



SHIRE OF YALGOO

ANNUAL BUDGET

2018-19

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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 2018-19 financial year will increase by \$20,368 when compared to 2017-18 levied, the minimum for each differential rating category will increase by \$10 to \$280. 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 Oval Development
- * Road Infrastructure

The capital works program for the 2018-19 year is expected to be \$2.223 million. Of the \$2.223 million capital funding required, \$0.938 million will come from Council operations and sale of assets, \$1.285 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.

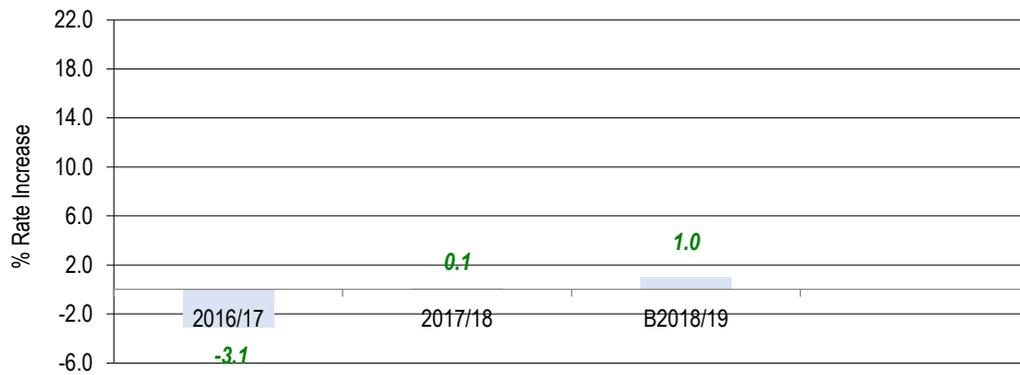
Residents and other interested members of the community are welcome to view the adopted Annual Budget at the Shire's Administration Centre or website.

Cr Joanne Kanny
Shire President

Chief Executive Officer's Summary

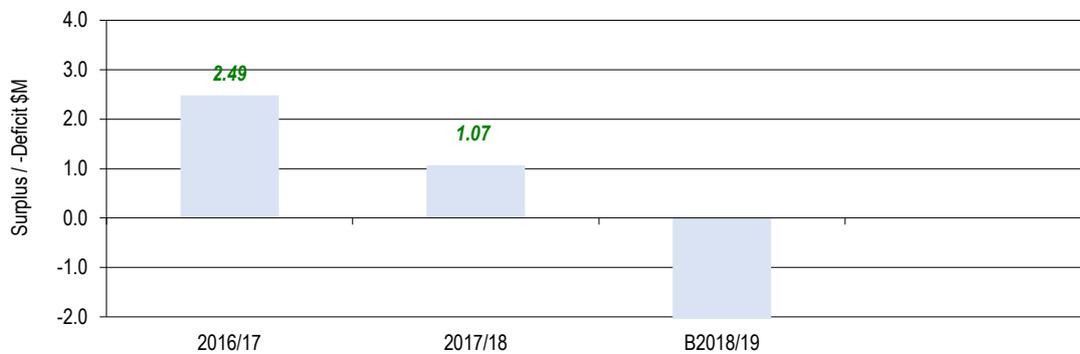
The Annual Budget for the 2018-19 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

1. Rates



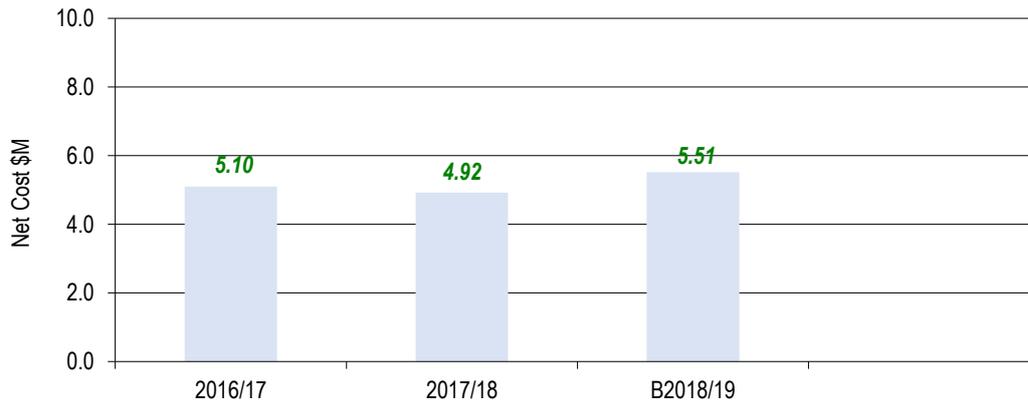
It is proposed that general rates revenue will increase marginally, raising total rates of \$1.795 million when compared to 2017-18 \$1.774. The minimum rates will yield \$35,040.

2. Operating result



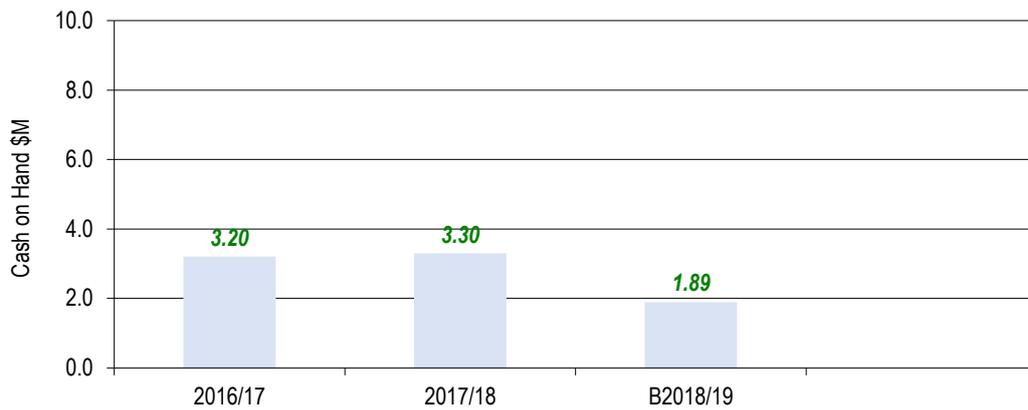
The expected operating result for the 2018-19 year is a deficit of \$0.719 million when compared to a surplus of \$1.068 in the 2017-18 financial year. The surplus in 2017-18 is mainly due to financial assistance grants for 2018-19 being paid in advance.

3. Services



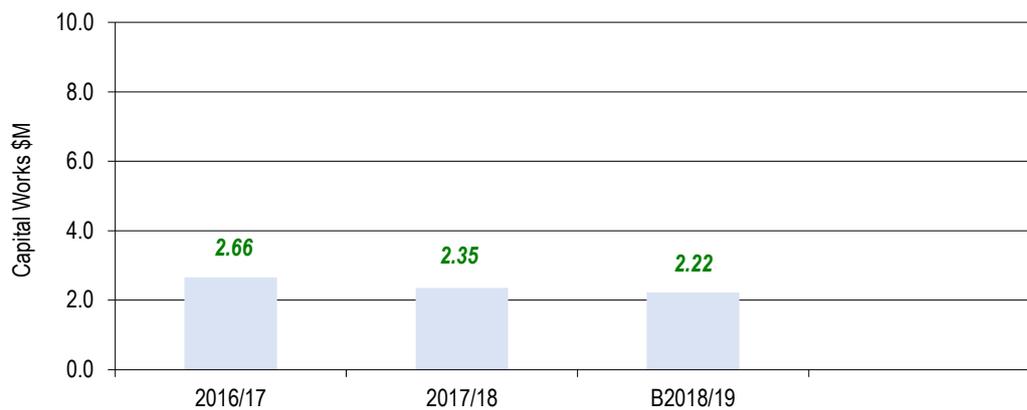
The cost of services to be delivered to the community for the 2018-19 year is expected to be \$5.514 an increase of \$596,050 over the previous year.

4. Cash and investments



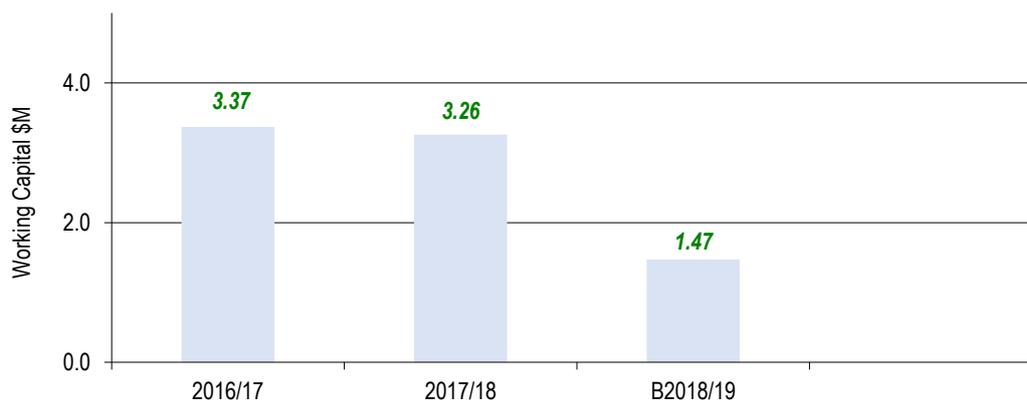
Cash and investments are expected to decrease by \$1.542 million during the year to \$1.9 million.

5. Capital works



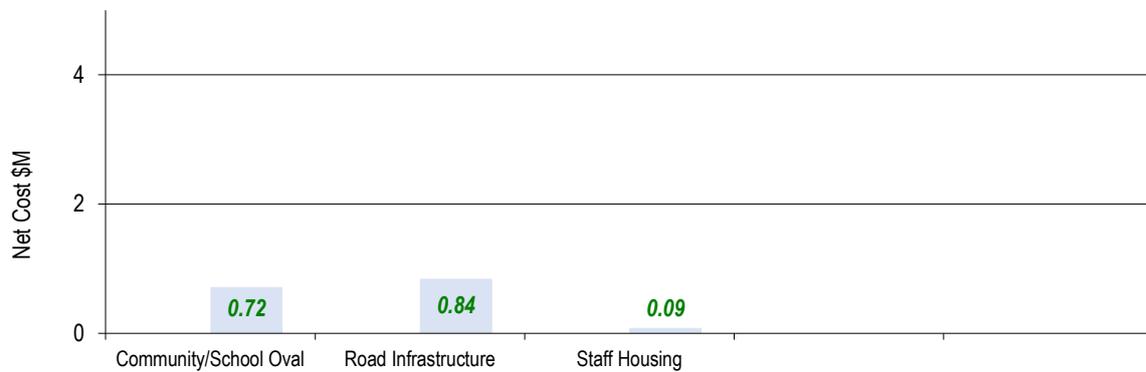
The capital works program for the 2018-19 year is expected to be \$2.223 million. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project.

6. Financial position



The net current assets are expected to decrease by \$1.471 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 and the budget processes 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.

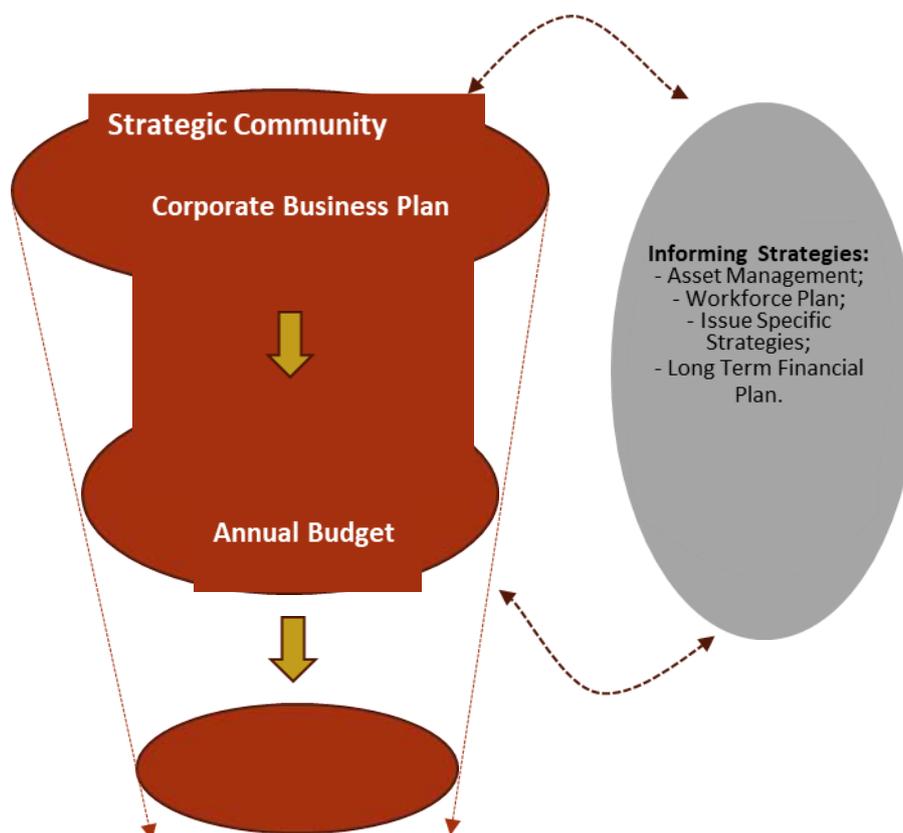
1. Linkage to the Council Plan

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.



