>E074 - Admin. &amp; Inspections</b>			
	<b>E074030 Control Expenses</b>	40,000	24,837	40,000
	<b>E074090 Admin Allocation - Other Health</b>	11,218	8,542	10,891
	<b>E074098 Depn - Health Admin &amp; Inspect.</b>	21,788	18,147	21,788
	<b>E074099 Loss on Disposal of Asset</b>	0	0	0
	<b>Total I074 - Admin &amp; Inspections</b>	73,006	51,526	72,679
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>	0	0	0
	<b>Capital Purchases</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
		0	0	0
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			



Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>HEALTH</b>			
Operating Sub-Program	<b>Preventative Services – Other</b>			
Description/Objectives	Maintenance of testing procedures in support of Preventative Health Services.			
Management	Regional Environmental Health Officer.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	General Revenue.			
Future	➤ Ongoing provision of public health services to the community.			
	<b>E076 - Preventative Services Other</b>			
	<b>E076010 Analytical Expenses</b>	450	357	550
	<b>E076090 Admin Alloc - Prev. Serv Oth</b>	1,391	1,059	1,351
	<b>Loss on Disposal of Asset</b>			
	<b>Total E076 - Preventative Services Other</b>	<b>1,841</b>	<b>1,416</b>	<b>1,901</b>
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>	0	0	0
	<b>Plant &amp; Equipment</b>	0	0	0
	<b>Furniture &amp; Equipment</b>	0	0	0
	<b>Infrastructure Other</b>	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>	0	0	0
	<b>Plant &amp; Equipment</b>	0	0	0
	<b>Furniture &amp; Equipment</b>	0	0	0
	<b>Infrastructure Other</b>	0	0	0
		0	0	0
	<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Outward</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>HEALTH</b>			
Operating Sub-Program	<b>Other Health</b>			
Description/Objectives	Support and assistance with maintaining the services of a qualified medical practitioner within the district and sub region.			
Management	Chief Executive Officer.			
<b>New/Budget Initiatives and Highlights</b>	<b>Contribute NEWROC Medical Enhancement Fund Reserve Continue to build Reserve Funds to address future issues.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable			
Fees & Charges	Annual nominal rent Health Centre – per week <i>Term expires 31<sup>st</sup> January 2020</i>			
	Room Hire – per day			
	GST Inc. \$143.00			
	\$50.00			
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.			
Future	➤ Ensure Koorda Health Building is adequately equipped and utilised with reasonable provision to recruit new Doctor if/when necessary.			
	<b>I077 - Other</b>			
	<b>I077010 Koorda Health Centre</b>	<b>7,060</b>	6,942	7,500
	<b>Total I077 - Other</b>	<b>7,060</b>	6,942	7,500
	<b>E077 - Other</b>			
	<b>E077020 Doctor Expenses</b>	<b>60,000</b>	26,354	50,000
	<b>E077030 Recruit/Retain</b>	<b>0</b>	0	0
	<b>E077055 Community Health Centre</b>	<b>30,000</b>	14,644	32,500
	<b>E077098 Depn - Admin &amp; Inspect</b>	<b>0</b>	0	0
	<b>E077090 Admin Allocation - Other Health</b>	<b>4,637</b>	3,531	4,502
	<b>Loss on Disposal of Asset</b>			
	<b>Total E077 - Other</b>	<b>94,637</b>	44,529	87,002
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>	<b>0</b>	0	0
	<b>Plant &amp; Equipment</b>	<b>0</b>	0	0
	<b>Furniture &amp; Equipment</b>	<b>0</b>	0	0
	<b>Infrastructure Other</b>	<b>0</b>	0	0
	<b>Total</b>	<b>0</b>	0	0
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>	<b>0</b>	9,030	26,000
	<b>Plant &amp; Equipment</b>	<b>0</b>	0	0
	<b>Furniture &amp; Equipment</b>	<b>0</b>	0	0
	<b>Infrastructure Other</b>	<b>0</b>	0	0
	<b>Total</b>	<b>0</b>	9,030	26,000
	<b>Financing Inward</b>	<b>0</b>	0	0
	<b>Financing Outward</b>	<b>0</b>	0	0

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)			Budget 2019/20	Actual June 19	Budget 2018/19	
Operating Program	<b>EDUCATION &amp; WELFARE</b>					
Operating Sub-Program	<b>Other Welfare</b>					
Description/Objectives	Provision to assist with welfare services to District.					
Management	Chief Executive Officer.					
<b>New/Budget Initiatives and Highlights</b>	<b>Central Eastern Aged Care Alliance –</b>	<b>20,000</b>				
Local Laws	Membership and other associated costs					
Statutory Requirements	None.					
Service Levels	Contribute to provision of welfare services to Shire.					
Fees & Charges	None.					
Capital Investment	None.					
Financing						
Future	<ul style="list-style-type: none"> <li>➤ Ongoing support.</li> <li>➤ Welfare services to the district.</li> <li>➤ Assist in the aged capable accommodation.</li> </ul>					
		<b>108 · EDUCATION &amp; WELFARE.</b>				
		<b>E08 · EDUCATION &amp; WELFARE.</b>				
		<b>E085 · Other Welfare</b>				
		E085030	Contrib. Ag Care	500	500	1,000
		E085040	Aged Care Services	500	0	1,567
		E085045	CEACA - Contribution	20,000	6,022	30,000
		E085090	Admin Allocation - Other Health	2,775	170	2,694
			Loss on Disposal of Asset			
		<b>Total E085 · Other Welfare</b>		<b>23,775</b>	<b>6,691</b>	<b>35,261</b>
		<b>Proceeds from Disposal of Assets</b>				
			Land & Building	0	0	0
			Plant & Equipment	0	0	0
			Furniture & Equipment	0	0	0
			Infrastructure Other	0	0	0
			<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Capital Purchases</b>				
			Land & Building	0	0	0
			Plant & Equipment	0	0	0
			Furniture & Equipment	0	0	0
			Infrastructure Other	0	0	0
			<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Financing Inward</b>		<b>0</b>	<b>0</b>	<b>0</b>
		<b>Financing Outward</b>		<b>0</b>	<b>0</b>	<b>0</b>

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>EDUCATION &amp; WELFARE</b>			
Operating Sub-Program	<b>Other Education</b>			
Description/Objectives	Miscellaneous costs associated with education within the district.			
Management	Chief Executive Officer.			
<b>New/Budget Initiatives and Highlights</b>	<b>No new items</b>			
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"> <li>➤ Monitor ongoing support.</li> <li>➤ Monitor future of Early Childhood Centre.</li> </ul>			
	<b>E086 - Pre-School</b>			
	E086098 Depn - Pre School	12,617	10,508	12,617
	Loss on Disposal of Asset			
	<b>Total E086 - Pre-School</b>	<b>12,617</b>	<b>10,508</b>	<b>12,617</b>
	<b>E087 - Other Education</b>			
	E087030 Child Care/Play Group Centre	10,000	5,148	6,500
	E087090 Admin Allocation - Other Educat	0	1,943	0
	E087020 Contribution & Donations	500	200	500
	Loss on Disposal of Asset			
	<b>Total E087 - Other Education</b>	<b>10,500</b>	<b>7,291</b>	<b>7,000</b>
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	Land & Building	0	0	10,000
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
	<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Outward</b>	<b>0</b>	<b>0</b>	<b>0</b>



Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)				Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>HOUSING</b>					
Operating Sub-Program	<b>Other Housing</b>					
Description/Objectives	The provision of housing facilities to staff members.					
Management	The Chief Executive Officer.					
<b>New/Budget Initiatives and Highlights</b>	<b>The cost of staff housing is allocated to other Sub-Programs based upon the duties of the occupant.</b>					
Local Laws	None.					
Statutory Requirements	None.					
Service Levels	Not applicable					
Fees & Charges		Per Week – GST Exempt				
	L13 Smith (3) – Community Housing	\$129.00				
	L95 Greenham (3)	\$135.00				
	L164 Lodge (A&B) (Non Staff Charge)	\$159.00				
	L203 Pearman	\$162.00				
	L204 Pearman (GROH Lease)	Negotiated				
	L164C Lodge (GROH Lease)	Negotiated				
	L291 Smith (3)	\$106.00				
	L550 Smith (6)	\$106.00				
	L13,95,291,550 eligible pensioner discount per week	\$5.25				
	Yalambee Units Greenham – per night	\$100.00				
	- Weekly Charge	\$350.00				
Capital Investment	L204 Pearman (GROH Lease)	40,000				
	L550 DEF Smith (Newcarlbeon Nook)	50,000				
	Yalambee Units	25,000				
	Construction at L164C – (GROH)	\$350,000				
	<b>Total</b>	<b>\$465,000</b>				
Financing	Building Reserve	465,000				
	<b>Total</b>	<b>\$465,000</b>				
Reserves	Transfer to Building Reserve	50,295				
Future	➤ Continue Council's policy to upgrade/replace other accommodation.					
<b>I092 - Other Housing</b>						
	<b>I092110</b>	<b>Charges - Yalambee Units</b>		<b>55,000</b>	50,755	42,500
	<b>I092130</b>	<b>Charges - CHP Units (L13)</b>		<b>20,124</b>	14,852	20,000
	<b>I092140</b>	<b>Charges - JV Units (L291)</b>		<b>16,536</b>	11,284	16,415
	<b>I092141</b>	<b>Charges - JV Units (L550ABC) (Johnson)</b>		<b>16,536</b>	13,395	16,415
	<b>I092142</b>	<b>Charges - L95 Units (Kulja Korner)</b>		<b>17,420</b>	14,044	17,257
	<b>I092143</b>	<b>Charges - Newcarlbeon Nook (L550DEF)</b>		<b>16,536</b>	13,332	16,415
	<b>I092150</b>	<b>Charges - Other (L203)</b>		<b>8,424</b>	7,423	8,392
	<b>I092160</b>	<b>Reimbursements</b>		<b>0</b>	0	0
	<b>I092165</b>	<b>Lease - GORH (L204)</b>		<b>27,820</b>	25,200	27,820
	<b>Total I092 - Other Housing</b>			<b>178,396</b>	150,284	165,214
<b>E092 - Other Housing</b>						
	<b>E092020</b>	<b>Mtce. - Yalambee Units</b>		<b>55,000</b>	49,899	42,000
	<b>E092030</b>	<b>Mtce. - CHP Units</b>		<b>18,000</b>	10,688	20,000
	<b>E092040</b>	<b>Mtce. - J V Units</b>		<b>15,000</b>	14,554	23,000
	<b>E092045</b>	<b>Mtce - JV Units (Johnson Place)</b>		<b>15,000</b>	4,529	12,000
	<b>E092050</b>	<b>Mtce. - Other</b>		<b>18,000</b>	11,994	20,000
	<b>E092055</b>	<b>Mtce. - L95 Kulja Korner</b>		<b>12,000</b>	6,621	12,000
	<b>E092057</b>	<b>Mtce - Newcarlbeon Nook Units</b>		<b>15,000</b>	5,762	15,000
	<b>E092090</b>	<b>Admin Allocated - Other Housing</b>		<b>36,986</b>	28,161	35,906
	<b>E092098</b>	<b>Depn - Other Housing</b>		<b>101,910</b>	84,879	100,903
	<b>E092070</b>	<b>Loss on Disposal of Asset</b>		<b>0</b>	0	0
	<b>Total E092 - Other Housing</b>			<b>286,896</b>	226,368	280,809
<b>Proceeds from Disposal of Assets</b>						
		<b>Land &amp; Building</b>		<b>0</b>	0	0
		<b>Furniture &amp; Equipment</b>		<b>0</b>	0	0
		<b>Total</b>		<b>0</b>	0	0
<b>Capital Purchases</b>						
		<b>Land &amp; Building</b>		<b>465,000</b>	32,500	71,000
		<b>Furniture &amp; Equipment</b>		<b>0</b>	0	0
		<b>Total</b>		<b>465,000</b>	32,500	71,000
<b>Financing Inward</b>						
				<b>465,000</b>	0	71,000
<b>Financing Outward</b>						
				<b>50,295</b>	0	4,000

