

SHIRE OF YALGOO

ANNUAL BUDGET

2017-18

Contents	Page
President's Introduction	1
Chief Executive Officer's summary	2
Budget processes	5
Overview	
1. Linkage to the Plan for the Future	6
2. Activities, initiatives and key strategic activities	8
3. Budget influences	10
Budget analysis	
4. Analysis of operating budget	12
5. Analysis of budgeted cash position	14
6. Analysis of capital budget	15
Long term strategies	
7. Rating strategy	16
8. Other strategies	18
Statutory Annual Budget	
*Budget Comprehensive Income Statement	20
*Budget Rate Setting Statement	21
*Budget Statement of Cashflow	22
*Budget Statement of Financial Activity	23
*Budget Statement of Rating Information	24
*Notes to and Forming part of the Annual Budget	25
*Schedule of Fees and Charges	52
*Detailed Schedules	62

President's Introduction

It gives me great pleasure to present the Annual Budget to the community of the Shire of Yalgoo.

The rates revenue in the 2017-18 financial year will increase by \$14,088 when compared to 2016-17 levied, the rate in the dollar and the minimum for each differential rating category will remain the same as 2016-17. This will still allow the Shire to maintain existing service levels, fund a number of new initiatives and continue to allocate additional funds to renew the Shire's infrastructure.

The proposed budget includes a number of new initiatives:

- * Completion of Arts and Crafts Building
- * Community/School Oval
- * Staff Housing 2 Units
- * Machinery Shed - Depot
- * Mens Shed Upgrade

The capital works program for the 2017-18 year is expected to be \$3.213 million. Of the \$3.213 million capital funding required, \$1.440 million will come from Council operations and sale of assets, \$1.773 million from external grants and contributions. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project. The capital works program is detailed in the notes attached in the Annual Budget.

The Annual Budget compiled by the Shire is progressive and financially responsible.

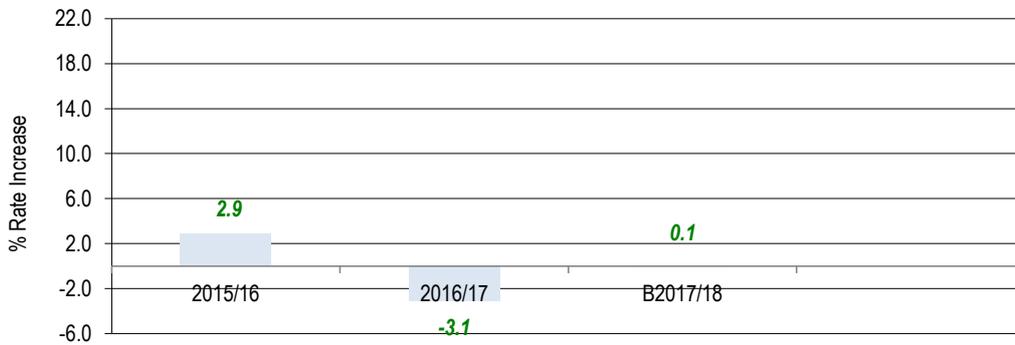
Residents and other interested members of the community are welcome to view the adopted Annual Budget at the Shire's Administration Centre or website.

Cr Neil Grinham
Shire President

Chief Executive Officer's Summary

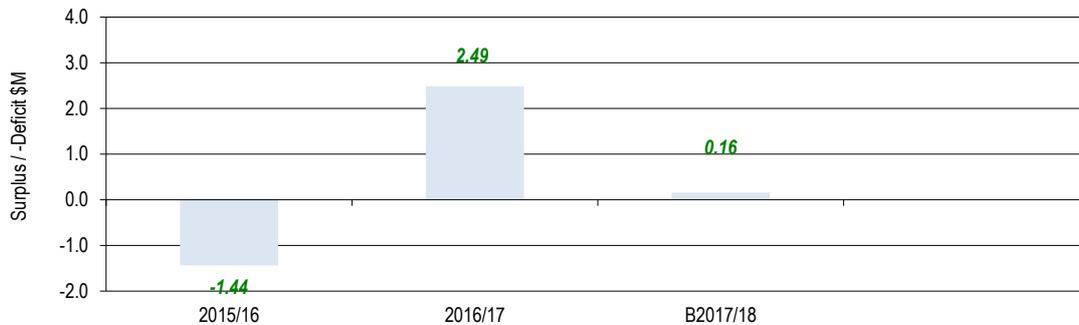
The Annual Budget for the 2017-18 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

1. Rates



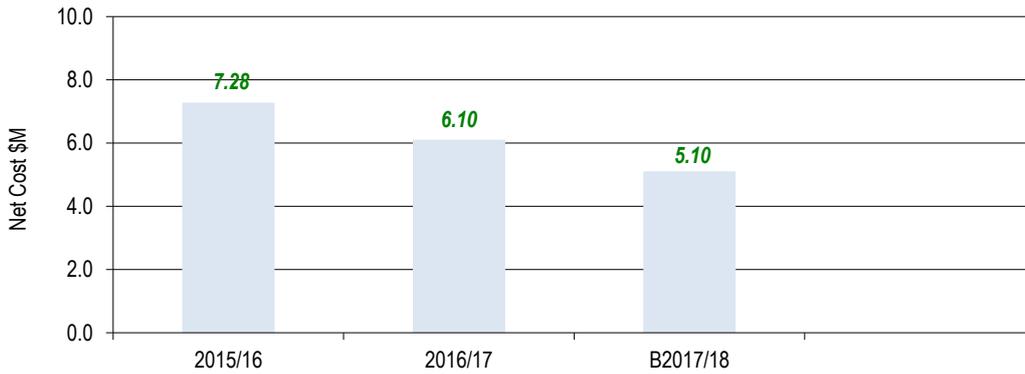
It is proposed that general rates revenue will increase marginally, raising total rates of \$1.729 million when compared to 2016-17 \$1.715 The minimum rates will yield \$36,710

2. Operating result



The expected operating result for the 2017-18 year is a surplus of \$0.157 million when compared to a surplus of \$2.485 in the 2016-17 financial year . The surplus in 2016-17 is mainly due to financial assistance grants for 2017-18 being paid in advance.

3. Services



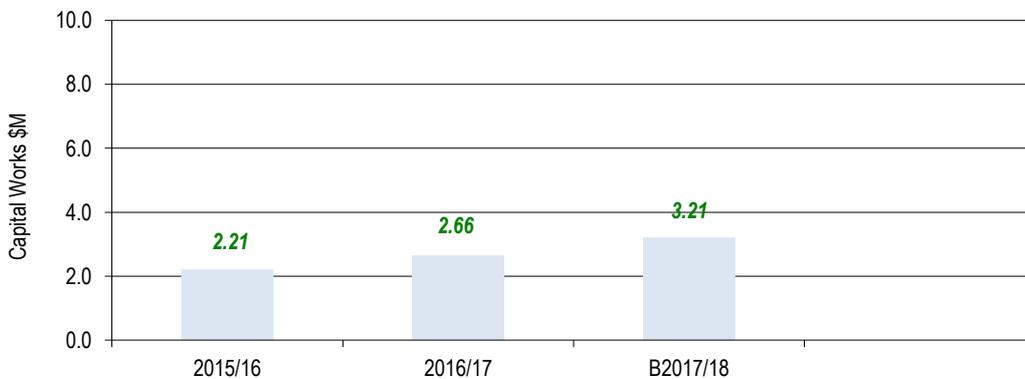
The cost of services to be delivered to the community for the 2017-18 year is expected to be \$5.122 this decrease is mainly due to the flood damage road works being completed last year, which were funded from government grants.

4. Cash and investments



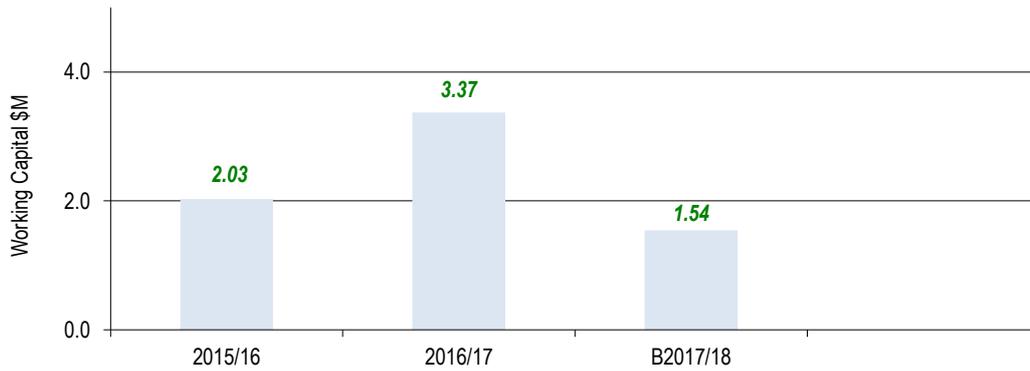
Cash and investments are expected to decrease by \$1.3 million during the year to \$1.9 million .

5. Capital works



The capital works program for the 2017-18 year is expected to be \$3.213 million. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project.

6. Financial position



The net current assets are expected to decrease by \$1.83 million.

7. Major Projects



The Annual Budget includes a range of activities and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Strategic Community Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Plan.

The Annual Budget has been developed so that it is financially responsible. More detailed budget information is available throughout this document.

S Brenzi
Chief Executive Officer

Budget Processes

This section lists the budget processes to be undertaken in order to adopt the Annual Budget in accordance with the Local Government Act 1995 and its Regulations.

The preparation of the budget begins with Officers preparing the operating and capital components of the annual budget. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings. A 'proposed' budget is prepared in accordance with the Act and submitted to Council for approval.

The budget is required to be adopted by 31 August in each year, Council has obtained an extension to 30 September 2016. The key dates for the budget process are summarised below:

Budget Process

1. Officers prepare operating and capital estimates for inclusion in the Budget.
2. Council considers draft Budget at informal briefings.
3. Proposed Budget is submitted to Council for approval.
4. Copy of adopted Budget submitted to the Department.

Timing

April - May 2017

July 2017

August 2017

September 2017

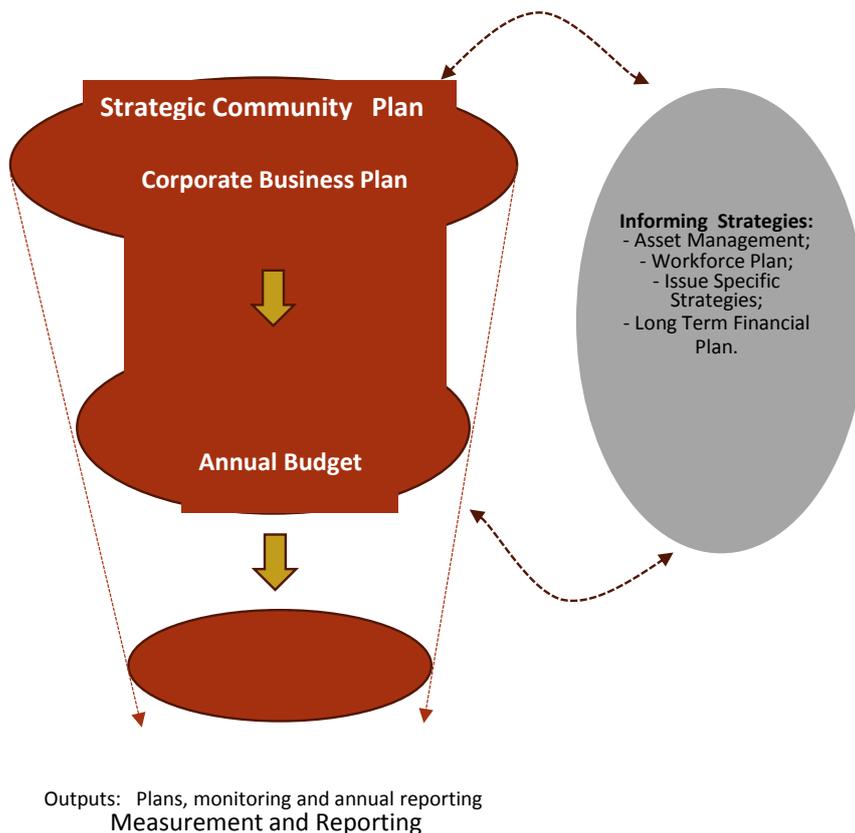
1. Linkage to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short term (Annual Budget) and then holding itself accountable (Audited Statements).

1.1 Integrate Planning Framework

A Strategic Community Plan (SCP) was prepared and adopted by Council in 2012, the SCP outlines the over arching objectives and strategies that guide Council's decision making process . The Corporate Business Plan (CBP) was prepared and adopted by Council in 2013 and summarises the financial and non-financial impacts of the objectives and strategies presented in the SCP and determines the sustainability of these objectives and strategies. The Annual Budget is then framed, taking into account the activities and initiatives included in the plans which contribute to achieving the strategic objectives specified.

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The planning will guide the preparation of the CBP and Annual Budget.



1.2 Our purpose

Our Vision

Inclusive and peaceful,prosperous and strong

Community Aspirations and Values

Economic - Challenge,Achievement and Sustainability

Social -Education,Respect and Belongingness

Environmental - Appreciation and Balance

Civic - Service,Leadership and Integrity

Our Mission

To be a standard bearer for honest,equitable and efficeint local government,delivering innovative,timely and appropriate services to secure economic sustainability and community wellbeing.

2. Activities and Initiatives

This section provides a description of the activities to be funded in the Budget for the 2017-18 year and how these will contribute to achieving the strategic objectives specified in the Strategic Community Plan.

Activities

Activity	Description	Revenue (Expenditure) Net Cost \$
General Purpose Funding	Details rates levied, interest on late payment of rates, general purpose grants and interest received on investments.	2,935,901 <u>(205,056)</u> 2,730,845
Governance	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	0 <u>(501,886)</u> (501,886)
Law Order, Public Safety	This service provides for the supervision of local laws, fire prevention and animal control.	12,600 <u>(226,472)</u> (213,872)
Health	This service provides for food quality and pest control, medical service and administration of health scheme.	15,195 <u>(105,843)</u> (90,648)
Education and Welfare	Youth activities.	0 <u>(109,789)</u> (109,789)
Housing	This service provides for the maintenance of staff and other housing .	265,771 <u>(282,411)</u> (16,640)
Community Amenities	This service provides the collection of rubbish, operations of waste disposal sites administration of town planning scheme, maintenance of cemeteries, public conveniences and protection of the environment.	15,200 <u>(267,260)</u> (252,060)
Recreation and Culture	This service provides for the maintenance of halls, water park, recreation grounds and various reserves. The operations of the library and maintenance of cultural heritage assets and TV/radio transmission services.	799,050 <u>(672,484)</u> 126,566
Transport	This service provides for the maintenance of roads, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance. Revenue associated with the construction of roads etc. is also recorded in this programme.	1,005,909 <u>(2,060,160)</u> (1,054,251)
Economic Services	This service provides for weed control, tourism and area promotion, implementation of building controls, promotion of economic development initiatives.	255,877 <u>(677,274)</u> (421,397)
Other Property and Services	This service provides for the undertaking of private works, allocations of on costs and plant operation costs, recording of material and stock , salaries and wages paid and allocated to works.	65,526 <u>(42,593)</u> 22,933
Profit on Asset Disposal		(62,282)
Net Operating Loss		157,519

Initiatives

- * Staff Housing
- * Community /School Oval
- * Road Infrastructure
- * Machinery Shed

3. Budget Influences

This section sets out the key budget influences arising from the internal and external environment within which the Council operates.

3.1 External influences

In preparing the 2017-18 Annual Budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- Consumer Price Index (CPI) increases on goods and services of 2.5% per annum;
- The level of funding from State and Federal governments; and
- Prevailing economic conditions impacting on investment interest rates and debt collection.

3.2 Internal influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2017-18 Annual Budget. These matters have arisen from events occurring in the 2016-17 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2017-18 year. These matters and their financial impact are set out below:

- Budget surplus for the 2016-17 financial year ended 30 June 2017; and
- staff turnover

3.3 Budget principles

In response to these influences, guidelines were prepared and distributed to all Council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- Existing fees and charges to be increased in line with CPI or market levels
- Grants to be based on confirmed funding levels
- New revenue sources to be identified where possible
- Service levels to be maintained at 2016-17 levels
- Salaries and wages to be increased in line with Average Weekly Earnings
- New initiatives which are not cost neutral to be justified through a business case
- Real savings in expenditure and increases in revenue identified in 2016-17 to be preserved
- Operating revenues and expenses arising from completed 2016-17 capital projects to be included.

3.4 Legislative requirements

Under the Local Government Act 1995 (“the Act”), Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Local Government (Financial Management) Regulations 1996 (“the Regulations”) which support the Act.

The 2017-18 Annual Budget, which is included in this report, is for the year 1 July 2017 to 30 June 2018 and is prepared in accordance with the Act and Regulations. The budget includes statutory statements being a budget operating, budget statement of financial activity, budget statement of cash flows, budget rate setting statement, budget statement of rating information and notes forming part of the annual budget. These statements have been prepared for the year ended 30 June 2018 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

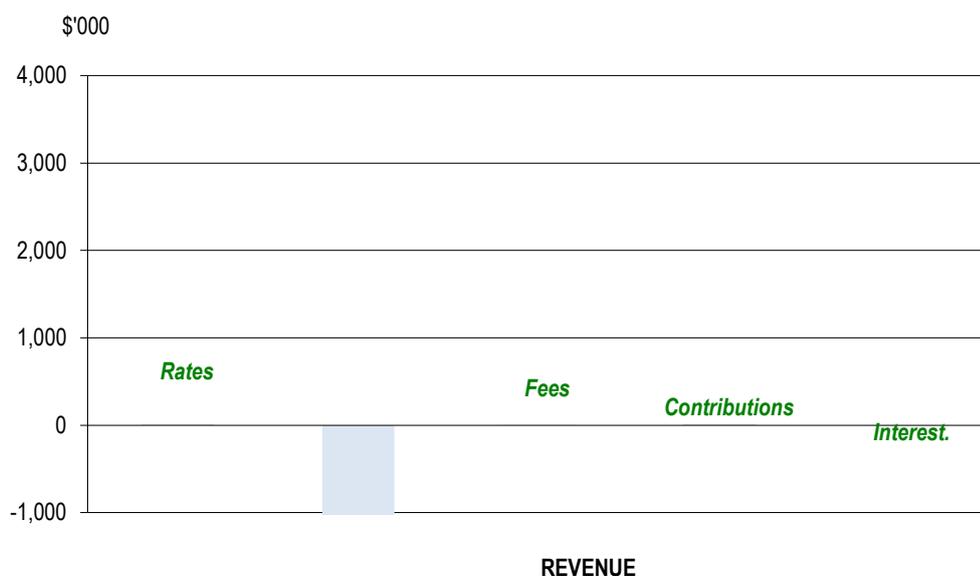
The budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including borrowings, asset management plans and the workforce plan.

4. Analysis of Operating Budget

This section analyses the expected revenues and expenses of the Council for the 2017/18 year.

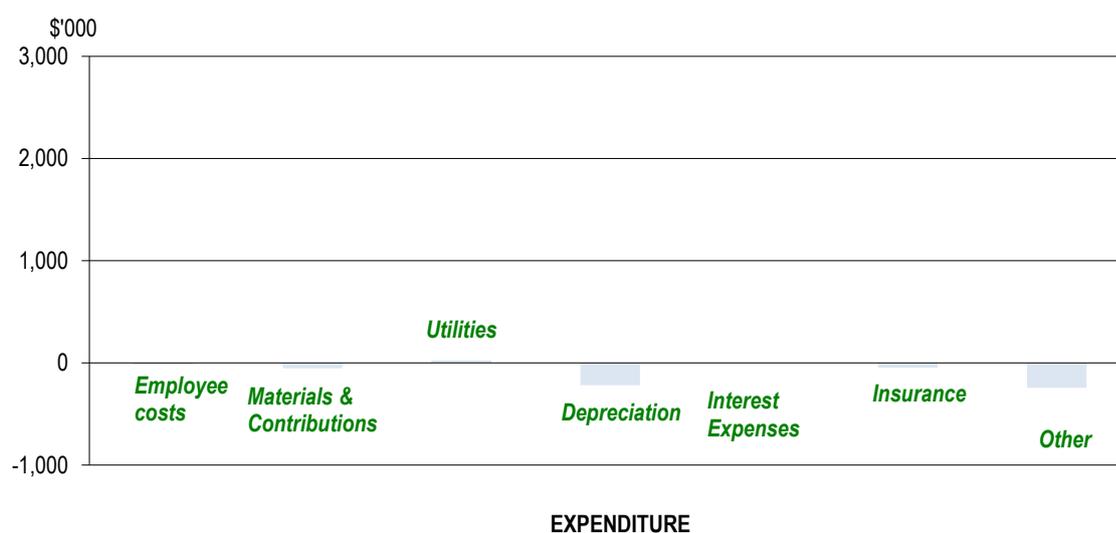
4.1 Operating revenue

Revenue Types	Budget 2016/17 \$'000	Budget 2017-18 \$'000	Variance \$'000
Rates - General	1,722	1,737	15
Grants and Subsidies	4,897	3,331	(1,566)
Fees and Charges	190	193	3
Interest Earned	51	68	17
Other Revenue	47	42	(5)
Total operating revenue	6,907	5,371	(1,536)
Net gain on sale of assets	61	0	-61



4.2 Operating expenditure

Expenditure Types	Budget 2016/17 \$'000	Budget 2017-18 \$'000	Variance \$'000
Employee Costs	1,838	1,821	(17)
Materials and Contracts	2,001	1,947	(54)
Utilities	85	108	23
Depreciation	1,272	1,051	(221)
Interest Expenses	32	28	(4)
Insurance	209	163	(46)
Other Expenses	277	33	(244)
Total operating expenditure	5,714	5,151	(563)
Net loss on sale of assets	10	62	52



5. Analysis of Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2017-18 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

- **Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt
- **Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment
- **Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

5.1 Budgeted cash flow statement

	Budget 2016/17 \$'000	Budget 2017/18 \$'000	Variance \$'000
Cash flows from operating activities			
<i>Receipts</i>			
Rates - General	1,721	1,737	16
Grants and Subsidies	3,944	1,762	(2,182)
Fees and Charges	190	193	3
Goods and Services Tax	85	25	(60)
Interest Earned	51	68	17
Other revenue	47	42	(5)
	6,038	3,827	(2,211)
<i>Payments</i>			
Employee Costs	(1,838)	(1,821)	17
Materials and Contracts	(1,985)	(1,414)	571
Utilities	(85)	(108)	(23)
Interest Expenses	(32)	(28)	4
Insurance	(209)	(163)	46
Goods and Services Tax	(330)	(250)	80
Other expenses	(277)	(33)	244
	(4,756)	(3,817)	939
Net cash provided by operating activities	1,282	10	(1,272)
Cash flows from investing activities			
Proceeds from sales of property, plant & equip	206	205	(1)
Repayment of loans and advances	0	0	0
Proceeds from Non Operating Grants	1,022	1,775	753
Payments for property, plant and equipment	(3,182)	(3,214)	(32)
Net cash used in investing activities	(1,954)	(1,234)	720
Cash flows from financing activities			
Finance costs	0	0	0
Proceeds from borrowings	0	0	0
Repayment of borrowings	(83)	(88)	(5)
Net cash used in financing activities	(83)	(88)	(5)
Net decrease in cash and cash equivalents	(755)	(1,312)	(557)
Cash and cash equivalents at the beg of the year	2,460	3,202	742
Cash and cash equivalents at end of the year	1,705	1,890	185

6. Analysis of Capital Budget

This section analyses the planned capital expenditure budget for the 2017-18 year and the sources of funding for the capital budget.

6.1 Capital works

Capital Works Areas	Budget 2016/17 \$'000	Budget 2017/18 \$'000	Variance \$'000
New works			
Land and Buildings	711	766	55
Infrastructure Roads	1,302	834	(468)
Infrastructure Recreation Facilities	458	937	479
Infrastructure Other	138	76	(62)
Plant and Equipment	483	492	9
Furniture and Equipment	90	109	19
Total new works	3,182	3,214	32
Total capital works	3,182	3,214	

6.2 Funding sources

Sources of funding	Budget 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
New works			
<i>External</i>			
Grants - Capital	982	1,774	792
Proceeds on sale of assets	206	205	(1)
	1,188	1,979	791
<i>Internal</i>			
Reserve Funds	76	0	(76)
Contributions	40	0	(40)
Own Resources (Incl. Loans)	1,878	1,235	(643)
	1,994	1,235	(759)
Total new works	3,182	3,214	32
Total funding sources	3,182	3,214	

7. Rating Strategy

This section considers the Council's rating strategy including strategy development and assumptions underlying the current year rate increase and rating structure.

7.1 Strategy development

In developing the plan for the future, rates and charges were identified as an important source of revenue, accounting for 32.32% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the planning process.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases. The following table shows rate increases over the last three years .

Year	Rate Revenue Increase
2015/16	2.90%
2016/17	-3.10%
2017/18	0.01%
Average increase	-0.06%

7.2 Current year rate increase

General rates will increase marginally 2017-18 raising a total revenue of \$1.729 million when compared to 2016-17.