Outputs: Plans, monitoring and annual reporting
Measurement and Reporting

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 efficient 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 2018-19 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.	2,934,190 <u>(206,026)</u> 2,728,164
Governance	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	0 <u>(491,767)</u> (491,767)
Law Order, Public Safety	This service provides for the supervision of local laws, fire prevention and animal control.	16,822 <u>(173,246)</u> (156,424)
Health	This service provides for food quality and pest control, medical service and administration of health scheme.	10,013 <u>(100,492)</u> (90,479)
Education and Welfare	Youth activities.	0 <u>(19,826)</u> (19,826)
Housing	This service provides for the maintenance of staff and other housing .	12,000 <u>(290,787)</u> (278,787)
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.	14,600 <u>(268,461)</u> (253,861)
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.	527,222 <u>(677,849)</u> (150,627)
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.	1,005,435 <u>(2,265,179)</u> (1,259,744)
Economic Services	This service provides for weed control, tourism and area promotion, implementation of building controls, promotion of economic development initiatives.	243,340 <u>(997,974)</u> (754,634)
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.	17,953 <u>(20,602)</u> -2,649
Profit on Asset Diposal		11,400
Net Operating Loss		(719,234)

Initiatives

- * Community /School Oval
- * Road Infrastructure

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 2018-19 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;
- 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 2018-19 Annual Budget. These matters have arisen from events occurring in the 2017-18 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 2017-18 financial year ended 30 June 2018; 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 2017-18 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 2017-18 to be preserved
- Operating revenues and expenses arising from completed 2017-18 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 2018-19 Annual Budget, which is included in this report, is for the year 1 July 2018 to 30 June 2019 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 2019 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.

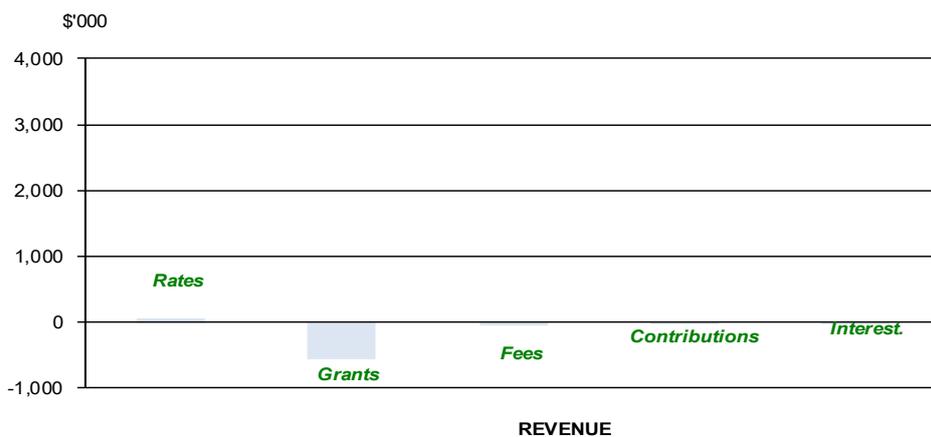
The budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including 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 2018/19 year.

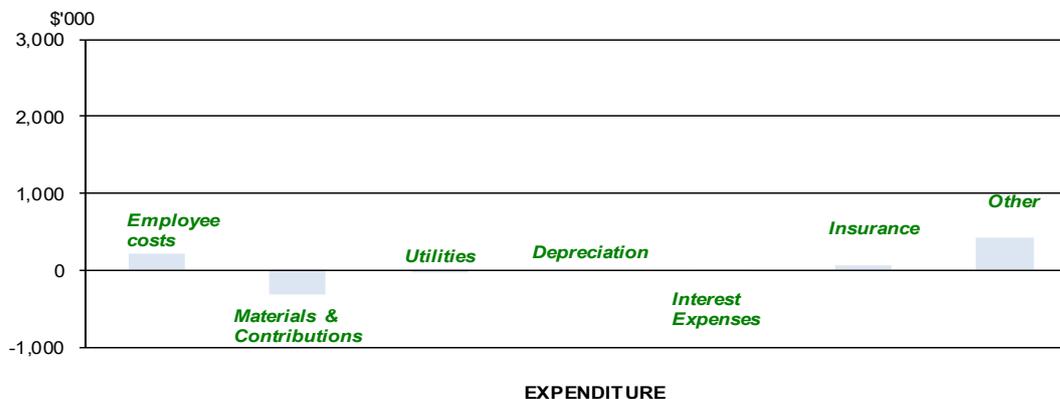
4.1 Operating revenue

Revenue Types	Budget 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
Rates - General	1,737	1,795	58
Grants and Subsidies	3,331	2,773	(558)
Fees and Charges	193	147	(46)
Interest Earned	68	50	(18)
Other Revenue	42	16	(26)
Total operating revenue	5,371	4,781	(590)
Net gain on sale of assets	0	14	14



4.2 Operating expenditure

Expenditure Types	Budget 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
Employee Costs	1,821	2,044	223
Materials and Contracts	1,947	1,631	(316)
Utilities	108	78	(30)
Depreciation	1,051	1,051	0
Interest Expenses	28	24	(4)
Insurance	163	220	57
Other Expenses	33	463	430
Total operating expenditure	5,151	5,511	360
Net loss on sale of assets	62	3	(59)



5. Analysis of Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2018-19 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 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
Cash flows from operating activities			
<i>Receipts</i>			
Rates - General	1,737	1,944	207
Grants and Subsidies	1,762	1,609	(153)
Fees and Charges	193	147	(46)
Goods and Services Tax	25	50	25
Interest Earned	68	50	(18)
Other revenue	42	16	(26)
	3,827	3,816	(11)
<i>Payments</i>			
Employee Costs	(1,821)	(2,045)	(224)
Materials and Contracts	(1,414)	(1,564)	(150)
Utilities	(108)	(78)	30
Interest Expenses	(28)	(24)	4
Insurance	(163)	(220)	(57)
Goods and Services Tax	(250)	(50)	200
Other expenses	(33)	(462)	(429)
	(3,817)	(4,443)	(626)
Net cash provided by operating activities	10	(627)	(637)
Cash flows from investing activities			
Proceeds from sales of property, plant & equip	205	205	0
Repayment of loans and advances	0	0	0
Proceeds from Non Operating Grants	1,775	1,285	(490)
Payments for property, plant and equipment	(3,214)	(2,223)	991
Net cash used in investing activities	(1,234)	(733)	501
Cash flows from financing activities			
Finance costs	0	0	0
Proceeds from borrowings	0	0	0
Repayment of borrowings	(88)	(92)	(4)
Net cash used in financing activities	(88)	(92)	(4)
Net decrease in cash and cash equivalents	(1,312)	(1,452)	(140)
Cash and cash equivalents at the beg of the year	3,202	3,344	142
Cash and cash equivalents at end of the year	1,890	1,892	2

6. Analysis of Capital Budget

This section analyses the planned capital expenditure budget for the 2018-19 year and the sources of funding for the capital budget.

6.1 Capital works

Capital Works Areas	Budget 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
New works			
Land and Buildings	766	225	(541)
Infrastructure Roads	834	855	21
Infrastructure Recreation Facilities	937	726	(211)
Infrastructure Other	76	64	(12)
Plant and Equipment	492	299	(193)
Furniture and Equipment	109	54	(55)
Total new works	3,214	2,223	(991)
Total capital works	3,214	2,223	

6.2 Funding sources

Sources of funding	Budget 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
New works			
<i>External</i>			
Grants - Capital	1,774	1,285	(489)
Proceeds on sale of assets	205	205	0
	1,979	1,490	(489)
<i>Internal</i>			
Reserve Funds	0	200	200
Contributions	0	0	0
Own Resources (Incl. Loans)	1,235	533	(702)
	1,235	733	(502)
Total new works	3,214	2,223	(991)
Total funding sources	3,214	2,223	

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 37.41% 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
2016/17	-3.10%
2017/18	0.01%
2018/19	1.01%
Average increase	-0.69%

7.2 Current year rate increase

General rates will increase marginally 2018-19 raising a total revenue of \$1.795 million .

Year	Total Rates Raised \$'000
2016/17	1,715
2017/18	1,774
2018/19	1,795

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
2016/17	0	84	32	610
2017/18	0	63	25	547
2018/19	0	92	24	455

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
- 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 2019

2017-18 BUDGET	DESCRIPTION	NOTES	2017-18 ACTUAL	2018-19 BUDGET
\$			\$	\$
	EXPENDITURE	1,2,3,4		
(205,056)	General Purpose Funding		(203,474)	(206,026)
(501,886)	Governance		(421,724)	(491,767)
(226,472)	Law, Order, Public Safety		(172,180)	(173,246)
(105,843)	Health		(90,676)	(100,492)
(109,789)	Education and Welfare		(62,961)	(19,826)
(257,660)	Housing		(288,798)	(269,624)
(263,531)	Community Amenities		(211,960)	(265,191)
(672,484)	Recreation and Culture		(543,967)	(677,849)
(2,060,160)	Transport		(2,123,943)	(2,265,179)
(677,274)	Economic Services		(565,393)	(997,974)
(42,593)	Other Property and Services		(193,344)	(20,602)
(5,122,748)			(4,878,420)	(5,487,776)
	FINANCE COSTS			
(24,751)	Housing		(24,705)	(21,163)
(3,729)	Community Amenities		(3,664)	(3,270)
(28,480)			(28,369)	(24,433)
(5,151,228)	Total Expenditure		(4,906,789)	(5,512,209)
	REVENUE	1,2,3,4		
2,935,901	General Purpose Funding		4,147,341	2,934,190
0	Governance		2,000	0
12,600	Law, Order, Public Safety		17,931	16,822
15,195	Health		7,611	10,013
0	Education and Welfare		10,000	0
52,121	Housing		31,083	12,000
15,200	Community Amenities		14,851	14,600
12,050	Recreation and Culture		4,119	2,950
232,123	Transport		285,986	245,053
255,877	Economic Services		238,901	243,340
65,526	Other Property & Services		192,564	17,953
3,596,593	Total Revenue		4,952,387	3,496,921
(1,554,635)	Increase(Decrease)		45,598	(2,015,288)
	DISPOSAL OF ASSETS	6		
0	Land and Buildings		0	0
(62,282)	Plant and Equipment		(2,009)	11,400
(62,282)	Gain (Loss) on Disposal		(2,009)	11,400
	NON - OPERATING GRANTS,SUBS,CONTRIB			
213,650	Housing		0	-
787,000	Recreation and Culture		283,228	524,272
773,786	Transport		741,253	760,382
0	Economic Services		0	0
1,774,436	Total Non - Operating		1,024,481	1,284,654
157,519	NET RESULT		1,068,070	(719,234)
	Other Comprehensive Income			
0	Changes on Revaluation of Non-Current Assets		0	0
0	Total Other Comprehensive Income		0	0
157,519	TOTAL COMPREHENSIVE INCOME	4	1,068,070	(719,234)

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 2019**

2017-18 BUDGET			2017-18 ACTUAL	2018-19 BUDGET
\$	DESCRIPTION	NOTES	\$	\$
	OPERATING REVENUE	1,2,3,4		
1,199,080	General Purpose Funding		2,373,153	1,139,634
0	Governance		2,000	0
12,600	Law, Order Public Safety		17,931	16,822
15,195	Health		7,611	10,013
0	Education and Welfare		10,000	0
265,771	Housing		31,083	12,000
15,200	Community Amenities		14,851	14,600
799,050	Recreation and Culture		287,347	527,222
1,005,909	Transport		1,027,239	1,005,435
255,877	Economic Services		238,901	243,340
65,526	Other Property and Services		192,564	17,953
\$3,634,208	<i>Sub Total</i>		\$4,202,680	\$2,987,019
	LESS OPERATING EXPENDITURE	1,2,3,4		
(205,056)	General Purpose Funding		(203,474)	(206,026)
(501,886)	Governance		(421,724)	(491,767)
(226,472)	Law, Order, Public Safety		(172,180)	(173,246)
(105,843)	Health		(90,676)	(100,492)
(109,789)	Education and Welfare		(62,961)	(19,826)
(282,411)	Housing		(313,503)	(290,787)
(267,260)	Community Amenities		(215,624)	(268,461)
(672,484)	Recreation and Culture		(543,967)	(677,849)
(2,060,160)	Transport		(2,123,943)	(2,265,179)
(677,274)	Economic Services		(565,393)	(997,974)
(42,593)	Other Property & Services		(193,344)	(20,602)
(\$5,151,228)	<i>Sub Total</i>		(\$4,906,789)	(\$5,512,209)
(\$1,517,020)	<i>Increase(Decrease)</i>		(\$704,109)	(\$2,525,190)
	ADD			
0	Provisions Employee Entitlements		20,194	0
0	Accounts Receivable Current to Non - Current		(6,495)	0
0	Accrued Interest on Debentures		(1,604)	0
(62,282)	Profit/ Loss on the disposal of assets	6	(2,009)	11,400
1,050,841	Depreciation Written Back	19	1,050,843	1,051,400
267,100	Book Value of Assets Sold Written Back	6	197,971	193,600
\$1,255,659	<i>Sub Total</i>		\$1,258,900	\$1,256,400
(\$261,361)	<i>Sub Total</i>		\$554,791	(\$1,268,790)
	LESS CAPITAL PROGRAMME			
0	Purchase Tools		0	0
(766,218)	Purchase Land & Buildings	26	(392,165)	(224,961)
(833,619)	Infrastructure Assets - Roads	26	(805,622)	(854,968)
(937,000)	Infrastructure Assets - Recreation Facilities	26	(573,173)	(726,000)
(75,658)	Infrastructure Assets - Other	26	(50,805)	(63,656)
(491,865)	Purchase Plant and Equipment	26	(430,374)	(299,476)
(109,274)	Purchase Furniture and Equipment	26	(96,037)	(53,942)
(87,753)	Repayment of Debt - Loan Principal	7	(63,371)	(91,830)
(204,863)	Transfer to Reserves	8	(38,419)	(358,513)
(\$3,506,250)	<i>Sub Total</i>		(\$2,449,966)	(\$2,673,346)
\$0	<i>Sub Total</i>		\$0	\$0
(\$3,767,611)	<i>Sub Total</i>		(\$1,895,175)	(\$3,942,136)
	LESS FUNDING FROM			
0	Loans	7	0	0
114,567	Reserves	8	0	314,567
1,916,223	Opening Funds	25	1,954,000	1,833,013
0	Closing Funds	25	(1,833,013)	0
\$2,030,790	<i>Sub Total</i>		\$ 120,987	\$2,147,580
(\$1,736,821)	TO BE MADE UP FROM RATES		(\$1,774,188)	(\$1,794,556)