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>COMMUNITY AMENITIES</b>			
Operating Sub-Program	<b>Sanitation – Household</b>			
Description/Objectives	The maintenance of a disposal site, provide domestic rubbish and recycling kerbside collection service to householders.			
Management	The Chief Executive Officer.			
New/Budget Initiatives and Highlights	<b>No significant changes.</b>			
Local Laws	None.			
Statutory Requirements	The levy of a charge for the collection of rubbish and recycling is made under the Waste Avoidance & Resources Recovery Act 2007 (State Legislation)			
Service Levels	Refuse: Once weekly kerbside collection. Recycling: Once fortnightly kerbside collection. Maintenance of refuse site.			
Fees & Charges	GST Exempt			
	Refuse collection per bin \$180.00			
	Refuse collection per bin – Age Pensioner \$90.00			
	Recycling collection per bin \$150.00			
	Recycling collection per bin – Age Pensioner \$90.00			
	Rubbish Site Charge (non collection) **\$60.00			
	<b>Note: ** Charge is GST Inc.</b>			
Capital Investment				
Financing				
Reserves				
Note:	Rubbish and Recycling collection charge on a “user pays,” should cover collection and tip maintenance. Koorda is the only Shire in NEWROC that offers a discount to age pensioners.			
Future	<ul style="list-style-type: none"> <li>➤ Establish the new rubbish site.</li> <li>➤ Continue rehabilitation of old site over several years.</li> <li>➤ Minimum Waste – objective to promote recycling.</li> <li>➤ Regional Waste – continue investigation of possible solutions with other NEWROC Councils.</li> </ul>			
	<b>I10 - COMMUNITY AMENITIES</b>			
	<b>I101 - Sanitation - Household</b>			
	<b>I101110 Charges - Refuse Removal</b>	<b>34,470</b>	33,270	33,735
	<b>I101115 Charges - Recycling Waste</b>	<b>25,920</b>	25,200	25,425
	<b>Total I101 - Sanitation - Household</b>	<b>60,390</b>	58,470	59,160
	<b>E10 - COMMUNITY AMENITIES.</b>			
	<b>E101 - Sanitation Household</b>			
	<b>E101020 Domestic Refuse Collection</b>	<b>34,000</b>	21,560	26,000
	<b>E101025 Recycling Collection</b>	<b>35,000</b>	23,048	25,700
	<b>E101030 Maintenance - Refuse Site</b>	<b>35,000</b>	8,334	35,000
	<b>E101090 Admin Allocation - Refuse</b>	<b>15,045</b>	11,455	14,606
	<b>Loss on Disposal of Asset</b>			
	<b>Total E101 - Sanitation Household</b>	<b>119,045</b>	64,760	101,306
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	0	0
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>	<b>0</b>	723	30,000
	<b>Total</b>	<b>0</b>	723	30,000
	<b>Financing Inward</b>	<b>0</b>	0	30,000
	<b>Financing Outward</b>	<b>0</b>	0	10,000

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>COMMUNITY AMENITIES</b>			
Operating Sub-Program	<b>Sewerage</b>			
Description/Objectives	The provision to residents of a deep sewerage service.			
Management	The Chief Executive Officer.			
<b>New/Budget Initiatives and Highlights</b>				
Local Laws	None.			
Statutory Requirements	License Conditions and Section 41 Health Act 1911.			
Service Levels	Contact the main office during office hours.			
Fees & Charges	Sewerage Charge cents in the dollar			
	\$0.1018			
	GST Exempt			
	<b>Non-Rates Properties Connected to Sewer</b>			
	Class 1 – First major fixture	\$258.00		
	Each additional major fixture	\$112.00		
	Class 2	\$1,179.00		
	Class 3	\$1,179.00		
	<b>Minimum Rate – Sewerage</b>			
	Vacant Land – Properties	\$350.00		
	Residential Properties	\$350.00		
	Commercial Properties	\$350.00		
Capital Investment	None.			
Financing	Camera & Condition Report for 1km sewerage pipes (Included in Sewerage Treatment Plant Maintenance Budget)	10,000		
Reserves	Transfer to cash backed Reserve Account (Balance remaining from Sewerage Rates after Maintenance budget)	60,000		
Future	<ul style="list-style-type: none"> <li>➤ Update maintenance equipment/practises.</li> <li>➤ Provision – Financing upgrading/replacement.</li> <li>➤ Continue to provide service.</li> </ul>			
	<b>I103 - Sewerage</b>			
	I103010 Sewerage Rates	116,666	116,229	116,204
	<b>Total I103 - Sewerage</b>	<b>116,666</b>	<b>116,229</b>	<b>116,204</b>
	<b>E103 - Sewerage</b>			
	E103020 Sewerage Treatment Plant	70,000	38,476	70,000
	E103090 Admin Allocation - Sewerage	20,391	15,526	19,796
	E103098 Depn - Sewerage Scheme	24,111	20,082	25,185
	E103095 Asset Write Down		0	
	Loss on Disposal of Asset			
	<b>Total E103 - Sewerage</b>	<b>114,502</b>	<b>74,083</b>	<b>114,981</b>
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Outward</b>	<b>60,000</b>	<b>61,000</b>	<b>45,000</b>

**Notes to and forming part of the 2019/2020 Budget Document**

<b>Note 16 (b) - Detail Budget (by Reporting Program)</b>			<b>Budget 2019/20</b>	<b>Actual June 19</b>	<b>Budget 2018/19</b>
<b>Operating Program</b>	<b>COMMUNITY AMENITIES</b>	<b>I106 - Town Planning</b>			
<b>Operating Sub-Program</b>	<b>Town Planning &amp; Regional Development</b>	<b>I106390 Charges - Planning</b>	<b>5,000</b>	3,268	250
<b>Description/Objectives</b>	The provision of development and planning services to residents and visitors etc	<b>Gain on Disposal of Asset</b>			
<b>Management</b>	In recognition of the work undertaken by Management in answering queries and reviewing decisions an allocation of administration has been made to this Sub-Program	<b>Total I106 - Town Planning</b>	<b>5,000</b>	3,268	250
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes – Complete review and adoption of current Town Planning Scheme #3.</b>	<b>E106 - T.P. &amp; Regional Devel</b>			
<b>Local Laws</b>	None.	<b>E106020 Town Planning Scheme</b>	<b>5,000</b>	5,632	500
<b>Statutory Requirements</b>	Town Planning and Development Act 2005.	<b>E106090 Admin Allocation - Town Planning</b>	<b>13,912</b>	10,593	13,506
<b>Service Levels</b>	None.	<b>Loss on Disposal of Asset</b>			
<b>Fees &amp; Charges</b>	As per Development & Planning (Local Government Fees) Regulations 2000.	<b>Total E106 - T.P. &amp; Regional Devel</b>	<b>18,912</b>	16,224	14,006
<b>Capital Investment</b>	None.	<b>Proceeds from Disposal of Assets</b>			
<b>Financing</b>	General Revenue.	<b>Land &amp; Building</b>			
<b>Future</b>	➤ Requirement to review current Town Planning Scheme, and to do so on a regular basis.	<b>Plant &amp; Equipment</b>			
		<b>Furniture &amp; Equipment</b>			
		<b>Infrastructure Other</b>			
		<b>Total</b>	<b>0</b>	0	0
		<b>Capital Purchases</b>			
		<b>Land &amp; Building</b>			
		<b>Plant &amp; Equipment</b>			
		<b>Furniture &amp; Equipment</b>			
		<b>Infrastructure Other</b>			
		<b>Total</b>	<b>0</b>	0	0
		<b>Financing Inward</b>	<b>0</b>	0	0
		<b>Financing Outward</b>	<b>0</b>	0	0

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>COMMUNITY AMENITIES</b>			
Operating Sub-Program	<b>Other Community Amenities</b>			
Description/Objectives	The provision and maintenance of public conveniences, cemetery and community bus.			
Management				
<b>New/Budget Initiatives and Highlights</b>	<b>Provision for community bus to be changed over, dependant on costs (considering smaller).</b>			
Local Laws	Cemetery Local Laws.			
Statutory Requirements	None.			
Service Levels	Contact the main office during office hours to make arrangement for a burial.			
Fees & Charges	Cemeteries – Koorda & Cowcowing (Unless marked **) GST inc <b>On application to hold a funeral, the following fees shall be payable in advance</b>			
	<b>Grant of Right of Burial</b>			
	Issue of Certificate & Registration **\$108.00			
	<b>Plot Fee</b>			
	Land for grave 2.4m x 1.2m, where directed \$27.00			
	Land for grave 2.4m x 2.4m, where directed \$54.00			
	Land for grave 2.4m x 1.2m, selected by applicant according to position \$38.00			
	Land for grave 2.4m x 2.4m, selected by applicant according to position \$70.00			
	<b>Digging of Grave</b>			
	Grave of any child under 5 years of age, 1.2m deep \$820.00			
	Grave of any other person 1.8m deep \$1,240.00			
	Grave of any other person 2.15m deep \$1,500.00			
	Grave beyond 1.8m for each additional 0.3m or part thereof \$205.00			
	<b>Re-opening of Grave</b>			
	For any child under 5 years \$820.00			
	For any persons over 5 year (opening & refilling) \$1,240.00			
	<b>Additional Charges for Funerals held on;</b>			
	Saturdays \$325.00			
	Public Holidays & Sundays \$540.00			
	<b>Charges marked with ** are GST Exempt</b>			
	<b>I107 - Other Community Amenities</b>			
	<b>I107110 Charges - Burials</b>	2,500	3,148	2,500
	<b>I107120 Fees - Septic Tank</b>	236	0	236
	<b>I107130 Fees - Community Bus</b>	5,000	4,319	5,000
	<b>I107200 Scrap Metal - Disposal</b>		0	
	<b>I107140 Gain on Sale of Assets</b>			0
	<b>Total I107 - Other Community Amenities</b>	<b>7,736</b>	<b>7,468</b>	<b>7,736</b>
	<b>E107 - Other</b>			
	<b>E107020 Cemeteries</b>	10,000	5,992	17,500
	<b>E107030 Public Conveniences</b>	20,000	13,918	20,000
	<b>E107050 War Memorial</b>	0	0	0
	<b>E107090 Admin Allocation - Other Common</b>	16,639	12,669	16,153
	<b>E107098 Depn - Other Community Amenities</b>	14,529	12,101	13,497
	<b>E107099 Loss on Disposal of Asset</b>		0	0
	<b>E107140 Mtce - Community Bus</b>	1,500	2,453	1,500
	<b>Loss on disposal of asset</b>		0	0
	<b>Total E107 - Other</b>	<b>62,668</b>	<b>47,332</b>	<b>68,650</b>
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>	0		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
	<b>Financing Outward</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Fees & Charges	<p><b>Continued.....</b> (Unless marked **) GST inc</p> <p><b>Niche Wall</b></p> <p>Single Niche \$100.00</p> <p>Double Niche \$140.00</p> <p><b>Miscellaneous</b> GST Exempt</p> <p>Funeral Directors Licence** **\$59.50</p> <p>Monumental Masons Licence** **\$59.50</p> <p>For permit or erect a headstone or monument** **\$27.00</p> <p>For permit to erect any name plate** **\$21.00</p> <p><b>Septic Tank Application</b> GST Exempt</p> <p>Application Fee** **\$118.00</p> <p>Local Government Report Fee** **\$118.00</p> <p>(Waste greater than 540L per day)</p> <p>Permit to use an apparatus (includes all inspections) ** **\$118.00</p> <p><b>Community Bus</b> GST Inc.</p> <p>Hire Charges – per km \$0.80</p>			
<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">Capital Investment</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">Financing</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">Reserves</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> <b>Future</b> ➤ Continue upgrade of cemetery &amp; surrounds                 </div>				