Year	Total Rates Raised \$'000
2015/16	1,776
2016/17	1,715
2017-18	1,729

7.3 Rating structure

Council has established a rating structure which is comprised of the following elements. These are:

The Objects and Reasons for Differential General and Minimum Rates

Town Improved - consists of properties located within the townsite boundaries with a predominate residential ,commercial and industrial use.This category is considered by council to be the base rate by which all other GRV properties are assessed and have a different demand and requirement on the Shire services and infrastructure.

Town vacant - consists of vacant properties located within the townsite boundaries that are vacant (no residential,commercial or industrial structures built on the land).The rate in the dollar is the same as the Town Improved category however the minimum rate is higher in order to encourage landowners to undertake development.

7.3 Rating structure (Continued)

Pastoral / Rural -this rating applies to all pastoral leases and land with predominate rural land use.The proposed rate is comparatively lower when compared to the mining / mining tenement and exploration / prospecting categories on the basis that the pastoral industry has minimum impact or requirement on the Shire services and infrastructure.

Mining / Mining Tenement - this category applies to mining leases located within the Shire.The proposed rate is comparatively higher when compared to the pastoral/rural category on the basis that the mining operations require additional ongoing maintenance of the roads network that services this land use along with additional costs associated with the administration of mining tenements.

Exploration /Prospecting - This rating category applies to exploration,prospecting and other general purpose leaseslocated within the Shire.The proposed rate is comparatively higher when compared to the pastoral/rural category and lower than the mining tenement category on the basis that the mining operations require additional and ongoing maintenance of the road network that services the land use,the additional cost associated with the administration of exploration and prospecting leases and the Shire wishes to encourage exploration.

The minimum rate reflects the basic cost incurred by the Council in servicing each lot or dwelling in its district.

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents.

8. Other Strategies

This section sets out the strategies that have been taken into account when the Council formulates its plan for the future and annual budget.

8.1 Borrowings

Borrowings was identified as an important funding source for capital works programs. In the past, Council has borrowed to finance infrastructure projects. No borrowing have been included as a funding source for initiatives incorporated in the plan for the future and annual budget. This will result in a reduction in debt servicing costs. Reserves will be used as an alternate funding source to maintain the capital works programs.

For the 2017-18 year, Council has decided not to borrow. The table below details loan borrowings outstanding over a three year period.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2015/16	0	80	33	694
2016/17	0	84	32	610
2016/17	0	87	28	523

8.2 Infrastructure

The Council has prepared Asset Management Plans, which sets out the capital expenditure requirements of the Council for the future by class of asset and will be a key input to the long term financial plan. It predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations.

8.3 Long Term Financial Plans

The Long term Financial Plan was completed in September 2013 and forms an important part of Council's integrated planning process. The LTFP has been aligned with Council's Strategic Community Plan and Corporate Business Plan and forms the basis for the preparation of annual budget.

The LTFP will covers a 15 year planning period from 2012-13 to 2027-28 and will cost the community's aspirations against the financial realities.

Statutory Annual Budget

Budgeted information includes the following:

- Budget Comprehensive Income Statement
- Budget Rate Setting Statement
- Budget Statement of Cashflows
- Budget Statement of Financial Activity
- Budget Statement of Rating Information
- Notes to the Statutory Statements
- Schedule of Fees and Charges
- Detailed Schedules

SHIRE OF YALGOO				
BUDGET COMPREHENSIVE INCOME STATEMENT				
FOR THE YEAR ENDING 30 JUNE 2018				
2016-17			2016-17	2017-18
BUDGET	DESCRIPTION	NOTES	ACTUAL	BUDGET
\$			\$	\$
	EXPENDITURE	1,2,3,4		
(187,171)	General Purpose Funding		(220,476)	(205,056)
(487,058)	Governance		(411,908)	(501,886)
(176,873)	Law, Order, Public Safety		(153,279)	(226,472)
(98,321)	Health		(97,242)	(105,843)
(9,149)	Education and Welfare		(6,735)	(109,789)
(288,552)	Housing		(259,298)	(257,660)
(253,850)	Community Amenities		(196,671)	(263,531)
(679,311)	Recreation and Culture		(654,564)	(672,484)
(2,800,344)	Transport		(3,405,111)	(2,060,160)
(660,081)	Economic Services		(694,335)	(677,274)
(41,312)	Other Property and Services		(3,243)	(42,593)
(5,682,022)			(6,102,862)	(5,122,748)
	FINANCE COSTS			
(28,155)	Housing		(28,112)	(24,751)
(4,161)	Community Amenities		(4,023)	(3,729)
(32,316)			(32,135)	(28,480)
(5,714,338)	Total Expenditure		(6,134,997)	(5,151,228)
	REVENUE	1,2,3,4		
4,072,718	General Purpose Funding		5,323,817	2,935,901
-	Governance		-	0
14,875	Law, Order, Public Safety		16,862	12,600
15,898	Health		12,589	15,195
0	Education and Welfare		0	0
65,248	Housing		17,069	52,121
15,200	Community Amenities		16,313	15,200
4,025	Recreation and Culture		12,031	12,050
1,407,381	Transport		2,090,568	232,123
220,382	Economic Services		265,746	255,877
68,816	Other Property & Services		89,425	65,526
5,884,543	Total Revenue		7,844,420	3,596,593
170,205	Increase(Decrease)		1,709,423	(1,554,635)
	DISPOSAL OF ASSETS	6		
0	Land and Buildings		33,499	0
51,107	Plant and Equipment		(17,074)	(62,282)
51,107	Gain (Loss) on Disposal		16,425	(62,282)
	NON - OPERATING GRANTS,SUBS,CONTRIB			
0	Housing		0	213,650
250,000	Recreation and Culture		35,308	787,000
732,310	Transport		684,302	773,786
40,000	Economic Services		40,000	0
1,022,310	Total Non - Operating		759,610	1,774,436
1,243,622	NET RESULT		2,485,458	157,519
	Other Comprehensive Income			
0	Changes on Revaluation of Non-Current Assets		0	0
0	Total Other Comprehensive Income		0	0
1,243,622	TOTAL COMPREHENSIVE INCOME	4	2,485,458	157,519

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF YALGOO
BUDGET RATE SETTING STATEMENT
FOR THE YEAR ENDING 30 JUNE 2018

2016-17 BUDGET	DESCRIPTION	NOTES	2016-17 ACTUAL	2017-18 BUDGET
\$			\$	\$
	OPERATING REVENUE	1,2,3,4		
2,350,967	General Purpose Funding		3,595,532	1,199,080
0	Governance		0	0
14,875	Law, Order Public Safety		16,862	12,600
15,898	Health		12,589	15,195
0	Education and Welfare		0	0
65,248	Housing		17,069	265,771
15,200	Community Amenities		16,313	15,200
254,025	Recreation and Culture		47,339	799,050
2,139,691	Transport		2,774,870	1,005,909
260,382	Economic Services		305,746	255,877
68,816	Other Property and Services		89,425	65,526
\$5,185,102	<i>Sub Total</i>		\$6,875,745	\$3,634,208
	LESS OPERATING EXPENDITURE	1,2,3,4		
(187,171)	General Purpose Funding		(220,476)	(205,056)
(487,058)	Governance		(411,908)	(501,886)
(176,873)	Law, Order, Public Safety		(153,279)	(226,472)
(98,321)	Health		(97,242)	(105,843)
(9,149)	Education and Welfare		(6,735)	(109,789)
(316,707)	Housing		(287,410)	(282,411)
(258,011)	Community Amenities		(200,694)	(267,260)
(679,311)	Recreation and Culture		(654,564)	(672,484)
(2,800,344)	Transport		(3,405,111)	(2,060,160)
(660,081)	Economic Services		(694,335)	(677,274)
(41,312)	Other Property & Services		(3,243)	(42,593)
(\$5,714,338)	<i>Sub Total</i>		(\$6,134,997)	(\$5,151,228)
(\$529,236)	<i>Increase(Decrease)</i>		\$740,748	(\$1,517,020)
	ADD			
0	Provisions Employee Entitlements Accrued		16,248	0
0	Accounts Receivable Current to Non - Current		(1,784)	0
0	Cash Backed Reserves Employee Entitlement		0	0
0	Movement in Loan Funds		(3,874)	0
51,107	Profit/ Loss on the disposal of assets	6	16,425	(62,282)
1,271,900	Depreciation Written Back	19	1,271,900	1,050,841
155,000	Book Value of Assets Sold Written Back	6	307,375	267,100
\$1,478,007			\$1,606,290	\$1,255,659
\$948,771	<i>Sub Total</i>		\$2,347,038	(\$261,361)
	LESS CAPITAL PROGRAMME			
0	Purchase Tools		0	0
(710,779)	Purchase Land & Buildings	26	(564,329)	(766,218)
(1,302,479)	Infrastructure Assets - Roads	26	(1,467,838)	(833,619)
(458,000)	Infrastructure Assets - Recreation Facilities	26	(51,509)	(937,000)
(138,658)	Infrastructure Assets - Other	26	(72,003)	(75,658)
(482,700)	Purchase Plant and Equipment	26	(456,333)	(491,865)
(89,588)	Purchase Furniture and Equipment	26	(43,654)	(109,274)
(83,878)	Repayment of Debt - Loan Principal	7	(83,878)	(87,753)
(93,837)	Transfer to Reserves	8	(110,739)	(204,863)
(\$3,359,920)	<i>Sub Total</i>		(\$2,850,284)	(\$3,506,250)
\$0			\$0	\$0
(\$2,411,148)	<i>Sub Total</i>		(\$503,245)	(\$3,767,611)
	LESS FUNDING FROM			
0	Loans	7	0	0
76,475	Reserves	8	76,475	114,567
612,922	Opening Funds	25	614,708	1,916,223
0	Closing Funds	25	(1,916,223)	0
\$689,397	<i>Sub Total</i>		\$ (1,225,040)	\$2,030,790
(\$1,721,751)	TO BE MADE UP FROM RATES		(\$1,728,285)	(\$1,736,821)

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

SHIRE OF YALGOO BUDGET STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30 JUNE 2018				
2016-17 BUDGET	NOTES	2016-17 ACTUAL	2017-18 BUDGET	
\$		\$	\$	
				Cash Flows from operating activities
				EXPENDITURE
(1,837,706)		(1,288,311)	(1,821,125)	Employee Costs
(1,985,112)		(3,607,559)	(1,413,882)	Materials & Contracts
(85,000)		(49,820)	(108,031)	Utilities
(209,010)		(213,414)	(162,680)	Insurance
(32,316)		(32,135)	(28,480)	Interest Expenses
(330,000)		(532,931)	(250,000)	Goods and Services Tax
(277,020)		(131,209)	(32,924)	Other
(\$4,756,164)		(\$5,855,379)	(\$3,817,122)	
				REVENUE
1,721,751		1,728,285	1,736,821	Rates
3,943,966		5,606,862	1,762,073	Operating Grants ,Contributions , Reimbursements
189,666		191,547	193,433	Fees and Charges
51,120		65,184	68,200	Interest Received
85,000		78,920	25,000	Goods and Services Tax
46,948		45,296	42,021	Other
\$6,038,451		\$7,716,094	\$3,827,548	
\$1,282,287	9	\$1,860,715	\$10,426	Net Cash flows from Operating Activities
				Cash flows from investing activities
				Payments
0		0	0	Purchase Tools
(710,779)		(564,329)	(766,218)	Purchase Land and Buildings
(1,302,479)		(1,467,838)	(833,619)	Purchase Infrastructure Assets- Roads
(458,000)		(51,509)	(937,000)	Purchase Infrastructure Assets - Recreational Facilities
(138,658)		(72,003)	(75,658)	Purchase Infrastructure Assets - Other
(482,700)		(456,333)	(491,865)	Purchase Plant and Equipment
(89,588)		(43,654)	(109,274)	Purchase Furniture and Equipment
(3,182,204)		(2,655,666)	(3,213,634)	
				Receipts
0		96,350	0	Disposal of Buildings
0		0	0	Disposal of Furniture and Equipment
206,107	6	227,450	204,818	Disposal of Plant and Equipment
0		0	0	Contributions from Other Parties
206,107		323,800	204,818	
(\$2,976,097)		(\$2,331,866)	(\$3,008,816)	Net cash flows from investing activities
				Cash flows from financing activities
(83,878)	7	(83,878)	(87,753)	Loan Repayments -Principal
0		0	0	Loan Borrowings
0		0	0	Principal Repayments Received
(\$83,878)		(\$83,878)	(\$87,753)	Net cash flows from financing activities
				Cash flows from government
				Receipts from appropriate grants
1,022,310		759,610	1,774,436	Non- Operating Grants,Subsidies ,Contributions
\$1,022,310		\$759,610	\$1,774,436	Net cash Provided By Government
(\$755,378)		\$204,581	(\$1,311,707)	Net (decrease)/increase in cash held
2,460,370	25	2,997,046	3,201,627	Cash at the Beginning of Reporting Period
\$1,704,992	5	\$3,201,627	\$1,889,920	Cash at the End of Reporting Period

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

SHIRE OF YALGOO
BUDGET FINANCIAL ACTIVITY STATEMENT
FOR THE YEAR ENDING 30 JUNE 2018

2016-17 BUDGET		2015-16 ACTUAL	2016-17 BUDGET	2016-17 JULY	2016-17 AUG	2016-17 SEPT	2016-17 OCT	2016-17 NOV	2016-17 DEC	2016-17 JAN	2016-17 FEB	2016-17 MARCH	2016-17 APRIL	2016-17 MAY	2016-17 JUNE
\$	OPERATING REVENUE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4,072,718	General Purpose Funding	5,323,817	2,935,901	7,317	294,328	2,030,966	2,038,283	2,325,294	2,332,611	2,619,623	2,626,939	2,913,951	2,921,268	2,928,584	2,935,901
0	Governance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14,875	Law, Order Public Safety	16,862	12,600	0	3,150	3,150	3,150	6,300	6,300	9,450	9,450	12,600	12,600	12,600	12,600
15898	Health	12,589	15,195	0	3,799	3,799	3,799	7,598	7,598	11,396	11,396	15,195	15,195	15,195	15,195
0	Education and Welfare	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65,248	Housing	17,069	265,771	1,500	3,000	4,500	6,000	7,500	9,000	10,500	46,121	47,621	49,121	50,621	265,771
15,200	Community Amenities	16,313	15,200	142	283	13,925	14,067	14,208	14,350	14,492	14,633	14,775	14,917	15,058	15,200
254,025	Recreation and Culture	47,339	799,050	108	217	1,075	1,183	11,292	11,400	11,508	11,617	11,725	11,833	11,942	799,050
2,139,691	Transport	2,774,870	1,005,909	0	251,477	251,477	251,477	502,955	502,955	754,432	754,432	1,005,909	1,005,909	1,005,909	1,005,909
260,382	Economic Services	305,746	255,877	9,777	43,317	96,594	106,371	139,911	149,688	183,228	193,005	226,545	236,322	246,099	255,877
68,816	Other Property and Services	89,425	65,526	1,834	14,547	16,382	18,216	30,929	32,763	45,476	47,310	60,024	61,858	63,692	65,526
\$6,906,853		\$8,604,030	\$5,371,029	\$20,678	\$614,119	\$2,421,868	\$2,442,546	\$3,045,986	\$3,066,664	\$3,660,105	\$3,714,904	\$4,308,345	\$4,329,023	\$4,349,701	\$5,371,029
	LESS OPERATING EXPENDITURE														
(187,171)	General Purpose Funding	(220,476)	(205,056)	(15,938)	(31,730)	(48,832)	(65,769)	(81,561)	(97,645)	(113,582)	(129,374)	(145,458)	(161,541)	(177,478)	(205,056)
(487,058)	Governance	(411,908)	(501,886)	(41,824)	(83,648)	(125,472)	(167,295)	(209,119)	(250,943)	(292,767)	(334,591)	(376,415)	(418,238)	(460,062)	(501,886)
(176,873)	Law, Order, Public Safety	(153,279)	(226,472)	(18,373)	(41,745)	(60,118)	(78,491)	(96,863)	(115,236)	(134,609)	(152,981)	(171,354)	(189,727)	(208,099)	(226,472)
(98,321)	Health	(97,242)	(105,843)	(8,820)	(17,641)	(26,461)	(35,281)	(44,101)	(52,922)	(61,742)	(70,562)	(79,382)	(88,203)	(97,023)	(105,843)
(9,149)	Education and Welfare	(6,735)	(109,789)	(9,149)	(18,298)	(27,447)	(36,596)	(45,745)	(54,895)	(64,044)	(73,193)	(82,342)	(91,491)	(100,640)	(109,789)
(316,707)	Housing	(287,410)	(282,411)	(23,534)	(47,069)	(70,603)	(94,137)	(117,671)	(141,206)	(164,740)	(188,274)	(211,808)	(235,343)	(258,877)	(282,411)
(258,011)	Community Amenities	(200,694)	(267,260)	(22,230)	(44,460)	(66,690)	(88,920)	(111,150)	(133,630)	(155,860)	(178,090)	(200,320)	(222,550)	(244,780)	(267,260)
(679,311)	Recreation and Culture	(654,564)	(672,484)	(56,040)	(112,081)	(168,121)	(224,161)	(280,202)	(336,242)	(392,282)	(448,323)	(504,363)	(560,403)	(616,444)	(672,484)
(2,800,344)	Transport	(3,405,111)	(2,060,160)	(171,680)	(343,360)	(515,040)	(686,720)	(858,400)	(1,030,080)	(1,201,760)	(1,373,440)	(1,545,120)	(1,716,800)	(1,888,480)	(2,060,160)
(660,081)	Economic Services	(694,335)	(677,274)	(56,440)	(112,879)	(169,319)	(225,758)	(282,198)	(338,637)	(395,077)	(451,516)	(507,956)	(564,395)	(620,835)	(677,274)
(41,312)	Other Property & Services	(3,243)	(42,593)	(3,549)	(7,099)	(10,648)	(14,198)	(17,747)	(21,297)	(24,846)	(28,395)	(31,945)	(35,494)	(39,044)	(42,593)
(\$5,714,338)		(\$6,134,997)	(\$5,151,228)	(\$427,577)	(\$860,009)	(\$1,288,750)	(\$1,717,327)	(\$2,144,758)	(\$2,572,731)	(\$3,001,308)	(\$3,428,739)	(\$3,856,462)	(\$4,284,184)	(\$4,711,761)	(\$5,151,228)
\$1,192,515	<i>Increase/Decrease</i>	\$2,469,033	\$219,801	(\$406,899)	(\$245,890)	\$1,133,118	\$725,219	\$901,228	\$493,934	\$658,797	\$286,165	\$451,883	\$44,839	(\$362,060)	\$219,801
	ADD														
0	Provision Employee Entitlements Accrued	(2,871)	0	0	0	0	0	0	0	0	0	0	0	0	0
0	Accounts Receivable Current to Non - Current	19,119	0	0	0	0	0	0	0	0	0	0	0	0	0
0	Cash Backed Reserves Employee Entitlement	(1,784)	0	0	0	0	0	0	0	0	0	0	0	0	0
0	Principal Repayment Received -Loans	(3,874)	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51,107	Profit/ Loss on the disposal of assets	16,425	(62,282)	0	0	0	0	0	\$0	\$0	\$0	(\$62,282)	(\$62,282)	(\$62,282)	(\$62,282)
1,271,900	Depreciation Written Back	1,271,900	1,050,841	\$87,570	\$175,140	\$262,710	\$350,280	\$437,850	\$525,421	\$612,991	\$700,561	\$788,131	\$875,701	\$963,271	\$1,050,841
155,000	Book Value of Assets Sold Written Back	307,375	267,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267,100	\$267,100	\$267,100	\$267,100
\$1,478,007		\$1,606,290	\$1,255,659	\$87,570	\$175,140	\$262,710	\$350,280	\$437,850	\$525,421	\$612,991	\$700,561	\$992,949	\$1,080,519	\$1,168,089	\$1,255,659
\$2,670,522	<i>Sub Total</i>	\$4,075,323	\$1,475,460	(\$319,329)	(\$70,750)	\$1,395,828	\$1,075,500	\$1,339,079	\$1,019,354	\$1,271,788	\$986,726	\$1,444,832	\$1,125,357	\$806,029	\$1,475,460
	LESS CAPITAL PROGRAMME														
0	Purchase Tools	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(710,779)	Purchase Land & Buildings	(564,329)	(766,218)	0	0	0	0	(251,208)	(251,208)	(251,208)	(251,208)	(251,208)	(251,208)	(766,218)	(766,218)
(1,302,479)	Infrastructure Assets - Roads	(1,467,838)	(833,619)	0	0	0	(10,000)	(10,000)	(540,119)	(540,119)	(540,119)	(833,619)	(833,619)	(833,619)	(833,619)
(458,000)	Infrastructure Assets - Recreation Facilities	(51,509)	(937,000)	0	0	0	0	0	0	0	0	0	0	0	(937,000)
(138,658)	Infrastructure Assets - Other	(72,003)	(75,658)	0	0	0	0	0	0	0	0	0	(37,829)	(75,658)	(75,658)
(482,700)	Purchase Plant and Equipment	(456,333)	(491,865)	0	0	0	0	0	0	0	0	(491,865)	(491,865)	(491,865)	(491,865)
(89,588)	Purchase Furniture and Equipment	(43,654)	(109,274)	0	0	(31,026)	(31,026)	(31,026)	(31,026)	(31,026)	(91,274)	(91,274)	(91,274)	(109,274)	
(83,878)	Repayment of Debt - Loan Principal	(83,878)	(87,753)	0	0	0	0	0	(43,877)	(43,877)	(43,877)	(43,877)	(43,877)	(87,753)	
(93,837)	Transfer to Reserves	(110,739)	(204,863)	0	0	0	0	0	0	0	0	0	0	0	(\$204,863)
(\$3,359,920)		(\$2,850,284)	(\$3,506,250)	\$0	\$0	(\$31,026)	(\$41,026)	(\$292,234)	(\$866,230)	(\$866,230)	(\$926,478)	(\$1,711,843)	(\$1,749,672)	(\$2,302,511)	(\$3,506,250)
	ABNORMAL ITEMS														
\$0	Plus Rounding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(\$3,359,920)		(\$2,850,284)	(\$3,506,250)	\$0	\$0	(\$31,026)	(\$41,026)	(\$292,234)	(\$866,230)	(\$866,230)	(\$926,478)	(\$1,711,843)	(\$1,749,672)	(\$2,302,511)	(\$3,506,250)
(\$689,397)	<i>Sub Total</i>	\$1,225,040	(\$2,030,790)	(\$319,329)	(\$70,750)	\$1,364,802	\$1,034,474	\$1,046,845	\$153,125	\$405,558	\$60,248	(\$267,011)	(\$624,314)	(\$1,496,482)	(\$2,030,790)
	LESS FUNDING FROM														
76,475	Reserves	76,475	114,567	0	0	0	0	0	0	0	0	0	0	0	114,567
0	Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
612,922	Opening Funds	614,708	1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223
0	Closing Funds	(1,916,223)	0	0	0	0	0	0	0	0	0	0	0	0	0
\$689,397		(\$1,225,040)	\$2,030,790	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$1,916,223	\$2,030,790
(\$0)	NET SURPLUS (DEFICIT)	\$0	(\$0)	\$1,596,894	\$1,845,473	\$3,281,025	\$2,950,697	\$2,963,068	\$2,069,348	\$2,321,781	\$1,976,471	\$1,649,212	\$1,291,909	\$419,741	(\$0)

SHIRE OF YALGOO STATEMENT OF RATING INFORMATION AS AT 30 JUNE 2018																		
	PREVIOUS YEARS ACTUAL 2016-17									CURRENT YEARS ESTIMATE 2017-18								
	GENERAL RATE				MINIMUM RATE					GENERAL RATE				MINIMUM RATE				
	No. of Prop.	Rateable value \$	U.V. Rate in \$	Rate Yield \$	No.	Minimums Rateable value \$	Min. Rate \$	Yield \$	TOTAL \$	No. of Prop.	Rateable value \$	GRV & U.V. Rate in \$	Rate Yield \$	No.	Minimums Rateable value \$	Min. Rate \$	Yield \$	TOTAL \$
Differential General Rate																		
GRV. - Townsites Improved	32	261,026	0.07454640	19,459	5	11,284	270	1,350	20,809	32	261,026	0.07454640	19,459	5	8,840	270	1,350	20,809
GRV. - Townsites Vacant	0	0	0.07454640	0	11	1,550	620	6,820	6,820	0	0	0.07454640	0	10	1,240	620	6,200	6,200
UV - Pastoral / Rural	23	864,252	0.06575168	56,826	4	4,786	270	1,080	57,906	23	864,252	0.06575168	56,826	5	4,786	270	1,350	58,176
UV.- Mining / Mining Tenement	126	3,894,205	0.37430250	1,457,611	29	16,983	270	7,830	1,465,441	125	3,883,575	0.37430250	1,453,632	29	17,160	270	7,830	1,461,462
UV.- Exploration / Prospecting	102	741,948	0.19882530	147,518	62	43,403	270	16,740	164,258	116	818,281	0.19882530	162,695	74	52,145	270	19,980	182,675
SUB TOTAL GENERAL RATE	283	5,761,431		1,681,413	111	78,006		33,820	1,715,233	296	5,827,134		1,692,611	123	84,171		36,710	1,729,321
Interim Rates Discount Allowed								13,052										7,500
SUB TOTAL		0		0		0		0	13,052		0		0		0		0	7,500
GRAND TOTAL	283	5,761,431		1,681,413	111	78,006		33,820	1,728,285	296	5,827,134		1,692,611	123	84,171		36,710	1,736,821

NOTE: (1) THE OBJECT AND REASON FOR DIFFERENTIAL GENERAL RATE

Town Improved - consists of properties located within the townsite boundaries with a predominate residential ,commercial and industrial use.This category is considered by council to be the base rate by which all other GRV properties are assessed and have a different demand and requirement on the Shire services and infrastructure.

