CITY OF GREATER GERALDTON

BUDGET

FOR THE YEAR ENDED 30JUNE 2022

LOCAL GOVERNIMENT ACT 1995

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CITY'S VISION

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CITY OF GREATER GERALDTON FOR THE YEAR ENDED 30JUNE 2022

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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 Act 1995 and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

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.

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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.

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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

CITY OF GREATER GERALDTON STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM FOR THE YEAR ENDED 30JUNE 2022

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)	1,9,10(a),13(a),13(b)	\$	\$	\$
Governance		118,730	255,140	49,000
General purpose funding		55,613,264	52,429,842	52,361,542
Law, order, public safety		566,112	662,723	503,080
Health		29,000	13,000	25,000
Education and welfare		349,225	414,594	337,845
Community amenities		13,166,391	12,915,593	12,478,184
Recreation and culture		2,303,231	1,848,388	2,146,613
Transport		5,503,042	3,867,305	2,871,804
Economic services		872,005	829,039	268,496
Other property and services		1,205,250	1,195,358	1,118,500
		79,726,250	74,430,982	72,160,064
ı,-ł+%ł%&ł,#(fifl:+Ł&M:+\$+#ł&#!%Ž%</td><td>4(a),5,13(c)(e)(e)(f)</td><td></td><td></td><td></td></tr><tr><td>Governance</td><td></td><td>(2,416,369)</td><td>(2,124,802)</td><td>(2,070,899)</td></tr><tr><td>General purpose funding</td><td></td><td>(1,301,739)</td><td>(886,421)</td><td>(1,189,421)</td></tr><tr><td>Law, order, public safety</td><td></td><td>(3,219,077)</td><td></td><td></td></tr></tbody></table>				

CITY OF GREATER GERALDTON FOR THE YEAR ENDED 30JUNE 2022

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In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives.

To provide a Decision Dnaking process for the efficient allocation of scarce resources.

To collect revenue to allow provision of services.

To provide services to help ensure a safer community.

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To provide an operational framework for good community health.

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Administration and operation of facilities and services to members of Council, civic receptions and functions, public relations, elections, administration, support, research operations for Council members and certain executive Staff.

General rate revenue, penalty for late payment, ex gratia rates, rate administration fee, rate instalment fee, back rates, general purpose grants, untied road grants, interest on deferred rates and investment returns.

Fire prevention including the Emergency Services Levy, Volunteer Fire Brigade and SES expenditure, clearing of fire hazards, animal control, rangers, crime prevention and emergency planning and management.

Preventive services including food control, healthx. UA

CITY OF GREATER GERALDTON RATE SETTING STATEMENT FOR THE YEAR ENDED 30JUNE 2022

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		\$	\$	\$
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)		9,3,40,4,0.02	0,555,665	1,905,226
Operating grants, subsidies and	10(a)			
contributions	ι σ(α)	8,514,902	8,455,937	7,810,648
Fees and charges	9	21,826,986	19,352,335	17,369,492
Interest earnings	13(a)	801,407	479,061	400,163
Other revenue	13(b)	372,065	527,681	896,513
Profit on asset disposals	4(b)	53,019	123,290	350,000
	(4)	31,568,379	28,938,304	26,826,816
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Employee costs		(28,831,476)	(27,049,754)	(27,105,394)
Materials and contracts		(21,698,995)	(19,677,150)	(19,575,725)
Utility charges		(2,877,046)	(2,873,305)	(2,898,305)
Depreciation on non-current assets	5	(24,878,798)	(24,646,964)	(24,646,964)
Interest expenses	13(d)	(989,517)	(1,174,734)	(1,274,734)
Insurance expenses		(838,154)	(813,989)	(813,989)
Other expenditure		(2,663,930)	(1,932,894)	(1,710,560)
Loss on asset disposals	4(b)	(26,240)	(448,937)	(731,854)
		(82,804,156)	(78,617,727)	(78,757,525)
Non-cash amounts excluded from operating activities	2(b)	24,829,864	25,060,735	25,028,818
' 9 ! fi+Ž&\$ŽŽ": / fiŽ\$ / ((22,994,781)	(18,083,025)	(24,936,663)
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Non-operating grants, subsidies and contributions	10(b)	9,155,251	7,551,662	7,761,253
Payments for intangible assets	4(a)	-	•	-
Payments for property, plant and equipment	4(a)	(7,m	761,253	
Interest expenses Insurance expenses Other expenditure Loss on asset disposals Non-cash amounts excluded from operating activities ' 9 !fi+Ži\$ŽŽ":/fiž\$/(łiž!i! - ł "\$Ž:+Łi\$#Ž:*:Ž:ł% ; "=1. "; "Cli" @ ";=; "; 1. Non-operating grants, subsidies and contributions Payments for intangible assets	13(d) 4(b) 2(b) 10(b) 4(a)	(989,517) (838,154) (2,663,930) (26,240) (82,804,156) 24,829,864 (22,994,781) 9,155,251	(1,174,734) (813,989) (1,932,894) (448,937) (78,617,727) 25,060,735 (18,083,025)	(1,274,734) (813,989) (1,710,560) (731,854) (78,757,525) 25,028,818 (24,936,663)

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OTY OF GREATER GERALDTON INDEX OF NOTES TO THE BUDGET FOR THE YEAR ENDED 30JUNE 2022

Rates	9
Net Current Assets	14
Reconciliation of cash	17

CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022 'K') ' I . & ' "A& . I) = ;@ I & @ E') C I .