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 2019

2017-18 BUDGET	NOTES	2017-18 ACTUAL	2018-19 BUDGET
\$	<i>Cash Flows from operating activities</i>	\$	\$
	EXPENDITURE		
(1,821,125)	Employee Costs	(2,205,150)	(2,044,488)
(1,413,882)	Materials & Contracts	(1,269,805)	(1,563,462)
(108,031)	Utilities	(51,296)	(78,150)
(162,680)	Insurance	(150,495)	(219,846)
(28,480)	Interest Expenses	(28,369)	(24,433)
(250,000)	Goods and Services Tax	(54,443)	(50,000)
(32,924)	Other	(28,335)	(462,599)
(\$3,817,122)		(\$3,787,893)	(\$4,442,978)
	REVENUE		
1,736,821	Rates	1,774,188	1,944,556
1,762,073	Operating Grants ,Contributions , Reimbursements	3,042,282	1,608,819
193,433	Fees and Charges	146,514	146,940
68,200	Interest Received	78,935	50,000
25,000	Goods and Services Tax	54,443	50,000
42,021	Other	21,231	16,153
\$3,827,548		\$5,117,593	\$3,816,468
\$10,426	<i>Net Cash flows from Operating Activities</i>	\$1,329,700	(\$626,510)
	<i>Cash flows from investing activities</i>		
	Payments		
0	Purchase Tools	0	0
(766,218)	Purchase Land and Buildings	(392,165)	(224,961)
(833,619)	Purchase Infrastructure Assets- Roads	(805,622)	(854,968)
(937,000)	Purchase Infrastructure Assets - Recreational Facilities	(573,173)	(726,000)
(75,658)	Purchase Infrastructure Assets - Other	(50,805)	(63,656)
(491,865)	Purchase Plant and Equipment	(430,374)	(299,476)
(109,274)	Purchase Furniture and Equipment	(96,037)	(53,942)
(3,213,634)		(2,348,176)	(2,223,003)
	Receipts		
0	Disposal of Buildings		
0	Disposal of Furniture and Equipment		
204,818	Disposal of Plant and Equipment	195,962	205,000
0	Contributions from Other Parties		
204,818		195,962	205,000
(\$3,008,816)	<i>Net cash flows from investing activities</i>	(\$2,152,214)	(\$2,018,003)
	<i>Cash flows from financing activities</i>		
(87,753)	Loan Repayments -Principal	(63,371)	(91,830)
0	Loan Borrowings	0	0
0	Principal Repayments Received	0	0
(\$87,753)	<i>Net cash flows from financing activities</i>	(\$63,371)	(\$91,830)
	<i>Cash flows from government</i>		
	Receipts from appropriate grants		
1,774,436	Non- Operating Grants,Subsidies ,Contributions	1,024,481	1,284,654
\$1,774,436	<i>Net cash Provided By Government</i>	\$1,024,481	\$1,284,654
(\$1,311,707)	<i>Net (decrease)/increase in cash held</i>	\$138,596	(\$1,451,689)
3,201,627	<i>Cash at the Beginning of Reporting Period</i>	3,205,601	3,344,197
\$1,889,920	<i>Cash at the End of Reporting Period</i>	\$3,344,197	\$1,892,508

SHIRE OF YALGOO
BUDGET FINANCIAL ACTIVITY STATEMENT
FOR THE YEAR ENDING 30 JUNE 2019

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 JULY	2018-19 AUG	2018-19 SEPT	2018-19 OCT	2018-19 NOV	2018-19 DEC	2018-19 JAN	2018-19 FEB	2018-19 MARCH	2018-19 APRIL	2018-19 MAY	2018-19 JUNE
OPERATING REVENUE														
0 General Purpose Funding	4,147,341	2,934,190	5,092	282,317	2,071,965	2,077,056	2,354,281	2,359,973	2,636,598	2,641,690	2,918,915	2,924,007	2,929,098	2,934,190
0 Governance	2000	0	0	0	0	0	0	0	0	0	0	0	0	0
12.600 Law, Order Public Safety	17,931	16,822	0	4,206	4,206	4,206	8,411	8,411	12,617	12,617	16,822	16,822	16,822	16,822
15195 Health	7,611	10,013	0	2,503	2,503	2,503	5,007	5,007	7,510	7,510	10,013	10,013	10,013	10,013
0 Education and Welfare	10000	0	0	0	0	0	0	0	0	0	0	0	0	0
265.771 Housing	31,093	12,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000
13.200 Community Amenities	14,851	14,600	133	267	13,400	13,533	13,667	13,800	13,933	14,067	14,200	14,333	14,467	14,600
799.050 Recreation and Culture	287,347	527,222	125	250	505,597	505,722	505,847	505,972	506,097	506,222	506,347	506,472	506,597	527,222
1.005.909 Transport	1,027,239	1,005,435	0	251,359	251,359	502,717	502,717	502,717	754,076	754,076	1,005,435	1,005,435	1,005,435	1,005,435
255.877 Economic Services	238,901	243,340	8,944	41,641	91,585	100,529	133,226	142,170	174,867	183,811	216,508	225,452	234,396	243,340
65.526 Other Property and Services	192,564	17,953	959	3,530	4,488	5,447	8,018	8,018	11,548	12,506	15,077	16,036	16,994	17,953
\$5,371,029	\$5,976,868	\$4,781,575	\$16,253	\$588,071	\$2,948,102	\$2,964,355	\$3,536,174	\$3,552,426	\$4,124,245	\$4,140,498	\$4,712,317	\$4,728,569	\$4,744,822	\$4,781,575
LESS OPERATING EXPENDITURE														
(205.056) General Purpose Funding	(203,474)	(206,026)	(18,019)	(31,892)	(49,074)	(66,093)	(81,966)	(98,130)	(114,148)	(130,021)	(146,185)	(162,349)	(178,368)	(206,026)
(501.886) Governance	(421,724)	(491,767)	(40,981)	(81,961)	(122,942)	(163,922)	(204,903)	(245,884)	(286,864)	(327,845)	(368,825)	(409,806)	(450,786)	(491,767)
(126.472) Law, Order, Public Safety	(172,180)	(173,246)	(13,966)	(32,932)	(46,898)	(60,864)	(74,830)	(88,796)	(103,416)	(117,382)	(131,348)	(145,314)	(159,280)	(173,246)
(105.843) Health	(90,676)	(100,492)	(8,374)	(16,749)	(25,123)	(33,497)	(41,872)	(50,246)	(58,620)	(66,995)	(75,369)	(83,743)	(92,118)	(100,492)
(109.789) Education and Welfare	(62,951)	(19,826)	(1,652)	(3,304)	(4,957)	(6,609)	(8,261)	(9,913)	(11,565)	(13,217)	(14,870)	(16,522)	(18,174)	(19,826)
(282.411) Housing	(313,503)	(290,787)	(24,232)	(48,465)	(72,697)	(96,929)	(121,161)	(145,394)	(169,626)	(193,858)	(218,090)	(242,323)	(266,555)	(290,787)
(262.260) Community Amenities	(215,624)	(268,461)	(22,330)	(44,660)	(66,990)	(89,320)	(111,650)	(134,231)	(156,561)	(178,891)	(201,221)	(223,551)	(245,881)	(268,461)
(672.484) Recreation and Culture	(543,967)	(677,849)	(56,487)	(112,975)	(169,462)	(225,950)	(282,437)	(338,925)	(395,412)	(451,899)	(508,387)	(564,874)	(621,362)	(677,849)
(2,060.160) Transport	(2,123,943)	(2,265,179)	(188,765)	(377,530)	(566,295)	(755,060)	(943,825)	(1,132,590)	(1,321,354)	(1,510,119)	(1,698,884)	(1,887,649)	(2,076,414)	(2,265,179)
(677.274) Economic Services	(565,393)	(997,974)	(83,165)	(168,329)	(249,494)	(332,653)	(415,823)	(499,987)	(582,152)	(665,316)	(748,481)	(831,645)	(914,810)	(997,974)
(42.593) Other Property & Services	(195,344)	(20,602)	(1,717)	(3,434)	(5,151)	(6,867)	(8,584)	(10,301)	(12,016)	(13,735)	(15,452)	(17,166)	(18,885)	(20,602)
(\$5,151,228)	(\$4,906,769)	(\$5,152,209)	(\$457,688)	(\$920,230)	(\$1,379,081)	(\$1,817,769)	(\$2,253,311)	(\$2,753,394)	(\$3,217,736)	(\$3,696,278)	(\$4,171,452)	(\$4,584,944)	(\$5,042,631)	(\$5,152,209)
\$219,801	\$1,070,079	\$730,634	\$441,435	\$332,159	\$1,569,021	\$1,126,586	\$1,240,863	\$799,032	\$912,510	\$471,220	\$585,206	\$143,626	(\$297,809)	\$730,634
ADD														
0 Provision Employee Entitlements Accrued	20,194	0	0	0	0	0	0	0	0	0	0	0	0	0
0 Accounts Receivable Current to Non-Current	(6,495)	0	0	0	0	0	0	0	0	0	0	0	0	0
0 Cash Backed Reserves Employee Entitlement	(1,604)	0	0	0	0	0	0	0	0	0	0	0	0	0
0 Principal Repayment Received - Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(62.282) Profit/Loss on the disposal of assets	(2,009)	11,400	0	0	0	0	0	0	0	0	0	0	0	0
1,050,841 Depreciation Written Back	1,050,841	1,051,400	87,617	175,233	262,850	350,467	438,083	525,700	613,317	700,933	788,550	876,167	963,783	1,051,400
267.100 Book Value of Assets Sold Written Back	197,971	193,600	0	0	0	0	0	0	0	0	0	0	0	0
\$1,255,659	\$1,258,900	\$1,256,400	\$87,617	\$175,233	\$262,850	\$350,467	\$438,083	\$525,700	\$613,317	\$700,933	\$788,550	\$876,167	\$963,783	\$1,051,400
\$1,475,460	\$2,328,979	\$525,766	(\$553,818)	(\$156,925)	\$1,831,871	\$1,477,053	\$1,678,946	\$1,324,732	\$1,525,826	\$1,172,154	\$1,578,756	\$1,224,792	\$870,974	\$525,766
LESS CAPITAL PROGRAMME														
0 Purchase Tools	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(766.218) Purchase Land & Buildings	(392,165)	(224,961)	0	0	0	0	0	0	0	0	0	0	0	0
(833.619) Infrastructure Assets - Roads	(805,622)	(854,968)	0	0	0	0	0	0	0	0	0	0	0	0
(937.000) Infrastructure Assets - Recreation Facilities	(573,173)	(726,000)	0	0	0	0	0	0	0	0	0	0	0	0
(75.658) Infrastructure Assets - Other	(50,805)	(63,656)	0	0	0	0	0	0	0	0	0	0	0	0
(491.865) Purchase Plant and Equipment	(430,374)	(299,476)	0	0	0	0	0	0	0	0	0	0	0	0
(109.274) Purchase Furniture and Equipment	(96,037)	(63,942)	0	0	0	0	0	0	0	0	0	0	0	0
(67.753) Repayment of Debt - Loan Principal	(63,371)	(91,830)	0	0	0	0	0	0	0	0	0	0	0	0
(204.863) Transfer to Reserves	(38,419)	(358,513)	0	0	0	0	0	0	0	0	0	0	0	0
(\$3,506,250)	(\$2,449,966)	(\$2,673,346)	\$0	\$0	(\$763,250)	(\$763,250)	(\$796,861)	(\$1,387,744)	(\$1,387,744)	(\$1,403,944)	(\$2,003,420)	(\$2,035,248)	(\$2,258,426)	(\$2,673,346)
ABNORMAL ITEMS														
Plus Rounding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(\$3,506,250)	(\$2,449,966)	(\$2,673,346)	\$0	\$0	(\$763,250)	(\$763,250)	(\$796,861)	(\$1,387,744)	(\$1,387,744)	(\$1,403,944)	(\$2,003,420)	(\$2,035,248)	(\$2,258,426)	(\$2,673,346)
(\$2,030,790)	(\$120,967)	(\$2,147,580)	(\$353,818)	(\$156,925)	\$1,078,621	\$713,803	\$682,085	(\$63,012)	\$138,062	(\$231,790)	(\$424,664)	(\$870,456)	(\$1,367,452)	(\$2,147,580)
114,567 Reserves	0	314,567	0	0	0	0	0	0	0	0	0	0	0	314,567
0 Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,916,223 Opening Funds	1,954,000	1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013
0 Closing Funds	(1,833,013)	0	0	0	0	0	0	0	0	0	0	0	0	0
\$2,030,790	\$120,967	\$2,147,580	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013	\$1,833,013
(\$0)	\$0	(\$0)	\$1,479,195	\$1,676,088	\$2,911,634	\$2,546,816	\$2,715,098	\$1,770,001	\$1,971,095	\$1,601,223	\$1,408,349	\$1,022,557	\$445,561	(\$0)
NET SURPLUS (DEFICIT)														