Town vacant - consists of vacant properties located within the townsite boundaries that are vacant (no residential,commercial or industrial structures built on the land).The rate in the dollar is the same as the Town Improved category however the minimum rate is higher in order to encourage landowners to undertake development.

Pastoral / Rural -this rating applies to all pastoral leases and land with predominate rural land use.The proposed rate is comparatively lower when compared to the mining / mining tenement and exploration / prospecting categories on the basis that the pastoral industry has minimum impact or requirement on the Shire services and infrastructure.

Mining / Mining Tenement - this category applies to mining leases located within the Shire.The proposed rate is comparatively higher when compared to the pastoral/rural category on the basis that the mining operations require additional ongoing maintenance of the roads network that services this land use along with additional costs associated with the administration of mining tenements.

Exploration /Prospecting - This rating category applies to exploration,prospecting and other general purpose leaseslocated within the Shire.The proposed rate is comparatively higher when compared to the pastoral/rural category and lower than the mining tenement category on the basis that the mining operations require additional and ongoing maintenance of the road network that services the land use,the additional cost associated with the administration of exploration and prospecting leases and the Shire wishes to encourage exploration.

(2) RATES LEVIED IF NO MINIMUM RATES OF WERE IMPOSED

Total GRV & U.V. Applicable to Properties that Minimum rate applies	X	General Rate in Dollar	=	Rates Levied on Properties that the Minimum Rate Applies
271,106	X	\$0.074546	=	\$ 20,210
869,038	X	\$0.065752	=	\$ 57,141
3,900,735	X	\$0.374303	=	\$ 1,460,055
870,426	X	\$0.198825	=	\$ 173,063
				\$ 1,710,468

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

All Funds through which the Council 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 10 to this budget document.

(b) 2016-17 Actual Balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

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

(e) 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.

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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 the statement of financial position.

(h) 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.

(i) 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.

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.

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation Methodology*** section as detailed above.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

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.

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	35 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	5 to 10 years
Infrastructure	
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	41 years
original surfacing and	
major re-surfacing	
- bituminous seals	15 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	23 years
gravel sheet	23 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	14 years
Footpaths - slab	not depreciated

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

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

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

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

f

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Provisions

Provisions are recognised when the Council 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.

(r) 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 Council's operational cycle. In the case of liabilities where the Council 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 Council's intentions to release for sale.

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

2 OPERATING, REVENUES AND EXPENSES

The Net Result as reported in the Annual Budget includes:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
	Charging as Expenses		
1,271,900	Depreciation on Non-Current Assets	1,271,900	1,050,841
	Crediting as Income		
	Profit/(Loss) on Sale of Non-Current Assets		
0	Land	0	0
0	Buildings	33,499	0
51,107	Plant and Equipment	(17,074)	(62,282)
0	Furniture and Equipment	0	0
51,107		16,425	(62,282)

3 DESCRIPTION OF FUNCTIONS/ACTIVITIES

The principal activities of Council for the Local Government of the Shire of Yalgoo covers the provisions of law, order, public safety services, education services, health services, welfare services, housing services, community amenities, recreation and cultural services, transport services, economic services, and other property services as permitted under the Local Government Act or other written law.

Description of Programs

General Purpose Funding

Rates Levied, Interest on Late Payment of Rates, General Purpose Grants and Interest Received on Investments.

Governance

Member of Council Allowances and Reimbursements, Civic Functions, Election Expenses, and Administration Expenses.

Law, Order, Public Safety

Supervision of various Local Laws, Fire Prevention and Animal Control.

Health

Environmental Health, Food Control, Pest Control, Health Centre, Ambulance and Dental Services

Education and Welfare

Pre-Schools and other Education.

Housing

Staff and Other Housing.

Community Amenities

Refuse Collection Services, Landfill Site Operations, Protection of the Environment, Administration of the Town Planning Scheme, Cemetery, Public Conveniences and Community Bus.

Recreation and Culture

Maintenance of Halls, Water Park, Reserves, Libraries and Other Culture.

Transport

Maintenance of Roads, Drainage Works, Footpaths, Street Lighting, Crossovers, Verge Maintenance, Street Sweeping and Airstrip Maintenance.

Economic Services

Rural Services, Area Promotion, Implementation of Building Controls, Caravan Park and Economic Development Services.

Other Property and Services

Private Works, Public Works Overheads, Plant Operations, Materials, Salaries and Wages Controls and Other Unclassified Activities.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

6 DISPOSAL OF ASSETS**(A) DISPOSAL OF ASSETS BY CLASS**

Asset by Class	Proceeds Sale of Assets	Written Down Value	Gain/(Loss) on Disposal
	\$	\$	\$
Furniture and Equipment	0	0	0
Land and Buildings	0	0	0
Plant and Equipment	204,818	267,100	(62,282)
TOTAL BY CLASS OF ASSETS	204,818	267,100	(62,282)

(B) DISPOSAL OF ASSETS BY PROGRAM

	Proceeds Sale of Assets	Written Down Value	Gain/(Loss) on Disposal
	\$	\$	\$
Governance	0	0	0
Governance	0	0	0
Law, Order, Public Safety	0	0	0
Health	0	0	0
Education and Welfare	0	0	0
Housing	0	0	0
Community Amenities	0	0	0
Recreation and Culture	8,000	25,500	(17,500)
Transport	90,000	126,000	(36,000)
Economic Services	0	0	0
Other Property and Services	106,818	115,600	(8,782)
TOTAL BY PROGRAM	204,818	267,100	(62,282)

(C) SUMMARY

Profit on Asset Disposals	0
Loss on Asset Disposal	(62,282)
	<u>(62,282)</u>

(D) BORROWING COSTS INCURRED AND CAPITALISED AS PART OF A QUALIFYING ASSET

No Borrowing Costs were incorporated in the Annual Budget.

7 BORROWINGS INFORMATION**(a) Loans Raised in Financial Year**

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
0	The Shire does not propose to borrow funds in the 2017/2018 financial year.		
	Amount Borrowed		
	Loan 56 - Staff Housing	0	0
323,525	Unspent Loan Borrowings	323,525	323,525
	Amount Held in the Building Reserve Fund as a Restricted Asset		
323,525	CLOSING BALANCE	323,525	323,525

The Shire utilised \$76,475 from unspent Loan 56 held in the Building Reserve Fund.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

7 BORROWINGS INFORMATION (continued)**(b) Loan Repayments**

Program	Loan No.	Principal 01.07.17	Loans Raised		Interest		Loan Repayment		Principal 30.6.2018 Budget
			Actual 2016-17	Budget 2017-18	Actual 2016-17	Budget 2017-18	Actual 2016-17	Budget 2017-18	
		\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Loan 53 -19a and b Stanley		113,864	0	0	8,118	7,213	13,612	14,530	99,334
Loan 55 -18c and d Shamrock		149,683	0	0	10,292	9,233	16,455	17,534	132,149
Loan 56 -Staff Housing		285,204	0	0	9,744	8,305	46,960	48,399	236,805
Community Amenities									
Loan 54 -Public Toilets		61,942	0	0	4,161	3,729	6,852	7,290	54,652
		610,693	0	0	32,315	28,480	83,879	87,753	522,940
Less Change in Net Accrual					0				
TOTAL		610,693	0	0	32,315	28,480	83,879	87,753	522,940
Loan Repayments to be financed by the Shire					32,315	28,480	83,879	87,753	
Loan Repayments reimbursed from external sources					0	0	0	0	
TOTAL				32,315	28,480	83,879	87,753		

8 RESERVES**(a) Leave Reserve (Cash Backed)**

Purpose - To be used to fund annual and long service leave requirements.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$ 44,852	Opening Balance	\$ 44,852	\$ 46,293
972	Plus Transfer from Accumulated Surplus	1,441	1,122
0	- Interest Received	0	0
	Less Transfer to Accumulated Surplus		
	- Other		
45,824	CLOSING BALANCE	46,293	47,415

(b) Plant Reserve (Cash Backed)

Purpose - To be used for the purchase of major plant.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$ 55,505	Opening Balance	\$ 55,505	\$ 57,288
1,203	Plus Transfer from Accumulated Surplus	1,783	1,389
0	- Interest Received	0	0
	Less Transfer to Accumulated Surplus		
	- Plant Purchases		
56,708	CLOSING BALANCE	57,288	58,677

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

8 RESERVES (Continued)**(c) Building Reserve (Cash Backed)**

Purpose - To be used for the replacement of council properties including housing and other properties.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
349,294	Opening Balance	349,294	342,878
	Plus Transfer from Accumulated Surplus		
7,568	- Interest Received	11,222	8,314
58,837	- Other	58,837	0
	Less Transfer to Accumulated Surplus		
(76,475)	- Other Arts and Craft Building	(76,475)	0
339,224	CLOSING BALANCE	342,878	351,192

(d) Yalgoo Ninghan Road Reserve (Cash Backed)

Purpose - To be used to maintain the sealed Yalgoo Ninghan Road.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
311,737	Opening Balance	311,737	321,753
	Plus Transfer from Accumulated Surplus		
6,754	- Interest Received	10,016	7,802
0	- Other Unspent Contribution MMG	0	149,234
	Less Transfer to Accumulated Surplus		
0	- Other	0	-114,567
318,491	CLOSING BALANCE	321,753	364,222

(e) Sports Complex Reserve (Cash Backed)

Purpose - For the development of new recreational facilities.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
87,200	Opening Balance	87,200	90,002
	Plus Transfer from Accumulated Surplus		
1,889	- Interest Received	2,802	2,182
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
89,089	CLOSING BALANCE	90,002	92,184

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

8 RESERVES (Continued)**(f) Housing Maintenance Reserve (Cash Backed)**

Purpose - For the maintenance of staff and other housing owned by the Shire.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
112,196	Opening Balance	112,196	115,801
	Plus Transfer from Accumulated Surplus		
2,431	- Interest Received	3,605	2,808
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
<u>114,627</u>	CLOSING BALANCE	<u>115,801</u>	<u>118,609</u>

(g) General Road Reserve (Cash Backed)

Purpose - For the maintenance of grids, etc on roads in the Shire.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
117,627	Opening Balance	117,627	121,406
	Plus Transfer from Accumulated Surplus		
2,549	- Interest Received	3,779	2,943
	Less Transfer to Accumulated Surplus		
<u>120,176</u>	CLOSING BALANCE	<u>121,406</u>	<u>124,349</u>

(h) Community Amenities Maintenance Reserve (Cash Backed)

Purpose - For the maintenance of community amenities.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
247,235	Opening Balance	247,234	255,178
	Plus Transfer from Accumulated Surplus		
5,357	- Interest Received	7,944	6,188
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
<u>252,592</u>	CLOSING BALANCE	<u>255,178</u>	<u>261,366</u>

(i) HCP Reserve (Cash Backed)

Purpose - For future community projects operating expenditure.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
129,048	Opening Balance	129,048	133,194
	Plus Transfer from Accumulated Surplus		
2,796	- Interest Received	4,146	3,230
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
<u>131,844</u>	CLOSING BALANCE	<u>133,194</u>	<u>136,424</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

8 RESERVES (Continued)**(j) Yalgoo - Morawa Road Reserve (Cash Backed)**

Purpose - To be used to maintain the sealed Yalgoo Morawa Road.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
138,058	Opening Balance	138,058	142,494
	Plus Transfer from Accumulated Surplus		
2,991	- Interest Received	4,436	3,455
0	- Other	0	15,629
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
141,049	CLOSING BALANCE	142,494	161,578

(k) Superannuation back Pay Reserve (Cash Backed)

Purpose - For the purpose of paying any superannuation and back pay costs.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
21	Opening Balance	22	22
	Plus Transfer from Accumulated Surplus		
0	- Interest Received	0	1
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
21	CLOSING BALANCE	22	23

(l) Office Equipment Reserve (Cash Backed)

Purpose - For the purpose of purchase of new office equipment and the maintenance of existing equipment.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
3,298	Opening Balance	3,298	3,405
	Plus Transfer from Accumulated Surplus		
72	- Interest Received	107	83
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
3,370	CLOSING BALANCE	3,405	3,488

(m) Natural Disaster Triggerpoint Reserve (Cash Backed)

Purpose - To be used to fund the Shire mandatory contribution when the Shire receives funding for reparation after natural disaster events.

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
11,658	Opening Balance	11,658	12,034
	Plus Transfer from Accumulated Surplus		
253	- Interest Received	376	292
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
11,911	CLOSING BALANCE	12,034	12,326

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

8 RESERVES (Continued)**(n) Emergency Road Repair Reserve (Cash Backed)**

Purpose - To be used to fund emergency repairs to roads that are damaged by unfunded events (storm damages, vehicular, etc).

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
7,631	Opening Balance	7,631	7,877
	Plus Transfer from Accumulated Surplus		
165	- Interest Received	246	191
0	- Other	0	0
7,796	Less Transfer to Accumulated Surplus		
	CLOSING BALANCE	7,877	8,068

(o) Road Agreement YA-NI Road Reserve (Cash Backed)

Purpose - To be used for asset renewal of the Yalgoo Ninghan Road relating to RAV road use agreement .

The transactions of the Reserve Fund are summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
0	Opening Balance	0	0
	Plus Transfer from Accumulated Surplus		
0	- Interest Received	0	0
0	- Other	0	0
0	Less Transfer to Accumulated Surplus		
	CLOSING BALANCE	0	0
1,632,722	TOTAL	1,649,625	1,739,921

9 CASH FLOW INFORMATION

Reconciliation of cash flows from operations with change in net equity resulting from operations.

For the purpose of the Cash Flow Statement, cash includes cash on hand and in or at call deposits with Banks or Financial Institutions.

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
	Change in net equity from operations		
1,243,622	Non cash flows in change in Net Equity	2,485,458	157,519
1,271,900	Depreciation	1,271,900	1,050,841
(51,107)	(Profit) loss on sale of Fixed Assets	(16,425)	62,282
(1,022,310)	Government Revenue	(759,610)	(1,774,436)
	Change in Assets and Liabilities		
0	(Increase)/Decrease in Inventory	475	0
68,903	(Increase)/Decrease in Receivables	(128,324)	230,955
(228,721)	Increase/(Decrease) in Payables	(1,032,389)	283,265
0	Increase/(Decrease) in Employee Provisions	39,630	0
1,282,287	Cash flows from Operations	1,860,715	10,426
	Credit Standby Arrangements		
50,000	Bank Overdraft Limit	50,000	50,000
0	Bank Overdraft at Balance Date	0	0
6,000	Credit Card Limit	6,000	6,000
0	Credit Card Balance at Balance Date	0	0
56,000	Unused Facility available	56,000	56,000

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

10 TRUST FUND INFORMATION

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

PARTICULARS	OPENING BALANCE 01.07.2017	ESTIMATED RECEIPTS 2017-18	ESTIMATED PAYMENTS 2017-18	ESTIMATED CLOSING 30/06/2018
	\$	\$	\$	\$
DEPOSITS				
Yamtji BBMAC	150	0	0	150
Community Bus Bond - School	450	0	0	450
Bus Yalgoo Hall - Annual Bond	300	0	0	300
Casual Complex	1,150	0	0	1,150
Housing Bonds	7,664	500	500	7,664
Land Auction Proceeds	2,500	0	0	2,500
Post office Bonds	30	0	0	30
Casual Hall Bond	150	0	0	150
Library Bond	25	0	0	25
Uallocated	0	0	0	0
Candidates Deposits	0	240	240	0
Museum	9,220	0	0	9,220
Casual Bus Bond	100	100	100	100
Road Agreement Bond	0	0	0	0
TOTAL	21,739	840	840	21,739

11 COMPARISON WITH RATE SETTING BUDGET

Statement of Amounts included in the Rate Setting Statement but which have not been included in the Income Statement.

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
0	Non Operating Income		
	Principal Repayment	0	0
	Proceeds from Disposal of Assets		
0	Land and Buildings	96,350	0
206,107	Plant and Equipment	227,450	204,818
76,475	Transfer from Reserves	0	0
0	Loan Borrowings	0	0
282,582	TOTAL	323,800	204,818
	Non Operating Expenditure		
(710,779)	Purchase Land and Buildings	(564,329)	(766,218)
(482,700)	Purchase Plant and Equipment	(456,333)	(491,865)
(89,588)	Purchase Furniture and Equipment	(43,654)	(109,274)
(1,302,479)	Infrastructure Assets-Roads	(1,467,838)	(833,619)
(458,000)	Infrastructure Assets-Recreation	(51,509)	(937,000)
0	Purchase Tools	0	0
(138,659)	Infrastructure Assets-Other	(72,003)	(75,658)
(83,878)	Repayments of Debt-Principal	(83,878)	(87,753)
(93,837)	Transfer to Reserves	(110,739)	(204,863)
(3,359,920)	TOTAL	(2,850,283)	(3,506,250)

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

12 RATING INFORMATION

Statement of Rating Information for the year ending 30 June 2018.

RATE TYPE	2016-17 Actual \$	Rate in \$	Number of Properties	Rateable Value \$	2017-18 Budgeted Rate Revenue \$	2017-18 Budgeted Total Revenue \$
Differential General Rate						
GRV. - Townsites Improved	19,459	0.07454640	32	261,026	19,459	19,459
GRV. - TownsitesVacant	0	0.07454640	0	0	0	0
UV -Pastoral / Rural	56,826	0.06575168	23	864,252	56,826	56,826
UV.- Mining / Mining Tenement	1,457,611	0.37430250	125	3,883,575	1,453,632	1,453,632
UV.- Exploration / Prospecting	147,517	0.19882530	116	818,281	162,695	162,695
Sub-Totals	1,681,413		296	5,827,134	1,692,611	1,692,611
Minimum Payment		Minimum \$				
GRV. - Townsites Improved	1,350	270	5	8,840	1,350	1,350
GRV. - TownsitesVacant	6,820	620	10	1,240	6,200	6,200
UV -Pastoral / Rural	1,080	270	5	4,786	1,350	1,350
UV.- Mining / Mining Tenement	7,830	270	29	17,160	7,830	7,830
UV.- Exploration / Prospecting	16,740	270	74	52,145	19,980	19,980
Sub-Totals	33,820		123	84,171	36,710	36,710
Discounts (Note 14)	0					0
Total Amount Raised from General Rate	1,715,233					1,729,321
Interim Rating	13,052					7,500
Specified Area Rates (Note 12)	0					0
Total Rates	1,728,285					1,736,821

In accordance with Financial Management Regulation 23 Council has imposed the following Rates:

General and Minimum Rate

Adopted Budget 2016-17		Adopted Budget 2017-18
Rate in \$	Differential General Rate	Rate in \$
0.07454640	GRV. - Townsites Improved	0.07454640
0.07454640	GRV. - TownsitesVacant	0.07454640
0.06575168	UV -Pastoral / Rural	0.06575168
0.37430250	UV.- Mining / Mining Tenement	0.37430250
0.19882530	UV.- Exploration / Prospecting	0.19882530
Per Annum	Minimum Rate	Per Annum
\$270.00	GRV. - Townsites Improved	\$270.00
\$620.00	GRV. - TownsitesVacant	\$620.00
\$270.00	UV -Pastoral / Rural	\$270.00
\$270.00	UV.- Mining / Mining Tenement	\$270.00
\$270.00	UV.- Exploration / Prospecting	\$270.00

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018**

12 RATING INFORMATION (continued)

The Objects and Reasons for Differential General and Minimum Rates

Town Improved - consists of properties located within the townsite boundaries with a predominate residential ,commercial and industrial use.This category is considered by council to be the base rate by which all other GRV properties are assessed and have a different demand and requirement on the Shire services and infrastructure.

Town vacant - consists of vacant properties located within the townsite boundaries that are vacant (no residential,commercial or industrial structures built on the land).The rate in the dollar is the same as the Town Improved category however the minimum rate is higher in order to encourage landowners to undertake development.

Pastoral / Rural -this rating applies to all pastoral leases and land with predominate rural land use.The proposed rate is comparatively lower when compared to the mining / mining tenement and exploration / prospecting categories on the basis that the pastoral industry has minimum impact or requirement on the Shire services and infrastructure.

Mining / Mining Tenement - this category applies to mining leases located within the Shire.The proposed rate is comparatively higher when compared to the pastoral/rural category on the basis that the mining operations require additional ongoing maintenance of the roads network that services this land use along with additional costs associated with the administration of mining tenements.

Exploration /Prospecting - This rating category applies to exploration,prospecting and other general purpose leaseslocated within the Shire.The proposed rate is comparatively higher when compared to the pastoral/rural category and lower than the mining tenement category on the basis that the mining operations require additional and ongoing maintenance of the road network that services the land use,the additional cost associated with the administration of exploration and prospecting leases and the Shire wishes to encourage exploration.

The minimum rate reflects the basic cost incurred by the Council in servicing each lot or dwelling in its district.

For additional information on the rates levied refer to the "Statement of Rating Information".

Specified Area Rates

No specified area rates will be levied during the year 2017/18.

13 SERVICE CHARGES

No service charge will be levied during the year 2017/18.

14 INFORMATION ABOUT DISCOUNTS, INCENTIVES, CONCESSIONS AND WRITE OFFS

No discount on rates is offered for the year 2017/18.

The Council offers the following rate incentive scheme for the 2017/18 financial year:

- Cash prize of \$1,000 to the first drawn of the ratepayers who have paid their rates by due date and in one lump sum

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

15 INTEREST CHARGES FOR THE LATE PAYMENT OF RATES CHARGES

- (1) Pursuant to Section 6.51 of the Local Government Act and Financial Management Regulation 27(a) the Shire of Yalgoo has imposed the following rate of interest applicable for the late payment of rates and rubbish charge to apply as follows:

(a) Where no election has been made to pay the rate and rubbish charge by instalments due

- (i) after it becomes due and payable;
or
(ii) 35 days after the date of issue of the rate notice

which ever is the later.

(b) Where an election has been made to pay the rate & rubbish charge by instalments and an instalment remains unpaid after its due and payable.

The rate of interest to apply is 11% and the estimated revenue from the imposition of the interest amounts to **\$10,000** for the 2017/18 financial year.

- (2) Pursuant to Section 6.45 of the Local Government Act and Financial Management Regulation 27(c) the due date of each instalment is as follows:

1st Instalment	Monday , 16 October 2017
2nd Instalment	Monday, 18 December 2017
3rd Instalment	Monday , 19 February 2018
4th Instalment	Monday , 23 April 2018

Charges on instalment Plan is \$10.00 Administration Charge and rate of interest of 5.5%, the estimated revenue from the imposition amounts to **\$10,000** for the 2017/18 financial year.

- (3) No interest is charged under Section 6.13 of the Local Government 1995 for the late payment of money other than rates.

16 FEES AND CHARGES INFORMATION

In accordance with Financial Management Regulation 25, the estimates of total revenue from Fees and Charges for each program is summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
12,600	General Purpose Funding	0	0
0	Governance	9,377	10,100
550	Law, Order, Public Safety	211	450
618	Health	716	750
0	Education and Welfare	0	0
18,000	Housing	16,491	18,000
15,200	Community Amenities	16,313	15,200
1,700	Recreation and Culture	2,031	2,050
500	Transport	0	400
111,182	Economic Services	128,309	118,257
29,316	Other Property and Services	18,099	28,226
189,666	TOTAL FEES AND CHARGES	191,547	193,433

17 INVESTMENTS

Earnings from Investments is summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
15,000	General Account	18,834	18,000
35,000	Reserve Funds	26,186	40,000
1,120	Other Interest on Late Payment of Rates	20,164	10,200
51,120	TOTAL	65,184	68,200

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

18 COUNCIL MEMBERS - FEES, EXPENSES AND ALLOWANCES

The 2017/2018 Budget provides for the following:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
35,634	Annual Attendance Fee - Councillor (6)	21,666	27,807
21,000	Telecommunication, Travel, and Information Technology Allowance - Telecommunication	20,507	21,000
50,000	- Travel Expenses	18,881	30,000
9,864	Annual Local Government Allowance - President	9864	10,209
2,466	- Deputy President	2,049	2,552

19 DEPRECIATION ON NON-CURRENT ASSETS

The Depreciation charge included in the Annual Budget is summarised as follows:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
0	General Purpose Funding	0	0
164	Governance	164	135
45,993	Law, Order, Public Safety	45,993	37,999
19,801	Health	19,801	16,360
0	Education and Welfare	0	0
76,036	Housing	76,036	62,820
24,834	Community Amenities	24,834	20,518
134,025	Recreation and Culture	134,025	110,731
836,447	Transport	836,447	691,072
60,258	Economic Services	60,258	49,785
74,342	Other Property and Services	74,342	61,421
1,271,900	TOTAL	1,271,900	1,050,841

20 MAJOR LAND TRANSACTIONS

Council did not participate in any trading undertakings.