OTY OF GREATER GERALDTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30JUNE 2022

OTY OF GREATER GERALDTON NOTES TO AND FORWING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022

$$(K) = (1.8) \times (-3.1) = (0.180 \times (-3.18) \times (-$$

To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating.

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CGG Residential

This category will include any GRV rated property in that part of the City district that is used for residential purposes.

This rating category reflects the level of rating required to raise the necessary revenue for Council to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for developed residential and urban areas for this designated part of the City.

CGG Non Residential

This category will include any GRV rated property in that part of the City district that is used for non residential purposes other than rural purposes.

The general objects and reasons for this differential rate on Non Residential properties is on an equitable basis to raise the necessary revenue for Council to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for commercial and industrial areas.

CGG UV

This category includes all UV rated property in that part of the City district that are used primarily for rural, farming and mining purposes.

This rating category reflects the level of rating required to raise the necessary revenue to operate efficiently and provide a diverse range of services and programs for rural areas including infrastructure to this designated part of the municipality.

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CGG Residential / Non Residential / UV (All rate categories)

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

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

$$A: MM \nmid " + Z: \$(\& + + " * (\& " * Z \nmid \& ! " \& + + " * (\& " * Z \nmid \& ! " \& + + " * (\& " * Z \nmid \& + \& T) * Z \nmid \& ! + \& T$$

CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022 \$\text{\cappa_17fib} \tilde{\cappa_1} \tilde{\cappa_0} \tilde{\cappa_1} \tilde{\cappa_1} \tilde{\cappa_1} \tilde{\cappa_1} \tilde{\cappa_1} \tilde{\cappa_1} \tilde{\cappa_2} \tilde{\cappa_1} \tilde{\cappa_1} \tilde{\cappa_2} \tilde{\cappa_1} \tilde{\cappa_2} \tilde{\cappa_1} \tilde{\cappa_2} \tilde{\cappa_1} \tilde{\cappa_2} \tilde{\cappa_2} \tilde{\cappa_1} \tilde{\cappa_2} \tilde{\cappa_2} \tilde{\cappa_2} \tilde{\cappa_1} \tilde{\cappa_2} \til

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

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City of Greater Geraldton 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.

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

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022 2 (3, 0) 1 (2, 0) 2 (3, 0) 3 (4, 0) 4 (4, 0) 6 (4, 0) 6 (4, 0) 7 (4, 0) 8 (4, 0) 8 (4, 0) 9

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:

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Cash at bank and on hand	\$ 7,443,018	\$ 5,581,116	\$ 14,026,803	
Ferm deposits	11,721,802		15,764,588	
(1 2 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	19,164,820		29,791,391	
Held as				
Unrestricted cash and cash equivalents	4,417,143	3,027,515	14,116,882	
Restricted cash and cash equivalents	14,747,677	24,570,749	15,674,509	
	19,164,820	27,598,264	29,791,391	
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the following classes of assets have restrictions				
mposed by regulations or other externally imposed				
equirements which limit or direct the purpose for which				
he resources may be used:				
	44 704 000	04 550 004-	45.074.500	J
Cash and cash equivalents	11,721,802		15,674,5 0/9	
Restricted financial assets at amortised cost - term deposits	3,025,875		45.074.500	
	14,747,677	24,570,749	15,674,509	
The restricted assets are a result of the following specific burposes to which the assets may be used:				
Reserves - cash/financial asset backed 8	11,721,802		15,674,509	
Inspent non-operating grants, subsidies and contribution liabilities	3,025,875		-	
	14,747,3677	e ½ 4,570,749	i 15,674,50 9	,74
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CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2022 3½ ž; 1 1 A&¹ . . . 1 ˇ .

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

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

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Recreation and culture Transport Other property and services

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- - 53 N,729	- - 1 9 149,500	- - 53,019	- (26,240)

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\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	-	-	(38,114)	-	(38,114)
146,694 2,21x,24	12 3,591	6 ,269 9	(29) 372)	100,114	(593,62 6)	-	(693,7140)

CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022 6K ' . . . ı ~ & A ı <) ı @; ' ~ ; _ ~ &

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

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Buildings - non-specialised Furniture and equipment Plant and equipment

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\$	\$	\$		
614,224	625,167	614,224		
202,715	202,135	123,715		
21,649	21,691	21,649		
94,899	95,332	94,899		
18,592	11,958	18,592		
959,210	662,836	956,559		
3,114,208	3,158,310	2,911,219		
18,444,212	18,435,719	18,092,850		
3,336	5,700	3,336		
1,405,753	1,428,116	1,809,921		
24,878,798	24,646,964	24,646,964		
2,138,297	2,115,696	2,175,312		
428,409	432,066	329,372		
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CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022