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

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) 2017-18 Actual Balances

Balances shown in this budget as 2017/18 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 2019

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 2019

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 2019

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 2019

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 2019

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 2019

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 2019

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 2019

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 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

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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 2019

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 2019

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 2019

2 OPERATING, REVENUES AND EXPENSES

The Net Result as reported in the Annual Budget includes:

Adopted Budget 2017-18 \$		Actual 2017-18 \$	Adopted Budget 2018-19 \$
	Charging as Expenses		
1,050,841	Depreciation on Non-Current Assets	1,050,843	1,050,400
	Crediting as Income		
	Profit/(Loss) on Sale of Non-Current Assets		
0	Land	0	0
0	Buildings	33,499	0
(62,282)	Plant and Equipment	(2,009)	11,400
0	Furniture and Equipment	0	0
<u>(62,282)</u>		<u>31,490</u>	<u>11,400</u>

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 2019

4 OPERATING REVENUES AND EXPENSES

Operating expenses and revenues classified according to nature and type.

Adopted Budget 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
	Operating Expenses		
(1,821,125)	Employee Costs	(2,225,344)	(2,044,488)
(1,947,147)	Materials and Contracts	(1,372,107)	(1,631,293)
(108,031)	Utility Charges (Gas, Electricity, Water, etc.)	(51,296)	(78,150)
(1,050,841)	Depreciation on Non-Current Assets	(1,050,843)	(1,051,400)
(62,282)	Loss on Asset Disposals	(11,970)	(2,600)
(28,480)	Interest Expenses	(28,369)	(24,433)
(162,680)	Insurance Expenses	(150,495)	(219,846)
(32,924)	Other Expenses	(28,335)	(462,599)
(5,213,510)	Agrees with Comprehensive Income Statement	(4,918,759)	(5,514,809)
	Operating Revenues		
1,736,821	Rates	1,774,188	1,794,556
1,556,118	Operating Grants, Subsidies and Contributions	2,931,519	1,489,272
1,774,436	Non - Operating Grants, Subsidies and Contributions	1,024,481	1,284,654
0	Profit on Asset Disposals	9,961	14,000
193,433	Fees and Charges	146,514	146,940
68,200	Interest Earnings	78,935	50,000
42,021	Other Revenue	21,231	16,153
5,371,029	Agrees with Comprehensive Income Statement	5,986,829	4,795,575
157,519	Total Comprehensive Income	1,068,070	(719,234)

5 CASH

Adopted Budget 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
0	Cash on Hand	0	0
200	Cash at Bank	200	200
1,889,720		3,343,997	1,892,308
1,889,920	Represented by:-	3,344,197	1,892,508
1,739,921	Restricted	1,745,124	1,731,991
149,999	Unrestricted	1,599,073	160,517
1,889,920		3,344,197	1,892,508
Adopted Budget 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
1,739,921	(a) Reserve funds	1,688,045	1,731,991
1,739,921		1,688,045	1,731,991
	(c) Conditions over contributions		
	Contributions and Grants recognised as revenues during the financial year in respect of which expenditure had not been made:		
0	- Govt Grant - Roads To Recovery	17,119	0
0	- Govt Grant - Local Drug Action team	10,000	0
	Grants received in a previous financial year which will be expended during the financial year:		
0	- Govt Grant - CLGF 2012-13 -Community and Youth Centre Dev	0	0
0	- Govt Grant & Contributions- MWDC + Shires -Regional Tourism Strategy	10,085	0
0	- Govt Grant - Department of Planning -Revitalisation Planning Project	19,875	0
0		57,079	0

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

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	205,000	193,600	11,400
TOTAL BY CLASS OF ASSETS	205,000	193,600	11,400

(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	0	0	0
Transport	90,000	82,000	8,000
Economic Services	0	0	0
Other Property and Services	115,000	111,600	3,400
TOTAL BY PROGRAM	205,000	193,600	11,400

(C) SUMMARY

Profit on Asset Disposals	14,000
Loss on Asset Disposal	(2,600)
	<u>11,400</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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
0	The Shire does not propose to borrow funds in the 2018/2019 financial year.		
	Amount Borrowed		
	Loan 56 - Staff Housing	0	0
	Unspent Loan Borrowings		
323,525	Amount Held in the Building Reserve Fund as a Restricted Asset	323,525	123,525
323,525	CLOSING BALANCE	323,525	123,525

The Shire utilised \$276,475 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 2019

7 BORROWINGS INFORMATION (continued)

(b) Loan Repayments

Program	Loan No.	Principal 01.07.18	Loans Raised		Interest		Loan Repayment		Principal 30.6.2019 Budget
			Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19	
		\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Loan 53 -19a and b Stanley		99,332	0	0	7,213	6,241	14,531	15,511	83,821
Loan 55 -18c and d Shamrock		132,151	0	0	9,231	8,100	17,533	18,683	113,468
Loan 56 -Staff Housing		261,188	0	0	4,335	6,822	24,017	49,880	211,308
Community Amenities									
Loan 54 -Public Toilets		54,651	0	0	3,729	3,270	7,290	7,756	46,895
		547,322	0	0	24,508	24,433	63,371	91,830	455,492
Less Change in Net Accrual					0				
TOTAL		547,322	0	0	24,508	24,433	63,371	91,830	455,492
Loan Repayments to be financed by the Shire					24,508	24,433	63,371	91,830	
Loan Repayments reimbursed from external sources					0	0	0	0	
TOTAL					24,508	24,433	63,371	91,830	

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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
46,293	Opening Balance	46,293	47,371
1,122	Plus Transfer from Accumulated Surplus		
	- Interest Received	1,078	982
0	Less Transfer to Accumulated Surplus		
	- Other	0	0
47,415	CLOSING BALANCE	47,371	48,353

(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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
57,288	Opening Balance	57,288	58,623
1,389	Plus Transfer from Accumulated Surplus		
	- Interest Received	1,335	1,215
0	Less Transfer to Accumulated Surplus		
	- Plant Purchases	0	0
58,677	CLOSING BALANCE	58,623	59,838

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
342,878	Opening Balance	342,879	350,864
	Plus Transfer from Accumulated Surplus		
8,314	- Interest Received	7,985	7,275
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
0	- Community Oval	0	(200,000)
<u>351,192</u>	CLOSING BALANCE	<u>350,864</u>	<u>158,139</u>

(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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
321,753	Opening Balance	321,754	329,247
	Plus Transfer from Accumulated Surplus		
7,802	- Interest Received	7,493	6,827
149,234	- Other Unspent Contribution MMG	0	301,851
	Less Transfer to Accumulated Surplus		
(114,567)	- Other	0	(114,567)
<u>364,222</u>	CLOSING BALANCE	<u>329,247</u>	<u>523,358</u>

(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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
90,002	Opening Balance	90,002	92,098
	Plus Transfer from Accumulated Surplus		
2,182	- Interest Received	2,096	1,910
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
<u>92,184</u>	CLOSING BALANCE	<u>92,098</u>	<u>94,008</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
115,801	Opening Balance	115,801	118,497
	Plus Transfer from Accumulated Surplus		
2,808	- Interest Received	2,696	2,457
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
<u>118,609</u>	CLOSING BALANCE	<u>118,497</u>	<u>120,954</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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
121,406	Opening Balance	121,407	124,234
	Plus Transfer from Accumulated Surplus		
2,943	- Interest Received	2,827	2,576
	Less Transfer to Accumulated Surplus		
<u>124,349</u>	CLOSING BALANCE	<u>124,234</u>	<u>126,810</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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
255,178	Opening Balance	255,178	261,121
	Plus Transfer from Accumulated Surplus		
6,188	- Interest Received	5,943	5,414
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
<u>261,366</u>	CLOSING BALANCE	<u>261,121</u>	<u>266,535</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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
133,194	Opening Balance	133,194	136,296
	Plus Transfer from Accumulated Surplus		
3,230	- Interest Received	3,102	2,826
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
<u>136,424</u>	CLOSING BALANCE	<u>136,296</u>	<u>139,122</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
142,494	Opening Balance	142,494	145,812
	Plus Transfer from Accumulated Surplus		
3,455	- Interest Received	3,318	3,023
15,629	- Other	0	21,662
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
<u>161,578</u>	CLOSING BALANCE	<u>145,812</u>	<u>170,497</u>

(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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
22	Opening Balance	23	23
	Plus Transfer from Accumulated Surplus		
1	- Interest Received	0	0
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
0	- Other	0	0
<u>23</u>	CLOSING BALANCE	<u>23</u>	<u>23</u>

(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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
3,405	Opening Balance	3,404	3,484
	Plus Transfer from Accumulated Surplus		
83	- Interest Received	80	72
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
<u>3,488</u>	CLOSING BALANCE	<u>3,484</u>	<u>3,556</u>

(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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
12,034	Opening Balance	12,033	12,314
	Plus Transfer from Accumulated Surplus		
292	- Interest Received	281	255
0	- Other	0	0
	Less Transfer to Accumulated Surplus		
<u>12,326</u>	CLOSING BALANCE	<u>12,314</u>	<u>12,569</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
7,877	Opening Balance	7,876	8,061
	Plus Transfer from Accumulated Surplus		
191	- Interest Received	185	168
0	- Other	0	0
<u>8,068</u>	Less Transfer to Accumulated Surplus		
	CLOSING BALANCE	<u>8,061</u>	<u>8,229</u>

(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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
0	Opening Balance	0	0
	Plus Transfer from Accumulated Surplus		
0	- Interest Received	0	0
0	- Other	0	0
<u>0</u>	Less Transfer to Accumulated Surplus		
	CLOSING BALANCE	<u>0</u>	<u>0</u>
<u>1,739,921</u>	TOTAL	<u>1,688,045</u>	<u>1,731,991</u>

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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
	Change in net equity from operations		
157,519	Total Comprehensive Income	1,068,070	(719,234)
1,050,841	Depreciation	1,050,843	1,051,400
62,282	(Profit) loss on sale of Fixed Assets	2,009	(11,400)
(1,774,436)	Government Revenue	(1,024,481)	(1,284,654)
	Change in Assets and Liabilities		
0	(Increase)/Decrease in Inventory	0	0
230,955	(Increase)/Decrease in Receivables	110,763	269,547
283,265	Increase/(Decrease) in Payables	102,302	67,831
0	Increase/(Decrease) in Employee Provisions	20,194	0
<u>10,426</u>	Cash flows from Operations	<u>1,329,700</u>	<u>(626,510)</u>
	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
<u>56,000</u>	Unused Facility available	<u>56,000</u>	<u>56,000</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

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	ESTIMATED	ESTIMATED	ESTIMATED
	BALANCE	RECEIPTS	PAYMENTS	CLOSING
	01.07.2018	2018-19	2018-19	01.07.2019
	\$	\$	\$	\$
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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
	Non Operating Income		
0	Principal Repayment	0	0
	Proceeds from Disposal of Assets		
0	Land and Buildings	0	0
204,818	Plant and Equipment	195,962	205,000
0	Transfer from Reserves	0	314,567
0	Loan Borrowings	0	0
204,818	TOTAL	195,962	519,567
	Non Operating Expenditure		
(766,218)	Purchase Land and Buildings	(392,165)	(224,961)
(491,865)	Purchase Plant and Equipment	(430,374)	(299,476)
(109,274)	Purchase Furniture and Equipment	(96,037)	(53,942)
(833,619)	Infrastructure Assets-Roads	(805,622)	(854,968)
(937,000)	Infrastructure Assets-Recreation	(573,173)	(726,000)
0	Purchase Tools	0	0
(75,658)	Infrastructure Assets-Other	(50,805)	(63,656)
(87,753)	Repayments of Debt-Principal	(63,371)	(91,830)
(204,863)	Transfer to Reserves	(38,419)	(358,513)
(3,506,250)	TOTAL	(2,449,966)	(2,673,346)

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

12 RATING INFORMATION

Statement of Rating Information for the year ending 30 June 2019.