21 JOINT VENTURE

Council did not participate in any Joint Venture.

22 TRADING UNDERTAKINGS

Council did not participate in any trading undertakings.

23 CAPITAL AND LEASING COMMITMENTS

The shire has entered into a agreement with Datacom for the purchase of the Ozone software licence for the cost of \$200,000 to be paid over a five (5) year period as per the following instalment plan:

2014-15	First Instalment	\$50,000
2015-16	First Instalment	\$50,000
2016-17	First Instalment	\$0
2017-18	First Instalment	\$50,000
2018/19	First Instalment	\$50,000

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

24 FINANCIAL INSTRUMENTS

(a) Interest Rate Risk

The following table details the Shire of Yalgoo exposure to interest rate risks projected to 30th June 2018.

	Average Interest	Variable Interest	Fixed Interest Rate Maturity		Non Interest Bearing	Total
	%	Rate	Less than 1 year	1 to 5 years		
		\$	\$	\$	\$	\$
Financial Assets						
Cash on Hand					200	200
Cash	2.00	0	1,889,720		0	1,889,720
Trade Receivables					250,000	250,000
		0	1,889,720	0	250,200	2,139,920
Financial Liabilities						
Creditors					400,000	400,000
Employee entitlements					108,096	108,096
		0	0	0	508,096	508,096

(b) Council does not have any material credit risk exposure to any single debtor under any financial instruments entered into.

(c) The aggregate net fair values and carry amounts of financial assets and financial liabilities are disclosed in the notes to and forming part of the Annual Budget.

25 POSITION AT COMMENCEMENT OF FINANCIAL YEAR

Determination of opening funds:

Adopted Budget 2016-17		Actual 2016-17	Adopted Budget 2017-18
\$		\$	\$
	Current Assets		
200	Cash On Hand	200	200
1,704,792	Cash at Bank	3,201,427	1,889,720
300,000	Receivables	480,955	250,000
475	Stock On Hand	0	0
2,005,467		3,682,582	2,139,920
	LESS CURRENT LIABILITIES		
(489,780)	Payables and Provisions	(224,831)	(508,096)
(83,878)	Interest Bearing Loans and Borrowings	(87,753)	(87,753)
(573,658)		(312,584)	(595,849)
(1,632,722)	Less Reserves (cashed backed)	(1,649,625)	(1,739,921)
83,878	Plus Interest Bearing Loans and Borrowings	87,753	87,753
117,035	Plus Leave Liabilities	108,097	108,097
0	SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	1,916,223	0

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

26 ACQUISITION OF ASSETS

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

	Adopted Budget 2017-18
	\$
By Program	
Governance	
000000-Refurbish Morning Tea /Public Meeting Room	F & E 5,000
000000- Computus Shelving for Record Management	F & E 4,000
000000-Admin Mobile Phones,laptop,Computers,Office Equip.	F & E 5,000
000000-Council Chamber -Table	F & E 4,000
000000- Admin Centre - Garden Reticulation	L & B 7,000
000000- Admin Centre -Records Fit Coolroom Panels to Sea Container	L & B 16,800
000000- Motor Vehicle CEO	P & E 86,030
000000- Motor Vehicle CGTS	P & E 66,485
Law Order Public Safety	
000000-CCTV Yalgoo Townsite	F & E 60,248
Housing	
000000-Staff Housing - Security	L & B 65,000
000000-Two Units 17 Shemrock Street	L & B 300,000
Recreation and Culture	
C175112 - Furn. & Equip - Art Centre	F & E 15,430
C175113 - Furn. & Equip - Day Care Centre	F & E 15,596
000000 - Arts and Crafts Building	L & B 40,488
000000-Power Supply Mens Shed and Rifle Club	L & B 19,000
000000-Payne Find Complex - External Painting	L & B 8,000
000000-Payne Find Complex - Internal Painting	L & B 4,000
000000 -Community and Youth Centre CLGF 2012-13 Unspent	L & B 44,222
000000 - Community Hall - Air Conditioner	L & B 10,500
000000-Ride on Mower	P & E 25,000
000000- Community/School Oval Shared Use Development	Recreation 937,000
Transport	
000000- Machinery Shed Depot	L & B 135,000
000000-Flood Control -Fuel Station	L & B 27,300
000000- Depot -Electric Boundary Fence and Gate	L & B 25,000
000000- Catapillar Wheel Loader 950M	P & E 314,350
000000- Paynes Find Airstrip Fence	Other 45,000
000000-Solar Lights Paynes Find	Other 12,000
000000-Paynes Find Beautification	Other 18,658
ROADS TO RECOVERY GRANTS	
000000- Yalgoo/Morawa Road - Widen to 7m	Roads 530,119
RRG SPECIAL GRANT RD WORKS	
000000- Yalgoo/Ningham Road - Seal to width 4m SLK48.8 to SLK 36.6	Roads 293,500
MUNICIPAL FUND	
000000- North Road - Crossing	Roads 10,000
Economic Services	
000000-Caravan Park - Sealing of Parking Bays and Driveways	L & B 22,000
000000 - Storage and POS Facility - Caravan Park	L & B 18,800
000000- Shelter and Seating Jokker Tunnel	L & B 4,054
000000- Shelter and Visitors Board at Railway Station	L & B 4,054
Other Property and Services	
000000-Mens Shed Upgrade	L & B 15,000
	<u>3,213,634</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2018

26 ACQUISITION OF ASSETS (Continued)

By Class

Land and Buildings	766,218
Infrastructure Assets - Roads	833,619
Infrastructure Assets - Recreation Facilities	937,000
Infrastructure Assets - Other	75,658
Plant and Equipment	491,865
Furniture and Equipment	109,274
	<u>3,213,634</u>

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

SHIRE OF YALGOO
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 25 AUGUST 2017

DESCRIPTION	2017-2018			2016-2017		
	RATE	GST	TOTAL	RATE	GST	TOTAL
Notes						
1	CARE - If providing an estimate quote, particularly Private Works, always quote the the amount EXCLUDING GST, since some figures have GST and some don't. GST will be automatically calculate on the invoice, so of the inclusive figure is quoted, then invoiced, the person pays GST twice. It is essential that you write on the quote/estimate that the amount is EX GST.					
Administration						
Administrative						
Photocopy / Printing						
Single side A4 page - B&W	0.27	0.03	0.30	0.27	0.03	0.30
Single sided A3 page - B&W	0.50	0.05	0.55	0.50	0.05	0.55
Double sided - additional per page - B&W	0.09	0.01	0.10	0.09	0.01	0.10
Single side A4 page - Colour	1.45	0.15	1.60	1.45	0.15	1.60
Single sided A3 page - Colour	2.00	0.20	2.20	2.00	0.20	2.20
Double sided - additional per page - Colour	0.91	0.09	1.00	0.91	0.09	1.00
Facsimiles (Australia wide)						
Send (per page)	1.00	0.10	1.10	1.00	0.10	1.10
Receive (per page)	1.00	0.10	1.10	1.00	0.10	1.10
Minutes & Agendas						
Residents, Ratepayers, News Media (per annum)	54.55	5.45	60.00	54.55	5.45	60.00
Others (per annum)	272.73	27.27	300.00	272.73	27.27	300.00
Single items charged at normal photocopy rates						
Yalgoo Bulldust						
Each edition	no charge			no charge		
Advertising Commercial - full page (B&W)	31.82	3.18	35.00	31.82	3.18	35.00
Advertising Commercial - half page (B&W)	22.73	2.27	25.00	22.73	2.27	25.00
Advertising Commercial - quarter page (B&W)	16.36	1.64	18.00	16.36	1.64	18.00
Advertising Community (B&W)	no charge			no charge		
Advertising Commercial - full page (Colour)	54.55	5.45	60.00	54.55	5.45	60.00
Advertising Commercial - half page (Colour)	40.91	4.09	45.00	40.91	4.09	45.00
Advertising Commercial - quarter page (Colour)	27.27	2.73	30.00	27.27	2.73	30.00
Advertising Community (Colour)	50% of above commercial rates			50% of above commercial rates		
Research						
Per half hour or part thereof	36.36	3.64	40.00	36.36	3.64	40.00
Administration Charge						
CEO	100.00	10.00	110.00	100.00	10.00	110.00
Freedom Of Information						
Other fees may apply – refer FOI co-ordinator	As set by Regulation			As set by Regulation		
Non personal application	30.00		30.00	30.00		30.00
Research - per hour or part thereof	30.00		30.00	30.00		30.00
Rates / Account Enquiries						
Standard enquiry (half hour - minimum fee)	45.45	4.55	50.00	45.45	4.55	50.00
If additional time - per half hour or part thereof after first half hour	27.27	2.73	30.00	27.27	2.73	30.00

**2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 25 AUGUST 2017**

DESCRIPTION	2017-2018			2016-2017		
	RATE	GST	TOTAL	RATE	GST	TOTAL
Library						
Students only - Photocopy library study materials for school	no charge			no charge		
Replacement library card	no charge			no charge		
Lost Books - Cost of each book as per LISWA	cost +20%	yes		cost +20%	yes	
Merchandise Sales						
"Paynes Find" (Alex Palmer) Book	10.00	1.00	11.00	10.00	1.00	11.00
"Yalgoo" (Alex Palmer) Book-1st Edition(brown)	5.45	0.55	6.00	5.45	0.55	6.00
"Yalgoo" (Alex Palmer) Book-2nd Edition(colour)	15.45	1.55	17.00	15.45	1.55	17.00
Book "Fields of Gold"	10.00	1.00	11.00	10.00	1.00	11.00
Book "Architectural Gems of John Hawes"	22.73	2.27	25.00	22.73	2.27	25.00
"Yalgoo" Promotional Polo Shirt	43.63	4.37	48.00	43.63	4.37	48.00
"Yalgoo" Polo Shirt	31.50	3.50	35.00	31.50	3.50	35.00
"Yalgoo" Peak Caps	15.91	1.59	17.50	15.91	1.59	17.50
Postcards	1.18	0.12	1.30	1.18	0.12	1.30
Stubbie Holders (old)	5.00	0.50	5.50	5.00	0.50	5.50
Stubbie Holders	6.36	0.64	7.00	6.36	0.64	7.00
Yalgoo CD	6.45	0.55	6.00	6.45	0.55	6.00
Tourist Maps - eg: The Mid West - Outback Gascoyne - Murchison						
New Items Stocked during the Year	cost +10%	yes				
Animal control						
Animal trap						
Trap hire - per week	no charge			no charge		
Trap deposit	30.00	no	30.00	30.00	no	30.00
Dog control fees						
Ranging services						
Seizure and impounding of dog	80.00	no	80.00	80.00	no	80.00
Maintenance of a dog in pound - per day or part thereof	15.00	no	15.00	15.00	no	15.00
Return of impounded dog within normal hours	no charge			no charge		
Return of impounded dog outside normal hours - Dogs will not be released unless licensed	145.45	14.55	160.00	145.45	14.55	160.00
Destruction of a dog	no charge			no charge		
Replacement dog tag						
Council administration fee	no charge			no charge		
Dog license fees - as set by Regulation						
Unsterilised						
As set by Regulation				As set by Regulation		
- 1 Year	50.00		50.00	50.00		50.00
- 3 Years	120.00		120.00	120.00		120.00
Sterilized						
As set by Regulation				As set by Regulation		
- 1 Year	20.00		20.00	20.00		20.00
- 3 Years	42.50		42.50	42.50		42.50
Concessions						
Pensioner discount	50% of fee otherwise payable			50% of fee otherwise payable		
6 months or less (after 31 May)	50% of fee otherwise payable			50% of fee otherwise payable		
Dogs used for droving or tending stock (or Aust Tax Office definition)	25% of fee otherwise payable			25% of fee otherwise payable		

EFFECTIVE FROM 25 AUGUST 2017

DESCRIPTION	2017-2018			2016-2017		
	RATE	GST	TOTAL	RATE	GST	TOTAL
Building						
Building inspections etc						
EHO - where providing services on request	cost +20%	yes		cost +20%	yes	
Travelling - where providing services on request	cost +20%	yes		cost +20%	yes	
Re-inspection - minimum of 1 hour EHO	cost +20%	yes		cost +20%	yes	
External costs incurred as result of a request -	cost +20%	yes		cost +20%	yes	
Building Development Fees						
Building Development Applications will be charged in accordance with the appropriate fees stated in the Building Act and Regulations at the time of any application - consult Building Surveyor.						
New Building or alterations/additions: Building Demolition Applications will be charged in accordance with the appropriate fees stated in the Building Act and Regulations at the time of the application - consult Building Surveyor						
Certificate of Design Compliance issued by Shire Building Surveyor	0.2% of value of building work with minimum of \$100.00 + GST			0.2% of value of building work with minimum of \$100.00 + GST		
Statutory building levies						
Building and Construction Industry Training Fund Levy - % of value over \$20,000 of building	As set by Regulation			As set by Regulation		
Builder's Registration Board Levy - per building	As set by Regulation			As set by Regulation		
Caravan Park and Accommodation						
Key Bond (Refundable)	20.00	no	20.00	20.00	no	20.00
"Yalgoo" Tea towels (old)	1.82	0.18	2.00	1.82	0.18	2.00
"Yalgoo" Tea towels	5.45	0.55	6.00	5.45	0.55	6.00
Power Point (additional per point)	7.27	0.75	8.00	7.27	0.75	8.00
Caravan Storage Fee per day	1.82	0.18	2.00	1.82	0.18	2.00
Shire Employees (Accommodation)	45.45	4.55	50.00	45.45	4.55	50.00
Powered sites weekly stay (max 2 adults & children under 15 years)	122.73	12.27	135.00	113.64	11.36	125.00
Powered sites weekly stay Pensioners	100.00	10.00	110.00			
- each additional person over 15 years	23.64	2.36	26.00	23.64	2.36	26.00
Powered sites overnight stay (max 2 adults & children under 15 years)	23.64	2.36	26.00	23.64	2.36	26.00
- each additional person over 15 years	5.00	0.50	5.50	5.00	0.50	5.50
Powered sites overnight stay Pensioners	20.00	2.00	22.00			
Unpowered sites (per week) (max 2 adults & children under 15 years)	86.36	8.64	95.00	65.45	6.55	72.00
- each additional person over 15 years	15.00	1.50	16.50	15.00	1.50	16.50
Unpowered sites (daily) (max 2 adults & children under 15 years) including Pensioners	16.36	1.64	18.00	15.00	1.50	16.50
Laundry fees						
Dryer hire per load	2.73	0.27	3.00	2.73	0.27	3.00
Washing machine hire per load	2.73	0.27	3.00	2.73	0.27	3.00
Non-park residents per day	4.55	0.45	5.00	4.55	0.45	5.00

**SHIRE OF YALGOO
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 25 AUGUST 2017**

DESCRIPTION	2017-2018			2016-2017		
	RATE	GST	TOTAL	RATE	GST	TOTAL
Rammed Earth units						
Rammed Earth Unit - Ensuite - per day	118.18	11.82	130.00	118.18	11.82	130.00
Rammed Earth Unit - no ensuite - per day	72.73	7.27	80.00	72.73	7.27	80.00
Laundry use - Non-park resident per day (or part) key held	4.55	0.45	5.00	4.55	0.45	5.00
Showers - Non-park resident per person per day (or part) key held	4.55	0.45	5.00	4.55	0.45	5.00

Cemetery

CEMETERY

Burial in open or private ground

Sinking new grave 2.8x1.5x1.8m (includes land)	1,200.00	120.00	1,320.00	1,200.00	120.00	1,320.00
Extra depth - for each additional 300 mm	100.00	10.00	110.00	100.00	10.00	110.00
Re-opening grave - second interment	1,200.00	120.00	1,320.00	1,200.00	120.00	1,320.00

Other Cemetery fees & charges

Burial without due notice - additional (min 24hrs notice req'd)	250.00	25.00	275.00	250.00	25.00	275.00
Permission to erect a headstone, monument, kerbing, plaque	no charge			no charge		
Permission for alterations to headstone etc	no charge			no charge		
For interment of ashes in a grave	100.00	10.00	110.00	100.00	10.00	110.00
Exhumation fee	1,200.00	120.00	1,320.00	1,200.00	120.00	1,320.00
Grave reservation fee - valid for 25 years		-	-		-	-
Grave number plate		-	-		-	-
Grant of Right of Burial	50.00	no	50.00	50.00	no	50.00
For certified copy of right of burial	20.00	2.00	22.00	20.00	2.00	22.00
Search & certified copy of register	20.00	no	20.00	20.00	no	20.00
Paynes Find Cemetery - additional for travel	1,500.00	150.00	1,650.00	1,500.00	150.00	1,650.00

All other cemeteries closed to further use

NICHE WALL

Internment of Ashes in Niche Wall - Single	200.00	20.00	220.00	200.00	20.00	220.00
Internment of Ashes in Niche Wall - Double	300.00	30.00	330.00	300.00	30.00	330.00
Niche Wall Plaque (if not supplied by family)	At Cost + 20%			At Cost + 20%		

Community Amenities

Sanitation Household

Replacement bin		cost +20%			cost +20%	
Rubbish collection 1 x 240 litre bin (52 pickups)	250.00	-	250.00			

Chapel & Museum Entrance Fees

Admission - Adults	5.45	0.55	6.00	5.45	0.55	6.00
Admission - Children under 16 years	2.73	0.27	3.00	2.73	0.27	3.00
Family - 2 adults + 3 children	13.64	1.36	15.00	13.64	1.36	15.00
Pensioners	2.73	0.27	3.00	2.73	0.27	3.00
Group bookings (Students/Tour Operators) per pers	2.73	0.27	3.00	2.73	0.27	3.00

**SHIRE OF YALGOO
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 25 AUGUST 2017**

DESCRIPTION	2017-2018			2016-2017		
	RATE	GST	TOTAL	RATE	GST	TOTAL

Health

Septic Tanks / Aerobic Treatment Units

Treatment of Sewage and Disposal of Effluent and Liquid Waste Regulation 1974

Application fee As set by Regulation As set by Regulation

Food Businesses as per the Food Act

Notification of a Food Business	54.55	5.45	60.00	54.55	5.45	60.00
Application for a Food Business License	59.09	5.91	65.00	59.09	5.91	65.00
Issuing of Food Business License (up to three (3) inspections annually)	168.18	16.82	185.00	168.18	16.82	185.00
Variation Conditions or Cancellation of Registration of Food Businesses	81.82	-	-	81.82	-	-
Provision of information and inspections in excess of the three (3) per annum as an enforcement agency per hour	109.09	10.91	120.00	109.09	10.91	120.00

Yalgoo Hall Complex

BONDS - Hire of Main Hall, Meeting Room and Kitchen - singly or combined

Hall - Key, cleaning and security bond	150.00	no	150.00	150.00	no	150.00
Meeting room - Key, cleaning and security bond	100.00	no	100.00	100.00	no	100.00
Alcohol consumption bond - in addition to key/cleaning bond	1,000.00	no	1,000.00	1,000.00	no	1,000.00

BUILDING HIRE

Hire includes facilities and equipment

Fees are to be charged for each day reserved / booked, whether used or not

Fees are cumulative if using multiple areas

MAIN HALL AND KITCHEN

Hire includes crockery, cutlery, furniture (including trestles) and equipment (including urn).

Seating capacity - 150 est.

Charge per day or part thereof -

Commercial use - sales, promotions, events, meetings etc	136.36	13.64	150.00	136.36	13.64	150.00
Private use - weddings, balls, race / gymkhana meets, dances, meeting	68.18	6.82	75.00	68.18	6.82	75.00
Yalgoo Community group - schools concerts, theatre, bingo etc	27.27	2.73	30.00	27.27	2.73	30.00

MEETING ROOM ONLY

Hire includes crockery, cutlery, furniture (including trestles) and equipment (including urn).

Seating capacity - 20 est.

FLOOR AREA- 12m x 8m seats approx. 80

KITCHEN - only available when other halls are not booked

Yalgoo Community Groups Meeting only in

KITCHEN ONLY

Not for hire

Not available for hire

Not available for hire

SHIRE OF YALGOO 2017/18 SCHEDULE OF FEES AND CHARGES EFFECTIVE FROM 25 AUGUST 2017

DESCRIPTION	2017-2018			2016-2017		
	RATE	GST	TOTAL	RATE	GST	TOTAL

OTHER SHIRE HALL COMPLEX FEES AND CHARGES

Liquor consumption permission

Refer to conditions of hire. Note that Police approval is also required if alcohol is to be sold.
The Police Station to be advised of every liquor permit issued by the Shire.

Permission for liquor to be consumed (fee may be waived in application by community group/Not for profit organisation)	109.09	10.91	120.00	109.09	10.91	120.00
Additional bond is required						

Hire of chairs / furniture off-site

No furniture is available for hire except by specific Council approval

Damage and breakages

Replacement or repair of any item	cost +20%	yes		cost +20%	yes	
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- building, equipment, breakages, missing

Cleaning

Cleaning charge - Shire of Yalgoo Policy 5.2 - "the person hiring the facility is required to do any major cleaning", else a fee can be charged	227.27	22.73	250.00	227.27	22.73	250.00
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Old Railway Station Complex

BONDS

Tearooms - Key, cleaning and security bond	150.00	no	150.00	150.00	no	150.00
Shop area or consulting room - key cleaning and sec	100.00	no	100.00	100.00	no	100.00
Alcohol consumption bond - in addition	1,000.00	no	1,000.00	1,000.00	no	1,000.00

BUILDING HIRE

Hire includes facilities and equipment
Fees are to be charged for each day reserved / booked, whether used or not
Fees are cumulative if using multiple areas

Tearooms

Charge per day or part thereof - Commercial use - sales, promotions, events, meetings etc	136.36	13.64	150.00	136.36	13.64	150.00
Private use - weddings, balls, race / gymkhana meets, dances, meeting	68.18	6.82	75.00	68.18	6.82	75.00
Yalgoo Community group - schools concerts, theatre, bingo etc	27.27	2.73	30.00	27.27	2.73	30.00

"Shop" area

Charge per day or part thereof - - Commercial/Professional/Private office	68.18	6.82	75.00	68.18	6.82	75.00
- Yalgoo Community Groups	27.27	2.73	30.00	27.27	2.73	30.00

Consulting Room (including phone rental)

Charge per day or part thereof - - Commercial/Professional office/Private	68.18	6.82	75.00	68.18	6.82	75.00
- Yalgoo Community Groups	9.09	0.91	10.00	9.09	0.91	10.00

**SHIRE OF YALGOO
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 25 AUGUST 2017**

DESCRIPTION	2017-2018			2016-2017		
	RATE	GST	TOTAL	RATE	GST	TOTAL

Hire of chairs / furniture off-site
No furniture is available for hire except by specific Council approval

OTHER OLD RAILWAY STATION FEES AND CHARGES

Liquor consumption permission

Refer to conditions of hire. Note that Police approval is also required if alcohol is to be sold.
The Police Station to be advised of every liquor permit issued by the Shire.

Permission for liquor to be consumed (fee may be waived in application by community group/Not for profit organisation)	109.09	10.91	120.00	109.09	10.91	120.00
Additional bond required						

Damage and breakages

Replacement or repair of any item	cost +20%	yes		cost +20%	yes	
- building, equipment, breakages, missing						

Cleaning

Cleaning charge - Shire of Yalgoo Policy 5.2 - "the person hiring the facility is required to do any major cleaning", else a fee can be charged	227.27	22.73	250.00	227.27	22.73	250.00
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Paynes Find Community Centre**BONDS**

Tearooms - Key, cleaning and security bond	150.00	no	150.00	150.00	no	150.00
Alcohol consumption bond - in addition	1,000.00	no	1,000.00	1,000.00	no	1,000.00

BUILDING HIRE

Hire includes facilities and equipment
Fees are to be charged for each day reserved / booked, whether used or not
Fees are cumulative if using multiple areas

Tearooms

Charge per day or part thereof -

Commercial use - sales, promotions, events, meetings etc	136.36	13.64	150.00	136.36	13.64	150.00
Private use - weddings, balls, race / gymkhana meets, dances, meeting	68.18	6.82	75.00	68.18	6.82	75.00
Yalgoo Community group - schools concerts, theatre, bingo etc	27.27	2.73	30.00	27.27	2.73	30.00

Hire of chairs / furniture off-site

No furniture is available for hire except by specific Council approval

OTHER PAYNES FIND HALL FEES AND CHARGES**Liquor consumption permission**

Refer to conditions of hire. Note that Police approval is also required if alcohol is to be sold.
The Police Station to be advised of every liquor permit issued by the Shire.