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				%	\$	\$	\$	\$
Geraldton Amateur Basketball Association SSL	WATC	Self Supporting Loan	10	0.5%	550,000	14,552	550,000	-
Geraldton Hockey Association SSL 2	WATC	Self Supporting Loan	10	0.5%	600,000	15,875	600,000	-
					1,150,000	30,427	1,150,000	-

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				\$	\$	\$	\$	
Meru Landfill		Capital Works	2/05/2019	2,999,544	2,999,544	-	-	
				2 999 544	2 999 544		_	

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	\$	\$	\$	
>+fl"\$R+i/!""!R:+LM\$#:(:Z:+% #"+fl:Z\%Z\$+fl/0\\$""\$+L+9 ++Z%				
Group Credit Limit	6,000,000	6,000,000	6,000,000	
Bank overdraft limit	750,000	750,000	750,000	
Bank overdraft at balance date	-	-	-	
Credit card limit	115,000	115,000	115,000	
Credit card balance - 00			M	it

CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022 4(@'.E&/'@LiA&)i.i)=i.

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CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022 7K ŽII. &X&@E') CI.&) I = I "> I

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	∕fiflŁłŽ	'#Žfi\$(∕fiflŁłŻ
	\$	\$	\$
Governance	10,200	11,210	14,000
General purpose funding	315,000	112,500	30,000
Law, order, public safety	328,000	333,000	280,000
Health	28,000	12,000	25,000
Education and welfare	20,000	10,000	15,000
Community amenities	13,121,291	12,820,743	12,393,334
Recreation and culture	1,757,845	1,348,082	1,308,325
Transport	4,445,150	3,030,200	2,192,100
Economic services	851,000	741,100	241,233
Other property and services	950,500	933,500	870,500
	21,826,986	19,352,335	17,369,492
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\$B			
Governance	92,250	207,250	25,000
General purpose funding	6,265,249	6,254,249	6,226,249
Law, order, public safety	232,112	323,723	220,080
Education and welfare	329,225	404,594	322,845
Community amenities	45,100	94,850	84,850
Recreation and culture	387,074	302,540	155,920
Transport	1,052,892	692,105	659,704
Economic services	-	65,626	6,000
Other property and services	111,000	111,000	110,000
	8,514,902	8,455,937	7,810,648
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CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022 "K") 1 = 1 "> 18) 18 C C";"; "

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Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source

of revenue and re	cognised as follows:							
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Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controller or roller r	rr e«	κ	trucG		be		

CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022

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Mayor's annual allowance Meeting attendance fees Other expenses Annual allowance for ICT expenses

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\$	\$	\$
78,000	72,336	72,336
39,000	33,216	33,216
4,000	-	3,000

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	\$	\$	\$
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Meeting attendance fees	27,000	25,716	25,716
Other expenses	2,000	-	1,333
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	100	-	100
@15. 4.//10°°	32,600	29,216	30,649
@!fi+#:((!"å' ~	27,000	25,716	25,716
Meeting attendance fees	2,000	25,710	1,334
Other expenses	3,500	3,500	3,500
Annual allowance for ICT expenses Travel and accommodation expenses	100	5,500	100
Traver and accommodation expenses	32,600	29,216	30,650
@!fi+#:((!"&``	32,000	29,210	30,030
Meeting attendance fees	27,000	25,716	25,716
Other expenses	2,000		1,334
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	100	-	100
	32,600	29,216	30,650
@ ! fi+#:((! "& `	, , , , , ,	-, -	,
Meeting attendance fees	27,000	25,716	25,716
Other expenses	2,000	-	1,334
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	100	-	100
	32,600	29,216	30,650
@ ! fi+#:((! "& `2			
Meeting attendance fees	27,000	25,716	25,716
Other expenses	2,000	-	1,334
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	100	-	100
	32,600	29,216	30,650
	551,500	487,622	513,228
. fi 9 9 \$"0	001,000	401,022	010,220
Mayor's allowance	78,000	72,336	72,336
Deputy Mayor's allowance	19,500	18,084	18,084
Meeting attendance fees	363,000	341,808	341,808
Other expenses	28,000	-	19,000
Annual allowance for ICT expenses	45,500	45,500	45,500
Travel and accommodation expenses	17,500	9,894	16,500
	551,500	487,622	513,228

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CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022 $\ \ \, (6)\ \)\ \ 'A;\ \ 'C\&>\ \ ''A \ I\)\ \ 'L;\ \ ''C \ .\&'\ \ ''A\&F'\ N_{\ L})\&\)\ \ 'A;\ \ ''C\&>\ \ ''A \ I\)\ \ 'L;\ \ ''C \ .$

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CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022



CITY OF GREATER GERALDTON NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30JUNE 2022