RATE TYPE	2017-18 Actual \$	Rate in \$	Number of Properties	Rateable Value \$	2018-19 Budgeted Rate Revenue \$	2018-19 Budgeted Total Revenue \$
Differential General Rate						
GRV. - Townsites Improved	16,922	0.07678270	35	356,986	27,410	27,410
GRV. - Townsites Vacant	0	0.07678270	0	0	0	0
UV -Pastoral / Rural	61,706	0.06772420	20	734,908	49,771	49,770
UV.- Mining / Mining Tenement	1,538,410	0.37430250	146	4,154,367	1,554,990	1,554,990
UV.- Exploration / Prospecting	120,440	0.19882530	104	590,193	117,345	117,345
Sub-Totals	1,737,478		305	5,836,454	1,749,517	1,749,516
Minimum Payment		Minimum \$				
GRV. - Townsites Improved	1,350	280	3	9,067	840	840
GRV. - Townsites Vacant	6,200	620	10	1,240	6,200	6,200
UV -Pastoral / Rural	1,350	280	3	4,573	840	840
UV.- Mining / Mining Tenement	7,830	280	20	9,854	5,600	5,600
UV.- Exploration / Prospecting	19,980	280	77	57,865	21,560	21,560
Sub-Totals	36,710		113	82,599	35,040	35,040
Discounts (Note 14)	0					0
Total Amount Raised from General Rate	1,774,188					1,784,556
Interim Rating	0					10,000
Specified Area Rates (Note 12)	0					0
Total Rates	1,774,188					1,794,556

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

General and Minimum Rate

<u>Adopted Budget 2017-18</u>		<u>Adopted Budget 2018-19</u>
Rate in \$	Differential General Rate	Rate in \$
0.07454640	GRV. - Townsites Improved	0.07678270
0.07454640	GRV. - Townsites Vacant	0.07678270
0.06575168	UV -Pastoral / Rural	0.06772420
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	\$280.00
\$620.00	GRV. - Townsites Vacant	\$620.00
\$270.00	UV -Pastoral / Rural	\$280.00
\$270.00	UV.- Mining / Mining Tenement	\$280.00
\$270.00	UV.- Exploration / Prospecting	\$280.00

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

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 2018/19.

13 SERVICE CHARGES

No service charge will be levied during the year 2018/19.

14 INFORMATION ABOUT DISCOUNTS, INCENTIVES, CONCESSIONS AND WRITE OFFS

No discount on rates is offered for the year 2018/19.

The Council offers the following rate incentive scheme for the 2018/19 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 2019

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 2018/19 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 , 22 October 2018
2nd Instalment	Monday, 24 December 2018
3rd Instalment	Monday , 25 February 2019
4th Instalment	Monday , 29 April 2019

Charges on instalment Plan is \$10.00 Administration Charge and rate of interest of 5.5%, the estimated revenue from the imposition amounts to **\$1,000** for the 2018/19 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 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
0	General Purpose Funding	645	600
10,100	Governance	0	0
450	Law, Order, Public Safety	884	1,000
750	Health	7,611	750
0	Education and Welfare	0	0
18,000	Housing	14,300	12,000
15,200	Community Amenities	14,851	14,600
2,050	Recreation and Culture	4,119	2,950
400	Transport	0	400
118,257	Economic Services	103,006	108,340
28,226	Other Property and Services	1,098	6,300
193,433	TOTAL FEES AND CHARGES	146,514	146,940

17 INVESTMENTS

Earnings from Investments is summarised as follows:

Adopted Budget 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
18,000	General Account	6,406	4,000
40,000	Reserve Funds	35,622	35,000
10,200	Other Interest on Late Payment of Rates	36,907	11,000
68,200	TOTAL	78,935	50,000

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

18 COUNCIL MEMBERS - FEES, EXPENSES AND ALLOWANCES

The 2018/2019 Budget provides for the following:

Adopted Budget 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
27,807	Annual Attendance Fee - Councillor (6)	26,997	21,292
21,000	Telecommunication, Travel, and Information Technology Allowance - Telecommunication	19,406	21,000
30,000	- Travel Expenses	14,652	20,000
10,209	Annual Local Government Allowance - President	10,945	10,500
2,552	- Deputy President	2,100	2,625

19 DEPRECIATION ON NON-CURRENT ASSETS

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

Adopted Budget 2017-18		Actual 2017-18	Adopted Budget 2018-19
\$		\$	\$
0	General Purpose Funding	0	0
135	Governance	164	135
37,999	Law, Order, Public Safety	45,993	37,999
16,360	Health	19,801	16,360
0	Education and Welfare	0	0
62,820	Housing	76,036	62,820
20,518	Community Amenities	24,834	20,518
110,731	Recreation and Culture	134,025	110,731
691,072	Transport	836,447	691,072
49,785	Economic Services	60,258	49,785
61,421	Other Property and Services	74,342	61,421
1,050,841	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 2019

24 FINANCIAL INSTRUMENTS

(a) Interest Rate Risk

The following table details the Shire of Yalgoo exposure to interest rate risks projected to 30th June 2019.

	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	1,892,308		0	1,892,308
Trade Receivables					100,000	100,000
		0	1,892,308	0	100,200	1,992,508
Financial Liabilities						
Creditors					300,000	300,000
Employee entitlements					130,905	130,905
		0	0	0	430,905	430,905

(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		Actual	Adopted Budget
2017-18		2017-18	2018-19
\$		\$	\$
	Current Assets		
200	Cash On Hand	200	200
1,889,720	Cash at Bank	3,343,997	1,892,308
250,000	Receivables	369,547	100,000
0	Stock On Hand	0	0
2,139,920		3,713,744	1,992,508
	LESS CURRENT LIABILITIES		
(508,096)	Payables and Provisions	(363,074)	(430,905)
(87,753)	Interest Bearing Loans and Borrowings	(91,084)	(91,830)
(595,849)		(454,158)	(522,735)
(1,739,921)	Less Reserves (cash backed)	(1,688,045)	(1,731,991)
87,753	Plus Interest Bearing Loans and Borrowings	91,084	91,830
0	Plus Accrued Wages	39,483	39,483
108,097	Plus Leave Liabilities	130,905	130,905
0	SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	1,833,013	0

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

26 ACQUISITION OF ASSETS

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

		Adopted Budget 2018-19
		\$
<u>By Program</u>		
Governance		
000000-Admin Mobile Phones,laptop,Computers,Office Equip.	F & E	2,492
000000- Motor Vehicle CEO	P & E	86,970
000000- Motor Vehicle CGTS	P & E	64,794
Law Order Public Safety		
000000-CCTV Yalgoo Townsite	F & E	9,000
000000-CCTV Yalgoo Townsite - Conect to Yalgoo Police Station	F & E	4,000
Housing		
000000-Staff Housing - Security	L & B	65,000
000000-Two Units 17 Shemrock Street	L & B	86,350
Recreation and Culture		
000000 - Arts and Crafts Building	L & B	25,000
000000-Power Supply Mens Shed and Rifle Club	L & B	15,000
000000-Bollard Fence - Community Park	Recreation	8,000
000000- Community/School Oval Development	F & E	35,250
000000- Community/School Oval Shared Use Development	Recreation	718,000
Transport		
000000- Machinery Shed Depot	L & B	7,393
000000-Flood Control -Fuel Station	L & B	11,410
000000- Depot -Electric Boundary Fence and Gate	L & B	6,700
000000- Water Cart Modifications	P & E	10,000
000000- Motor Vehicle Foreman	P & E	68,722
000000- Motor Vehicle Works Hilux	P & E	49,000
000000- Generator 4.5kva	P & E	4,290
000000- Generator 6.0kva with Fuel Tank	P & E	9,500
000000- Transfer Pump	P & E	6,200
000000- Paynes Find Airstrip Fence	Other	45,000
000000-Paynes Find Beautification	Other	18,656
ROADS TO RECOVERY GRANTS		
000000- Yalgoo/Morawa Road - Widen to 7m	Roads	544,968
RRG SPECIAL GRANT RD WORKS		
000000- Yalgoo/Ninghan Road - Seal to width 4m	Roads	300,000
MUNICIPAL FUND		
000000- North Road - Crossing	Roads	10,000
Economic Services		
000000-Caravan Park - Washing Machine and Dryer	F & E	3,200
000000- Shelter and Seating Jokker Tunnel	L & B	4,054
000000- Shelter and Visitors Board at Railway Station	L & B	4,054
		<u>2,223,003</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30TH JUNE 2019

26 ACQUISITION OF ASSETS (Continued)

By Class

Land and Buildings	224,961
Infrastructure Assets - Roads	854,968
Infrastructure Assets - Recreation Facilities	726,000
Infrastructure Assets - Other	63,656
Plant and Equipment	299,476
Furniture and Equipment	53,942
	<u>2,223,003</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
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 SEPTEMBER 2018

DESCRIPTION	2018-19			2017-18		
	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
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Administration Charge

CEO	100.00	10.00	110.00	100.00	10.00	110.00
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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

SHIRE OF YALGOO
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 SEPTEMBER 2018

DESCRIPTION	2018-19			2017-18		
	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		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						
- 1 Year	As set by Regulation			As set by Regulation		
- 3 Years	50.00		50.00	50.00		50.00
	120.00		120.00	120.00		120.00
Sterilized						
- 1 Year	As set by Regulation			As set by Regulation		
- 3 Years	20.00		20.00	20.00		20.00
	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		

SHIRE OF YALGOO
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 SEPTEMBER 2018

DESCRIPTION	2018-19			2017-18		
	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	122.73	12.27	135.00
Powered sites weekly stay Pensioners	100.00	10.00	110.00	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	20.00	2.00	22.00
Unpowered sites (per week) (max 2 adults & children under 15 years)	86.36	8.64	95.00	86.36	8.64	95.00
- 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	16.36	1.64	18.00
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
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 SEPTEMBER 2018

DESCRIPTION	2018-19			2017-18		
	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

Interment of Ashes in Niche Wall - Single	200.00	20.00	220.00	200.00	20.00	220.00
Interment 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	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 p	2.73	0.27	3.00	2.73	0.27	3.00

SHIRE OF YALGOO
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 SEPTEMBER 2018

DESCRIPTION	2018-19			2017-18		
	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
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 SEPTEMBER 2018

DESCRIPTION	2018-19			2017-18		
	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) Additional bond is required	109.09	10.91	120.00	109.09	10.91	120.00
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	
- 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
 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	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
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 SEPTEMBER 2018

DESCRIPTION	2018-19			2017-18		
	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) Additional bond required	109.09	10.91	120.00	109.09	10.91	120.00
Damage and breakages						
Replacement or repair of any item - building, equipment, breakages, missing	cost +20%	yes		cost +20%	yes	
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

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) Additional bond required	109.09	10.91	120.00	109.09	10.91	120.00
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SHIRE OF YALGOO
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 SEPTEMBER 2018

DESCRIPTION	2018-19			2017-18		
	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
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
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
	Private			Private		
- Non-Stockpiled	Works	yes		Works	yes	
Cement - per cubic metre	186.36	18.64	205.00	186.36	18.64	205.00
- delivery per hour	103.64	10.36	114.00	103.64	10.36	114.00

SHIRE OF YALGOO
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 SEPTEMBER 2018

DESCRIPTION	2018-19			2017-18		
	RATE	GST	TOTAL	RATE	GST	TOTAL
Transport						
Transport		yes			yes	
RAV Haulage Road User Fee	1.26 cents per km/per ton			1.26 cents per km/per ton		
CA07 Application fee						
Single Journey less than 50,000 tonnes pa	50.00	5.00	55.00	50.00	5.00	55.00
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	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 ar			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
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 SEPTEMBER 2018

DESCRIPTION	2018-19			2017-18		
	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			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
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 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
Proceeds Sale of Assets						
1201011995 -Profit on Sale of Assets	(\$112,307)	\$0	\$0	\$0	\$0	\$0
1405012990 - Profit on Sale of Assets	(\$64,348)	\$0	\$0	\$0	\$0	\$0
1404011995 - Profit on Sale of Assets	(\$19,307)	\$0	\$0	\$0	\$0	\$0
000000 CONTRA	\$195,962	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Catapillar Loader CAT 950M	(\$115,187)	\$0	(\$90,000)	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Works YA827	\$0	\$0	\$0	\$0	(\$30,000)	\$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	(\$45,000)	\$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	(\$64,348)	\$0	(\$61,818)	\$0	(\$70,000)	\$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	\$0	\$0	\$0	\$0	(\$60,000)	\$0
00000 Proceeds Sale of Assets - Truck Works YA453	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Truck Parks YA329	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Insurance Claim - YA827 note purchased 2015-16	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Ride on Mower	(\$9,653)	\$0	(\$8,000)	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Volvo FH16 credit refunded by Westrac prior years	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets -Sundry Plant	(\$6,774)	\$0	\$0	\$0	\$0	\$0
	(\$195,962)	\$0	(\$204,818)	\$0	(\$205,000)	\$0
Written Down Value						
00000 Written Down Value - Caterpillar Loader 950M	\$0	\$112,000	\$0	\$126,000	\$0	\$0
00000 Written Down Value - Caterpillar Grader 12H	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Motor Vehicle Parks YA499	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Motor Vehicle Works YA827	\$0	\$0	\$0	\$0	\$0	\$26,000
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	\$47,600	\$0	\$47,600
00000 Written Down Value - Motor VehicleEMWI YA840	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Motor Vehicle CEO	\$0	\$72,021	\$0	\$68,000	\$0	\$64,000
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	\$0	\$0	\$0	\$0	\$56,000
00000 Written Down Value - Truck Parks YA329	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - TruckWorks YA453	\$0	\$0	\$0	\$0	\$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	\$13,950	\$0	\$25,500	\$0	\$0
00000 Written Down Value - YA827 note purchased 2015-16	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - 17 Shamrock Street	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$195,962)	\$197,971	(\$204,818)	\$267,100	(\$205,000)	\$193,600
Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$195,962)	\$197,971	(\$204,818)	\$267,100	(\$205,000)	\$193,600