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>RECREATION &amp; CULTURE</b>			
Operating Sub-Program	<b>Public Halls &amp; Civic Centres</b>			
Description/Objectives	The maintenance of indoor recreation facilities within the district.			
Management	The Chief Executive Officer.			
<b>New/Budget Initiatives and Highlights</b>				
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Hire of facility by prior booking at Shire Office			
Fees & Charges	GST Inc			
	Hall – All Facilities \$150.00			
	Club Hire per morning/afternoon \$15.00			
	Club Hire per evening after 5pm \$25.00			
	Casual Use/Stage Only \$28.00			
	Full Dress Rehearsal \$50.00			
	Trestles (each) \$10.50			
	Vet Hire \$15.00			
Capital Investment				
Financing				
Reserves				
Future	➤ Annual use of Hall is limited. ➤ Major expenditure may be required, structural condition being monitored.			
	<b>I111 - Public Halls and Civic Centres</b>			
	<b>I111110 Charges - Hall Hire</b>	150	150	150
	<b>Gain on Disposal of Assets</b>			
	<b>Total I111 - Public Halls and Civic Centres</b>	150	150	150
	<b>E11 - RECREATION &amp; CULTURE.</b>			
	<b>E111 - Public Halls &amp; Civic Centres</b>			
	<b>E111020 Maint. - Public Halls</b>	25,000	21,223	25,000
	<b>E111025 Maintenance - Pioneer Hall</b>	5,000	546	5,000
	<b>E111090 Admin Allocation - Public Halls</b>	15,320	11,664	14,873
	<b>E111098 Depn - Public Halls</b>	63,946	53,259	63,924
	<b>Loss on Asset Disposal</b>		0	
	<b>Total E111 - Public Halls &amp; Civic Centres</b>	109,266	86,692	108,797
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	0	0	0
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>	0	0	0
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	0	0	0
	<b>Financing Inward</b>	0	0	30,000
	<b>Financing Outward</b>	0	0	0

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>RECREATION &amp; CULTURE</b>			
Operating Sub-Program	<b>Swimming Pool</b>			
Description/Objectives	The maintenance of swimming facilities within the district.			
Management	The Chief Executive Officer/Swimming Pool Manager			
New/Budget Initiatives and Highlights	<b>None.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Open 6 days a week and closed 1 weekday. Season: November - March			
Fees & Charges	<b>Swimming Pool</b>			
	GST Inc			
	Adults \$3.50			
	Children \$2.00			
	School Groups \$1.00			
	Aged Pensioners \$0.60			
	Spectators & Swimming Club \$1.00			
	<b>Season Tickets</b>			
	Adult - Single \$70.00			
	Children \$55.00			
	Family \$160.00			
	<i>Season tickets will be half price after February</i>			
	Swimming Lessons x 4 (not interim or vac swim) \$45.00			
	Hire Swimming Pool venue (out of normal hours)			
	Plus Manager's Wages \$65.00			
Capital Investment				
Financing				
Future	➤ Important recreational hub of community. Essential to upgrade/renew/maintain.			
	<b>I112 - Swimming Areas</b>			
	I112120 Charges - Admission Fees	5,000	4,903	5,000
	I112130 Grant - CPRPS		0	0
	Gain on Disposal of Asset			
	<b>Total I112 - Swimming Areas</b>	<b>5,000</b>	<b>4,903</b>	<b>5,000</b>
	<b>E112 - Swimming Areas</b>			
	E112020 Swimming Pool	150,000	197,053	195,000
	E112025 Insurance Expense	8,000	7,032	6,800
	E112040 Asset Write Down	0	0	0
	E112090 Admin Allocation - Swimming	17,156	13,063	16,655
	E112098 Depn - Swimming Pool & Beaches	61,167	50,945	57,199
	LSL & AL			0
	Loss on Asset Disposal			
	<b>Total E111 - Public Halls &amp; Civic Centres</b>	<b>236,323</b>	<b>268,092</b>	<b>275,654</b>
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	Land & Building	0	0	0
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other	0		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
	<b>Financing Outward</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)				Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>RECREATION &amp; CULTURE</b>					
Operating Sub-Program	<b>Other Recreation</b>					
Description/Objectives	The maintenance of parks, gardens and other recreation facilities within the district.					
Management	The Chief Executive Officer.					
<b>New/Budget Initiatives and Highlights</b>	<b>Continue to upgrade recreation facility.</b>					
Local Laws	None.					
Statutory Requirements	None.					
Service Levels	Hire of facility by prior booking at Shire Office					
Fees & Charges	<b>Recreation Ground &amp; Facilities</b>					
		GST Inc				
	All Facilities: Functions (Pavilion, Kitchen, Bar etc)	\$160.00				
	Meeting Rooms: Old Kitchen or Tennis Club Rooms	\$55.00				
	Oval Casual Use	\$80.00				
	Cricket – per annum	\$450.00				
	Hockey – per annum	\$420.00				
	Football – per annum	\$2,600.00				
	Tennis – per annum	\$520.00				
	Basketball – per annum	\$460.00				
	Netball – per annum	\$420.00				
	Youth Group & HACC (per week)	\$16.20				
	Use of PA System	\$50.00				
	Bond for PA System	\$270.00				
	Bond – Functions where alcohol will be consumed	\$325.00				
	<b>Gymnasium</b>					
	<b>Annual</b>	Adult	\$120.00			
		Student	\$80.00			
		Pensioner	\$60.00			
	<b>6 Monthly</b>	Adult	\$65.00			
		Student	\$45.00			
		Pensioner	\$35.00			
	<b>Quarterly</b>	Adult	\$37.50			
		Student	\$25.00			
		Pensioner	\$20.00			
	<b>Casual</b>	Sports Club-per hour	\$10.00			
		Weekly Pass	\$10.00			
		Daily Pass/ Per Session	\$5.00			
	<b>Miscellaneous</b>	Card/Fob Bond (Weekly/Daily)	\$10.00			
		Card/Fob Replacement	\$10.00			
	<b>Drive In Entry</b>					
	Adults (16 and over)	\$12.00				
	Children (3 years and under free)	\$6.00				
	<b>I113 - Other Recreation</b>					
	I113120	Charges - Sporting Amenities		5,000	5,373	5,000
	I113022	Gym Entry Fees		4,000	0	0
	I113140	Contributions & Donations		5,000	4,401	5,000
	I113148	Charges - Drive-In Entry Fees		4,000	2,200	4,000
	I113162	Grant - Aus Sport (Netball Resurface)		11,000	11,000	0
	I113151	Grant - CSRFF Rec Ground		62,971	0	1,680,794
		<b>Total I113 - Other Recreation</b>		<b>91,971</b>	<b>22,973</b>	<b>1,694,794</b>
	<b>E113 - Other Recreation</b>					
	E113030	Parks and Gardens		140,000	89,677	150,000
	E113022	Gymnasium		10,000	0	0
	E113040	Recreation Ground		150,000	118,652	145,000
	E113050	Koorda Drive In		30,000	19,114	20,000
	E113060	Rec Club Officer (CWFL)		2,500	2,500	2,500
	E113090	Admin Allocation - Other Recrea		16,639	12,669	16,153
	E113094	Charges Kidsport		0	0	0
	E113098	Depn - Other Recreation & Sport		180,065	149,972	175,797
	E113080	Loss on Disposal of Asset				
		<b>Total E113 - Other Recreation</b>		<b>529,204</b>	<b>392,584</b>	<b>509,450</b>
	<b>Proceeds from Disposal of Assets</b>					
		Land & Building				
		Furniture & Equipment				
		Infrastructure Other				
		<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>					
		Land & Building		0	486,412	2,697,419
		Plant & Equipment				
		Furniture & Equipment				
		Infrastructure Other		70,000		
		<b>Total</b>		<b>70,000</b>	<b>486,412</b>	<b>2,697,419</b>
	<b>Financing Inward</b>			<b>70,000</b>	<b>500,000</b>	<b>930,000</b>
	<b>Financing Outward</b>			<b>100,000</b>	<b>200,000</b>	<b>200,000</b>



Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>RECREATION &amp; CULTURE</b>			
Operating Sub-Program	<b>Television and Radio Retransmission</b>			
Description/Objectives	The re-broadcasting of television signals to the Koorda town site and surrounds.			
Management	The Chief Executive Officer.			
<b>New/Budget Initiatives and Highlights</b>	<b>None.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Retransmit digital TV channels and 1 radio station (Hot FM)			
Fees & Charges	Service Charge GST Exempt Per GRV Property – per annum \$25.00			
Capital Investment				
Financing				
Reserves				
Future	➤ Continue to provide digital service with possible additional channels.			
	<b>I114 · TV &amp; Radio Rebroadcasting</b>			
	<b>I114105 TV Satellite Re-Transmission</b>	<b>3,450</b>	3,205	3,525
	Gain on Disposal of Asset			
	<b>Total I113 · TV &amp; Radio Rebroadcasting</b>	<b>3,450</b>	3,205	3,525
	<b>E114 · TV &amp; Radio Rebroadcasting</b>			
	<b>E114010 T.V./Radio Satellite Mtce</b>	<b>18,000</b>	13,376	15,500
	<b>E114090 Admin Allocation - TV</b>	<b>521</b>	397	506
	<b>E114098 Depn - Radio Equipment</b>	<b>10,837</b>	9,026	10,837
	<b>Total E114 · TV &amp; Radio Rebroadcasting</b>	<b>29,358</b>	22,799	26,843
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>	<b>0</b>	0	0
	<b>Capital Purchases</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other	0		
	<b>Total</b>	<b>0</b>	0	0
	<b>Financing Inward</b>	<b>0</b>		5,000
	<b>Financing Outward</b>	<b>0</b>		5,000

**Notes to and forming part of the 2019/2020 Budget Document**

<b>Note 16 (b) - Detail Budget (by Reporting Program)</b>			<b>Budget 2019/20</b>	<b>Actual June 19</b>	<b>Budget 2018/19</b>
<b>Operating Program</b>	<b>RECREATION &amp; CULTURE</b>	<b>I115 - Library</b>			
<b>Operating Sub-Program</b>	<b>Library Services</b>	<b>I114110</b>			
Description/Objectives	The provision of library services to residents and visitors etc.				
Management	The Chief Executive Officer.				
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>	<b>Total I115 - Library</b>	<b>50</b>	<b>0</b>	<b>50</b>
Local Laws	None.	<b>E115 - Library</b>			
Statutory Requirements	None.	<b>E115030</b>	<b>2,500</b>	<b>2,811</b>	<b>3,600</b>
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.	<b>E115090</b>	<b>30,383</b>	<b>23,134</b>	<b>29,496</b>
Fees & Charges	Charges for lost books are at replacement cost.				
		<b>Total I115 - Library</b>	<b>32,883</b>	<b>25,945</b>	<b>33,096</b>
<b>Capital Investment</b>	None.	<b>Proceeds from Disposal of Assets</b>			
<b>Financing</b>	None	Land & Building			
<b>Future</b>	➤ Continue to provide library services to the community.	Plant & Equipment			
		Furniture & Equipment			
		Infrastructure Other	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Capital Purchases</b>			
		Land & Building			
		Plant & Equipment			
		Furniture & Equipment			
		Infrastructure Other			
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Financing Inward</b>			
		<b>Financing Outward</b>			