Permission for liquor to be consumed (fee may be waived in application by community group/Not for profit organisation)	109.09	10.91	120.00	109.09	10.91	120.00
Additional bond required						

**SHIRE OF YALGOO
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 25 AUGUST 2017**

DESCRIPTION	2017-2018			2016-2017		
	RATE	GST	TOTAL	RATE	GST	TOTAL
Damage and breakages						
Replacement or repair of any item	cost +20%	yes		cost +20%	yes	
- building, equipment, breakages, missing						

Cleaning

Cleaning charge - Shire of Yalgoo Policy 5.2 - "the person hiring the facility is required to do any major cleaning", else a fee can be charged

227.27	22.73	250.00	227.27	22.73	250.00
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Private Works

NB: Shire does NOT dry hire

NB: Shire does NOT dry hire

Charge per machine day of 10 hours

Hire without operator is not permitted

Hire time commences from mobilisation of plant item

Graders	1,859.09	185.91	2,045.00	1,859.09	185.91	2,045.00
Traxcavator	3,613.64	361.36	3,975.00	3,613.64	361.36	3,975.00
Loader	1,859.09	185.91	2,045.00	1,859.09	185.91	2,045.00
Truck - Prime mover (Volvo)	1,754.55	175.45	1,930.00	1,754.55	175.45	1,930.00
Truck- Prime mover (UD)	1,754.55	175.45	1,930.00	1,754.55	175.45	1,930.00
Truck - 3 tonne Tipper (Isuzu)	1,031.82	103.18	1,135.00	1,031.82	103.18	1,135.00
Truck- 3 tonne Dual Cab (Canter)						
Roller - vibratory self-propelled	620.00	62.00	682.00	620.00	62.00	682.00
Roller - multi-tyre self-propelled	620.00	62.00	682.00	620.00	62.00	682.00
Backhoe	145.45	14.55	160.00	145.45	14.55	160.00
Forklift						
Slasher (with operator)	1,031.82	103.18	1,135.00	1,031.82	103.18	1,135.00

Add to plant/labour rate as appropriate

Semi-tipper - per hour, minimum 2 hours

Semi-tanker - per hour, minimum 2 hours

Low loader / float - per hour, minimum 2 hours

Dolly - per hour, minimum 2 hours

Towed roller

Utilities - per km

Labour charge (min charge - 1 hour)

Labour in excess of machine hours - per hour	72.73	7.27	80.00	72.73	7.27	80.00
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Equipment (minimum charges, as listed below)

Forklift - per hour	51.82	5.18	57.00	51.82	5.18	57.00
Compactor - per day	51.82	5.18	57.00	51.82	5.18	57.00
Jack hammer - per day	75.45	7.55	83.00	75.45	7.55	83.00
Car trailer - per day	123.64	12.36	136.00	123.64	12.36	136.00
Cement mixer - per day	51.82	5.18	57.00	51.82	5.18	57.00

Materials used

Delivery - where required

- half hour minimum charge

Purchased items - pipes, posts, aggregate, builders sand, cement etc

Non-Purchased items - topsoil, rock, river sand etc -

- Stockpiled - per cubic metre	6.82	0.68	7.50	6.82	0.68	7.50
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Private

Private

- Non-Stockpiled

Works

yes

Works

yes

Cement - per cubic metre	186.36	18.64	205.00	186.36	18.64	205.00
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- delivery per hour	103.64	10.36	114.00	103.64	10.36	114.00
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**SHIRE OF YALGOO
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 25 AUGUST 2017**

DESCRIPTION	2017-2018			2016-2017		
	RATE	GST	TOTAL	RATE	GST	TOTAL

Transport

Transport

RAV Haulage Road User Fee	1.26 cents per km/per ton	yes	1.26 cents per km/per ton	yes
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CA07 Application fee

Single Journey less than 50,000 tonnes pa	50.00	5.00	55.00	50.00	5.00	55.00
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Annual Authority, less than 50,000 tonnes pa	200.00	20.00	220.00	200.00	20.00	220.00
Any application 50,000 tonnes or more pa	550.00	55.00	605.00	550.00	55.00	605.00

Town Planning

Town Planning Scheme Amendments

The cost of a Scheme Amendment is payable by the applicant

As set by Regulation

As set by Regulation

Development Application

The cost of a Development Application is set by Regulations.

As set by Regulation

As set by Regulation

Subdivision Clearance

The cost of Subdivision Clearance is set by Regulations.

As set by Regulation

As set by Regulation

Advertising when required

In Yalgoo Bulldust / local newsletter	50.00	5.00	55.00	50.00	5.00	55.00
In West Australian	cost +20%	yes		cost +20%	yes	

Planning Consent Applications

1 Determination development application (other than for an extractive industry) where the estimated cost of the development is:-						
(a) not more than \$50,000			147.00			147.00
(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of the development. (GST Exempt)			0.32% of the estimated cost of the development. (GST Exempt)		
(c) more than \$500,000 but not more than \$2.5 million	1,700.00 + 0.257% for every \$1 in excess of \$500,000. (GST Exempt)			1,700.00 + 0.257% for every \$1 in excess of \$500,000. (GST Exempt)		
(d) more than \$2.5 million but not more than \$5 million	7,161.00 + 0.206% for every \$1 in excess of \$2.5 million. (GST Exempt)			7,161.00 + 0.206% for every \$1 in excess of \$2.5 million. (GST Exempt)		
(e) more than \$5 million but not more than \$21.5 million	12,633.00 + 0.123% for every \$1 in excess of \$5 million. (GST Exempt)			12,633.00 + 0.123% for every \$1 in excess of \$5 million. (GST Exempt)		
(f) more than \$21.5 million	34,196.00			34,196.00		
and, if the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under paragraph (a), (b), (c), (d), (e) or (f).						
2 Determination of development application for an extractive industry and, if			739.00			739.00
3 Provision of a subdivision clearance:-						
(a) not more than 5 lots (per Lot)			73.00			73.00
(b) more than 5 lots but not more than 195 lots (first 5 Lots at \$73.00 plus \$35 per lot after that)						
(c) more than 195 lots			7,393.00			7,393.00

**SHIRE OF YALGOO
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 25 AUGUST 2017**

DESCRIPTION	2017-2018			2016-2017		
	RATE	GST	TOTAL	RATE	GST	TOTAL
4 Application for approval of home occupation:-						
(a) initial fee			222.00			222.00
and, if the home occupation has commenced, an additional amount of \$444 by way of penalty.			666.00			666.00
(b) renewal fee			73.00			73.00
and, if their the approval to be renewed has expired, an additional amount of \$146 by way of penalty.			219.00			219.00

5 Application for change of use or for alteration or extension or change of a nc	295.00	295.00
6 Issue of zoning certificate	73.00	73.00
7 Reply to property settlement questionnaire	73.00	73.00
8 Issue of written planning advice	73.00	73.00

Part 2 - Maximum Fees (Scheme amendments & Structural plans per Hr.)

1. Director / City/ Shire Planner	88.00	88.00
2. Manager/ Senior Planner	66.00	66.00
3. Planning Officer	36.86	36.86
4. Other Staff eg Environmental Health Officer	36.86	36.86
5. Secretary/ administrative clerk	30.20	30.20

No GST on these fees except for where stated

Unclassified

Fire breaks

Firebreaks & general clearing (block under 1,020 sq.m)	200.00	20.00	220.00	200.00	20.00	220.00
Firebreaks & general clearing (block over 1,020 sq.m)	Private Works	yes		Private Works	yes	

Standpipe water

Every kilolitre (or part thereof thereafter)	6.82	0.68	7.50	6.82	0.68	7.50
Minimum charge (admin / handling)	18.18	1.82	20.00	18.18	1.82	20.00

Community Bus

Bond - community purpose, 250km and less	100.00	no	100.00	100.00	no	100.00
Bond - greater than 250 kms from Yalgoo	500.00	no	500.00	500.00	no	500.00

Refunded only if bus is returned undamaged, in a clean condition and with a FULL tank of fuel

Daily rate	63.64	6.36	70.00	63.64	6.36	70.00
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Fuel tank to be full at hirer's cost upon return

Cleaning charge - Shire of Yalgoo Policy 12.2 - "Users are to be responsible for cleaning the bus", else a fee can be charged	90.91	9.09	100.00	90.91	9.09	100.00
			per hour			per hour

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets						
1191010 · Profit on Sale of Assets	(\$33,499)	\$0	\$0	\$0	\$0	\$0
1121060 · Profit on Sale of Assets	(\$36,503)	\$0	\$0	\$0	\$0	\$0
1144100 · Profit on Sale of Assets	(\$6,909)	\$0	\$0	\$0	\$0	\$0
1145030 · Profit on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
E107202 · Loss on Sale of Assets	\$0	\$15,236	\$0	\$0	\$0	\$0
E145125 · Loss on Sale of Assets	\$0	\$13,185	\$0	\$0	\$0	\$0
E144054 · Loss on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
E122014 · Loss on Disposal of Assets	\$0	\$32,065	\$0	\$0	\$0	\$0
00000 CONTRA	\$76,911	(\$60,486)	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Catapillar Loader CAT 950M	\$0	\$0	\$0	\$0	(\$90,000)	\$0
00000 Proceeds Sale of Assets - Catapillar Grader 953C	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Catapillar Grader 12H	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Parks YA499	(\$29,545)	\$0	(\$20,000)	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Works YA827	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Centrecare YA800	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle EMC YA805	\$0	\$0	\$0	\$0	(\$45,000)	\$0
00000 Proceeds Sale of Assets - Motor Vehicle EMWI YA840	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle CEO	(\$61,818)	\$0	(\$67,000)	\$0	(\$61,818)	\$0
00000 Proceeds Sale of Assets - Sale of Property 30 Selwyn Road	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Volvo FH16	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Trailer YA1610	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets -Bomag BW24R	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Works Foreman Ute YA899	(\$25,455)	\$0	(\$25,000)	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Truck Works YA453	(\$14,340)	\$0	(\$32,500)	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Truck Parks YA329	(\$18,182)	\$0	(\$20,000)	\$0	\$0	\$0
00000 Proceeds Insurance Claim - YA827 note purchased 2015-16	(\$41,607)	\$0	(\$41,607)	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Ride on Mower	\$0	\$0	\$0	\$0	(\$8,000)	\$0
00000 Proceeds Sale of Assets - Batching Plant and Agitator on Trailer	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Fuel Tank Depot	(\$3,000)	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Volvo FH16 credit refunded by Westrac prior	(\$33,503)	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Insurance Claim House 17 Shamrock Street	(\$96,350)	\$0	\$0	\$0	\$0	\$0
	(\$323,800)	(\$0)	(\$206,107)	\$0	(\$204,818)	\$0
Written Down Value						
00000 Written Down Value - Caterpillar Loader 950M	\$0	\$0	\$0	\$0	\$0	\$126,000
00000 Written Down Value - Caterpillar Grader 12H	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Motor Vehicle Parks YA499	\$0	\$46,610	\$0	\$20,000	\$0	\$0
00000 Written Down Value - Motor Vehicle Works YA827	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Motor Vehicle Centrecare YA800	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Motor Vehicle EMC YA805	\$0	\$0	\$0	\$0	\$0	\$47,600
00000 Written Down Value - Motor VehicleEMWI YA840	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Motor Vehicle CEO	\$0	\$75,003	\$0	\$65,000	\$0	\$68,000
00000 Written Down Value - Caterpillar 953c	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Vacant Land 37 39 Piesse Street	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value -Motor vehicle Volvo FH16	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Trailer YA1610	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Bomag BW24R	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Works Foreman ute YA899	\$0	\$34,689	\$0	\$22,000	\$0	\$0
00000 Written Down Value - Truck Parks YA329	\$0	\$33,418	\$0	\$18,000	\$0	\$0
00000 Written Down Value - TruckWorks YA453	\$0	\$20,107	\$0	\$30,000	\$0	\$0
00000 Written Down Value - Concrete Truck	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Batching Plant and Agitator on Trailer	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Boomlift	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value -Ride on Mower	\$0	\$0	\$0	\$0	\$0	\$25,500
00000 Written Down Value - YA827 note purchased 2015-16	\$0	\$34,698	\$0	\$0	\$0	\$0
00000 Written Down Value - 17 Shamrock Street	\$0	\$62,851	\$0	\$0	\$0	\$0
Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$323,800)	\$307,375	(\$206,107)	\$155,000	(\$204,818)	\$267,100
Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$323,800)	\$307,375	(\$206,107)	\$155,000	(\$204,818)	\$267,100
ABNORMAL ITEMS						
00000 Years Doubtful Debts Provision	\$0	\$0	\$0	\$0	\$0	\$0
00000 Bad Debts Written Off	\$0	\$0	\$0	\$0	\$0	\$0
00000 Prior Years Asset Adjustment -	\$0	\$0	\$0	\$0	\$0	\$0
00000 Prior Years Payment Written Back	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0
Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0
Total - OPERATING STATEMENT	(\$323,800)	\$307,375	(\$206,107)	\$155,000	(\$204,818)	\$267,100
GENERAL PURPOSE FUNDING						
RATES						
OPERATING EXPENDITURE						
E031004 · Early Payment Incentive	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
E031005 · Title Searches	\$0	\$50	\$0	\$316	\$0	\$200
E031010 · Valuation Expenses	\$0	\$7,604	\$0	\$3,000	\$0	\$5,000
E031020 · Debt Collection Costs	\$0	\$26,762	\$0	\$6,000	\$0	\$6,000
E031015 · Rates Computer Services	\$0	\$1,365	\$0	\$1,000	\$0	\$350
E031021 · Refunds	\$0	\$5,865	\$0	\$0	\$0	\$0
E031030 · Other Expenses	\$0	\$2,742	\$0	\$3,000	\$0	\$3,000

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
E031200 · Admin Allocation - Rates	\$0	\$107,746	\$0	\$106,372	\$0	\$116,619
E032005 · Interest on Overdraft	\$0	\$0	\$0	\$0	\$0	\$0
E032200 · Admin Allocation - Other GPF	\$0	\$67,342	\$0	\$66,483	\$0	\$72,887
E031035 · Rates Write - Off	\$0	\$0	\$0	\$0	\$0	\$0
E031040 · Doubtful Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - GENERAL RATES OP/EXP	\$0	\$220,476	\$0	\$187,171	\$0	\$205,056
OPERATING INCOME						
I031005 · GRV- Townsites Improved	(\$19,459)	\$0	(\$19,459)	\$0	(\$19,459)	\$0
I031020 · UV - Pastoral Rates	(\$56,826)	\$0	(\$56,667)	\$0	(\$56,825)	\$0
I031025 · UV - Mining Leases	(\$1,457,611)	\$0	(\$1,457,611)	\$0	(\$1,453,632)	\$0
I031030 · UV - Prospecting	(\$147,518)	\$0	(\$144,544)	\$0	(\$162,695)	\$0
I031040 · GRV - Minimum (Improved)	(\$1,350)	\$0	(\$1,350)	\$0	(\$1,350)	\$0
I031045 · GRV - Minimum (Vacant)	(\$6,820)	\$0	(\$6,820)	\$0	(\$6,200)	\$0
I031055 · UV - Minimum (Pastoral)	(\$1,080)	\$0	(\$1,080)	\$0	(\$1,350)	\$0
I031060 · UV - Minimum (Mining)	(\$7,830)	\$0	(\$7,830)	\$0	(\$7,830)	\$0
I031065 · UV - Minimum (Prospecting)	(\$16,740)	\$0	(\$15,390)	\$0	(\$19,980)	\$0
I031075 · GRV - Interim	\$3,545	\$0	\$0	\$0	\$0	\$0
I031085 · UV - Interim (Mining)	\$0	\$0	(\$4,000)	\$0	\$0	\$0
I031086 · UV Interim (Exploration)	(\$15,385)	\$0	(\$7,000)	\$0	(\$7,500)	\$0
I031084 · UV Interim (Pastoral)	(\$1,211)	\$0	\$0	\$0	\$0	\$0
I031100 · UV - Ex-Gratia	\$0	\$0	\$0	\$0	\$0	\$0
I031105 · Rates Written Off	\$0	\$0	\$0	\$0	\$0	\$0
I031110 · Legal Expenses Recovered	(\$34,390)	\$0	(\$2,000)	\$0	(\$2,000)	\$0
I031120 · Non Payment Penalty	(\$19,929)	\$0	(\$1,000)	\$0	(\$10,000)	\$0
I031121 · FESA Interest	(\$236)	\$0	(\$120)	\$0	(\$200)	\$0
I031130 · Account Enquiries	(\$109)	\$0	(\$100)	\$0	(\$100)	\$0
I031140 · Cost of Instalment Option	(\$9,268)	\$0	(\$12,500)	\$0	(\$10,000)	\$0
Sub Total - GENERAL RATES OP/INC	(\$1,792,217)	\$0	(\$1,737,471)	\$0	(\$1,759,121)	\$0
Total - GENERAL RATES	(\$1,792,217)	\$220,476	(\$1,737,471)	\$187,171	(\$1,759,121)	\$205,056
OTHER GENERAL PURPOSE FUNDING						
OPERATING EXPENDITURE						
00000 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
I032010 · Grants Commission	(\$2,635,115)	\$0	(\$1,738,643)	\$0	(\$864,888)	\$0
I032015 · Country Local Gov Funding	\$0	\$0	\$0	\$0	\$0	\$0
I032020 · Local Road Grants	(\$851,466)	\$0	(\$546,604)	\$0	(\$253,892)	\$0
I032030 · Interest on Invest - Muni	(\$18,834)	\$0	(\$15,000)	\$0	(\$18,000)	\$0
I032040 · Interest on Invest - Reserves	(\$26,186)	\$0	(\$35,000)	\$0	(\$40,000)	\$0
I032045 · Interest on Invest-Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	(\$3,531,601)	\$0	(\$2,335,247)	\$0	(\$1,176,780)	\$0
Total - OTHER GENERAL PURPOSE FUNDING	(\$3,531,601)	\$0	(\$2,335,247)	\$0	(\$1,176,780)	\$0
Total - GENERAL PURPOSE FUNDING	(\$5,323,817)	\$220,476	(\$4,072,718)	\$187,171	(\$2,935,901)	\$205,056
GOVERNANCE						
MEMBERS OF COUNCIL						
OPERATING EXPENDITURE						
E041005 · Members Subscriptions	\$0	\$1,385	\$0	\$5,000	\$0	\$7,635
E041011 · Presidents allowance	\$0	\$9,864	\$0	\$9,864	\$0	\$10,209
E041012 · Deputy Presidents allowance	\$0	\$2,049	\$0	\$2,466	\$0	\$2,552
E041010 · President's Allowance - Other	\$0	\$0	\$0	\$0	\$0	\$0
E041015 · Members Meeting Fees	\$0	\$21,666	\$0	\$35,634	\$0	\$27,807
E041020 · Members Travelling	\$0	\$18,881	\$0	\$50,000	\$0	\$30,000
E041022 · Member Communication Allowance	\$0	\$20,507	\$0	\$21,000	\$0	\$21,000
0000000- Child Care Expenses	\$0	\$0	\$0	\$2,500	\$0	\$0
E041030 · Conference Expenses	\$0	\$29,023	\$0	\$32,000	\$0	\$32,000
E041035 · Training Expenses	\$0	\$2,076	\$0	\$7,500	\$0	\$7,500
E041040 · Refreshments & Receptions	\$0	\$5,128	\$0	\$10,000	\$0	\$8,000
E041050 · Election Expenses	\$0	\$9,779	\$0	\$3,000	\$0	\$15,000
E041055 · Council Chambers Maintenance	\$0	\$561	\$0	\$2,000	\$0	\$2,000
E041060 · Members Insurance	\$0	\$0	\$0	\$2,500	\$0	\$2,500
E041065 · Members Donations	\$0	\$3,095	\$0	\$2,000	\$0	\$3,500
E041070 · Murchison Zone WALGA Exps	\$0	\$2,100	\$0	\$3,000	\$0	\$2,500
E041075 · Members Expenses Other	\$0	\$9,365	\$0	\$5,000	\$0	\$8,000
E041091 · Planning - Integrated	\$0	\$0	\$0	\$20,000	\$0	\$20,000
E041093 · Software Annual Licence	\$0	\$0	\$0	\$0	\$0	\$0
E041092 · Planning - Business Cases	\$0	\$6,900	\$0	\$7,500	\$0	\$10,000
E041200 · Admin Allocation - Members	\$0	\$269,366	\$0	\$265,930	\$0	\$291,548
E041298 · Depn - Membership	\$0	\$164	\$0	\$164	\$0	\$135

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - MEMBERS OF COUNCIL OP/EXP	\$0	\$411,908	\$0	\$487,058	\$0	\$501,886
OPERATING INCOME						
I041020 - Community Event funding	\$0	\$0	\$0	\$0	\$0	\$0
I041030 - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
I041010 - Recovery overpaid Allowances	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL	\$0	\$411,908	\$0	\$487,058	\$0	\$501,886
GOVERNANCE - GENERAL						
OPERATING EXPENDITURE						
Sub Total - GOVERNANCE - GENERAL OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
Sub Total - GOVERNANCE - GENERAL OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE	\$0	\$411,908	\$0	\$487,058	\$0	\$501,886
LAW ORDER & PUBLIC SAFETY						
FIRE PREVENTION						
OPERATING EXPENDITURE						
E051005 - Fire Prevention Expenses	\$0	\$888	\$0	\$10,000	\$0	\$7,500
E051010 - Fire Vehicles Expenses	\$0	\$5,151	\$0	\$6,000	\$0	\$6,000
E051015 - Fire Insurance	\$0	\$4,300	\$0	\$2,500	\$0	\$4,500
E051020 - Fire Shed Expenses	\$0	\$557	\$0	\$498	\$0	\$1,388
E051110 - Fire breaks	\$0	\$0	\$0	\$4,000	\$0	\$0
E051111 - Emergency Management (CESM)	\$0	\$1,405	\$0	\$3,000	\$0	\$13,000
0000000 - Bushfire Mapping	\$0	\$0	\$0	\$0	\$0	\$5,200
0000000 - Feasibility Study Regional Emergency Facility Training Facility Amalgamation of Council Land	\$0	\$0	\$0	\$5,000	\$0	\$5,000
E051150 - Bush Fire Expenses	\$0	\$270	\$0	\$0	\$0	\$0
E051200 - Admin Allocation - Fire Control	\$0	\$26,936	\$0	\$26,593	\$0	\$29,154
E051298 - Depn - Fire Control	\$0	\$45,775	\$0	\$45,775	\$0	\$37,819
Sub Total - FIRE PREVENTION OP/EXP	\$0	\$85,282	\$0	\$103,366	\$0	\$149,561
OPERATING INCOME						
I051010 - Fire Service Grants	(\$13,171)	\$0	(\$10,925)	\$0	(\$8,670)	\$0
I051015 - FESA Admin Commission	(\$3,480)	\$0	(\$3,400)	\$0	(\$3,480)	\$0
I051020 - Fire costs reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC	(\$16,651)	\$0	(\$14,325)	\$0	(\$12,150)	\$0
Total - FIRE PREVENTION	(\$16,651)	\$85,282	(\$14,325)	\$103,366	(\$12,150)	\$149,561
ANIMAL CONTROL						
OPERATING EXPENDITURE						
E052005 - Animal Control Expenses	\$0	\$495	\$0	\$1,900	\$0	\$1,500
E052010 - Other Animal Control Expenses	\$0	\$122	\$0	\$1,000	\$0	\$500
E052015 - Animal Ranger Expenses	\$0	\$17,278	\$0	\$20,000	\$0	\$20,000
E052020 - Animal Sterilisation Program	\$0	\$4,480	\$0	\$4,500	\$0	\$5,000
E052105 - Cat Act Expenses	\$0	\$0	\$0	\$0	\$0	\$0
E052200 - Admin Allocation - Animal Contr	\$0	\$26,936	\$0	\$26,593	\$0	\$29,154
E052298 - Depn. Animal Control	\$0	\$218	\$0	\$218	\$0	\$180
Sub Total - ANIMAL CONTROL OP/EXP	\$0	\$49,530	\$0	\$54,211	\$0	\$56,334
OPERATING INCOME						
I052110 - Fines & Penalties	\$0	\$0	(\$100)	\$0	(\$100)	\$0
I052120 - Impounding Fees	\$0	\$0	(\$100)	\$0	(\$100)	\$0
I052130 - Dog Registrations	(\$211)	\$0	(\$350)	\$0	(\$250)	\$0
Sub Total - ANIMAL CONTROL OP/INC	(\$211)	\$0	(\$550)	\$0	(\$450)	\$0
Total - ANIMAL CONTROL	(\$211)	\$49,530	(\$550)	\$54,211	(\$450)	\$56,334