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
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	(\$195,962)	\$197,971	(\$204,818)	\$267,100	(\$205,000)	\$193,600
GENERAL PURPOSE FUNDING						
RATES						
OPERATING EXPENDITURE						
0000000000 - Early Payment Incentive	\$0	\$0	\$0	\$1,000	\$0	\$1,000
0000000000 - Title Searches	\$0	\$0	\$0	\$200	\$0	\$200
0301052645 - Valuation Expenses	\$0	\$0	\$0	\$5,000	\$0	\$5,000
0301902540- Debt Collection Costs	\$0	\$4,401	\$0	\$6,000	\$0	\$6,000
0000000000 - Rates Computer Services	\$0	\$0	\$0	\$350	\$0	\$350
0301052612 - Refunds	\$0	\$9,795	\$0	\$0	\$0	\$2,500
0000000000 - Other Expenses	\$0	\$0	\$0	\$3,000	\$0	\$500
0301922505 - Admin Allocation - Rates	\$0	\$116,479	\$0	\$116,619	\$0	\$117,216
0302052505 - Admin Allocation - Other GPF	\$0	\$72,799	\$0	\$72,887	\$0	\$73,260
Sub Total - GENERAL RATES OP/EXP	\$0	\$203,474	\$0	\$205,056	\$0	\$206,026
OPERATING INCOME						
0301051740- GRV- Townsites Improved	(\$18,272)	\$0	(\$19,459)	\$0	(\$27,410)	\$0
0301151720 - UV - Pastoral Rates	(\$63,056)	\$0	(\$56,825)	\$0	(\$49,771)	\$0
0301201710 - UV - Mining Leases	(\$1,546,240)	\$0	(\$1,453,632)	\$0	(\$1,554,990)	\$0
0301251700 - UV - Prospecting	(\$140,420)	\$0	(\$162,695)	\$0	(\$117,345)	\$0
0301451740- GRV - Minimum (Improved)	\$0	\$0	(\$1,350)	\$0	(\$840)	\$0
0301101745 - GRV - Minimum (Vacant)	(\$6,200)	\$0	(\$6,200)	\$0	(\$6,200)	\$0
0310551720 - UV - Minimum (Pastoral)	\$0	\$0	(\$1,350)	\$0	(\$840)	\$0
0310601710 - UV - Minimum (Mining)	\$0	\$0	(\$7,830)	\$0	(\$5,600)	\$0
0000000000 - UV - Minimum (Prospecting)	\$0	\$0	(\$19,980)	\$0	(\$21,560)	\$0
0000000000 - UV Interim (Exploration)	\$0	\$0	(\$7,500)	\$0	(\$10,000)	\$0
0301752615 - Rates Written Off	\$136	\$0	\$0	\$0	\$0	\$0
0301801125 - Legal Expenses Recovered	(\$4,775)	\$0	(\$2,000)	\$0	(\$500)	\$0
0301401780 - Non Payment Penalty	(\$35,313)	\$0	(\$10,000)	\$0	(\$10,000)	\$0
0000000000 - FESA Interest	\$0	\$0	(\$200)	\$0	\$0	\$0
0301951005 - Account Enquiries	\$0	\$0	(\$100)	\$0	(\$100)	\$0
0301301770 - Cost of Instalment Option Interest	(\$1,594)	\$0	(\$10,000)	\$0	(\$1,000)	\$0
0301351775 - Cost of Instalment Option Admin Fees	(\$645)	\$0	\$0	\$0	(\$500)	\$0
Sub Total - GENERAL RATES OP/INC	(\$1,816,379)	\$0	(\$1,759,121)	\$0	(\$1,806,656)	\$0
Total - GENERAL RATES	(\$1,816,379)	\$203,474	(\$1,759,121)	\$205,056	(\$1,806,656)	\$206,026

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER GENERAL PURPOSE FUNDING						
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
0303051525 - Grants Commission	(\$1,719,046)	\$0	(\$864,888)	\$0	(\$834,855)	\$0
0303051525 - Local Road Grants	(\$569,888)	\$0	(\$253,892)	\$0	(\$253,679)	\$0
0303051315 - Interest on Invest - Muni	(\$6,406)	\$0	(\$18,000)	\$0	(\$4,000)	\$0
0303051315 - Interest on Invest - Reserves	(\$35,622)	\$0	(\$40,000)	\$0	(\$35,000)	\$0
0303051315 - Interest on Invest-Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	(\$2,330,962)	\$0	(\$1,176,780)	\$0	(\$1,127,534)	\$0
Total - OTHER GENERAL PURPOSE FUNDING	(\$2,330,962)	\$0	(\$1,176,780)	\$0	(\$1,127,534)	\$0
Total - GENERAL PURPOSE FUNDING	(\$4,147,341)	\$203,474	(\$2,935,901)	\$205,056	(\$2,934,190)	\$206,026
GOVERNANCE						
MEMBERS OF COUNCIL						
OPERATING EXPENDITURE						
0401012725 - Members Subscriptions	\$0	\$1,203	\$0	\$7,635	\$0	\$2,000
0401012716 - Presidents allowance	\$0	\$10,945	\$0	\$10,209	\$0	\$10,500
0401012717 - Deputy Presidents allowance	\$0	\$2,100	\$0	\$2,552	\$0	\$2,625
0401012715 - Members Meeting Fees	\$0	\$26,997	\$0	\$27,807	\$0	\$21,292
0401012718 - Members Travelling	\$0	\$14,652	\$0	\$30,000	\$0	\$20,000
0401012719 - Member Communication Allowance	\$0	\$19,406	\$0	\$21,000	\$0	\$21,000
0401012060 - Conference Expenses	\$0	\$18,554	\$0	\$32,000	\$0	\$25,000
0401012120 - Training Expenses	\$0	\$2,841	\$0	\$7,500	\$0	\$5,000
0401012721 - Refreshments & Receptions	\$0	\$4,013	\$0	\$8,000	\$0	\$6,000
0401012722 - Election Expenses	\$0	\$6,407	\$0	\$15,000	\$0	\$10,000
0401012723 - Council Chambers Maintenance	\$0	\$2,030	\$0	\$2,000	\$0	\$2,000
0401012300 - Members Insurance	\$0	\$825	\$0	\$2,500	\$0	\$1,175
0401012705 - Members Donations	\$0	\$150	\$0	\$3,500	\$0	\$2,000
0401052720 - Murchison Zone WALGA Exps	\$0	\$2,100	\$0	\$2,500	\$0	\$2,500
0401012720 - Members Expenses Other	\$0	\$18,170	\$0	\$8,000	\$0	\$10,000
0000000000 - Planning - Integrated	\$0	\$0	\$0	\$20,000	\$0	\$50,000
0000000000 - Planning - Business Cases - Grant Applications	\$0	\$0	\$0	\$10,000	\$0	\$7,500
0401012505 - Admin Allocation - Members	\$0	\$291,196	\$0	\$291,548	\$0	\$293,040
0401012980 - Depn - Membership	\$0	\$135	\$0	\$135	\$0	\$135
Sub Total - MEMBERS OF COUNCIL OP/EXP	\$0	\$421,724	\$0	\$501,886	\$0	\$491,767
OPERATING INCOME						
0402011620 - Community Event funding	(\$2,000)	\$0	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC	(\$2,000)	\$0	\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL	(\$2,000)	\$421,724	\$0	\$501,886	\$0	\$491,767

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
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	(\$2,000)	\$421,724	\$0	\$501,886	\$0	\$491,767
LAW ORDER & PUBLIC SAFETY						
FIRE PREVENTION						
OPERATING EXPENDITURE						
050101 - Fire Prevention Expenses	\$0	\$209	\$0	\$7,500	\$0	\$5,000
050110 - Fire Vehicles Expenses	\$0	\$14,270	\$0	\$6,000	\$0	\$7,500
0501102300 - Fire Insurance	\$0	\$3,292	\$0	\$4,500	\$0	\$2,160
050115 - Fire Shed Expenses	\$0	\$970	\$0	\$1,388	\$0	\$1,173
050125 - Emergency Management (CESM)	\$0	\$12,183	\$0	\$13,000	\$0	\$13,000
0000000000 - Bushfire Mapping	\$0	\$0	\$0	\$5,200	\$0	\$0
0000000000 - Feasibility Study Regional Emergency Facility	\$0	\$0	\$0	\$40,000	\$0	\$0
0000000000 - Emergency Management Training Facility Amalgamation of Council Land	\$0	\$0	\$0	\$5,000	\$0	\$0
0501012505 - Admin Allocation - Fire Control	\$0	\$29,119	\$0	\$29,154	\$0	\$29,304
0501012980 - Depn - Fire Control	\$0	\$37,819	\$0	\$37,819	\$0	\$37,819
Sub Total - FIRE PREVENTION OP/EXP	\$0	\$97,862	\$0	\$149,561	\$0	\$95,956
OPERATING INCOME						
0501011515 - Fire Service Grants	(\$12,988)	\$0	(\$8,670)	\$0	(\$11,822)	\$0
0501251095 - FESA Admin Commission	(\$4,059)	\$0	(\$3,480)	\$0	(\$4,000)	\$0
Sub Total - FIRE PREVENTION OP/INC	(\$17,047)	\$0	(\$12,150)	\$0	(\$15,822)	\$0
Total - FIRE PREVENTION	(\$17,047)	\$97,862	(\$12,150)	\$149,561	(\$15,822)	\$95,956
ANIMAL CONTROL						
OPERATING EXPENDITURE						
050205 - Animal Control Expenses	\$0	\$0	\$0	\$1,500	\$0	\$1,500
0502012505 - Other Animal Control Expenses	\$0	\$0	\$0	\$500	\$0	\$0
0502052695 - Animal Ranger Expenses	\$0	\$18,918	\$0	\$20,000	\$0	\$20,000
0502152695 - Animal Sterilisation Program	\$0	\$6,358	\$0	\$5,000	\$0	\$6,000
0502012505 - Admin Allocation - Animal Contr	\$0	\$29,119	\$0	\$29,154	\$0	\$29,304
0502012980 - Depn. Animal Control	\$0	\$180	\$0	\$180	\$0	\$180
Sub Total - ANIMAL CONTROL OP/EXP	\$0	\$54,575	\$0	\$56,334	\$0	\$56,984
OPERATING INCOME						
0502011305 - Fines & Penalties	\$0	\$0	(\$100)	\$0	(\$100)	\$0
0502011115 - Impounding Fees	\$0	\$0	(\$100)	\$0	(\$100)	\$0
0502011080 - Dog Registrations	(\$884)	\$0	(\$250)	\$0	(\$800)	\$0
Sub Total - ANIMAL CONTROL OP/INC	(\$884)	\$0	(\$450)	\$0	(\$1,000)	\$0
Total - ANIMAL CONTROL	(\$884)	\$54,575	(\$450)	\$56,334	(\$1,000)	\$56,984

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018 Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY						
OPERATING EXPENDITURE						
050305 - Community Safety	\$0	\$182	\$0	\$1,000	\$0	\$654
0503102695 - MWIRSA LG Road Safety Contribution	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000
0503012505 - Admin Allocation - Other Law	\$0	\$14,560	\$0	\$14,577	\$0	\$14,652
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$0	\$19,742	\$0	\$20,577	\$0	\$20,306
OPERATING INCOME						
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY	\$0	\$19,742	\$0	\$20,577	\$0	\$20,306
Total - LAW ORDER & PUBLIC SAFETY	(\$17,931)	\$172,180	(\$12,600)	\$226,472	(\$16,822)	\$173,246
HEALTH						
HEALTH ADMINISTRATION & INSPECTION						
OPERATING EXPENDITURE						
070405 - EHO Consulting	\$0	\$14,278	\$0	\$15,100	\$0	\$15,100
0704102650- Water Sampling Expenses	\$0	\$10	\$0	\$1,000	\$0	\$1,000
0704052720 - Other Health Admin Expenses	\$0	\$781	\$0	\$200	\$0	\$500
0704012505 - Admin Allocation - Other Health	\$0	\$15,515	\$0	\$14,577	\$0	\$14,652
0704012980 - Deprn. - Health Admin. & Inspect	\$0	\$117	\$0	\$117	\$0	\$117
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$0	\$30,701	\$0	\$30,994	\$0	\$31,369
OPERATING INCOME						
0704011105 - Health Inspection Fees	(\$506)	\$0	(\$500)	\$0	(\$500)	\$0
0704011190- Septic Tank Fee	\$0	\$0	(\$250)	\$0	(\$250)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$506)	\$0	(\$750)	\$0	(\$750)	\$0
Total - HEALTH ADMIN & INSPECTION	(\$506)	\$30,701	(\$750)	\$30,994	(\$750)	\$31,369
MATERNAL AND INFANT HEALTH						
OPERATING EXPENDITURE						
Sub Total - MATERNAL AND INFANT HEALTH	\$0	\$0	\$0	\$0	\$0	\$0
Total - MATERNAL AND INFANT HEALTH	\$0	\$0	\$0	\$0	\$0	\$0