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>RECREATION &amp; CULTURE</b>			
Operating Sub-Program	<b>Other Culture</b>			
Description/Objectives	The maintenance of facilities for use by other cultural groups.			
Management	The Chief Executive Officer.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	None.			
Council Assistance	Koorda Ag Society – PA for Show Day \$1,200			
Capital Investment				
Financing				
Future	<ul style="list-style-type: none"> <li>➤ Continue to assist the Koorda &amp; District Museum and Historical Society.</li> <li>➤ Very real long term issues with regard building structure.</li> </ul>			
	<b>I119 - Other Culture</b>			
	Gain on Disposal of Asset	0		
	<b>Total I119 - Other Culture</b>	0	0	0
	<b>E116 - Other Culture</b>			
	<b>E116010 Community Development Officer</b>	23,000	16,125	21,500
	<b>E116025 Agricultural Show</b>	1,500	1,200	1,500
	<b>E116040 Museum &amp; MAD Club</b>	5,000	4,101	4,500
	<b>E116045 Municipal Heritage Inventory</b>	0		0
	<b>E116050 Art &amp; Craft Centre (Anglican Church)</b>	3,500	4,404	5,000
	<b>E116060 Community Shed (Men's Shed)</b>	2,000	155	2,500
	<b>E116090 Admin Allocation - Other Culture</b>	9,740	7,416	9,455
	<b>E116098 Depreciation Expense</b>	0	0	0
	<b>Total E115 - Library</b>	44,740	44,623	49,455
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	<b>Total</b>	0	0	0
	<b>Capital Purchases</b>			
	Land & Building	0	0	20,000
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	36,055	5,000
	Infrastructure Other	0	24,149	50,000
	<b>Total</b>	0	60,204	75,000
	<b>Financing Inward</b>	0	20,000	25,000
	<b>Financing Outward</b>	0	0	0

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>TRANSPORT</b>			
Operating Sub-Program	<b>Road Construction</b>			
Description/Objectives	The provision of new and improved road infrastructure within district.			
Management	Works Supervisor			
New/Budget Initiatives and Highlights	The program reflects Council's Forward Planning proposals and known grants.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Provision of reasonable standard of roads with regard traffic use types.			
Fees & Charges	None.			
Capital Investment	<b>ROADWORK PROGRAM – See Page 74</b>			
	<b>Construct</b>	<b>COST</b>		
	- Widen Seal	450,000		
	- Reseal	371,000		
	- Reconstruct Shoulders	49,000		
	- Reconstruct Cement Stabilise	150,000		
	- Reform/ Gravel Sheet	306,000		
	- Town Streets - Footpaths	15,000		
	<b>Sub total</b>	<b>\$1,341,000</b>		
	<b>Preservation</b>	\$85,000		
	<b>Total</b>	<b>\$1,426,000</b>		
Financing	Grant – Regional Road Group	310,000		
	Grant – Federal Untied (Roads)	640,000		
	Grant – Roads to Recovery	322,000		
	Grant – Main Roads Direct (\$94,000 for Road Maintenance)	51,000		
	Road Reserve	85,000		
	General Revenue	18,000		
	<b>Total</b>	<b>\$1,426,000</b>		
Reserves	Transfer to Road Reserve	100,000		
Future	➤ Resealing of existing sealed roads.			
	➤ Continue widening of unsealed roads to reasonable meet industry requirements.			
	➤ Consideration of freight routes for future planning.			
	<b>I12 - TRANSPORT</b>			
	<b>I121 - Preservation &amp; Maintenance</b>			
	<b>I121210 Federal Roads to Recovery</b>	<b>322,000</b>	277,735	277,000
	<b>I121220 Grant - Regional Road Group</b>	<b>310,000</b>	344,510	344,000
	<b>I121300 Grant - MRD Direct</b>	<b>144,000</b>	143,462	85,000
	<b>I121040 Profit on Sale of Assets</b>			
	<b>Total I121 - Preservation &amp; Maintenance</b>	<b>776,000</b>	765,707	706,000
	<b>E12 - TRANSPORT.</b>			
	<b>E121 - Road Preservation</b>			
	<b>E121010 Road Preservation</b>	<b>85,000</b>	70,227	140,000
	<b>Loss on Disposal of Assets</b>		0	0
	<b>Total E121 - Road Preservation</b>	<b>85,000</b>	70,227	140,000
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Infrastructure Roads</b>			
	<b>Total</b>	<b>0</b>	0	0
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>	15,000		
	<b>Infrastructure Roads</b>	1,326,000	1,051,455	1,194,000
	<b>Total</b>	<b>1,341,000</b>	1,051,455	1,194,000
	<b>Financing Inward</b>	<b>0</b>	66,000	66,000
	<b>Financing Outward</b>	<b>100,000</b>	200,000	100,000

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>TRANSPORT</b>			
Operating Sub-Program	<b>Road Maintenance</b>			
Description/Objectives	The maintenance of a safe and efficient road infrastructure.			
Management	Works Supervisor			
New/Budget Initiatives and Highlights	None.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Provision of reasonable standard of roads with regard traffic use types.			
Fees & Charges	None.			
Capital Investment	Maintenance 300,000 Total \$300,000			
Financing	REVENUE Grant – Main Roads Direct 94,000 General Revenue 206,000 Total \$300,000			
Reserves				
Future	<ul style="list-style-type: none"> <li>➤ Ongoing (Maintenance and Preservation) work increasingly priority – particularly patching work &amp; shoulder maintenance of sealed roads.</li> <li>➤ Reconstruct unsealed roads.</li> <li>➤ Road &amp; IO Revaluations completed for 30 June 2018.</li> </ul>			
		<b>E122 - Road Maintenance</b>		
		E122030 Road Maintenance	300,000	322,477
		E122031 Storm Damage - Opening	0	0
		E122033 Maintenance - Footpath/Verge	30,000	28,525
		E122035 Maintenance - Street Trees	25,000	2,749
		E122040 Maintenance - Depot	30,000	20,665
		E122050 Utilities - Street Lighting	25,000	16,851
		E122065 Traffic Mngt - SAM Trailer	500	0
		E122070 Traffic Signs	12,500	7,209
		E122080 Contract Supervision & Support	1,500	0
		E122095 Road Revaluation Expense	0	1,436
		E122090 Admin Allocation - Roads	46,570	35,458
		E122098 Depn - Streets Roads Bridges De	1,010,544	838,510
		E122099 Loss on Disposal of Assets	76,713	3,545
		<b>Total E122 - Road Maintenance</b>	<b>1,558,326</b>	<b>1,277,424</b>
		<b>Proceeds from Disposal of Assets</b>		
		Land & Building		
		Plant & Equipment		
		Furniture & Equipment		
		Infrastructure Other		
		Infrastructure Roads		
		<b>Total</b>	<b>0</b>	<b>0</b>
		<b>Capital Purchases</b>		
		Land & Building		
		Plant & Equipment		
		Furniture & Equipment		
		Infrastructure Other		
		Infrastructure Roads		
		<b>Total</b>	<b>0</b>	<b>0</b>
		<b>Financing Inward</b>		
		<b>Financing Outward</b>		



Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>TRANSPORT</b>			
Operating Sub-Program	<b>Aerodrome</b>			
Description/Objectives	The provision of an unlicensed aerodrome.			
Management	Works Supervisor			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable			
Fees & Charges	None.			
Capital Investment	None.			
Financing	None.			
Future	<ul style="list-style-type: none"> <li>➤ Ongoing maintenance requirement.</li> <li>➤ Need to re-sheet runways and improve drainage etc in the short term.</li> </ul>			
	<b>I126 - Aerodrome</b>			
	<b>I126010 Grant - RADS</b>	0	0	
	<b>Total I126 - Aerodrome</b>	0	0	0
	<b>E126 - Aerodrome</b>			
	<b>E126020 Control Expenses</b>	5,500	3,600	7,000
	<b>E126090 Admin Allocation - Traffic</b>	11,132	8,476	10,807
	<b>E126098 Depn - Aerodrome</b>	15,189	12,650	14,752
	<b>Total E126 - Aerodrome</b>	31,821	24,726	32,559
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building	0	0	0
	Plant & Equipment	0		
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	132,000
	Infrastructure Roads	0	0	0
	<b>Total</b>	0	0	132,000
	<b>Capital Purchases</b>			
	Land & Building		0	
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Infrastructure Roads			
	<b>Total</b>	0	0	0
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>ECONOMIC SERVICES</b>			
Operating Sub-Program	<b>Rural Services</b>			
Description/Objectives	The advancement of rural services to the agricultural industry within the district and promotion of salinity management.			
Management	The Chief Executive Officer and Land Care Co-ordinator.			
<b>New/Budget Initiatives and Highlights</b>	<b>NRMO Scheme discontinued, provision is made to contract out services if required.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	(Unless marked with **) GST Inc			
	Tree Planter (automated) – per day \$215.00			
	Tree Planter (manual) – per day \$162.00			
	Tree Planter (hand held) – per day \$30.00			
	Water from Stand pipe – per kilolitre **\$2.50			
	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			
Future	➤ Natural Resource Project Officer – Requirement/Funding. ➤ Rural Towns Program – Continue participation.			
<b>I13 - ECONOMIC SERVICES</b>				
<b>I131 - Rural Services</b>				
	<b>I131116 Charges - Water Standpipes</b>	0	20	200
	<b>I131145 Charges - Tree Planter</b>	1,500	3,276	500
	<b>I131175 Charges - Office Rent</b>	3,120	5,160	2,100
	<b>I131097 Gain on Sale of Asset</b>			
	<b>Total I131 - Rural Services</b>	<b>4,620</b>	<b>8,456</b>	<b>2,800</b>
<b>E13 - ECONOMIC SERVICES.</b>				
<b>E131 - Rural Services</b>				
	<b>E131020 Control Expenses - Noxious Weed</b>	30,000	27,305	25,000
	<b>E131030 Utilities - Standpipe</b>	7,500	5,943	7,500
	<b>E131040 Control Expenses - Vermin</b>	2,500	1,485	2,500
	<b>E131050 Natural Resource Office</b>	4,500	1,822	4,500
	<b>E131060 Control Expenses - NRM</b>	5,000	1,352	5,000
	<b>E131066 Drum Muster</b>	2,500	0	2,500
	<b>E131067 Tree Planter</b>	1,000	1,000	1,500
	<b>E131080 Admin Allocation - Rural</b>	15,332	11,674	14,884
	<b>E131090 Depn. - Rural Services</b>	10,562	8,797	10,374
	<b>E131096 Loss on Disposal of Asset</b>		0	
	<b>Total E132 - Tourism/Area Promotion</b>	<b>78,894</b>	<b>60,558</b>	<b>73,758</b>
<b>Proceeds from Disposal of Assets</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Purchases</b>				
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Financing Inward</b>				
<b>Financing Outward</b>				