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY						
OPERATING EXPENDITURE						
E053005 - Community Safety	\$0	\$0	\$0	\$1,000	\$0	\$1,000
E053010 - RoadWise LG Road Safety Contribution	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000
E053200 - Admin Allocation - Other Law	\$0	\$13,468	\$0	\$13,296	\$0	\$14,577
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$0	\$18,468	\$0	\$19,296	\$0	\$20,577
OPERATING INCOME						
I053005 - Grant - Community Safety and Crime Prevention	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY	\$0	\$18,468	\$0	\$19,296	\$0	\$20,577
Total - LAW ORDER & PUBLIC SAFETY	(\$16,862)	\$153,279	(\$14,875)	\$176,873	(\$12,600)	\$226,472
HEALTH						
HEALTH ADMINISTRATION & INSPECTION						
OPERATING EXPENDITURE						
E074006 - EHO Consulting	\$0	\$14,611	\$0	\$9,000	\$0	\$15,100
E074010 - Water Sampling Expenses	\$0	\$675	\$0	\$1,000	\$0	\$1,000
E074020 - Other Health Admin Expenses	\$0	\$71	\$0	\$200	\$0	\$200
E074200 - Admin Allocation - Other Health	\$0	\$13,468	\$0	\$13,296	\$0	\$14,577
E074298 - Deprn - Health Admin. & Inspect	\$0	\$142	\$0	\$142	\$0	\$117
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$0	\$28,967	\$0	\$23,638	\$0	\$30,994
OPERATING INCOME						
I074005 - Health Inspection Fees	(\$480)	\$0	(\$500)	\$0	(\$500)	\$0
I074010 - Septic Tank Fee	(\$236)	\$0	(\$118)	\$0	(\$250)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$716)	\$0	(\$618)	\$0	(\$750)	\$0
Total - HEALTH ADMIN & INSPECTION	(\$716)	\$28,967	(\$618)	\$23,638	(\$750)	\$30,994
MATERNAL AND INFANT HEALTH						
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MATERNAL AND INFANT HEALTH	\$0	\$0	\$0	\$0	\$0	\$0
Total - MATERNAL AND INFANT HEALTH	\$0	\$0	\$0	\$0	\$0	\$0
PREVENTIVE SERVICE						
OPERATING EXPENDITURE						
E075005 - Mosquito Control	\$0	\$0	\$0	\$5,000	\$0	\$5,000
E075200 - Admin Allocated - Prev Services	\$0	\$6,735	\$0	\$6,649	\$0	\$7,289
E075298 - Deprn - Prev Services	\$0	\$18,049	\$0	\$18,049	\$0	\$14,912
Sub Total - PREVENTIVE SRVS - OP/EXP	\$0	\$24,784	\$0	\$29,698	\$0	\$27,201
Total - PREVENTIVE SERVICES	\$0	\$24,784	\$0	\$29,698	\$0	\$27,201
PREVENTIVE SERVICE - OTHER						
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
Total - PREVENTIVE SERVICES - OTHER	\$0	\$0	\$0	\$0	\$0	\$0
OTHER HEALTH						
OPERATING EXPENDITURE						
E077005 - Health Centre Maintenance	\$0	\$13,061	\$0	\$15,280	\$0	\$14,445
E077010 - Analytical Expenses	\$0	\$350	\$0	\$500	\$0	\$500
E077015 - Ambulance Services	\$0	\$1,533	\$0	\$500	\$0	\$1,718
E077025 - Dental Services	\$0	\$0	\$0	\$500	\$0	\$500
E077100 - Other Health Admin Allocation	\$0	\$26,936	\$0	\$26,593	\$0	\$29,154
E077298 - Deprn - Other Health	\$0	\$1,612	\$0	\$1,612	\$0	\$1,331

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - OTHER HEALTH OP/EXP	\$0	\$43,491	\$0	\$44,985	\$0	\$47,648
OPERATING INCOME						
I077010 - Reimbursements WACHS	(\$11,873)	\$0	(\$15,280)	\$0	(\$14,445)	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER HEALTH OP/INC	(\$11,873)	\$0	(\$15,280)	\$0	(\$14,445)	\$0
Total - OTHER HEALTH	(\$11,873)	\$43,491	(\$15,280)	\$44,985	(\$14,445)	\$47,648
Total - HEALTH	(\$12,589)	\$97,242	(\$15,898)	\$98,321	(\$15,195)	\$105,843
EDUCATION & WELFARE						
EDUCATION						
OPERATING EXPENDITURE						
E061010 - Education Initiative	\$0	\$0	\$0	\$2,500	\$0	\$2,500
E061200 - Admin Allocation - Other Educat	\$0	\$6,735	\$0	\$6,649	\$0	\$7,289
Sub Total - EDUCATION OP/EXP	\$0	\$6,735	\$0	\$9,149	\$0	\$9,789
Total - EDUCATION	\$0	\$6,735	\$0	\$9,149	\$0	\$9,789
OTHER EDUCATION						
OPERATING EXPENDITURE						
Sub Total - OTHER EDUCATION OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER EDUCATION	\$0	\$0	\$0	\$0	\$0	\$0
WELFARE						
OPERATING EXPENDITURE						
0000000 - Youth and Family Program (Old Centrecare) 6 months	\$0	\$0	\$0	\$0	\$0	\$100,000
Sub Total - WELFARE OP/EXP	\$0	\$0	\$0	\$0	\$0	\$100,000
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - WELFARE OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - WELFARE	\$0	\$0	\$0	\$0	\$0	\$100,000
AGED & DISABLED OTHER						
OPERATING EXPENDITURE						
Sub Total - AGED & DISABLED OTHER OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
Total - AGED & DISABLED OTHER	\$0	\$0	\$0	\$0	\$0	\$0
Total - EDUCATION & WELFARE	\$0	\$6,735	\$0	\$9,149	\$0	\$109,789
HOUSING						
STAFF HOUSING						
OPERATING EXPENDITURE						
E091005 - Staff Housing Expenses	\$0	\$571	\$0	\$1,000	\$0	\$500
E091006 - Housing Expenses - Insurance	\$0	\$12,353	\$0	\$12,500	\$0	\$13,500
E091007 - Housing Expenses - Utilities	\$0	\$23,638	\$0	\$20,000	\$0	\$25,000
E091008 - Housing Expenses - R & M	\$0	\$82,110	\$0	\$120,291	\$0	\$94,530
E091009 - Housing Expenses - Other	\$0	\$781	\$0	\$5,000	\$0	\$3,000
E091015 - Interest Expense Loan 56	\$0	\$9,744	\$0	\$9,744	\$0	\$8,305
E091020 - Interest Expense Loan 53	\$0	\$8,081	\$0	\$8,118	\$0	\$7,213
E091025 - Interest Expense Loan 55	\$0	\$10,287	\$0	\$10,293	\$0	\$9,233
000000 - Demolition Expenses - 17 Shamrock Street	\$0	\$9,350	\$0	\$0	\$0	\$0
E091100 - Admin Allocation	\$0	\$40,405	\$0	\$39,890	\$0	\$43,733
E091298 - Depreciation - Staff Housing	\$0	\$34,662	\$0	\$34,662	\$0	\$28,637
Sub Total - STAFF HOUSING OP/EXP	\$0	\$231,981	\$0	\$261,497	\$0	\$233,651
OPERATING INCOME						
I091005 - Staff Housing Rental	(\$16,491)	\$0	(\$18,000)	\$0	(\$18,000)	\$0

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
I091015 - Reimbursements	(\$578)	\$0	\$0	\$0	\$0	\$0
000000 - Telstra Fund	\$0	\$0	(\$40,248)	\$0	(\$34,121)	\$0
I091016 - Grant - 2 Units 17 Shemrock Street	\$0	\$0	\$0	\$0	(\$213,650)	\$0
Sub Total - STAFF HOUSING OP/INC	(\$17,069)	\$0	(\$58,248)	\$0	(\$265,771)	\$0
Total - STAFF HOUSING	(\$17,069)	\$231,981	(\$58,248)	\$261,497	(\$265,771)	\$233,651
HOUSING OTHER						
OPERATING EXPENDITURE						
E092105 - 18C Shamrock St expenses	\$0	\$587	\$0	\$415	\$0	\$0
E092110 - 18D Shamrock St expenses	\$0	\$0	\$0	\$125	\$0	\$0
E092200 - Admin Alloc - Other Housing	\$0	\$13,468	\$0	\$13,296	\$0	\$14,577
E092298 - Depn - Other Housing	\$0	\$41,374	\$0	\$41,374	\$0	\$34,183
Sub Total - HOUSING OTHER OP/EXP	\$0	\$55,429	\$0	\$55,210	\$0	\$48,760
OPERATING INCOME						
I092030 - Reimbursements	\$0	\$0	(\$7,000)	\$0	\$0	\$0
Sub Total - HOUSING OTHER OP/INC	\$0	\$0	(\$7,000)	\$0	\$0	\$0
Total - HOUSING OTHER	\$0	\$55,429	(\$7,000)	\$55,210	\$0	\$48,760
Total - HOUSING	(\$17,069)	\$287,410	(\$65,248)	\$316,707	(\$265,771)	\$282,411
COMMUNITY AMENITIES						
SANITATION - HOUSEHOLD REFUSE						
OPERATING EXPENDITURE						
E101005 - Household Refuse Collection	\$0	\$37,987	\$0	\$46,000	\$0	\$40,000
E101010 - Refuse Site Mainten - Yalgoo	\$0	\$1,099	\$0	\$3,242	\$0	\$2,715
E101015 - Refuse Site Mainten - Paynes F	\$0	\$0	\$0	\$3,000	\$0	\$3,000
E101020 - Commercial Refuse Collection	\$0	\$9,886	\$0	\$12,500	\$0	\$10,500
E101025 - Replacement bins	\$0	\$0	\$0	\$2,000	\$0	\$2,000
E101200 - Admin Allocation - Sanitation	\$0	\$13,468	\$0	\$13,296	\$0	\$14,577
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$0	\$62,441	\$0	\$80,038	\$0	\$72,792
OPERATING INCOME						
I101005 - Household Refuse Remove. Charges	(\$8,750)	\$0	(\$9,250)	\$0	(\$8,750)	\$0
I101010 - Commercial Refuse Remov Charges	(\$4,250)	\$0	(\$3,250)	\$0	(\$4,250)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$13,000)	\$0	(\$12,500)	\$0	(\$13,000)	\$0
Total - SANITATION HOUSEHOLD REFUSE	(\$13,000)	\$62,441	(\$12,500)	\$80,038	(\$13,000)	\$72,792
SANITATION OTHER						
OPERATING EXPENDITURE						
Sub Total - SANITATION OTHER OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
Sub Total - SANITATION OTHER OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - SANITATION OTHER	\$0	\$0	\$0	\$0	\$0	\$0
SEWERAGE						
EFFLUENT DRAINAGE SYSTEM						
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SEWERAGE OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SEWERAGE OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - SEWERAGE	\$0	\$0	\$0	\$0	\$0	\$0
PROTECTION OF THE ENVIRONMENT						
OPERATING EXPENDITURE						
E102005 - Removal Abandoned Vehicles	\$0	\$0	\$0	\$500	\$0	\$500

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
E102020- Landcare Grant Unspent C/fwd	\$0	\$1,653	\$0	\$1,818	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP	\$0	\$1,653	\$0	\$2,318	\$0	\$500
OPERATING INCOME						
I102006 - Grant Landcare	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - PROTECTION OF THE ENVIRONMENT	\$0	\$1,653	\$0	\$2,318	\$0	\$500
TOWN PLANNING AND REGIONAL DEVELOPMENT						
OPERATING EXPENDITURE						
E106005 - TP Scheme Expenses (includes \$12,000 rezoning Lot65 & 66)	\$0	\$6,528	\$0	\$3,000	\$0	\$18,000
E106006 - Yalgoo Townsite Infrac. Plan	\$0	\$0	\$0	\$0	\$0	\$0
E106007 - EHO Consulting	\$0	\$9,686	\$0	\$13,000	\$0	\$10,000
E106011 - Yalgoo Revitalisation Planning - Unspent Grant C/fwd	\$0	\$0	\$0	\$19,875	\$0	\$19,875
E106200 - Admin Allocation - Town Plannin	\$0	\$13,468	\$0	\$13,296	\$0	\$14,577
Sub Total - TOWN PLAN & REG DEV OP/EXP	\$0	\$29,681	\$0	\$49,171	\$0	\$62,452
OPERATING INCOME						
I103005 - Town Planning Fees	(\$331)	\$0	(\$500)	\$0	(\$500)	\$0
I103015 - CDC Fee	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC	(\$331)	\$0	(\$500)	\$0	(\$500)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT	(\$331)	\$29,681	(\$500)	\$49,171	(\$500)	\$62,452
OTHER COMMUNITY AMENITIES						
OPERATING EXPENDITURE						
E107005 - Cemetery Expenses	\$0	\$4,206	\$0	\$8,954	\$0	\$5,172
E107010 - Public Conveniences	\$0	\$39,221	\$0	\$51,992	\$0	\$63,143
E107015 - Community Bus Expenses	\$0	\$7,699	\$0	\$7,950	\$0	\$7,800
E107021 - Vacant Land Development/Mtce	\$0	\$0	\$0	\$2,000	\$0	\$2,000
E107025 - Interest Expenditure - Loan 54	\$0	\$4,023	\$0	\$4,161	\$0	\$3,729
E107200 - Admin Allocation - Other Commun	\$0	\$26,936	\$0	\$26,593	\$0	\$29,154
E107298 - Depn - Other Community Services	\$0	\$24,834	\$0	\$24,834	\$0	\$20,518
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	\$0	\$106,919	\$0	\$126,484	\$0	\$131,516
OPERATING INCOME						
I107005 - Cemetery Fees	(\$2,600)	\$0	(\$1,200)	\$0	(\$1,300)	\$0
I107010 - Community Bus Hire	(\$382)	\$0	(\$1,000)	\$0	(\$400)	\$0
I107301 - Sale of land	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC	(\$2,982)	\$0	(\$2,200)	\$0	(\$1,700)	\$0
Total - OTHER COMMUNITY AMENITIES	(\$2,982)	\$106,919	(\$2,200)	\$126,484	(\$1,700)	\$131,516
URBAN STORMWATER DRAINAGE						
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
Total - URBAN STORMWATER DRAINAGE	\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES	(\$16,313)	\$200,694	(\$15,200)	\$258,011	(\$15,200)	\$267,260
RECREATION & CULTURE						
PUBLIC HALL & CIVIC CENTRES						
OPERATING EXPENDITURE						
E111005 - Yalgoo Hall Expenses	\$0	\$22,586	\$0	\$29,978	\$0	\$33,460
E111200 - Admin Allocation - Public Halls	\$0	\$67,342	\$0	\$66,485	\$0	\$72,887
E111298 - Depn - Public Halls	\$0	\$13,105	\$0	\$13,105	\$0	\$10,827
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	\$0	\$103,032	\$0	\$109,568	\$0	\$117,174
OPERATING INCOME						

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
I111005 - Hall Hire	(\$341)	\$0	(\$100)	\$0	(\$300)	\$0
I111022 - Yalgoo Community Hub (CSRFF)	\$0	\$0	\$0	\$0	\$0	\$0
I111025 - CLGF Year 3 10/11 Hall upgrade	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	(\$341)	\$0	(\$100)	\$0	(\$300)	\$0
Total - PUBLIC HALL & CIVIC CENTRES	(\$341)	\$103,032	(\$100)	\$109,568	(\$300)	\$117,174
OTHER RECREATION & SPORT						
OPERATING EXPENDITURE						
E113002 - Community Park Gibbon St	\$0	\$10,130	\$0	\$24,051	\$0	\$12,282
E113004 - Shamrock St Park	\$0	\$45,851	\$0	\$15,256	\$0	\$19,366
E113010 - Old Railway Station grounds	\$0	\$25,027	\$0	\$51,695	\$0	\$28,569
E113015 - Old Railway Station building	\$0	\$64,357	\$0	\$68,689	\$0	\$86,322
E113020 - Paynes Find Complex Expenses	\$0	\$7,800	\$0	\$6,500	\$0	\$8,700
E113025 - Tennis Courts	\$0	\$200	\$0	\$800	\$0	\$200
E113027 - Yalgoo Hub - Covered Sports	\$0	\$26,969	\$0	\$19,803	\$0	\$27,717
E113028 - Kidsport expenditure- Unspent Grant C/fwd	\$0	\$21,776	\$0	\$21,775	\$0	\$0
E113030 - Yalgoo Golf Course	\$0	\$475	\$0	\$249	\$0	\$383
E113060 - Minor Equipment	\$0	\$0	\$0	\$2,000	\$0	\$0
E113090 - Water Park Mtce	\$0	\$24,528	\$0	\$27,139	\$0	\$28,440
E113200 - Admin Allocation - Other Recrea	\$0	\$67,342	\$0	\$66,483	\$0	\$72,887
E113298 - Depn - Other Recreation	\$0	\$117,065	\$0	\$117,065	\$0	\$96,719
Sub Total - OTHER RECREATION & SPORT OP/EXP	\$0	\$411,520	\$0	\$421,505	\$0	\$381,585
OPERATING INCOME						
I113011 - Old Railway Station Hire	(\$341)	\$0	(\$500)	\$0	(\$350)	\$0
I113015 - Paynes Find Complex Hire	\$0	\$0	(\$100)	\$0	(\$100)	\$0
000000 - Grant s - Community/School Oval Development	\$0	\$0	(\$250,000)	\$0	(\$787,000)	\$0
I113025 - Grant - Community Pool Revitalisation	(\$10,000)	\$0	\$0	\$0	(\$10,000)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC	(\$10,341)	\$0	(\$250,600)	\$0	(\$797,450)	\$0
Total - OTHER RECREATION & SPORT	(\$10,341)	\$411,520	(\$250,600)	\$421,505	(\$797,450)	\$381,585
TV AND RADIO BROADCASTING						
OPERATING EXPENDITURE						
E114005 - Rebroadcasting Licences	\$0	\$43	\$0	\$1,000	\$0	\$50
E114006 - Rebroadcasting Mats/Contr	\$0	\$508	\$0	\$2,000	\$0	\$500
E114010 - Rebroadcasting Equip Mtce	\$0	\$55	\$0	\$200	\$0	\$110
E114200 - Admin Allocated - TV	\$0	\$6,735	\$0	\$6,649	\$0	\$7,289
Sub Total - TV AND RADIO BROADCASTING OP/EXP	\$0	\$7,341	\$0	\$9,849	\$0	\$7,949
OPERATING INCOME						
I114010-Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TV AND RADIO BROADCASTING OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - TV AND RADIO BROADCASTING OP/INC	\$0	\$7,341	\$0	\$9,849	\$0	\$7,949
LIBRARIES						
OPERATING EXPENDITURE						
E115010 - Freight & Post (Books)	\$0	\$696	\$0	\$1,000	\$0	\$1,000
E115015 - Library Other Expenses	\$0	\$2,192	\$0	\$2,000	\$0	\$2,000
E115200 - Admin Allocation - Libraries	\$0	\$67,342	\$0	\$66,483	\$0	\$72,887
E115298 - Depn - Library	\$0	\$0	\$0	\$0	\$0	\$0
E115005 - Wages and Overheads	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LIBRARIES OP/EXP	\$0	\$70,230	\$0	\$69,483	\$0	\$75,887
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - LIBRARIES	\$0	\$70,230	\$0	\$69,483	\$0	\$75,887
OTHER CULTURE						
OPERATING EXPENDITURE						
E116105 - Municipal heritage Inventory	\$0	\$0	\$0	\$500	\$0	\$500
E116110 - Celebration	\$0	\$15,750	\$0	\$15,000	\$0	\$15,000
E116200 - Admin Allocated Other Culture	\$0	\$13,468	\$0	\$13,296	\$0	\$14,577
E117005 - Museum/Gaol Expenses	\$0	\$3,066	\$0	\$4,342	\$0	\$3,403
E117010 - Chapel Expenses	\$0	\$1,773	\$0	\$5,471	\$0	\$1,840
E117110 - Old Anglican Church	\$0	\$1,470	\$0	\$1,847	\$0	\$1,483
0000000 - Art Centre	\$0	\$0	\$0	\$0	\$0	\$15,180
E117200 - Admin Alloc - Other Heritage	\$0	\$20,203	\$0	\$19,945	\$0	\$21,866