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
PREVENTIVE SERVICE						
OPERATING EXPENDITURE						
070505 - Mosquito Control	\$0	\$0	\$0	\$5,000	\$0	\$5,000
0705012505 - Admin Allocated - Prev Services	\$0	\$7,280	\$0	\$7,289	\$0	\$7,326
0705012980 - Depn - Prev Services	\$0	\$14,912	\$0	\$14,912	\$0	\$14,912
Sub Total - PREVENTIVE SRVS - OP/EXP	\$0	\$22,192	\$0	\$27,201	\$0	\$27,238
Total - PREVENTIVE SERVICES	\$0	\$22,192	\$0	\$27,201	\$0	\$27,238
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						
070705 - Health Centre Maintenance	\$0	\$7,105	\$0	\$14,445	\$0	\$9,263
070710 - Analytical Expenses	\$0	\$354	\$0	\$500	\$0	\$500
070715 - Ambulance Services	\$0	\$828	\$0	\$1,718	\$0	\$987
070725 - Dental Services	\$0	\$0	\$0	\$500	\$0	\$500
0707012505 - Other Health Admin Allocation	\$0	\$28,164	\$0	\$29,154	\$0	\$29,304
0707012980 - Depn - Other Health	\$0	\$1,332	\$0	\$1,331	\$0	\$1,331
Sub Total - OTHER HEALTH OP/EXP	\$0	\$37,783	\$0	\$47,648	\$0	\$41,885
OPERATING INCOME						
0707011472 - Reimbursements WACHS	(\$7,105)	\$0	(\$14,445)	\$0	(\$9,263)	\$0
Sub Total - OTHER HEALTH OP/INC	(\$7,105)	\$0	(\$14,445)	\$0	(\$9,263)	\$0
Total - OTHER HEALTH	(\$7,105)	\$37,783	(\$14,445)	\$47,648	(\$9,263)	\$41,885
Total - HEALTH	(\$7,611)	\$90,676	(\$15,195)	\$105,843	(\$10,013)	\$100,492

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
EDUCATION & WELFARE						
EDUCATION						
OPERATING EXPENDITURE						
0000000000 - Education Initiative	\$0	\$0	\$0	\$2,500	\$0	\$2,500
0601012505 - Admin Allocation - Other Educat	\$0	\$7,280	\$0	\$7,289	\$0	\$7,326
Sub Total - EDUCATION OP/EXP	\$0	\$7,280	\$0	\$9,789	\$0	\$9,826
Total - EDUCATION	\$0	\$7,280	\$0	\$9,789	\$0	\$9,826
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						
0601022720 - Youth and Family Programs	\$0	\$55,681	\$0	\$100,000	\$0	\$0
0000000000 - Local Action Group Expenses	\$0	\$0	\$0	\$0	\$0	\$10,000
Sub Total - WELFARE OP/EXP	\$0	\$55,681	\$0	\$100,000	\$0	\$10,000
OPERATING INCOME						
000000 - Government Grant - Local Drug Action Team	(\$10,000)	\$0	\$0	\$0	\$0	\$0
Sub Total - WELFARE OP/INC	(\$10,000)	\$0	\$0	\$0	\$0	\$0
Total - WELFARE	(\$10,000)	\$55,681	\$0	\$100,000	\$0	\$10,000
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	(\$10,000)	\$62,961	\$0	\$109,789	\$0	\$19,826

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018 Income	Expenditure	Income	Expenditure	Income	Expenditure
HOUSING						
STAFF HOUSING						
OPERATING EXPENDITURE						
090101 - Staff Housing Expenses	\$0	\$0	\$0	\$500	\$0	\$0
0901012300 - Housing Expenses - Insurance	\$0	\$20,913	\$0	\$13,500	\$0	\$12,133
0000000000 - Housing Expenses - Utilities	\$0	\$31,600	\$0	\$25,000	\$0	\$0
0901012805 - Housing Expenses - Utilities - Electricity	\$0	\$0	\$0	\$0	\$0	\$5,500
0901012820 - Housing Expenses - Utilities - Telephone /Internet	\$0	\$0	\$0	\$0	\$0	\$500
0901012825 - Housing Expenses - Utilities - Water	\$0	\$0	\$0	\$0	\$0	\$30,000
090105- Housing Expenses - R & M	\$0	\$114,874	\$0	\$94,530	\$0	\$100,062
0000000000 - Housing Expenses - Other	\$0	\$0	\$0	\$3,000	\$0	\$0
0901012425 - Interest Expense Loan 56	\$0	\$8,240	\$0	\$8,305	\$0	\$6,822
0901012410 - Interest Expense Loan 53	\$0	\$7,211	\$0	\$7,213	\$0	\$6,241
0901012420 - Interest Expense Loan 55	\$0	\$9,254	\$0	\$9,233	\$0	\$8,100
0901012505 - Admin Allocation	\$0	\$44,031	\$0	\$43,733	\$0	\$43,957
0901012980 - Depreciation - Staff Housing	\$0	\$28,637	\$0	\$28,637	\$0	\$28,637
Sub Total - STAFF HOUSING OP/EXP	\$0	\$264,760	\$0	\$233,651	\$0	\$241,952
OPERATING INCOME						
0901011195 - Staff Housing Rental	(\$14,300)	\$0	(\$18,000)	\$0	(\$12,000)	\$0
0901011640 - Reimbursements	(\$16,783)	\$0	\$0	\$0	\$0	\$0
0000000000 - Telstra Fund	\$0	\$0	(\$34,121)	\$0	\$0	\$0
0000000000 - Grant - 2 Units 17 Shemrock Street	\$0	\$0	(\$213,650)	\$0	\$0	\$0
Sub Total - STAFF HOUSING OP/INC	(\$31,083)	\$0	(\$265,771)	\$0	(\$12,000)	\$0
Total - STAFF HOUSING	(\$31,083)	\$264,760	(\$265,771)	\$233,651	(\$12,000)	\$241,952
HOUSING OTHER						
OPERATING EXPENDITURE						
0902012505 - Admin Alloc - Other Housing	\$0	\$14,560	\$0	\$14,577	\$0	\$14,652
0902012980 - Depn - Other Housing	\$0	\$34,183	\$0	\$34,183	\$0	\$34,183
Sub Total - HOUSING OTHER OP/EXP	\$0	\$48,743	\$0	\$48,760	\$0	\$48,835
OPERATING INCOME						
Sub Total - HOUSING OTHER OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - HOUSING OTHER	\$0	\$48,743	\$0	\$48,760	\$0	\$48,835
Total - HOUSING	(\$31,083)	\$313,503	(\$265,771)	\$282,411	(\$12,000)	\$290,787

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
COMMUNITY AMENITIES						
SANITATION - HOUSEHOLD REFUSE						
OPERATING EXPENDITURE						
100105 - Household Refuse Collection	\$0	\$36,534	\$0	\$40,000	\$0	\$40,000
100110 - Refuse Site Mainten - Yalgoo	\$0	\$1,034	\$0	\$2,715	\$0	\$1,322
100115 - Refuse Site Mainten - Paynes F	\$0	\$0	\$0	\$3,000	\$0	\$20,000
100120 - Commercial Refuse Collection	\$0	\$11,720	\$0	\$10,500	\$0	\$11,000
1001251170 - Replacement bins	\$0	\$0	\$0	\$2,000	\$0	\$2,000
1001012505 - Admin Allocation - Sanitation	\$0	\$14,560	\$0	\$14,577	\$0	\$14,652
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$0	\$63,848	\$0	\$72,792	\$0	\$88,974
OPERATING INCOME						
1001051110 - Household Refuse Remove. Charges	(\$9,250)	\$0	(\$8,750)	\$0	(\$9,250)	\$0
1001201040 - Commercial Refuse Remov Charges	(\$3,250)	\$0	(\$4,250)	\$0	(\$3,250)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$12,500)	\$0	(\$13,000)	\$0	(\$12,500)	\$0
Total - SANITATION HOUSEHOLD REFUSE	(\$12,500)	\$63,848	(\$13,000)	\$72,792	(\$12,500)	\$88,974
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

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
PROTECTION OF THE ENVIRONMENT						
OPERATING EXPENDITURE						
100205 - Removal Abandoned Vehicles	\$0	\$0	\$0	\$500	\$0	\$500
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP	\$0	\$0	\$0	\$500	\$0	\$500
OPERATING INCOME						
	\$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	\$0	\$0	\$500	\$0	\$500
TOWN PLANNING AND REGIONAL DEVELOPMENT						
OPERATING EXPENDITURE						
1006052525 - TP Scheme Expenses (includes \$12,000 rezoning Lot65 & 66)	\$0	\$20,170	\$0	\$18,000	\$0	\$12,000
1006202525 - EHO Consulting	\$0	\$9,499	\$0	\$10,000	\$0	\$11,000
100625 - Yalgoo Revitalisation Planning - Unspent Grant C/fwd	\$0	\$0	\$0	\$19,875	\$0	\$19,875
1006012505 - Admin Allocation - Town Plannin	\$0	\$14,560	\$0	\$14,577	\$0	\$14,652
Sub Total - TOWN PLAN & REG DEV OP/EXP	\$0	\$44,229	\$0	\$62,452	\$0	\$57,527
OPERATING INCOME						
1006011205 - Town Planning Fees	(\$1,151)	\$0	(\$500)	\$0	(\$500)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC	(\$1,151)	\$0	(\$500)	\$0	(\$500)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT	(\$1,151)	\$44,229	(\$500)	\$62,452	(\$500)	\$57,527
OTHER COMMUNITY AMENITIES						
OPERATING EXPENDITURE						
100705 - Cemetery Expenses	\$0	\$5,683	\$0	\$5,172	\$0	\$5,606
100710 - Public Conveniences	\$0	\$33,559	\$0	\$63,143	\$0	\$52,962
100715 - Community Bus Expenses	\$0	\$15,005	\$0	\$7,800	\$0	\$7,800
100720 - Vacant Land Development/Mtce	\$0	\$0	\$0	\$2,000	\$0	\$2,000
1007012415 - Interest Expenditure - Loan 54	\$0	\$3,664	\$0	\$3,729	\$0	\$3,270
1007012505 - Admin Allocation - Other Commun	\$0	\$29,119	\$0	\$29,154	\$0	\$29,304
1007012980 - Depn - Other Community Services	\$0	\$20,518	\$0	\$20,518	\$0	\$20,518
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	\$0	\$107,548	\$0	\$131,516	\$0	\$121,460
OPERATING INCOME						
1007051035 - Cemetery Fees	(\$1,200)	\$0	(\$1,300)	\$0	(\$1,200)	\$0
1007151055 - Community Bus Hire	\$0	\$0	(\$400)	\$0	(\$400)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC	(\$1,200)	\$0	(\$1,700)	\$0	(\$1,600)	\$0
Total - OTHER COMMUNITY AMENITIES	(\$1,200)	\$107,548	(\$1,700)	\$131,516	(\$1,600)	\$121,460