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)				Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>ECONOMIC SERVICES</b>			<b>I132 - Tourism/Area Promotion</b>		
Operating Sub-Program	<b>Tourism &amp; Area Promotion</b>			<b>I132110 Charges - Caravan Park</b>		
Description/Objectives	The promotion of the district via tourism to increase economic activity, including Corn Dolly Festival. The Chief Executive Officer.			<b>Gain on Disposal of Asset</b>		
Management	The Chief Executive Officer.			<b>Total I132 - Tourism/Area Promotion</b>		
<b>New/Budget Initiatives and Highlights</b>	<b>Corn Dolly Promotions</b>	<b>\$500</b>				
Local Laws	None.			<b>E132 - Tourism/Area Promotion</b>		
Statutory Requirements	None.			<b>E132020 Koorda Promotion</b>		
Service Levels	Not applicable.			<b>E132025 Mtce. - Caravan Park</b>		
Fees & Charges	<b>Caravan Park</b>			<b>E132097 Depn - Tourism &amp; Area Promotion</b>		
	Powered Site – per night		GST Inc \$27.00	<b>E132098 Admin Allocation - Tourism</b>		
	Powered Site – weekly		\$110.00	<b>Loss on Disposal of Asset</b>		
	Non-Powered/Unoccupied Van (non powered) – per night		\$11.00	<b>Total E132 - Tourism/Area Promotion</b>		
	Tents – per night		\$6.00			
	Showers (non park resident) – per use		\$5.00	<b>Proceeds from Disposal of Assets</b>		
	Washing Machines – per wash cycle		\$3.00	<b>Land &amp; Building</b>		
	Clothes Dryer – per cycle		\$4.00	<b>Plant &amp; Equipment</b>		
	<b>RV Parking Fee (Not in Caravan Park)</b>			<b>Furniture &amp; Equipment</b>		
	Overnight		\$5.50	<b>Infrastructure Other</b>		
<b>Capital Investment</b>	Repaint Bathrooms & Ablutions		25,000	<b>Total</b>		
				0		
<b>Financing</b>	Building Reserve		25,000	<b>Capital Purchases</b>		
			<b>Total \$25,000</b>			
				<b>Land &amp; Building</b>		
				<b>Plant &amp; Equipment</b>		
				<b>Furniture &amp; Equipment</b>		
				<b>Infrastructure Other</b>		
				<b>Total</b>		
				25,000		
				0		
				0		
				<b>Financing Inward</b>		
				25,000		
				<b>Financing Outward</b>		
<b>Future</b>	<ul style="list-style-type: none"> <li>➤ Participation in regional tourism/promotion.</li> <li>➤ Provision of local facilities.</li> </ul>					

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>ECONOMIC SERVICES</b>			
Operating Sub-Program	<b>Building Control</b>			
Description/Objectives	The provision of approval and inspection services to residents of the district to achieve a high level of building safety.			
Management	Building Surveyor – Consultant John Gosper has been contracted to manage approvals and inspections, is supervised by the Chief Executive Officer. As recognition of the administration support provided to this Sub-Program an administration cost has been allocated.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>			
Local Laws	None.			
Statutory Requirements	Compliance with the Uniform Building Codes of Australia.			
Service Levels	Not applicable.			
Fees & Charges	Swimming Pool Enclosure Inspection GST Exempt \$80.00			
	Building Applications – As set by State Government			
Capital Investment	None.			
Financing	Fees General Revenue			
	<b>I133 - Building Control</b>			
	<b>I133110 Charges - Building Fees</b>	1,500	1,747	1,000
	<b>I133120 Charges - Swim Pool Inspect Fee</b>	120	0	120
	<b>Gain on Disposal of Asset</b>			0
	<b>Total I133 - Other</b>	<b>1,620</b>	<b>1,747</b>	<b>1,120</b>
	<b>E133 - Building Control Expenses</b>			
	<b>E133040 Building - Control Expenses</b>	6,500	4,899	7,500
	<b>E133090 Admin Allocation - Building</b>	7,752	5,902	7,526
	<b>E133300 Loss on Disposal of Asset</b>			
	<b>Total E133 - Building Control Expenses</b>	<b>14,252</b>	<b>10,801</b>	<b>15,026</b>
	<b>Proceeds from Disposal of Assets</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	<b>Land &amp; Building</b>			
	<b>Plant &amp; Equipment</b>			
	<b>Furniture &amp; Equipment</b>			
	<b>Infrastructure Other</b>			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			



**Notes to and forming part of the 2019/2020 Budget Document**

<b>Note 16 (b) - Detail Budget (by Reporting Program)</b>			<b>Budget 2019/20</b>	<b>Actual June 19</b>	<b>Budget 2018/19</b>	
<b>Operating Program</b>	<b>OTHER PROPERTY &amp; SERVICES</b>	<b>I14 · OTHER PROPERTY &amp; SERVICES</b>				
<b>Operating Sub-Program</b>	<b>Private Works</b>	<b>I141 · Private Works</b>				
<b>Description/Objectives</b>	The provision of high quality work for residents on a fee basis, if Council's Works/Services permit.	<b>I141110</b>	<b>Charges - Private Works</b>	5,000	42,167	5,000
			<b>Gain on Disposal of Assets</b>			
<b>Management</b>	Works Supervisor.	<b>Total I141 · Private Works</b>		<b>5,000</b>	<b>42,167</b>	<b>5,000</b>
<b>New/Budget Initiatives and Highlights</b>	<b>The hourly fees and charges for plant hire have increased minimally for the plant items on the schedule below.</b>					
<b>Local Laws</b>	None.	<b>E14 · OTHER PROPERTY &amp; SERVICES.</b>				
<b>Statutory Requirements</b>	None.	<b>E141 · Private Works</b>				
<b>Service Levels</b>	Not applicable.	<b>E141020</b>	<b>Private Works - Various</b>	3,000	22,406	3,500
<b>Fees &amp; Charges</b>	<b>Private Works Plant Hire</b>	<b>E141090</b>	<b>Admin Allocation - Private Work</b>	2,789	2,123	2,707
	Per Hour - GST Inc	<b>Total E141 · Private Works</b>		<b>5,789</b>	<b>24,530</b>	<b>6,207</b>
	Graders					
	Dozer					
	Front End Loader					
	Self Propelled M.T Roller					
	Steel Roller					
	Truck - 6x4					
	Prime Mover & Tri Axle Side Tipper					
	Prime Mover & Low Loader					
	Bobcat					
	Broom & Tractor					
	Truck - 3T					
	Cherry Picker					
	Excavator					
	Street Sweeper					
	Labour Cost					
	Wester Power Hourly Rate					
	Ride on Mower					
	Compactor – per day					
	Bait Layer – per day					
	Gravel/Wodjil – per tonne					
	Blue Metal (if available) – per tonne					
<b>Capital Investment</b>	None.	<b>Proceeds from Disposal of Assets</b>				
<b>Financing</b>	Charges	<b>Land &amp; Building</b>				
		<b>Plant &amp; Equipment</b>				
		<b>Furniture &amp; Equipment</b>				
		<b>Infrastructure Other</b>				
		<b>Total</b>				
<b>Future</b>	➤ Provision of local service when Plant/Operators are available.	<b>Capital Purchases</b>				
		<b>Land &amp; Building</b>				
		<b>Plant &amp; Equipment</b>				
		<b>Furniture &amp; Equipment</b>				
		<b>Infrastructure Other</b>				
		<b>Total</b>				
		<b>Financing Inward</b>				
		<b>Financing Outward</b>				

**Notes to and forming part of the 2019/2020 Budget Document**

<b>Note 16 (b) - Detail Budget (by Reporting Program)</b>			<b>Budget 2019/20</b>	<b>Actual June 19</b>	<b>Budget 2018/19</b>
<b>Operating Program</b>	<b>OTHER PROPERTY &amp; SERVICES</b>	<b>I143 - Works Overheads</b>			
<b>Operating Sub-Program</b>	<b>Public Works Overheads</b>	<b>I143100 Reimbursements</b>	0	3,264	2,500
<b>Description/Objectives</b>	The maintenance of a cost pool to aggregate and allocate overheads associated with works projects to other Sub-Programs.	<b>I143110 Reimbursements - LSL</b>	0	3,287	
<b>Management</b>	The allocation of overheads is based upon the wage hours in the payroll timesheets.	<b>Gain on Disposal of Asset</b>			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>	<b>Total I143 - Works Overheads</b>	<b>0</b>	<b>6,551</b>	<b>2,500</b>
<b>Local Laws</b>	None.	<b>E143 - Works Overheads</b>			
<b>Statutory Requirements</b>	None.	<b>E143020 Engineering Office Expenses</b>	20,000	13,161	20,000
<b>Service Levels</b>	Not applicable.	<b>E143025 Annual Leave Accrual</b>	10,000		22,000
<b>Fees &amp; Charges</b>	None.	<b>E143030 Employee Costs - FBT</b>	5,500	4,925	5,500
<b>Capital Investment</b>	None.	<b>E143040 Employee Costs - Salaries</b>	50,000	33,830	50,000
<b>Financing</b>	Grants. General Revenue.	<b>E143045 Contract Engineer/Super</b>	5,000	0	5,000
<b>Future</b>	➤ Monitor requirements on an annual basis. ➤ Overheads will continue to increase with current structure.	<b>E143050 Employee Costs - Sick/Holiday</b>	110,000	73,312	100,000
		<b>E143060 Insurance - Works</b>	35,000	32,284	37,000
		<b>E143070 Employee Costs - Training</b>	10,000	8,244	10,000
		<b>E143080 Employee Costs -Protect. Cloth.</b>	10,000	2,646	10,500
		<b>E143100 Employee Costs - Superannuation</b>	130,000	95,523	125,200
		<b>E143110 Employee Costs - L.S.L.</b>	25,000	0	22,538
		<b>E143115 Mtce. - Two Ways</b>	1,500	0	1,500
		<b>E143120 Employee Costs - W.Comp</b>	1,000	0	800
		<b>E143130 Staff Housing Allocated</b>	116,611	87,957	114,447
		<b>E143190 Admin Allocation - Works</b>	146,464	111,517	142,187
		<b>E143290 LESS PWOH ALLOCATED-PROJECTS</b>	(676,075)	(463,399)	(666,672)
		<b>Loss on Disposal of Assets</b>			
		<b>Total E143 - Public Works Overheads</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Proceeds from Disposal of Assets</b>			
		<b>Land &amp; Building</b>			
		<b>Plant &amp; Equipment</b>			
		<b>Furniture &amp; Equipment</b>			
		<b>Infrastructure Other</b>			
		<b>Total</b>			
		<b>Capital Purchases</b>			
		<b>Land &amp; Building</b>			
		<b>Plant &amp; Equipment</b>			
		<b>Furniture &amp; Equipment</b>			
		<b>Infrastructure Other</b>			
		<b>Total</b>			
		<b>Financing Inward</b>			