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
E117298 · Depn Other Heritage	\$0	\$3,855	\$0	\$3,855	\$0	\$3,185
0000000 · Heritage Signs Replacement	\$0	\$0	\$0	\$0	\$0	\$10,000
E117024 · Heritage Advisory Service	\$0	\$2,856	\$0	\$4,650	\$0	\$2,855
Sub Total - OTHER CULTURE OP/EXP	\$0	\$62,441	\$0	\$68,906	\$0	\$89,889
OPERATING INCOME						
I117005 · Sale of History Books	(\$304)	\$0	(\$300)	\$0	(\$300)	\$0
I117010 · Chapel & Museum Fees	(\$1,045)	\$0	(\$700)	\$0	(\$1,000)	\$0
furn.& equip art centre,hall and day care centre	(\$35,308)	\$0	\$0	\$0	\$0	\$0
I117025 · State Heritage Office Grant (Grant max of \$4650*50%)	\$0	\$0	(\$2,325)	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC	(\$36,657)	\$0	(\$3,325)	\$0	(\$1,300)	\$0
Total - OTHER CULTURE	(\$36,657)	\$62,441	(\$3,325)	\$68,906	(\$1,300)	\$89,889
Total - RECREATION AND CULTURE	(\$47,339)	\$654,564	(\$254,025)	\$679,311	(\$799,050)	\$672,484
TRANSPORT						
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION						
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
I121005 · RRGp Grants 1	\$0	\$0	\$0	\$0	\$0	\$0
0000000 · RRGp Grants 2017-18 Yalgoo- Ninghan	\$0	\$0	\$0	\$0	(\$195,667)	\$0
I121005 · RRGp Grants 2015-16 Yalgoo- Ninghan	\$0	\$0	(\$48,000)	\$0	(\$48,000)	\$0
I121005 · RRGp Grants 2015-16 Yalgoo- North Road	(\$72,000)	\$0	(\$72,000)	\$0	\$0	\$0
I121015 · MRWA Direct Grants	(\$131,233)	\$0	(\$131,233)	\$0	(\$76,520)	\$0
000000 · Roads to Recovery Grants 2017-18 Allocation	\$0	\$0	\$0	\$0	(\$530,119)	\$0
000000 · Roads to Recovery Grants 2016-17 Allocation	(\$612,302)	\$0	(\$612,310)	\$0	\$0	\$0
I121020 · Roads to Recovery Grants 2015-16 Allocation	\$0	\$0	\$0	\$0	\$0	\$0
New · Roads to Recovery Grants 2014-15 Allocation Unspent	\$0	\$0	\$0	\$0	\$0	\$0
New · Flood Damage Recoups (AGRN 661) MRWA	(\$1,704,003)	\$0	(\$942,706)	\$0	\$0	\$0
I121026 · Flood Damage Recoups (AGRN 627) MRWA	\$0	\$0	\$0	\$0	\$0	\$0
I121039 · Road Agreements Income - MMG 2017-18	(\$255,296)	\$0	(\$323,870)	\$0	(\$149,234)	\$0
000000 · Road Agreements Income - Doray Minerals Deflector Gold Mo-Ya	\$0	\$0	(\$9,072)	\$0	(\$5,969)	\$0
I121044 · Contrib to Rd Renewal - Mining	\$0	\$0	\$0	\$0	\$0	\$0
I121045 · Contrib to Road Mtce - Mining	\$0	\$0	\$0	\$0	\$0	\$0
000000-Road Agreement Fees	\$0	\$0	(\$500)	\$0	(\$400)	\$0
I121047 · CLGF Yalgoo Morawa Road	\$0	\$0	\$0	\$0	\$0	\$0
I121050 · Depot Sale of Scrap	\$0	\$0	\$0	\$0	\$0	\$0
I121055 · Depot Sale Cement Other Mat	(\$36)	\$0	\$0	\$0	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC	(\$2,774,870)	\$0	(\$2,139,691)	\$0	(\$1,005,909)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST	(\$2,774,870)	\$0	(\$2,139,691)	\$0	(\$1,005,909)	\$0
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE						
OPERATING EXPENDITURE						
E122005 · Town St Maintenance	\$0	\$164,546	\$0	\$134,184	\$0	\$189,035
E122010 · Footpaths/Crossover Mtce	\$0	\$0	\$0	\$148	\$0	\$0
E122011 · Lighting of Streets	\$0	\$7,974	\$0	\$9,500	\$0	\$9,500
E122013 · Street Trees & Watering	\$0	\$16,060	\$0	\$30,275	\$0	\$17,928
E122025 · Road Mtce Other Works						
E025.10 · Sign Reps/Replace	\$0	\$26,916	\$0	\$18,565	\$0	\$13,607
E025.11 · Street Sweeping	\$0	\$0	\$0	\$2,000	\$0	\$2,000
E025.07 · Grid Cleaning	\$0	\$8,329	\$0	\$0	\$0	\$9,419
E025.13 · Veg/Weed Control	\$0	\$54	\$0	\$30,000	\$0	\$10,000
E122030 · Road Inspection After Rain	\$0	\$46,885	\$0	\$42,483	\$0	\$60,206
E122050 · Engineering	\$0	\$9,737	\$0	\$15,000	\$0	\$10,000
E122055 · Rural Road Maintenance	\$0	\$733,183	\$0	\$859,943	\$0	\$905,929
E122056 · Roman Expenses	\$0	\$5,760	\$0	\$11,585	\$0	\$6,000
E122057 · Road Agreement Maintenance MMG	\$0	\$360,676	\$0	\$323,870	\$0	\$0
000000 · Road Agreement Maintenance Doray Minerals	\$0	\$0	\$0	\$9,072	\$0	\$0
E122062 · RAV Admin - Engineering & Legal	\$0	\$0	\$0	\$10,000	\$0	\$0
E122090 · Rework - Inclement Weather	\$0	\$0	\$0	\$15,000	\$0	\$0
E122095 · PWOH Under Utilisation	\$0	\$0	\$0	\$0	\$0	\$0
E122096 · POC Under Utilisation	\$0	\$0	\$0	\$22,822	\$0	\$0
E122200 · Admin Allocation - Roads	\$0	\$67,342	\$0	\$66,483	\$0	\$72,887
E122298 · Depreciation - Transport Other	\$0	\$811,094	\$0	\$811,094	\$0	\$670,126
E122300 · Flood Damage	\$0	\$0	\$0	\$0	\$0	\$0
E025.60 · Repair Damged Grids	\$0	\$13,000	\$0	\$20,000	\$0	\$20,000
E122300 · Flood Damage - Other (AGRN 627) 2014-15	\$0	\$0	\$0	\$0	\$0	\$0
E122301 · Flood Damage - Other (AGRN 661) 2015-16	\$0	\$1,065,295	\$0	\$294,152	\$0	\$0
000000 · Main Street Beautification Review and Finalistion of Study	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP	\$0	\$3,336,850	\$0	\$2,726,176	\$0	\$1,996,637
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - MTCE STREETS ROADS DEPOTS	\$0	\$3,336,850	\$0	\$2,726,176	\$0	\$1,996,637
AERODROME						
OPERATING EXPENDITURE						
E126005 · Yalgoo Airstrip	\$0	\$25,440	\$0	\$18,519	\$0	\$20,000
E126010 · Paynes Find Airstrips	\$0	\$3,999	\$0	\$14,000	\$0	\$5,000
E126015 · Emergency Airstrips	\$0	\$0	\$0	\$3,000	\$0	\$3,000
E126200 · Admin Allocation - Aerodromes	\$0	\$13,468	\$0	\$13,296	\$0	\$14,577
E126298 · Depn - Aerodromes	\$0	\$25,353	\$0	\$25,353	\$0	\$20,946
Sub Total - AERODROME OP/EXP	\$0	\$68,261	\$0	\$74,168	\$0	\$63,523
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - AERODROME OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - AERODROME OP/EXP	\$0	\$68,261	\$0	\$74,168	\$0	\$63,523
Total - TRANSPORT	(\$2,774,870)	\$3,405,111	(\$2,139,691)	\$2,800,344	(\$1,005,909)	\$2,060,160
ECONOMIC SERVICES						
RURAL SERVICES						
OPERATING EXPENDITURE						
E131010 · Vermin Control - MRVC Annual Contribution	\$0	\$18,453	\$0	\$20,000	\$0	\$20,000
E131200 · Admin Allocated	\$0	\$26,936	\$0	\$26,593	\$0	\$29,154
E131298 · Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
000000 · Wild Dog Bounty	\$0	\$1,000	\$0	\$10,000	\$0	\$10,000
Sub Total - RURAL SERVICES OP/EXP	\$0	\$46,389	\$0	\$56,593	\$0	\$59,154
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - RURAL SERVICES	\$0	\$46,389	\$0	\$56,593	\$0	\$59,154
TOURISM AND AREA PROMOTION						
OPERATING EXPENDITURE						
E132001 · C'van Park - Salaries & Wages	\$0	\$75,122	\$0	\$71,980	\$0	\$73,779
New · Caravan Park Accrued Leave Expenses	\$0	\$0	\$0	\$2,073	\$0	\$583
New · Caravan Park · Superannuation	\$0	\$0	\$0	\$6,838	\$0	\$7,009
E132002 · C'van Park - Staff Training	\$0	\$0	\$0	\$2,500	\$0	\$2,000
E132003 · C'van Park - CVP House exp	\$0	\$4,275	\$0	\$1,500	\$0	\$4,272
E132004 · Caravan Park - Park Expenditure	\$0	\$1,047	\$0	\$0	\$0	\$0
E132005 · Caravan Park Expenditure	\$0	\$72,973	\$0	\$54,104	\$0	\$63,131
E132007 · Tourism Promotion	\$0	\$44,712	\$0	\$10,000	\$0	\$20,000
E132008 · Tourism Signage	\$0	\$0	\$0	\$10,000	\$0	\$2,000
000000- Tourism Promotion Our Town Outback Way Contribution	\$0	\$10,000	\$0	\$10,000	\$0	\$0
E132009 · Town Entry Statements (Mtce)	\$0	\$966	\$0	\$3,119	\$0	\$965
E132010 · Website Development Expenses	\$0	\$0	\$0	\$4,500	\$0	\$4,500
E132011 · Regional Tourism Project Unspent Grant and Member Shire Co	\$0	\$0	\$0	\$10,085	\$0	\$10,085
E132017 · Tourism Development Manager	\$0	\$0	\$0	\$0	\$0	\$0
E132025 · Centrecare support	\$0	\$32,884	\$0	\$32,400	\$0	\$5,400
E132026 · Emu Cup event	\$0	\$73,763	\$0	\$52,000	\$0	\$70,000
New · Goods For Resale- Arts and Crafts Centre	\$0	\$0	\$0	\$2,000	\$0	\$2,000
E132027 · Yalgoo Racetrack Expenses	\$0	\$10,578	\$0	\$3,693	\$0	\$12,778
E132028 · Yalgoo Gymkhana Expenses	\$0	\$0	\$0	\$1,800	\$0	\$1,800
000000 · Yalgoo Races Contribution	\$0	\$0	\$0	\$0	\$0	\$10,000
E132029 · Jokers Tunnel Expenses	\$0	\$5,074	\$0	\$4,379	\$0	\$5,000
E132030 · Yalgoo Lookout Expenses	\$0	\$1,831	\$0	\$1,243	\$0	\$2,381
E132031 · Banners in the Terrace	\$0	\$0	\$0	\$3,500	\$0	\$3,500
E132116 · HCP Salaries and Wages	\$0	\$89,749	\$0	\$76,719	\$0	\$76,719
New · HCP Accrued Leave Expenses	\$0	\$0	\$0	\$2,306	\$0	\$2,306
New · HCP Superannuation	\$0	\$0	\$0	\$7,288	\$0	\$7,288
E132117 · HCP Staff & Training Expenses	\$0	\$3,687	\$0	\$2,500	\$0	\$3,000
E132118 · HCP Project Activity Expenses	\$0	\$29,654	\$0	\$13,000	\$0	\$20,247

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
E132119 · HCP Vehicle YA800	\$0	\$6,098	\$0	\$4,650	\$0	\$6,788
E132121 · HCP Office Materials & Contract	\$0	\$0	\$0	\$1,000	\$0	\$1,000
E132122 · HCP Office Equipment	\$0	\$1,581	\$0	\$1,000	\$0	\$1,000
E132131 · HCP Camps and Trip Expenses	\$0	\$180	\$0	\$10,000	\$0	\$10,000
E132132 · HCP Sponsored Activity expenses	\$0	\$0	\$0	\$5,000	\$0	\$5,000
E132133 · HCP Other Activites	\$0	\$131	\$0	\$1,000	\$0	\$1,000
E132200 · Admin Allocated - Tourism	\$0	\$67,324	\$0	\$66,465	\$0	\$72,868
E132298 · Depn - Tourism	\$0	\$60,258	\$0	\$60,258	\$0	\$49,785
Sub Total - TOURISM & AREA PROMOTION OP/EXP	\$0	\$591,888	\$0	\$538,900	\$0	\$558,184
OPERATING INCOME						
I132004 · Emu Cup funding	(\$43,374)	\$0	(\$15,000)	\$0	(\$43,500)	\$0
I132005 · Caravan Park Revenues	(\$120,880)	\$0	(\$100,000)	\$0	(\$110,000)	\$0
I132025 · Tourism Grants	\$0	\$0	\$0	\$0	\$0	\$0
New- Sale Of Goods- Arts and Crafts Centre	(\$1,304)	\$0	(\$2,000)	\$0	(\$1,000)	\$0
Co Con -MMG Centrecare \$32,400 and HCP \$21,600	(\$54,000)	\$0	(\$54,000)	\$0	(\$54,000)	\$0
I132028 · HCP Activities Funding	\$0	\$0	\$0	\$0	\$0	\$0
I132035 · Regional Tourism Strategy	\$0	\$0	\$0	\$0	\$0	\$0
I132036 · Tourist Sales	\$0	\$0	\$0	\$0	\$0	\$0
I132039 · Community Projects Mining Contr - Mt Gibson \$40,000 HCP	(\$40,000)	\$0	(\$40,000)	\$0	(\$40,000)	\$0
I132039 · Community Projects Mining Contr - MMG	\$0	\$0	\$0	\$0	\$0	\$0
000000 · Grant - Caravan Park Long Term Accommodation	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC	(\$259,557)	\$0	(\$211,000)	\$0	(\$248,500)	\$0
Total - TOURISM & AREA PROMOTION	(\$259,557)	\$591,888	(\$211,000)	\$538,900	(\$248,500)	\$558,184
BUILDING CONTROL						
OPERATING EXPENDITURE						
E133005 · Building Control Expenses	\$0	\$1,693	\$0	\$5,000	\$0	\$1,500
E133010 · EHO Consulting Costs	\$0	\$13,263	\$0	\$18,000	\$0	\$13,700
E133200 · Admin Allocated Building Contro	\$0	\$13,468	\$0	\$13,296	\$0	\$14,577
	\$0					
Sub Total - BUILDING CONTROL OP/EXP	\$0	\$28,423	\$0	\$36,296	\$0	\$29,777
OPERATING INCOME						
I133005 · Building Permits	\$0	\$0	(\$2,500)	\$0	(\$1,000)	\$0
I133010 · BCITF & BSL Fees to Shire	(\$5)	\$0	(\$500)	\$0	(\$50)	\$0
Sub Total - BUILDING CONTROL OP/INC	(\$5)	\$0	(\$3,000)	\$0	(\$1,050)	\$0
Total - BUILDING CONTROL	(\$5)	\$28,423	(\$3,000)	\$36,296	(\$1,050)	\$29,777
ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURE						
000000 · Consultancy Fees - Development Rural and Industrial Subdivisic	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ECONOMIC DEVELOPMENT OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ECONOMIC DEVELOPMENT OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - ECONOMIC DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0
OTHER ECONOMIC SERVICES						
OPERATING EXPENDITURE						
E136 · Fuel Station						
E136015 · Licences/Permits	\$0	\$699	\$0	\$1,000	\$0	\$1,000
E136030 · Other Expenses	\$0	\$0	\$0	\$200	\$0	\$0
E136200 · Admin Allocated Fuel Station	\$0	\$13,468	\$0	\$13,296	\$0	\$14,577
E136298 · Depn Fuel Station	\$0	\$0	\$0	\$0	\$0	\$0
E134 · Public Utility	\$0	\$0	\$0	\$0	\$0	\$0
E134005 · P/Find Water Supply Expenses	\$0	\$0	\$0	\$500	\$0	\$0
E138200 · Admin Allocated-Other Econ Dev	\$0	\$13,468	\$0	\$13,296	\$0	\$14,582
Sub Total - OTHER ECONOMIC SERVICES OP/EXP	\$0	\$27,635	\$0	\$28,292	\$0	\$30,159
OPERATING INCOME						
I136040 · Fuel Station Lease Income	(\$6,121)	\$0	(\$6,182)	\$0	(\$6,207)	\$0
I138110 · Community Projects Mining Contr -Topiron \$40,000 to part fund						
Proposed Arts and Crafts Centre	(\$40,000)	\$0	(\$40,000)	\$0	\$0	\$0

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
I136050 - Sale of Stock	(\$63)	\$0	(\$200)	\$0	(\$120)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC	(\$46,184)	\$0	(\$46,382)	\$0	(\$6,327)	\$0
Total - OTHER ECONOMIC SERVICES	(\$46,184)	\$27,635	(\$46,382)	\$28,292	(\$6,327)	\$30,159
Total - ECONOMIC SERVICES	(\$305,746)	\$694,335	(\$260,382)	\$660,081	(\$255,877)	\$677,274
OTHER PROPERTY AND SERVICES						
PRIVATE WORKS						
OPERATING EXPENDITURE						
E141005 - Private Works Expenses	\$0	\$35,692	\$0	\$28,016	\$0	\$28,016
E141200 - Admin Allocation - Private Work	\$0	\$13,468	\$0	\$13,296	\$0	\$14,577
Sub Total - PRIVATE WORKS OP/EXP	\$0	\$49,160	\$0	\$41,312	\$0	\$42,593
OPERATING INCOME						
I141005 - Private Works Charges	(\$16,429)	\$0	(\$28,016)	\$0	(\$28,016)	\$0
Sub Total - PRIVATE WORKS OP/INC	(\$16,429)	\$0	(\$28,016)	\$0	(\$28,016)	\$0
Total - PRIVATE WORKS	(\$16,429)	\$49,160	(\$28,016)	\$41,312	(\$28,016)	\$42,593
PUBLIC WORKS OVERHEADS						
OPERATING EXPENDITURE						
E143005 - PWO Wages Costs	\$0	\$77,016	\$0	\$179,529	\$0	\$184,017
E143010 - Sick Leave	\$0	\$30,359	\$0	\$25,680	\$0	\$26,148
E143015 - Annual Leave	\$0	\$118,131	\$0	\$67,434	\$0	\$67,027
E143020 - Public Holidays	\$0	\$63,033	\$0	\$32,368	\$0	\$32,173
E143025 - Long Service Leave	\$0	(\$10,238)	\$0	\$0	\$0	\$0
E143030 - Accrued Leave Expenses	\$0	\$31,513	\$0	\$26,459	\$0	\$26,486
E143035 - Superannuation	\$0	\$78,273	\$0	\$98,650	\$0	\$97,634
E143040 - Wages Allowances	\$0	\$6,434	\$0	\$750	\$0	\$750
E143043 - Stand down time other	\$0	\$0	\$0	\$0	\$0	\$0
E143050 - Staff Training	\$0	\$40,894	\$0	\$15,000	\$0	\$14,362
E143055 - Protective Clothing	\$0	\$5,671	\$0	\$6,000	\$0	\$5,671
E143060 - Travel & Accommodation	\$0	\$60,723	\$0	\$17,395	\$0	\$25,362
E143064 - Depot Mtce (Works) Expenses	\$0	\$112,612	\$0	\$105,763	\$0	\$92,700
E143065 - Depot Mtce (P&G) Expenses	\$0	\$32,233	\$0	\$9,510	\$0	\$20,629
E143075 - PWO Vehicle Expenses	\$0	\$13,900	\$0	\$15,000	\$0	\$13,899
E143078 - OH & S	\$0	\$5,080	\$0	\$5,000	\$0	\$5,079
E143085 - Tools Replaced	\$0	\$0	\$0	\$3,000	\$0	\$3,000
E143095 - Traffic Management Signs	\$0	\$1,113	\$0	\$500	\$0	\$721
E143100 - Insurance on Works	\$0	\$0	\$0	\$3,500	\$0	\$3,500
E143101 - Satellite phones	\$0	\$3,315	\$0	\$6,000	\$0	\$3,315
E143102 - Recruitment expenses/relocation	\$0	\$0	\$0	\$6,000	\$0	\$6,000
E143103 - Fitness for Work	\$0	\$0	\$0	\$1,500	\$0	\$1,500
E143105 - Other PWOH Expenses	\$0	\$4,924	\$0	\$1,021	\$0	\$2,000
E143110 - Works Workers Compen. Insurance	\$0	\$80,058	\$0	\$38,000	\$0	\$19,335
E143200 - Admin Allocated	\$0	\$135,225	\$0	\$133,500	\$0	\$130,000
E143299 - LESS PWOH ALLOCATED-PROJECTS	\$0	(\$745,911)	\$0	(\$797,559)	\$0	(\$781,308)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP	\$0	\$144,356	\$0	\$0	\$0	\$0
OPERATING INCOME						
I143060 - Road Agreement - supervision	\$0	\$0	\$0	\$0	\$0	\$0
I143061 - Road Construction Mining-superv	\$0	\$0	\$0	\$0	\$0	\$0
I143010 - Reimbursements	(\$1,011)	\$0	\$0	\$0	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC	(\$1,011)	\$0	\$0	\$0	\$0	\$0
Total - PUBLIC WORKS OVERHEADS	(\$1,011)	\$144,356	\$0	\$0	\$0	\$0
PLANT OPERATION COSTS						
OPERATING EXPENDITURE						
E144005 - Fuel & Oil	\$0	\$114,674	\$0	\$135,000	\$0	\$124,673
E144010 - Tyres & Tubes	\$0	\$19,020	\$0	\$17,059	\$0	\$22,095
E144015 - Parts & Repairs	\$0	\$163,972	\$0	\$97,941	\$0	\$176,845
E144025 - Insurance (Reg/Ins)	\$0	\$61,647	\$0	\$50,000	\$0	\$61,647
E144035 - Other POC Expenses	\$0	\$2,356	\$0	\$5,000	\$0	\$2,355
E144040 - Blades & Tynes	\$0	\$7,363	\$0	\$0	\$0	\$7,372
E144045 - Licensing (Reg/Ins)	\$0	\$10,127	\$0	\$7,000	\$0	\$8,505
E144050 - Survey and Microcom Equipment	\$0	\$452	\$0	\$3,000	\$0	\$3,248
E144052 - Workshop consumables	\$0	\$16,256	\$0	\$15,000	\$0	\$16,099
E144053 - Replacement tools	\$0	\$3,618	\$0	\$3,000	\$0	\$3,617
E144200 - Admin Alloc - POC	\$0	\$70,904	\$0	\$70,000	\$0	\$68,000
E144298 - Plant Depreciation	\$0	\$55,000	\$0	\$55,000	\$0	\$45,441
E144299 - LESS POC ALLOCATED-PROJECTS	\$0	(\$702,476)	\$0	(\$458,000)	\$0	(\$539,897)

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - PLANT OPERATIONS COSTS OP/EXP	\$0	(\$177,088)	\$0	\$0	\$0	\$0
OPERATING INCOME						
I144010 · Charges - Sale of Scrap	(\$364)	\$0	(\$500)	\$0	(\$300)	\$0
I144020 · Reimbursements	(\$23,492)	\$0	(\$15,000)	\$0	(\$15,000)	\$0
I144030 · Plant & Equipment Hire	(\$145)	\$0	(\$1,000)	\$0	(\$200)	\$0
Total - PLANT OPERATIONS COSTS	(\$24,001)	(\$177,088)	(\$16,500)	\$0	(\$15,500)	\$0
ADMINISTRATION						
OPERATING EXPENDITURE						
E145005 · Salaries & Wages	\$0	\$496,112	\$0	\$534,201	\$0	\$545,383
E145007 · Wages Allowances	\$0	\$24,558	\$0	\$10,343	\$0	\$7,950
0000000 · Salary Package Allowance	\$0	\$0	\$0	\$0	\$0	\$5,500
E145010 · Superannuation	\$0	\$67,772	\$0	\$59,927	\$0	\$59,186
E145012 · LSL and AL accrual	\$0	\$23,098	\$0	\$16,028	\$0	\$16,365
E145015 · Staff Amenities	\$0	\$2,208	\$0	\$5,000	\$0	\$4,000
E145020 · Staff Uniforms	\$0	\$1,438	\$0	\$2,500	\$0	\$2,500
E145025 · Recruitment Expenses	\$0	\$0	\$0	\$10,000	\$0	\$5,000
E145026 · Admin Relocation Expenses	\$0	\$500	\$0	\$5,000	\$0	\$2,500
E145027 · Fitness for Work	\$0	\$0	\$0	\$1,000	\$0	\$1,000
E145030 · Staff Training	\$0	\$13,441	\$0	\$12,000	\$0	\$15,000
E145035 · Advertising	\$0	\$5,261	\$0	\$7,500	\$0	\$7,500
E145040 · Postage and Freight	\$0	(\$1,751)	\$0	\$5,000	\$0	\$5,000
E145045 · Printing & Stationery	\$0	\$9,721	\$0	\$12,000	\$0	\$12,000
E145050 · Subscriptions	\$0	\$18,028	\$0	\$21,000	\$0	\$18,370
E145055 · Computer Mtce/Support	\$0	\$50,201	\$0	\$61,000	\$0	\$60,000
E145060 · Office Equip Mtce	\$0	\$25,617	\$0	\$19,000	\$0	\$25,000
E145065 · Travel & Accommodation	\$0	\$5,767	\$0	\$20,000	\$0	\$7,500
E145070 · Conference Expenses	\$0	\$36,547	\$0	\$13,000	\$0	\$22,000
E145075 · Vehicle Expenses	\$0	\$25,672	\$0	\$10,000	\$0	\$27,000
E145076 · Admin VRE (FBT)	\$0	\$37,673	\$0	\$65,000	\$0	\$53,000
E145080 · Audit Fees	\$0	\$37,792	\$0	\$32,500	\$0	\$20,264
E145085 · Consultancy	\$0	\$117,313	\$0	\$80,000	\$0	\$130,000
E145086 · Accounting Service	\$0	\$18,592	\$0	\$50,000	\$0	\$0
E145090 · Legal Expenses	\$0	\$84,536	\$0	\$30,000	\$0	\$80,000
E145095 · Administration Building Mtce	\$0	\$45,471	\$0	\$52,346	\$0	\$75,060
E145096 · Human Resource Management	\$0	\$0	\$0	\$2,500	\$0	\$2,500
E145097 · OH & S Admin	\$0	\$1,216	\$0	\$2,500	\$0	\$0
E145105 · Electricity	\$0	\$17,078	\$0	\$8,500	\$0	\$17,500
E145110 · Telephone-Internet	\$0	\$48,967	\$0	\$45,000	\$0	\$49,000
E145115 · Insurance	\$0	\$55,056	\$0	\$65,000	\$0	\$56,000
E145120 · Bank Charges	\$0	\$6,656	\$0	\$6,500	\$0	\$7,000
E145130 · Expenses Other	\$0	\$11,426	\$0	\$5,000	\$0	\$7,000
E145135 · Bad Debts Expense	\$0	\$0	\$0	\$0	\$0	\$0
E145145 · Water	\$0	\$1,130	\$0	\$1,000	\$0	\$1,500
E145146 · Admin Vehicle	\$0	\$3,008	\$0	\$9,000	\$0	\$3,500
E145147 · Record Management	\$0	\$28,286	\$0	\$35,000	\$0	\$20,000
0000000 · Financial Software - Instalment OZONE	\$0	\$0	\$0	\$0	\$0	\$50,000
E145298 · Depn - Administration General	\$0	\$19,342	\$0	\$19,342	\$0	\$15,980
E145300 · LESS ADMIN ALLOCATED-PROGRAMS	\$0	(\$1,350,915)	\$0	(\$1,333,687)	\$0	(\$1,437,058)
Sub Total - ADMINISTRATION OP/EXP	\$0	(\$13,185)	\$0	\$0	\$0	\$0
OPERATING INCOME						
I145010 · Reimbursements	(\$39,496)	\$0	(\$20,000)	\$0	(\$20,000)	\$0
I145015 · Advertising Rebates	\$0	\$0	(\$1,000)	\$0	\$0	\$0
I145020 · Admin Charges	(\$1,510)	\$0	(\$100)	\$0	\$0	\$0
I145025 · Photocopies & Facsimiles	(\$15)	\$0	(\$50)	\$0	(\$10)	\$0
I145046 · Commissions - Transport	(\$2,632)	\$0	(\$3,000)	\$0	(\$2,000)	\$0
I145060 · RAV Admin - CA07 Application	\$0	\$0	(\$150)	\$0	\$0	\$0
I145061 · RAV Admin - Engineering & Legal	\$0	\$0	\$0	\$0	\$0	\$0
I145062 · RAV Admin - Admin Charges	\$0	\$0	\$0	\$0	\$0	\$0
I145063 · KidSport Administration	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ADMINISTRATION OP/INC	(\$43,652)	\$0	(\$24,300)	\$0	(\$22,010)	\$0
Total - ADMINISTRATION	(\$43,652)	(\$13,185)	(\$24,300)	\$0	(\$22,010)	\$0
MATERIALS AND STOCK						
OPERATING EXPENDITURE						
000000 Opening Stock	\$0	\$0	\$0	\$0	\$0	\$0
000000 Material Purchases	\$0	\$0	\$0	\$0	\$0	\$0
000000 Less Material Allocated	\$0	\$0	\$0	\$0	\$0	\$0
000000 Closing Stock	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MATERIALS AND STOCK	\$0	\$0	\$0	\$0	\$0	\$0
Total - MATERIALS AND STOCK	\$0	\$0	\$0	\$0	\$0	\$0
SALARIES AND WAGES						