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>OTHER PROPERTY &amp; SERVICES</b>			
Operating Sub-Program	<b>Plant Operation Costs</b>			
Description/Objectives	The maintenance of a cost pool to aggregate and allocate Plant Operating Costs to other Sub-Programs.			
Management	The allocation of plant costs is based upon the hourly usage of the Plant on various projects.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant changes.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	Grants. General Revenue.			
Future	<ul style="list-style-type: none"> <li>➤ Monitor requirements on an annual basis.</li> <li>➤ Fuel may become an influencing factor.</li> <li>➤ Operational costs increasing annually, above general C.P.I.</li> <li>➤ Plant &amp; Equipment Revaluations completed for 30 June 2016.</li> </ul>			
	<b>Financing Outward</b>			
	<b>I144 - Plant Operation Costs</b>			
	<b>I144100 Reimbursements</b>	8,000	25,682	0
	<b>I144130 Grant - Diesel Fuel Rebate</b>	38,000	39,230	30,000
	<b>I144101 Gain on Disposal of Asset</b>		5,116	
	<b>Total I144 - Plant Operation Costs</b>	<b>46,000</b>	<b>70,027</b>	<b>30,000</b>
	<b>E144 - Plant Cost Overheads</b>			
	<b>E144020 Fuel &amp; Oil</b>	200,000	143,678	250,000
	<b>E144030 Tyres</b>	30,000	14,584	40,000
	<b>E144040 Parts and Repairs</b>	85,000	64,359	110,000
	<b>E144050 Repair Wages</b>	75,000	52,873	75,000
	<b>E144052 Revaluation Plant &amp; Equip</b>	5,000	0	5,000
	<b>E144055 Ground Engaging Tools</b>	20,000	9,914	20,000
	<b>E144060 Expendable Tools</b>	18,000	5,191	21,000
	<b>E144070 Insurance and Licences</b>	40,000	25,835	45,000
	<b>E144090 Admin Allocation - POC</b>	40,803	31,067	39,611
	<b>E144290 LESS POC ALLOCATED-PROJECTS</b>	(513,803)	(347,501)	(605,611)
	<b>Loss on Disposal of Asset</b>			
	<b>Total E144 - Plant Cost Overheads</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>			
	<b>Capital Purchases</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>			
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>OTHER PROPERTY &amp; SERVICES</b>			
Operating Sub-Program	<b>Administration Overheads</b>			
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.			
<b>New/Budget Initiatives and Highlights</b>	<b>As detailed in Capital Investment</b>			
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). Note: Motor vehicle licensing 9.00am to 3.30pm only.			
Fees & Charges	None.			
Capital Investment	Upgrade of Financial System – Pay off over 2-4 years	\$150,000		
	<b>Total \$150,000</b>			
Future	<ul style="list-style-type: none"> <li>➤ Ongoing back up on service/governance provision.</li> <li>➤ Land &amp; Building Revaluations completed for 30 June 2017.</li> </ul>			
	<b>I145 - Administration</b>			
	<b>I145100 Reimbursements</b>	16,000	51,281	16,000
	<b>I145200 Gain on Disposal of Asset</b>	2,006	3,756	62
	<b>Total I145 - Administration</b>	<b>18,006</b>	<b>55,037</b>	<b>16,062</b>
	<b>E145 - Administration Overheads</b>			
	<b>E145010 Employee Costs - Salaries</b>	430,000	318,960	410,000
	<b>E145015 Employee Costs - L.S.L.</b>	12,000	0	10,000
	<b>E145020 Employee Costs - Superannuation</b>	55,000	39,549	75,000
	<b>E145026 Annual Leave Accrual</b>	7,500	0	9,500
	<b>E145027 Employee Costs - Uniforms</b>	2,800	2,693	2,500
	<b>E145030 Insurance - Administration</b>	23,000	19,278	18,000
	<b>E145040 Maintenance - Building/Office</b>	35,000	24,598	35,000
	<b>E145060 Printing and Stationery</b>	10,000	7,217	12,000
	<b>E145070 Utilities - Telephone</b>	15,000	12,464	9,000
	<b>E145080 Advertising</b>	7,000	12,373	6,500
	<b>E145090 Maintenance - Office Equipment</b>	7,500	317	9,500
	<b>E145095 IT Support &amp; Record Manag.</b>	65,000	70,930	45,000
	<b>E145100 Bank Charges</b>	5,500	4,244	4,200
	<b>E145110 Postage and Freight</b>	1,000	622	2,500
	<b>E145155 Conference</b>	7,500	6,585	7,500
	<b>E145160 Employee Costs - FBT</b>	7,000	4,781	7,000
	<b>E145165 Travelling - Staff</b>	2,500	19	2,500
	<b>E145170 Asset, Strategic &amp; Fin. Plans</b>	7,500	1,675	0
	<b>E145180 Caveats</b>	500	0	300
	<b>E145190 Legal Expenses</b>	15,000	21,683	6,500
	<b>E145195 Revaluation - Land &amp; Buildings</b>	0	0	0
	<b>E145200 Management Risk Review</b>	5,000		5,000
	<b>E145220 Minor office Equipment</b>	10,000	1,864	11,500
	<b>E145230 Accounting Services</b>	70,000	60,472	85,000
	<b>E145235 Staff Training</b>	10,000	2,224	10,000
	<b>E145240 Staff Housing Allocation</b>	49,976	37,696	49,050
	<b>E145298 Depn - Administration General</b>	59,832	49,593	55,080
	<b>E145099 Loss on Sale of Assets</b>	776	2,081	6,835
	<b>E145300 LESS ADMIN ALLOCATED-PROGRAMS</b>	<b>(921,884)</b>	<b>(701,916)</b>	<b>(894,965)</b>
	<b>Total E145 - Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Notes to and forming part of the 2019/2020 Budget Document**

<b>Note 16 (b) - Detail Budget (by Reporting Program)</b>		<b>Budget 2019/20</b>	<b>Actual June 19</b>	<b>Budget 2018/19</b>
<b>Operating Program</b>	<b>OTHER PROPERTY &amp; SERVICES</b>			
<b>Operating Sub-Program</b>	<b>Gross Salaries &amp; Wages Control</b>			
<b>Description/Objectives</b>	A control account for the allocation of wages & salaries to expense accounts in other Sub-Programs			
<b>Management</b>	The allocation of salaries & wages is based upon payroll timesheet records in line with service provision.			
<b>New/Budget Initiatives and Highlights</b>	<b>No significant overall changes. Wages and salaries are a major budget component and incorporate anticipated minimum wages/C.P.I. and minor incentive increases.</b>			
<b>Local Laws</b>	None.			
<b>Statutory Requirements</b>	None.			
<b>Service Levels</b>	Not applicable.			
<b>Fees &amp; Charges</b>	None.			
<b>Capital Investment</b>	Grants General Revenue			
<b>Future</b>	➤ Increasing consumption of Council resources.			
	<b>E146 - Salaries Control</b>			
	<b>E146010</b> <b>Gross Total Salaries and Wages</b>	<b>1,400,000</b>	1,099,688	1,555,000
	<b>E146200</b> <b>LESS SALS/WAGES ALLOCATED</b>	<b>(1,400,000)</b>	(1,099,688)	(1,555,000)
	<b>Total E146 - Salaries Control</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>			
	<b>Capital Purchases</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>			
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			

Notes to and forming part of the 2019/2020 Budget Document

Note 16 (b) - Detail Budget (by Reporting Program)		Budget 2019/20	Actual June 19	Budget 2018/19
Operating Program	<b>OTHER PROPERTY &amp; SERVICES</b>			
Operating Sub-Program	<b>Plant Depreciation Control</b>			
Description/Objectives	A control account for the allocation of plant depreciation costs to expense accounts in other Sub-Programs			
Management	The calculation of depreciation expense is based upon asset register records and the major accounting policies adopted by the Council. The allocation of depreciation costs is based upon the hours each plant item works on various projects.			
New/Budget Initiatives and Highlights	<b>No significant overall changes. As new plant is purchased the depreciation component increases, however revaluations have decreased the value of plant thus the depreciation component is less.</b>			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Not applicable.			
Fees & Charges	None.			
Capital Investment	Grants General Revenue			
Future	➤ Ongoing.			
	<b>E148 - Plant Depreciation Control</b>			
	E148010 Depn. - Costed Works Plant	216,146	182,556	221,083
	E148299 LESS DEPN ALLOCATED-PROJECTS	-216,146	(182,556)	-221,083
	<b>Total E148 - Plant Depreciation Control</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			



Roadworks Program 2019/2020

ACCOUNT	ROAD	ROAD NO.	DESCRIPTION	COST \$000	FUND SOURCE					SECTION		LENGTH	M <sup>2</sup>	COMMENT	SCHEDULED
					RRG	FED	STATE	RTR	SHIRE	Start	Finish				
<b>CONSTRUCTION</b>															
<i>** Maybe full recon</i>	Koorda/Kulja	4	Widen Seal	150		150				7.00	10.00	3.00	10,800	1.8m either side	
	Koorda/Kulja	4	Reseal	90		25		65		9.00	12.50	3.50	24,000		
	Koorda/Kulja	4	Reseal	60		60				29.00	31.00	2.00	16,000		
	Burakin /Wialki	140	Reseal	150	100			50		2.50	8.50	6.00	45,600	Second year	
	Koorda/Dowerin	3	Widen Seal	150		125		25		16.50	19.50	3.00	3,000	0.5m either side	
	Koorda/Dowerin	3	Reseal	71		20	51			4.00	6.60	2.60	16,800		
	Cadoux/Koorda	2	Reconstruct	150	110			40		4.70	5.40	0.70	5,600	Cement stabilise	
	Burakin/Wialki	140	Widen Seal	150	100	50				14.50	17.50	3.00	3,000		
	Commonwealth	8	Reform Sheet	70				52	18	14.00	20.00	6.00	2,700	Various sections	
	Kulja Central	88	Reform Sheet	56				56		12.00	14.00	2.00			
	Mollerin Rock South	10	Reform Sheet	90		90				32.85	36.85	4.00			
	Koorda/Kulja	45	Shoulders	90		90				33.00	37.00	4.00			
	Cooper	27	Reform Sheet	49		15		34		2.00	4.50	2.50			
	Footpaths			15		15								Pearman	
<b>Total Construction</b>				<b>1341</b>	<b>310</b>	<b>640</b>	<b>51</b>	<b>322</b>	<b>18</b>						
<b>PRESERVATION</b>	Various		Clear/Widen	85					85						
<b>MAINTENANCE</b>	Various	1-141	Maintenance Grading	300			94		206	Various	Various	1085		General	
<b>TOTAL WORKS PROGRAMME</b>				<b>1726</b>	<b>310</b>	<b>640</b>	<b>145</b>	<b>322</b>	<b>309</b>						

Funding Source	
RRG	310
FED	640
State	145
RTR	322
Shire	309
<b>Total</b>	<b>1726</b>

<b>TOTAL CONSTRUCTION</b>	<b>1341</b>
<b>TOTAL PRESERVATION</b>	<b>85</b>
<b>TOTAL MAINTENANCE</b>	<b>300</b>
<b>TOTAL</b>	<b>1726</b>

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

**Roadworks Program 2019/2020**

**CLEARING AND WIDENING 2019/2020**

ROAD #	ROAD NAME	SECTION	SLK		LENGTH	\$\$
			Start	Finish		
6	Kalannie/Kulja		3.50	7.00	3.50	15,000
32	Best		3.00	6.00	3.00	15,000
56	Badgerin Rock		3.00	6.00	3.00	15,000
67	Best Bypass		0.00	3.00	3.00	15,000
112	Hollins		1.00	3.00	2.00	15,000
20	Kulja Mollerin Rock		0.00	2.00	2.00	10,000
					<b>16.50</b>	<b>85,000</b>

**KERBING 2019/20**

	STREET NAME	SECTION			Metres	\$\$
					<b>0</b>	<b>0</b>

**FOOTPATHS 2019/20**

	STREET NAME	SECTION			METRES	\$\$
	Pearman	South/Right side			180	15,000
					<b>180</b>	<b>15,000</b>

**STREET LIGHTING UPGRADE 2019/20**

	STREET NAME	SECTION				\$\$
						<b>0</b>

**Plant Replacement Programme 2019/2020 to 2028/2029**

	YEAR/ MODEL	PLANT	ASSET NO.	YEAR PURCH	2019-20			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
					COST	TRADE	C/OVER									
Recreation		2005	Mower Gen					6,000					10,000			
Com.Amen	KD001	2017	Community Bus	9519	2017								70,000			
Transport	KD000	2019	Ford Ranger XLT 4x4 (W/S)	9542	2019	55,000	40,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000
Transport	KD005	2018	Toyota Hilux 4x2 (H/M)	9540	2018				10,000			10,000			12,000	
Transport	KD066	2019	4x2 Ford Ranger XL (W/C)	9546	2019				16,000		16,000		16,000		16,000	18,000
Transport	KD064	2019	4x4 Ford Ranger PX3 XL (T/L)	9545	2019				16,000		16,000		16,000		16,000	18,000
Transport	KD002	2017	Isuzu D-Max 4x2 (Mech)	9533	2018				10,000		10,000		10,000		12,000	12,000
Transport	KD006	2016	Isuzu NPR 3T Tipper Truck	9516	2016					25,000						30,000
Transport	KD018	2017	UD 6x4 P/M	9526	2017							150,000				
Transport	KD065	2017	Isuzu Giga CXZ P/M	9527	2017						150,000					
Transport	KD035	2014	Isuzu Giga CX455 P/M-tip	9486	2014				140,000						160,000	
Transport	KD031	1985	L/Loader (Float)	244	1998	40,000	10,000	30,000								
Transport	KD036	2003	Loader Volvo	9506	2015							80,000				
Transport	KD043	2014	Loader Volvo L90F	9498	2015						190,000					
Transport	KD020	2015	Cat 12M Grader	9505	2015								295,000			
Transport	KD019	2012	Volvo Grader	9441	2012	345,000	70,000	275,000								
Transport	KD029	2012	Case FWA (Tractor)	9452	2012				40,000						45,000	
Transport	KD016	2012	Case Vib Roller	9531	2018									105,000		
Transport	KD5246	1982	2nd Tri Axle Tipper (P57)	196	2005					80,000						
Transport	KD021	2009	Haulmore Side Tipper (Jim)	9496	2015									60,000		
Transport	KD009	2000	Tri axle-s/side tipper	267	2000						60,000					
Transport	KD048	2002	Vib. Steel Roller	280	2001											
Transport	KD040	2010	Toyotal Hilux Tipper (Tar)	9484	2014											12,000
Gardener	KD058	2015	Ford Ranger Tip (Garden)	9511	2016	30,000	12,000	18,000			18,000		18,000			18,000
Gardener	KD061	2019	Toyota Hilux Tip Ute (Steve)	9543	2019											
Transport	KD063	2016	DynaPack SPMTR 20t	9511	2016									90,000		
Gardener	KD003	2019	Ford Ranger 4x2 Tip (Spray)	9547	2019						8,000					
Transport		2006	Cherry Picker	9381	2010											
Transport	KD059	2017	Skid Steer Loader & Attach	9525	2017											
Transport			Water Tank													
Transport	KD062	2001	CASE CX70 Tractor	315	2007											
Admin	KD 0	2019	Holden Colorado XLT (CEO)	9541	2019	80,000	70,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Admin	0 KD	2018	Holden Colorado LT (MoFA)	9537	2018	72,000	62,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
LOPS	KD010	1986	Fire Truck Mollerin	9478	2013						18,000					
			Misc Plant			15,000		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
			<b>TOTAL</b>			<b>637,000</b>	<b>264,000</b>	<b>373,000</b>	<b>278,000</b>	<b>165,000</b>	<b>308,000</b>	<b>278,000</b>	<b>332,000</b>	<b>443,000</b>	<b>349,000</b>	<b>267,000</b>

Transport	KD004	1995	Ford 14t 6x4 end tipper	272	1995											
Transport	KD044	1993	Grader Champn	270	2001											
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 2019/2020 to 2028/2029

**Budget Year**

Balance Plant Reserve 1st July

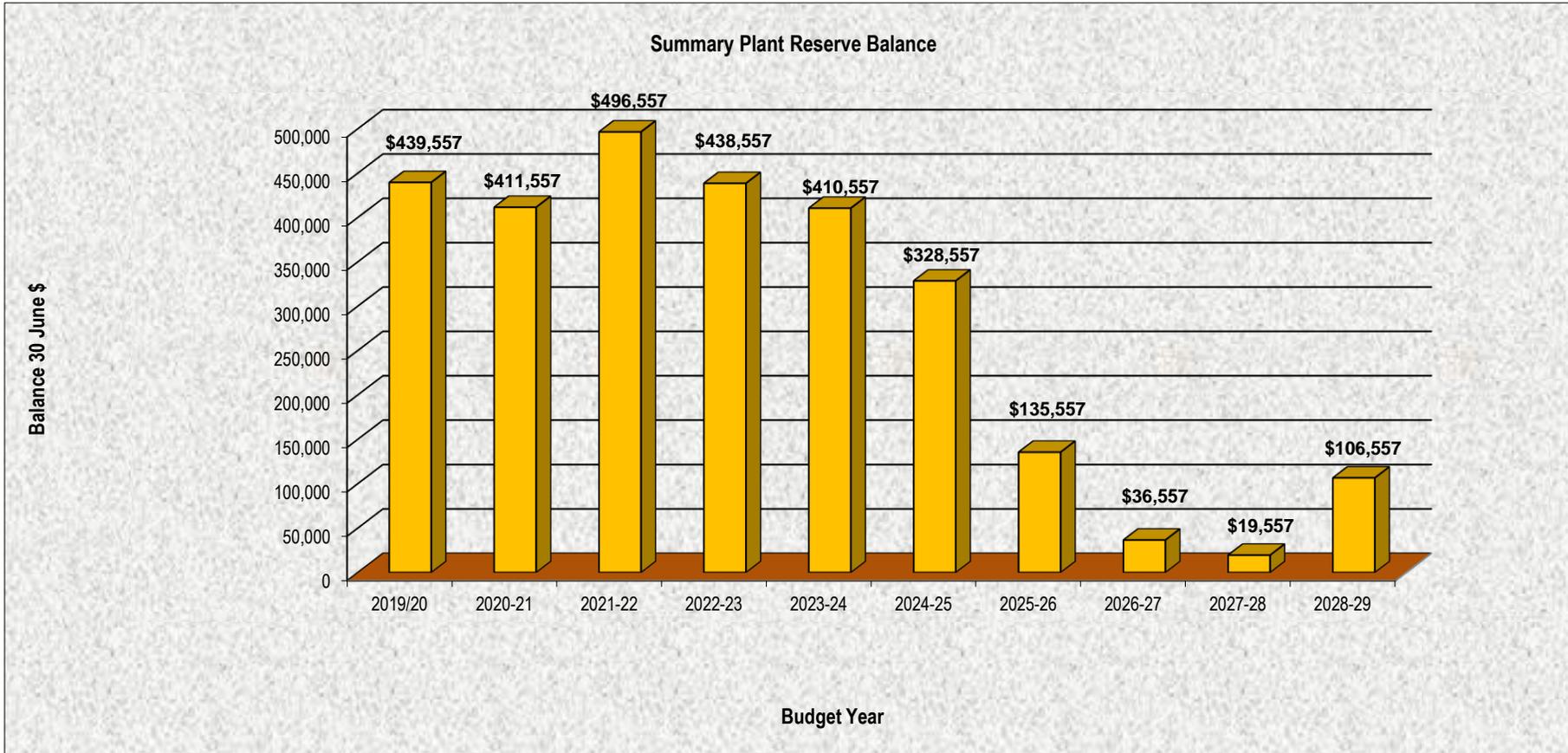
**Annual Transfer**

Total Plant Reserve Funds

Less Change Over Costs

Balance Plant Reserve 30th June

	2019/20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Balance Plant Reserve 1st July	712,557	439,557	411,557	496,557	438,557	410,557	328,557	135,557	36,557	19,557
<b>Annual Transfer</b>	100,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Total Plant Reserve Funds	812,557	689,557	661,557	746,557	688,557	660,557	578,557	385,557	286,557	269,557
Less Change Over Costs	373,000	278,000	165,000	308,000	278,000	332,000	443,000	349,000	267,000	163,000
Balance Plant Reserve 30th June	439,557	411,557	496,557	438,557	410,557	328,557	135,557	36,557	19,557	106,557



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

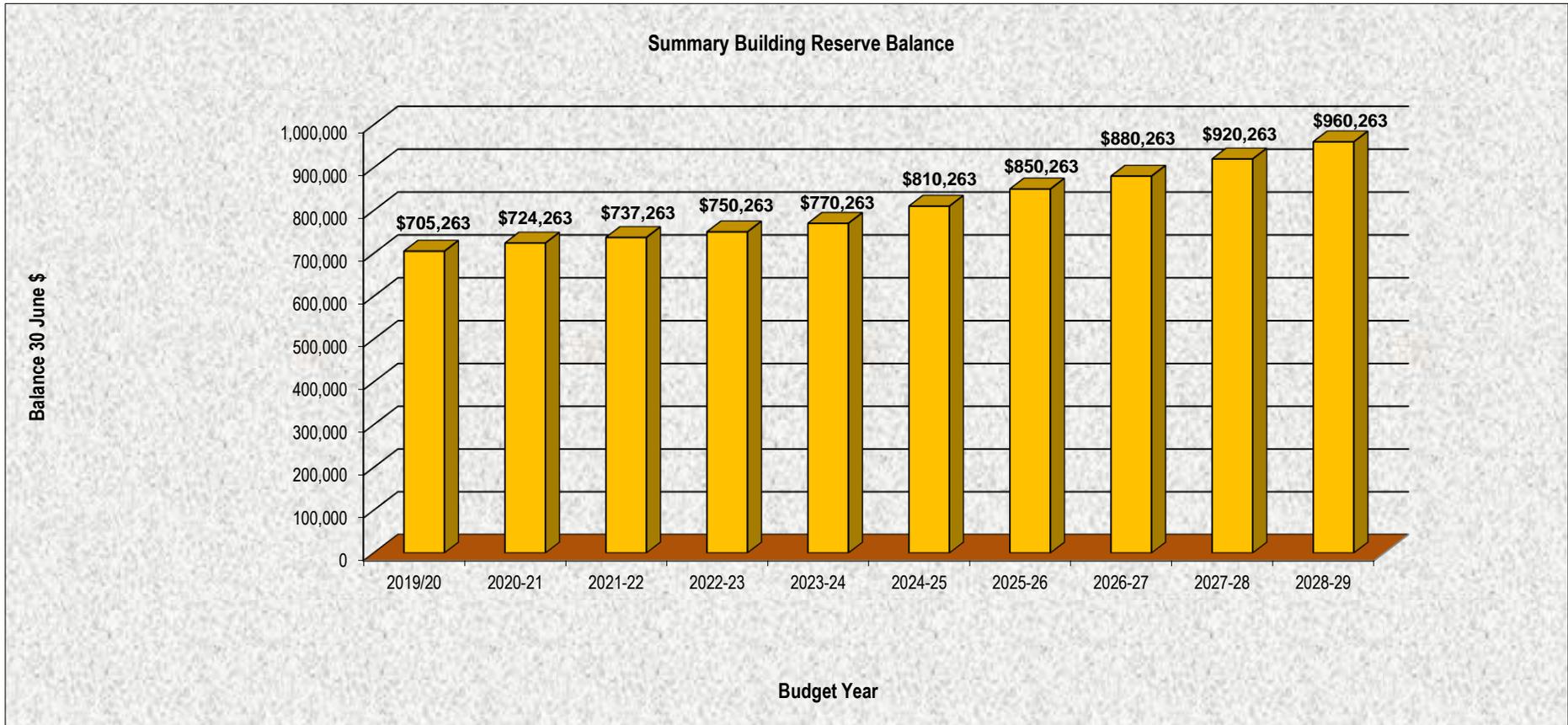
House Building Program 2019/2020 to 2028/2029