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING EXPENDITURE						
E146010 - Gross Total Salaries and Wages	\$0	\$1,370,543	\$0	\$1,690,887	\$0	\$1,681,800
E146200 - LESS SALS/WAGES ALLOCATED	\$0	(\$1,370,543)	\$0	(\$1,690,887)	\$0	(\$1,681,800)
Sub Total - SALARIES AND WAGES OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC			\$0	\$0	\$0	\$0
Total - SALARIES AND WAGES	\$0	\$0	\$0	\$0	\$0	\$0
UNCLASSIFIED						
OPERATING EXPENDITURE						
E147900 - Suspense	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
I148003 - Other Income	(\$4,332)	\$0	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC	(\$4,332)	\$0	\$0	\$0	\$0	\$0
Total - UNCLASSIFIED	(\$4,332)	\$0	\$0	\$0	\$0	\$0
Total - OTHER PROPERTY AND SERVICES	(\$89,425)	\$3,243	(\$68,816)	\$41,312	(\$65,526)	\$42,593
FUND TRANSFERS	(\$8,927,830)	\$6,442,372	(\$7,112,960)	\$5,869,338	(\$5,575,847)	\$5,418,328
EXPENDITURE						
000000 Transfer to Yalgoo Ninghan Road Reserve Fund	\$0	\$10,016	\$0	\$6,754	\$0	\$157,036
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Plant Reserve Fund	\$0	\$1,783	\$0	\$1,203	\$0	\$1,389
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Sports Complex Reserve Reserve Fund	\$0	\$2,802	\$0	\$1,889	\$0	\$2,181
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to HCP Reserve Fund	\$0	\$4,146	\$0	\$61,633	\$0	\$3,230
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Building Reserve Reserve Fund	\$0	\$70,060	\$0	\$7,568	\$0	\$8,314
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni balance of loan 56	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Community Amenities Maintenance Reserve Fund	\$0	\$7,944	\$0	\$5,357	\$0	\$6,188
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Long Service Leave Reserve Fund	\$0	\$1,441	\$0	\$972	\$0	\$1,122
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Housing Maintenance Reserve Fund	\$0	\$3,605	\$0	\$2,431	\$0	\$2,808
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Yalgoo Morawa Road Reserve Fund	\$0	\$4,436	\$0	\$2,991	\$0	\$3,455
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to General Road Reserve Fund	\$0	\$3,779	\$0	\$2,549	\$0	\$2,944
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Office Equipment Reserve Fund	\$0	\$106	\$0	\$71	\$0	\$83
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Road Agreement Yalgoo Morawa Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$15,629
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Natural Disaster Triggerpoint Reserve Fund	\$0	\$375	\$0	\$253	\$0	\$292
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Emergency Road Repairs Reserve Fund	\$0	\$245	\$0	\$166	\$0	\$191
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Superannuation Back Pay Reserve Fund	\$0	\$1	\$0	\$0	\$0	\$1
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Tfr from Muni	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$110,739	\$0	\$93,837	\$0	\$204,863
INCOME						

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000 Transfer from Yalgoo Ninghan Road Reserve Fund	\$0	\$0	\$0	\$0	(\$114,567)	\$0
000000 Transfer from Sports Complex Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from Superannuation Back Pay Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from Building Reserve Reserve Fund- Loan 56	(\$76,475)	\$0	(\$76,475)	\$0	\$0	\$0
000000 Transfer from Leave Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS	(\$76,475)	\$0	(\$76,475)	\$0	(\$114,567)	\$0
Total - FUND TRANSFER	(\$76,475)	\$110,739	(\$76,475)	\$93,837	(\$114,567)	\$204,863
000000 (Surplus) / Deficit - Carried Forward	(\$614,708)	\$0	(\$612,922)	\$0	(\$1,916,223)	\$0
Sub Total - SURPLUS C/FWD	(\$614,708)	\$0	(\$612,922)	\$0	(\$1,916,223)	\$0
Total - SURPLUS	(\$614,708)	\$0	(\$612,922)	\$0	(\$1,916,223)	\$0
LONG TERM LOANS						
000000 Loan Principal Repayments -	\$0	\$0	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
Sub Total - LONG TERM LOANS	\$0	\$0	\$0	\$0	\$0	\$0
Total - DEFERRED ASSETS	\$0	\$0	\$0	\$0	\$0	\$0
LIABILITY LOANS						
EXPENDITURE						
000000 Loan Principal Repayments - Housing loans ,53,	\$0	\$13,612	\$0	\$13,612	\$0	\$14,530
000000 Loan Principal Repayments - Housing loans 55	\$0	\$16,455	\$0	\$16,455	\$0	\$17,534
000000 Loan Principal Repayments - Housing loans 56	\$0	\$46,960	\$0	\$46,960	\$0	\$48,399
000000 Loan Principal Repayments - Community Amenities loan 54	\$0	\$6,852	\$0	\$6,852	\$0	\$7,290
000000 Loan Principal Repayments - Transport	\$0	\$0	\$0	\$0	\$0	\$0
000000 Loan Principal Repayments - Economic Services	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LOAN REPAYMENTS	\$0	\$83,878	\$0	\$83,878	\$0	\$87,753
INCOME						
000000 Loan Raised - Loan No	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LOANS RAISED	\$0	\$0	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES	\$0	\$83,878	\$0	\$83,878	\$0	\$87,753
000000 Depreciation Written Back	\$0	(\$1,271,900)	\$0	(\$1,271,900)	\$0	(\$1,050,841)
000000 Book Value of Assets Sold Written Back	\$0	(\$307,375)	\$0	(\$155,000)	\$0	(\$267,100)
000000 Accrued Salary and Wages	\$0	(\$19,119)	\$0	\$0	\$0	\$0
000000 Accrued Interest on Debentures 2015-16	\$0	\$1,784	\$0	\$0	\$0	\$0
000000 Movement in Loan Funds	\$0	\$3,874	\$0	\$0	\$0	\$0
000000 Net Change in Non Current Long service Leave Liability	\$0	\$2,871	\$0	\$0	\$0	\$0
Sub Total - DEPRECIATION WRITTEN BACK	\$0	(\$1,589,865)	\$0	(\$1,426,900)	\$0	(\$1,317,941)
Total - DEPRECIATION	\$0	(\$1,589,865)	\$0	(\$1,426,900)	\$0	(\$1,317,941)
FURNITURE AND EQUIPMENT						
GOVERNANCE						
EXPENDITURE						
000000-New Front Reception Counter - Dual Use	\$0	\$8,140	\$0	\$8,140	\$0	\$0
000000-Refurbish Morning Tea /Public Meeting Room	\$0	\$0	\$0	\$5,000	\$0	\$5,000
000000- New Admin Telephone System - Insurance Claim	\$0	\$11,266	\$0	\$0	\$0	\$0
000000- Computus Shelving for Record Management	\$0	\$0	\$0	\$0	\$0	\$4,000
000000-Admin Mobile Phones,laptop,Computers,Office Equip.	\$0	\$6,127	\$0	\$0	\$0	\$5,000
000000-Council Chamber Chair Replacement	\$0	\$5,474	\$0	\$10,000	\$0	\$0
000000-Council Chamber -Table	\$0	\$0	\$0	\$0	\$0	\$4,000
000000-Council Chamber Improvements	\$0	\$5,302	\$0	\$5,000	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$36,308	\$0	\$28,140	\$0	\$18,000
Total - GOVERNANCE	\$0	\$36,308	\$0	\$28,140	\$0	\$18,000
FURNITURE AND EQUIPMENT						

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
RECREATION AND CULTURE						
EXPENDITURE						
C175112 - Furn. & Equip - Art Centre	\$0	\$0	\$0	\$0	\$0	\$15,430
C175110 - Furn. & Equip - CommunityHall	\$0	\$4,896	\$0	\$0	\$0	\$0
C175113 - Furn. & Equip - Day Care Centre	\$0	\$0	\$0	\$0	\$0	\$15,596
Sub Total - CAPITAL WORKS	\$0	\$4,896	\$0	\$0	\$0	\$31,026
Total - HEALTH	\$0	\$4,896	\$0	\$0	\$0	\$31,026
FURNITURE AND EQUIPMENT						
LAW ORDER AND PUBLIC SAFETY						
EXPENDITURE						
CCTV Yalgoo Townsite	\$0	\$0	\$0	\$60,248	\$0	\$60,248
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$60,248	\$0	\$60,248
Total -LAW ORDER AND PUBLIC SAFETY	\$0	\$0	\$0	\$60,248	\$0	\$60,248
FURNITURE AND EQUIPMENT						
ECONOMIC SERVICES						
EXPENDITURE						
000000- Replace Washing Machine and Dryer	\$0	\$2,450	\$0	\$0	\$0	\$0
000000- 4 Multiple Store Shelving Caravan Park Chalets	\$0	\$0	\$0	\$1,200	\$0	\$0
	\$0	\$0				
	\$0	\$0				
	\$0	\$0				
Sub Total - CAPITAL WORKS	\$0	\$2,450	\$0	\$1,200	\$0	\$0
Total - ECONOMIC SERVICES	\$0	\$2,450	\$0	\$1,200	\$0	\$0
Total - FURNITURE AND EQUIPMENT	\$0	\$43,654	\$0	\$89,588	\$0	\$109,274
LAND AND BUILDINGS						
GOVERNANCE						
EXPENDITURE						
000000-Modify Admin Centre Windows	\$0	\$0	\$0	\$0	\$0	\$0
000000- Admin Centre - Renovation of Storage Room to Office Space	\$0	\$0	\$0	\$0	\$0	\$0
000000- Admin Centre - Garden Reticulation	\$0	\$0	\$0	\$0	\$0	\$7,000
000000- Admin Centre - Internal Painting	\$0	\$0	\$0	\$15,000	\$0	\$0
000000 - Admin Centre Covered Carport Area	\$0	\$12,020	\$0	\$11,000	\$0	\$0
000000- Admin Centre -Records Fit Coolroom Panels to Sea Container	\$0	\$0	\$0	\$16,800	\$0	\$16,800
Sub Total - CAPITAL WORKS	\$0	\$12,020	\$0	\$42,800	\$0	\$23,800
TOTAL - GOVERNANCE	\$0	\$12,020	\$0	\$42,800	\$0	\$23,800
LAND AND BUILDINGS						
LAW ORDER AND PUBLIC SAFETY						
EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - LAW ORDER AND PUBLIC SAFETY	\$0	\$0	\$0	\$0	\$0	\$0
LAND AND BUILDINGS						
HEALTH						
EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - HEALTH	\$0	\$0	\$0	\$0	\$0	\$0
LAND AND BUILDINGS						
HOUSING						

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
EXPENDITURE						
000000-Staff Housing - 3 Storage Shed	\$0	\$17,710	\$0	\$17,400	\$0	\$0
000000-Staff Housing - 19b Stanley Street Security Screens	\$0	\$0	\$0	\$2,000	\$0	\$0
000000-Staff Housing - 19a Stanley Street Replace Floor Coverings	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - Security	\$0	\$0	\$0	\$0	\$0	\$65,000
000000-Staff Housing - 42 Units 3 Gibbons Street Replace Floor Coverings	\$0	\$0	\$0	\$0	\$0	\$0
000000 -House 74 Weekes Street	\$0	\$0	\$0	\$0	\$0	\$0
000000-Two Units 17 Shemrock Street	\$0	\$0	\$0	\$0	\$0	\$300,000
000000-Staff Housing -6 Henty Street Replace Carpet with Floor Board	\$0	\$6,042	\$0	\$7,000	\$0	\$0
000000-Staff Housing -8 Henty Street Colorbond Fence Front	\$0	\$1,111	\$0	\$3,000	\$0	\$0
000000-Staff Housing - Power to 3 Storage Shed	\$0	\$10,567	\$0	\$8,000	\$0	\$0
000000 -House 75 Weekes Street - Landscaping	\$0	\$0	\$0	\$5,000	\$0	\$0
000000-Staff Housing -8 Henty Street Landscaping	\$0	\$0	\$0	\$5,000	\$0	\$0
000000-Staff Housing - 19b Stanley Street Floorboards,Gate,Skylight	\$0	\$4,279	\$0	\$4,500	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$39,709	\$0	\$51,900	\$0	\$365,000
Total - HOUSING	\$0	\$39,709	\$0	\$51,900	\$0	\$365,000
LAND AND BUILDINGS						
COMMUNITY AMENITIES						
EXPENDITURE						
000000- Mobile Ablution Block - Airstrip	\$0	\$11,066	\$0	\$15,000	\$0	\$0
	\$0	\$0				
	\$0	\$0				
Sub Total - CAPITAL WORKS	\$0	\$11,066	\$0	\$15,000	\$0	\$0
Total - COMMUNITY AMENITIES	\$0	\$11,066	\$0	\$15,000	\$0	\$0
LAND AND BUILDINGS						
RECREATION AND CULTURE						
EXPENDITURE						
000000 - Arts and Crafts Building	\$0	\$377,540	\$0	\$381,837	\$0	\$40,488
000000 - Community Hall - Detailed Plan for Renovations	\$0	\$5,308	\$0	\$10,000	\$0	\$0
000000-Power Supply Mens Shed and Rifle Club	\$0	\$0	\$0	\$0	\$0	\$19,000
000000-Payne Find Complex - External Painting	\$0	\$0	\$0	\$0	\$0	\$8,000
000000-Payne Find Complex - Internal Painting	\$0	\$0	\$0	\$0	\$0	\$4,000
000000 -Community and Youth Centre CLGF 2012-13 Unspent	\$0	\$0	\$0	\$44,222	\$0	\$44,222
000000 - Community Hall - Air Conditioner	\$0	\$0	\$0	\$0	\$0	\$10,500
Sub Total - CAPITAL WORKS	\$0	\$382,847	\$0	\$436,059	\$0	\$126,210
Total - RECREATION AND CULTURE	\$0	\$382,847	\$0	\$436,059	\$0	\$126,210
LAND AND BUILDINGS						
TRANSPORT						
EXPENDITURE						
000000- Ablution Block Depot	\$0	\$16,000	\$0	\$20,000	\$0	\$0
000000- Machinery Shed Depot	\$0	\$0	\$0	\$0	\$0	\$135,000
000000-Flood Control -Fuel Station	\$0	\$0	\$0	\$0	\$0	\$27,300
000000- Depot -Electric Boundary Fence and Gate	\$0	\$53,680	\$0	\$45,500	\$0	\$25,000
Sub Total - CAPITAL WORKS	\$0	\$69,680	\$0	\$65,500	\$0	\$187,300
Total - TRANSPORT	\$0	\$69,680	\$0	\$65,500	\$0	\$187,300
LAND AND BUILDINGS						
ECONOMIC SERVICES						
EXPENDITURE						
000000- BBQ's (2) and Shade Structure Caravan Park	\$0	\$2,520	\$0	\$2,520	\$0	\$0
000000-Caravan Park - Sealing of Parking Bays and Driveways	\$0	\$0	\$0	\$22,000	\$0	\$22,000
000000 - Storage and POS Facility - Caravan Park	\$0	\$0	\$0	\$0	\$0	\$18,800
000000-Caravan Sealing of Rammmed Earth Wall	\$0	\$0	\$0	\$15,000	\$0	\$0
000000-Caravan Park - Auto Reticulation System	\$0	\$21,509	\$0	\$30,000	\$0	\$0
000000-Caravan Park -2 Long term Accommodation Units	\$0	\$0	\$0	\$0	\$0	\$0
000000- Shelter and Seating Jokker Tunnel	\$0	\$10,946	\$0	\$15,000	\$0	\$4,054
000000- Shelter and Visitors Board at Railway Station	\$0	\$10,946	\$0	\$15,000	\$0	\$4,054
Sub Total - CAPITAL WORKS	\$0	\$45,921	\$0	\$99,520	\$0	\$48,908

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - ECONOMIC SERVICES	\$0	\$45,921	\$0	\$99,520	\$0	\$48,908
LAND AND BUILDINGS						
OTHER PROPERTY AND SERVICES						
EXPENDITURE						
000000-Land Purchases- Lot 134 and 135 Piesse Street	\$0	\$3,085	\$0	\$0	\$0	\$0
000000-Mens Shed Upgrade	\$0	\$0	\$0	\$0	\$0	\$15,000
Sub Total - CAPITAL WORKS	\$0	\$3,085	\$0	\$0	\$0	\$15,000
Total - OTHER PROPERTY AND SERVICES	\$0	\$3,085	\$0	\$0	\$0	\$15,000
Total - LAND AND BUILDINGS	\$0	\$564,329	\$0	\$710,779	\$0	\$766,218
PLANT AND EQUIPMENT						
GOVERNANCE						
EXPENDITURE						
000000- Motor Vehicle CEO	\$0	\$87,345	\$0	\$90,000	\$0	\$86,030
000000- Motor Vehicle CGTS	\$0	\$0	\$0	\$0	\$0	\$66,485
	\$0	\$0				
Sub Total - CAPITAL WORKS	\$0	\$87,345	\$0	\$90,000	\$0	\$152,515
Total - GOVERNANCE	\$0	\$87,345	\$0	\$90,000	\$0	\$152,515
PLANT AND EQUIPMENT						
LAW ORDER & PUBLIC SAFETY						
EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
Total - LAW, ORDER & PUBLIC SAFETY	\$0	\$0	\$0	\$0	\$0	\$0
PLANT AND EQUIPMENT						
HEALTH						
EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES	\$0	\$0	\$0	\$0	\$0	\$0
PLANT AND EQUIPMENT						
RECREATION AND CULTURE						
EXPENDITURE						
000000- Kubota Utility Vehicle Parks	\$0	\$27,965	\$0	\$28,000	\$0	\$0
000000-Ride on Mower	\$0	\$0	\$0	\$0	\$0	\$25,000
000000- Truck 3 tonne Ya329	\$0	\$57,390	\$0	\$64,000	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$85,355	\$0	\$92,000	\$0	\$25,000
Total - RECREATION AND CULTURE	\$0	\$85,355	\$0	\$92,000	\$0	\$25,000
PLANT AND EQUIPMENT						
TRANSPORT						
EXPENDITURE						
000000- Catapillar Wheel Loader 950M	\$0	\$0	\$0	\$0	\$0	\$314,350
000000- Motor Vehicle Centrecare	\$0	\$0	\$0	\$0	\$0	\$0
000000- Motor Vehicle EMWI	\$0	\$0	\$0	\$0	\$0	\$0
000000- Grader cat 12M	\$0	\$0	\$0	\$0	\$0	\$0
000000- Multi Tyre Roller Bomag	\$0	\$0	\$0	\$0	\$0	\$0
000000-Water Tanker	\$0	\$0	\$0	\$0	\$0	\$0
000000-Cat Prime Mover	\$0	\$0	\$0	\$0	\$0	\$0
000000-Yalgoo Hub - Waterpark Pumping System	\$0	\$0	\$0	\$0	\$0	\$0
000000-Caterpillar 140h-YA420	\$0	\$0	\$0	\$0	\$0	\$0
000000-Roller - Multi Tyred ,17 Tonne	\$0	\$0	\$0	\$0	\$0	\$0
000000-Prime Mover	\$0	\$0	\$0	\$0	\$0	\$0
000000-Car Trailer - Tandem	\$0	\$0	\$0	\$0	\$0	\$0
000000-Trailer Float Reconditioning	\$0	\$29,813	\$0	\$30,000	\$0	\$0

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000-EMWI Vehicle - YA 840	\$0	\$0	\$0	\$0	\$0	\$0
000000-Works Foreman Ute - YA 899	\$0	\$68,823	\$0	\$75,000	\$0	\$0
000000-Mobile Batching Plant	\$0	\$74,300	\$0	\$68,700	\$0	\$0
000000-3qm Agitator Truck Second/ Hand	\$0	\$27,727	\$0	\$35,000	\$0	\$0
000000-Works Truck - YA453	\$0	\$82,970	\$0	\$92,000	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$283,633	\$0	\$300,700	\$0	\$314,350
Total - TRANSPORT	\$0	\$283,633	\$0	\$300,700	\$0	\$314,350
PLANT AND EQUIPMENT						
ECONOMIC SERVICES						
CAPITAL EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0				
	\$0	\$0				
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0
Total - ECONOMIC SERVICES			\$0	\$0	\$0	\$0
Total - PLANT AND EQUIPMENT	\$0	\$456,333	\$0	\$482,700	\$0	\$491,865
TOOL PURCHASES						
EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
NEW PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0
Total - TOOL PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0
INFRASTRUCTURE ASSETS - ROAD RESERVES						
ROADS TO RECOVERY GRANTS						
2014-15 Road Programme						
000000- Yalgoo/Morawa Road	\$0	\$0	\$0	\$0	\$0	\$0
2015-16 Road Programme						
000000- Yalgoo/Morawa Road - Shoulder Binding	\$0	\$0	\$0	\$0	\$0	\$0
000000- Yalgoo/Ningham Road - Shoulder Binding	\$0	\$177,438	\$0	\$180,000	\$0	\$0
000000- Yalgoo/Morawa Road - Reseal Program	\$0	\$0	\$0	\$5,255	\$0	\$0
	\$0	\$0				
2016-17 Road Programme						
000000- Yalgoo/Morawa Road - Widen to 7m 0-20 slk	\$0	\$611,920	\$0	\$400,000	\$0	\$0
000000- Yalgoo/Ningham Road -New 4m Seal 65-75 slk	\$0	\$0	\$0	\$212,310	\$0	\$0
2017-18 Road Programme						
000000- Yalgoo/Morawa Road - Widen to 7m	\$0	\$0	\$0	\$0	\$0	\$530,119
BLACKSPOT						
2016-17 Road Programme						
RRG SPECIAL GRANT RD WORKS						
2014-15 Road Programme						
000000- Yalgoo/Morawa Road SLK 0-13 4M Seal	\$0	\$0	\$0	\$0	\$0	\$0
000000- Yalgoo/Morawa Road SLK 18-25 Reform and Sheet	\$0	\$0	\$0	\$0	\$0	\$0
2015-16 Road Programme						
000000- Yalgoo/Ningham Road -Reform and Resheet to 8M Wide Slk 25-32	\$0	\$320,040	\$0	\$322,564	\$0	\$0
2016-17 Road Programme						
000000- Yalgoo/North Road -Reform and Resheet to 8M Wide Slk 0-10	\$0	\$358,440	\$0	\$142,350	\$0	\$0
2017-18 Road Programme						
000000- Yalgoo/Ningham Road - Seal to width 4m SLK48.8 to SLK 36.6	\$0	\$0	\$0	\$0	\$0	\$293,500
DIRECT GRANTS						
2016-17 Road Programme						
MUNICIPAL/LOCAL ROADS GRANT- ROADS						
2014-15 Road Programme						
000000- Yalgoo/Ningham Road -Hills SLK15-20 Resheet	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2016-17		Adopted Budget 2016-2017		Adopted Budget 2017-2018	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
2015-16 Road Programme						
TOWN STREET CONSTRUCTION						
2016-17 Road Programme						
BRIDGES						
2016-17 Road Programme						
FOOTPATH CONSTRUCTION - MUNICIPAL						
2016-17 Road Programme						
FLOOD DAMAGE						
DRAINAGE MUNICIPAL						
2016-17 Road Programme						
OTHER						
000000- Warne River crossover	\$0	\$0	\$0	\$20,000	\$0	\$0
000000- Ninghan Homestead Road Floodway crossover	\$0	\$0	\$0	\$20,000	\$0	\$0
000000- North Road - Crossing	\$0	\$0	\$0	\$0	\$0	\$10,000
Sub Total - CAPITAL WORKS	\$0	\$1,467,838	\$0	\$1,302,479	\$0	\$833,619
Total - ROADS	\$0	\$1,467,838	\$0	\$1,302,479	\$0	\$833,619
Total - INFRASTRUCTURE ASSETS ROAD RESERVES	\$0	\$1,467,838	\$0	\$1,302,479	\$0	\$833,619
INFRASTRUCTURE ASSETS-RECREATION FACILITIES						
000000- Replace Playground Equipment - Shamrock Park	\$0	\$36,440	\$0	\$45,000	\$0	\$0
000000- New Fence - Shamrock Park	\$0	\$4,445	\$0	\$5,000	\$0	\$0
000000- 2 Replacement Irrigation Pumps	\$0	\$10,624	\$0	\$8,000	\$0	\$0
000000- Community/School Oval Shared Use Development	\$0	\$0	\$0	\$400,000	\$0	\$937,000
Sub Total - CAPITAL WORKS	\$0	\$51,509	\$0	\$458,000	\$0	\$937,000
Total - OTHER	\$0	\$51,509	\$0	\$458,000	\$0	\$937,000
Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES	\$0	\$51,509	\$0	\$458,000	\$0	\$937,000
INFRASTRUCTURE ASSETS - OTHER						
000000- Yalgoo Hub - Tennis Court Resurface	\$0	\$0	\$0	\$0	\$0	\$0
000000- Yalgoo Hub - Bungarra	\$0	\$0	\$0	\$0	\$0	\$0
000000- Security Fence Depot	\$0	\$0	\$0	\$0	\$0	\$0
000000- Security System Depot	\$0	\$0	\$0	\$0	\$0	\$0
000000- Paynes Find Airstrip Fence	\$0	\$0	\$0	\$45,000	\$0	\$45,000
000000-Solar Lights Paynes Find	\$0	\$48,000	\$0	\$0	\$0	\$12,000
000000-Paynes Find Beautification	\$0	\$0	\$0	\$78,658	\$0	\$18,658
000000 - Jokera Tunnel Entry Road Sheeting	\$0	\$24,003	\$0	\$15,000	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$72,003	\$0	\$138,658	\$0	\$75,658
Total - OTHER	\$0	\$72,003	\$0	\$138,658	\$0	\$75,658
Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$72,003	\$0	\$138,658	\$0	\$75,658
Rounding Adjustment						
GRAND TOTALS	(\$9,619,013)	\$7,702,791	(\$7,802,357)	\$7,802,357	(\$7,606,637)	\$7,606,637
SURPLUS		(\$1,916,223)		\$0		\$0