Reporting Program	Class	Lot No.	Property Address	2019-20	2019-20	Description of Works	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
				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								
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)	20,000		Split System/Reverse Cycle Aircon									
Staff Housing	L&B/ IO	L164A	8A Lodge St (Mtce - A.Thornton)												
Staff Housing	L&B/ IO	L164B	8B Lodge St (MoFA - L.Foote)												
Staff Housing	L&B/ IO	L271	3 Greenham St (G.Thornton)		4,500	Repalce Lino		15,000							
Staff Housing	L&B/ IO	L274	2 Lodge St (Pool Contractor)	10,000		Painting & Floor Covering									
Other Housing	L&B/ IO	L203	4 Pearman St (C&C May)		4,000	Bathroom Vanity & Shower screen		15,000							
Other Housing	L&B/ IO	L204	6 Pearman St (GROH)	40,000		Paint: Interior & Exterior									
Other Housing	L&B/ IO	L13/ U1	U1/49 Smith St (B.Singer) (CHP - Narkal Niche)		1,500	New Freestanding Oven/Stove			7,000		10,000				
Other Housing	L&B/ IO	L13/ U2	U2/49 Smith St (C.West) (CHP - Narkal Niche)									10,000			
Other Housing	L&B/ IO	L13/ U3	U3/49 Smith St (S.Maher) (CHP - Narkal Niche)		1,500	New Freestanding Oven/Stove		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)		3,000	Shade Sail							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	IO	L550 DEF	Group Driveway	50,000		Replacement of cracked/hazardous driveway									
Other Housing	IO	L550	Group Gazebo		5,000	Pavers, Electrical works and Rails									
Other Housing	L&B	L164C	PROVISION FOR L164C Lodge St (GROH)	350,000		Povision for new GROH House (L164C)									
Other Housing	L&B	1	Yalabee Unit 1 (Double)												
Other Housing	L&B	2	Yalabee Unit 2 (Double)												
Other Housing	L&B	3	Yalabee Unit 3 (2 x Singles)				12,500								
Other Housing	L&B	4	Yalabee Unit 4 (2 x Singles)	12,500		Bathroom, Laundry & Kitchen Upgrade									
Other Housing	L&B	5	Yalabee Unit 5 (2 x Singles)	12,500		Bathroom, Laundry & Kitchen Upgrade									
Other Housing	L&B	6	Yalabee Unit 6 (2 x Singles)				12,500								
Other Housing	IO	General	Yalabee Surrounds		5,000	Pave BBQ Gazebo area & outdoor light									
Health	L&B/ IO		L33226 - Koorda Health Centre												
L,O&PS	L&B/ IO		L77A - ES Building						30,000	30,000					
Education	L&B		L257 - Early Childhood Centre												
Com Amen	IO		Refuse Site												
Com Amen	IO		Koorda Cemetery												
Com Amen	IO		Cowcowing Cemetery												
Rec & Culture	L&B/ IO		L17 - Drive In		5,000	Mens Toilet: Remove Asbestos & Reclad	20,000								
Rec & Culture	IO		TV & Radio Re-Transmission												
Rec & Culture	L&B/ IO		L261 - Museum & MAD Club												
Rec & Culture	L&B/ IO		L20135 - Recreation Ground	70,000		Recycled Water System									
Rec & Culture	L&B/ IO		L20135 - Rec: Tennis/Netball/Basketball		4,000	North Side Chain mesh fence			200,000			300,000			
Rec & Culture	IO		L20135 - Rec: Hockey		4,000	South Side Fence (1500-1800mm)									
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												
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					15,000							
Rec & Culture	L&B		L31 - Guide Hall (Former CWA)												
Rec & Culture	L&B		L42 - Art Centre (Former Anglican Church)				20,000								
Transport	L&B/ IO/ F&E		L05 - Shire Depot	7,000		Pallet Racking									
Economic Service	L&B/ IO		L267 - Caravan Park	25,000		Painting of Bathrooms									
Economic Service	L&B		L11 - Commercial Office (Old Bank)												
OP&S	L&B/ IO/ F&E		L253 - Administration Office	150,000		Purchase of new finance/rates system	100,000								
			<b>TOTAL</b>	<b>747,000</b>	<b>37,500</b>		<b>171,000</b>	<b>52,000</b>	<b>237,000</b>	<b>380,000</b>	<b>10,000</b>	<b>310,000</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>

### Building Reserve 2019/2020 to 2028/2029

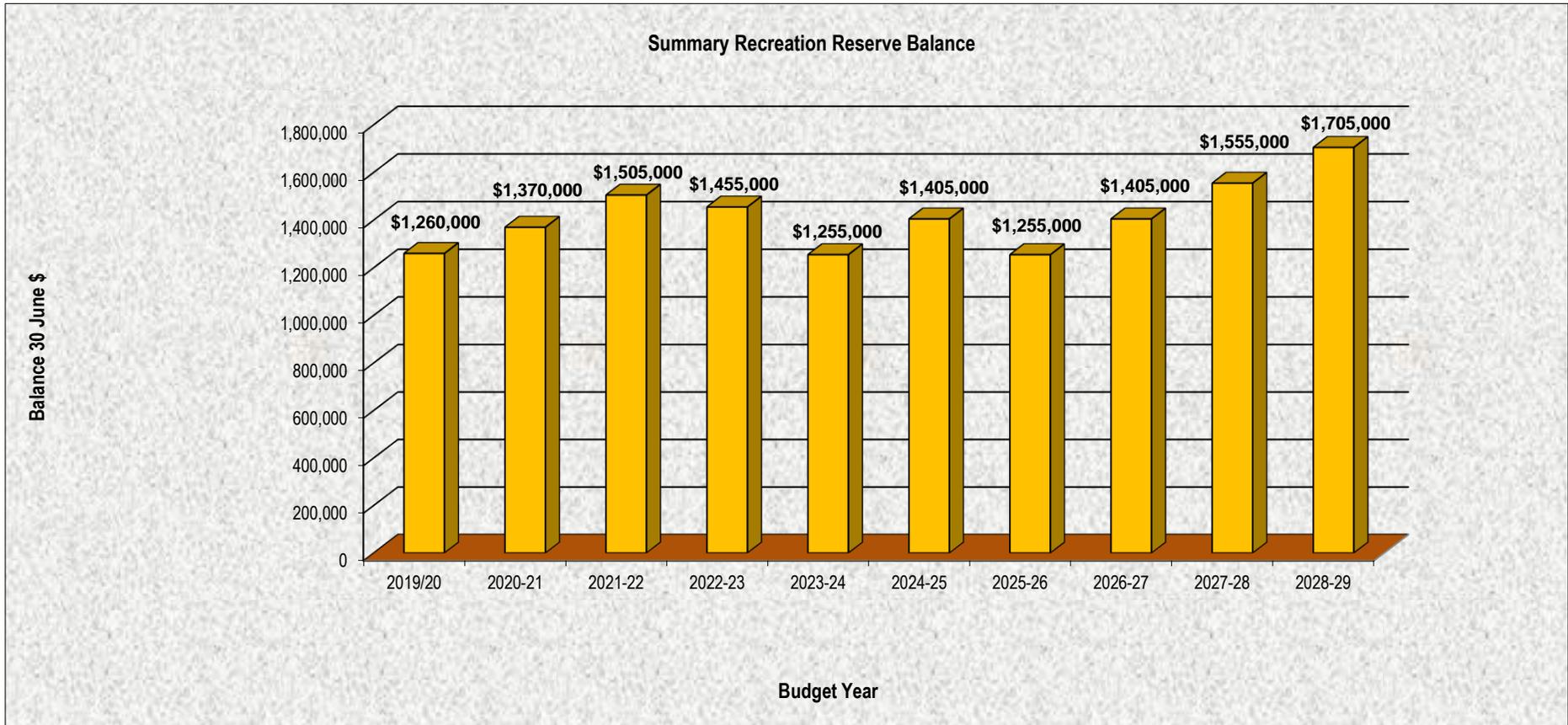
**Budget Year**

	2019/20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Balance Building Reserve 1st July	1,177,263	705,263	724,263	737,263	750,263	770,263	810,263	850,263	880,263	920,263
<b>Transfer to Reserve</b>	55,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Building Reserve Funds	1,232,263	755,263	774,263	787,263	800,263	820,263	860,263	900,263	930,263	970,263
Less Capital Upgrades	527,000	31,000	37,000	37,000	30,000	10,000	10,000	20,000	10,000	10,000
Balance Building Reserve 30th June	705,263	724,263	737,263	750,263	770,263	810,263	850,263	880,263	920,263	960,263



## Recreation Reserve 2019/2020 to 2028/2029

Budget Year	2019/20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Balance Recreation Reserve 1st July	1,230,000	1,260,000	1,370,000	1,505,000	1,455,000	1,255,000	1,405,000	1,255,000	1,405,000	1,555,000
<b>Transfer to Reserve</b>	100,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Recreation Reserve Funds	1,330,000	1,410,000	1,520,000	1,655,000	1,605,000	1,405,000	1,555,000	1,405,000	1,555,000	1,705,000
Less Capital Upgrades	70,000	40,000	15,000	200,000	350,000	0	300,000	0	0	0
Balance Recreation Reserve 30th June	1,260,000	1,370,000	1,505,000	1,455,000	1,255,000	1,405,000	1,255,000	1,405,000	1,555,000	1,705,000



**Construction and Acquisitions of Asset Funding Sources 2019/2020**

2019-2020		FUNDING SOURCE					
BY REPORTING PROGRAM	Reserves	R4R	Proceeds Sale	Grant	Road Funding	Muni	Project Cost
<b>GOVERNANCE</b>							-
<b>GENERAL PURPOSE FUNDING</b>							
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>							
Emergency Services Building							-
<b>HEALTH</b>							
Community/Allied Health							-
<b>EDUCATION &amp; WELFARE</b>							
Early Childhood Centre							-
<b>HOUSING</b>							
Lot 9 (Staff)							-
Lot 68 (WS)							-
Lot 282 (CEO)	20,000						20,000
Lot 271 (Staff)							-
Lot 274 (Pool)	10,000						10,000
Lot 164A (Staff)							
Lot 164A (MoFA)							
<b>OTHER HOUSING</b>							
Lot 203							-
Lot 204 (GROH)	40,000						40,000
Yalabee	25,000						25,000
CHP Units (Narkal Niche) L13							-
JV Units (Dukin Holow) L291							-
JV Units (Johnson Place) L550 ABC							-
Units (Kulja Korner) L95							-
Units (Newcarlbeon Nook) L550 DEF	50,000						50,000
CEACA							-
Lot 164 C (GROH)	350,000						350,000
<b>COMMUNITY AMENITIES</b>							
New Refuse Site							-
Cemetery							-
<b>RECREATION &amp; CULTURE</b>							
Hall Improvements							-
Pool - Upgrade							-
Rec Centre (Recycled Water System)	70,000						70,000
Mower							-
TV Retransmission - Digital							-
Drive In							-
Community Shed							-
Volunteer Park/Street Scaping							-
Museum & MAD Club							-
<b>TRANSPORT</b>							
<b>Transport - Plant &amp; Buildings</b>							
Depot Shed						7,000	7,000
Low Loader/Float (KD031)	30,000		10,000				40,000
W/S Ute	15,000		40,000				55,000
Volvo Grader (KD019)	275,000		70,000				345,000
Gardener Ute (KD058)	18,000		12,000				30,000
Ute (KD002)							-

**Construction and Acquisitions of Asset Funding Sources 2019/2020**

2019-2020		FUNDING SOURCE					
BY REPORTING PROGRAM	Reserves	R4R	Proceeds Sale	Grant	Road Funding	Muni	Project Cost
Misc Plant	15,000						15,000
<b>Roads</b>							
As per details page 73					1,308,000	18,000	1,326,000
Footpaths					15,000		15,000
Kerbing							-
							-
<b>ECONOMIC SERVICES</b>							-
Commercial Premises Railway St							-
Caravan Park	25,000						25,000
Industrial Units							-
							-
<b>OTHER PROPERTY &amp; SERVICES</b>							-
Computer Hardware	150,000						150,000
Furniture							-
CEO Vehicle			70,000			10,000	80,000
DCEO Vehicle			62,000			10,000	72,000
							-
<b>Sub Total</b>	<b>1,093,000</b>	<b>-</b>	<b>264,000</b>	<b>-</b>	<b>1,323,000</b>	<b>45,000</b>	<b>2,725,000</b>
Plant Reserve	353,000						
Road Reserve	-						
Building Reserve	520,000						
TV Retransmission Reserve	-						
Recreation Reserve	70,000						
Medical Practitioner Reserve							
IT & Administration Reserve	150,000						
Sewerage							
Community Housing	-						
JV Housing	-						
JV Housing (Johnson Place)	-						
Community Bus							
NRM							
Waste Management	-						
Accrued Leave							
	<b>1,093,000</b>						