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
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	(\$14,851)	\$215,624	(\$15,200)	\$267,260	(\$14,600)	\$268,461
RECREATION & CULTURE						
PUBLIC HALL & CIVIC CENTRES						
OPERATING EXPENDITURE						
110105 - Yalgoo Hall Expenses	\$0	\$21,385	\$0	\$33,460	\$0	\$25,773
1101012505 - Admin Allocation - Public Halls	\$0	\$72,799	\$0	\$72,887	\$0	\$73,260
1101012980 - Depn - Public Halls	\$0	\$10,827	\$0	\$10,827	\$0	\$10,827
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	\$0	\$105,011	\$0	\$117,174	\$0	\$109,860
OPERATING INCOME						
1101051100 - Hall Hire	(\$2,091)	\$0	(\$300)	\$0	(\$1,000)	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	(\$2,091)	\$0	(\$300)	\$0	(\$1,000)	\$0
Total - PUBLIC HALL & CIVIC CENTRES	(\$2,091)	\$105,011	(\$300)	\$117,174	(\$1,000)	\$109,860
OTHER RECREATION & SPORT						
OPERATING EXPENDITURE						
110310 - Community Park Gibbon St	\$0	\$8,184	\$0	\$12,282	\$0	\$12,358
110315 - Shamrock St Park	\$0	\$13,671	\$0	\$19,366	\$0	\$17,625
110320 - Old Railway Station grounds	\$0	\$38,141	\$0	\$28,569	\$0	\$58,107
110325 - Old Railway Station building	\$0	\$15,769	\$0	\$86,322	\$0	\$49,807
110330 - Paynes Find Complex Expenses	\$0	\$8,483	\$0	\$8,700	\$0	\$8,267
110335 - Tennis Courts	\$0	\$1,971	\$0	\$200	\$0	\$3,160
110340 - Yalgoo Hub - Covered Sports	\$0	\$9,823	\$0	\$27,717	\$0	\$14,585
110385 - CLGF Grant Refund	\$0	\$12,158	\$0	\$0	\$0	\$0
110350 - Yalgoo Golf Course	\$0	\$36	\$0	\$383	\$0	\$335
110375 - Men's Shed	\$0	\$106	\$0	\$0	\$0	\$2,300
110370 - Water Park Mtce	\$0	\$19,244	\$0	\$28,440	\$0	\$21,382
110380 - Community Oval and Pavilion	\$0	\$0	\$0	\$0	\$0	\$25,000
1103012505 - Admin Allocation - Other Recrea	\$0	\$72,799	\$0	\$72,887	\$0	\$73,260
1103012980 - Depn - Other Recreation	\$0	\$96,719	\$0	\$96,719	\$0	\$96,719
Sub Total - OTHER RECREATION & SPORT OP/EXP	\$0	\$297,104	\$0	\$381,585	\$0	\$382,905
OPERATING INCOME						
1103251135 - Old Railway Station Hire	(\$423)	\$0	(\$350)	\$0	(\$350)	\$0
1103301140 - Paynes Find Complex Hire	\$0	\$0	(\$100)	\$0	(\$100)	\$0
0000000000 - Grant s - Community/School Oval Development	(\$283,228)	\$0	(\$787,000)	\$0	(\$503,772)	\$0
0000000000 - Grant - Community Pool Revitalisation	\$0	\$0	(\$10,000)	\$0	\$0	\$0
0000000000 - Grant - Community Oval Development - Pavilion Fitout	\$0	\$0	\$0	\$0	(\$20,500)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC	(\$283,651)	\$0	(\$797,450)	\$0	(\$524,722)	\$0
Total - OTHER RECREATION & SPORT	(\$283,651)	\$297,104	(\$797,450)	\$381,585	(\$524,722)	\$382,905

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
TV AND RADIO BROADCASTING						
OPERATING EXPENDITURE						
110405 - Rebroadcasting Licences	\$0	\$40	\$0	\$50	\$0	\$50
1104102695 - Rebroadcasting Mats/Contr	\$0	\$0	\$0	\$500	\$0	\$107
110415 - Rebroadcasting Equip Mtce	\$0	\$109	\$0	\$110	\$0	\$150
1104012505 - Admin Allocated - TV	\$0	\$7,280	\$0	\$7,289	\$0	\$7,326
Sub Total - TV AND RADIO BROADCASTING OP/EXP	\$0	\$7,429	\$0	\$7,949	\$0	\$7,633
OPERATING INCOME						
1104011640-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	\$7,429	\$0	\$7,949	\$0	\$7,633
LIBRARIES						
OPERATING EXPENDITURE						
1105052600 - Freight & Post (Books)	\$0	\$347	\$0	\$1,000	\$0	\$1,000
1105052720 - Library Other Expenses	\$0	\$1,594	\$0	\$2,000	\$0	\$1,750
1105052505 - Admin Allocation - Libraries	\$0	\$72,799	\$0	\$72,887	\$0	\$73,260
Sub Total - LIBRARIES OP/EXP	\$0	\$74,740	\$0	\$75,887	\$0	\$76,010
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	\$74,740	\$0	\$75,887	\$0	\$76,010
OTHER CULTURE						
OPERATING EXPENDITURE						
110605 - Municipal heritage Inventory	\$0	\$0	\$0	\$500	\$0	\$500
110610 - Celebration	\$0	\$10,406	\$0	\$15,000	\$0	\$13,756
1106012505 - Admin Allocated Other Culture	\$0	\$14,560	\$0	\$14,577	\$0	\$14,652
110705 - Museum/Gaol Expenses	\$0	\$4,357	\$0	\$3,403	\$0	\$3,004
110710 - Chapel Expenses	\$0	\$3,497	\$0	\$1,840	\$0	\$2,890
110740 - Old Anglican Church	\$0	\$1,836	\$0	\$1,483	\$0	\$2,629
110620 - Art Centre Operations and Projects	\$0	\$0	\$0	\$15,180	\$0	\$25,847
1107012505 - Admin Alloc - Other Heritage	\$0	\$21,841	\$0	\$21,866	\$0	\$21,978
1107012980 - Depn Other Heritage	\$0	\$3,185	\$0	\$3,185	\$0	\$3,185
0000000000 - Heritage Signs Replacement	\$0	\$0	\$0	\$10,000	\$0	\$10,000
0000000000 - Heritage Advisory Service	\$0	\$0	\$0	\$2,855	\$0	\$3,000
Sub Total - OTHER CULTURE OP/EXP	\$0	\$59,681	\$0	\$89,889	\$0	\$101,441
OPERATING INCOME						
1107011175 - Sale of History Books	(\$273)	\$0	(\$300)	\$0	(\$300)	\$0
1107051220 - Chapel & Museum Fees	(\$1,332)	\$0	(\$1,000)	\$0	(\$1,200)	\$0
Sub Total - OTHER CULTURE OP/INC	(\$1,605)	\$0	(\$1,300)	\$0	(\$1,500)	\$0
Total - OTHER CULTURE	(\$1,605)	\$59,681	(\$1,300)	\$89,889	(\$1,500)	\$101,441
Total - RECREATION AND CULTURE	(\$287,347)	\$543,967	(\$799,050)	\$672,484	(\$527,222)	\$677,849

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018 Income	Expenditure	Income	Expenditure	Income	Expenditure
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						
1201011435 - RRGP Grants 2017-18 and 2018-19 Yalgoo- Ninghan	(\$163,134)	\$0	(\$195,667)	\$0	(\$232,533)	\$0
1201011440- RRGP Grants 2015-16 Yalgoo- Ninghan	(\$48,000)	\$0	(\$48,000)	\$0	\$0	\$0
1201011560 - MRWA Direct Grants	(\$136,536)	\$0	(\$76,520)	\$0	(\$80,250)	\$0
1201011430 - Roads to Recovery Grants 2017-18 and 2018-19 Allocation	(\$530,119)	\$0	(\$530,119)	\$0	(\$527,849)	\$0
1201011415 - Road Agreements Income - MMG 2017-18	(\$142,615)	\$0	(\$149,234)	\$0	(\$159,236)	\$0
1201011420- Road Agreements Income - Doray Minerals Deflector Gold Mo- Ya Rd	(\$6,835)	\$0	(\$5,969)	\$0	(\$5,167)	\$0
1201011575-Road Agreement Fees	\$0	\$0	(\$400)	\$0	(\$400)	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC	(\$1,027,239)	\$0	(\$1,005,909)	\$0	(\$1,005,435)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST	(\$1,027,239)	\$0	(\$1,005,909)	\$0	(\$1,005,435)	\$0
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE						
OPERATING EXPENDITURE						
120105 - Town Streets Maintenance	\$0	\$200,170	\$0	\$189,035	\$0	\$239,722
120101 - Road Maintenance General	\$0	\$1,160	\$0	\$0	\$0	\$0
120110 - Footpaths/Crossover Mtce	\$0	\$1,361	\$0	\$0	\$0	\$1,481
120111 - Lighting of Streets	\$0	\$7,377	\$0	\$9,500	\$0	\$9,500
120113 - Street Trees & Watering	\$0	\$7,170	\$0	\$17,928	\$0	\$32,092
120125- Signs Repairs /Replacement	\$0	\$9,075	\$0	\$13,607	\$0	\$12,566
120126 - Street Sweeping	\$0	\$0	\$0	\$2,000	\$0	\$2,000
120129-Grid Cleaning	\$0	\$0	\$0	\$9,419	\$0	\$7,500
120131 - Vegation/Weed Control	\$0	\$0	\$0	\$10,000	\$0	\$10,000
120130 - Road Inspection After Rain	\$0	\$13,639	\$0	\$60,206	\$0	\$14,379
120150 - Engineering	\$0	\$0	\$0	\$10,000	\$0	\$10,000
120155 - Rural Road Maintenance	\$0	\$1,066,438	\$0	\$905,929	\$0	\$1,090,065
120156 - Roman Expenses	\$0	\$5,881	\$0	\$6,000	\$0	\$6,500
1201012505 - Admin Allocation - Roads	\$0	\$74,569	\$0	\$72,887	\$0	\$73,260
1201012980 - Depreciation - Transport Other	\$0	\$670,126	\$0	\$670,126	\$0	\$670,126
120128 - Repair Damged Grids	\$0	\$18,529	\$0	\$20,000	\$0	\$20,158
	\$0		\$0	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP	\$0	\$2,075,495	\$0	\$1,996,637	\$0	\$2,199,349
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	\$2,075,495	\$0	\$1,996,637	\$0	\$2,199,349

Shire of Yalgoo

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
AERODROME						
OPERATING EXPENDITURE						
120205 - Yalgoo Airstrip	\$0	\$4,747	\$0	\$20,000	\$0	\$16,758
120210 - Paynes Find Airstrips	\$0	\$9,965	\$0	\$5,000	\$0	\$10,474
120215 - Emergency Airstrips	\$0	\$0	\$0	\$3,000	\$0	\$3,000
1206012505 - Admin Allocation - Aerodromes	\$0	\$12,789	\$0	\$14,577	\$0	\$14,652
1206012980 - Depn - Aerodromes	\$0	\$20,946	\$0	\$20,946	\$0	\$20,946
Sub Total - AERODROME OP/EXP	\$0	\$48,447	\$0	\$63,523	\$0	\$65,830
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - AERODROME OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - AERODROME OP/EXP	\$0	\$48,447	\$0	\$63,523	\$0	\$65,830
Total - TRANSPORT	(\$1,027,239)	\$2,123,943	(\$1,005,909)	\$2,060,160	(\$1,005,435)	\$2,265,179
ECONOMIC SERVICES						
RURAL SERVICES						
OPERATING EXPENDITURE						
130110 - Vermin Control - MRVC Annual Contribution	\$0	\$19,640	\$0	\$20,000	\$0	\$30,000
000000 - Vermin Control - MRVC Vermin Cell Fence Construction	\$0	\$0	\$0	\$0	\$0	\$301,333
1301012505 - Admin Allocated	\$0	\$29,119	\$0	\$29,154	\$0	\$29,304
130176 - Wild Dog Bounty	\$0	\$1,400	\$0	\$10,000	\$0	\$10,000
Sub Total - RURAL SERVICES OP/EXP	\$0	\$50,159	\$0	\$59,154	\$0	\$370,637
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - RURAL SERVICES	\$0	\$50,159	\$0	\$59,154	\$0	\$370,637
TOURISM AND AREA PROMOTION						
OPERATING EXPENDITURE						
1302052000 - C'van Park - Salaries & Wages	\$0	\$78,433	\$0	\$73,779	\$0	\$82,378
0000000000 - Caravan Park Accrued Leave Expenses	\$0	\$0	\$0	\$583	\$0	\$652
0000000000 - Caravan Park - Superannuation	\$0	\$0	\$0	\$7,009	\$0	\$7,826
1302052120 - C'van Park - Staff Training	\$0	\$0	\$0	\$2,000	\$0	\$2,000
0000000000 - Caravan Park Workers Comp Insurance	\$0	\$0	\$0	\$0	\$0	\$2,180
130204 - C'van Park - CVP House exp	\$0	\$1,802	\$0	\$4,272	\$0	\$2,036
130205 - Caravan Park Expenditure	\$0	\$57,467	\$0	\$63,131	\$0	\$62,035
130201 - Tourism Promotion	\$0	\$5,520	\$0	\$20,000	\$0	\$20,000
130208 - Tourism Signage	\$0	\$11,105	\$0	\$2,000	\$0	\$2,000
130209 - Town Entry Statements (Mtce)	\$0	\$11,599	\$0	\$965	\$0	\$2,864
130210 - Website Development Expenses	\$0	\$870	\$0	\$4,500	\$0	\$4,500
130211 - Regional Tourism Project Unspent Grant and Member Shire Contrib	\$0	\$0	\$0	\$10,085	\$0	\$10,085
1302332000 - Wurruga Dam	\$0	\$279	\$0	\$0	\$0	\$0
130225 - Centrecare support	\$0	\$0	\$0	\$5,400	\$0	\$0
130226 - Emu Cup event	\$0	\$76,858	\$0	\$70,000	\$0	\$102,527
000000 - Goods For Resale - Arts and Crafts Centre	\$0	\$0	\$0	\$2,000	\$0	\$2,000
130227 - Yalgoo Racetrack Expenses	\$0	\$750	\$0	\$12,778	\$0	\$2,153
130228 - Yalgoo Gymkhana Expenses	\$0	\$0	\$0	\$1,800	\$0	\$0
000000 - Yalgoo Races Contribution	\$0	\$0	\$0	\$10,000	\$0	\$0
130229 - Jokers Tunnel Expenses	\$0	\$2,385	\$0	\$5,000	\$0	\$3,782
130230 - Yalgoo Lookout Expenses	\$0	\$1,325	\$0	\$2,381	\$0	\$2,422
130231 - Banners in the Terrace	\$0	\$0	\$0	\$3,500	\$0	\$3,500
1302502000 - HCP Salaries and Wages	\$0	\$52,488	\$0	\$76,719	\$0	\$81,391
130250 - HCP Accrued Leave Expenses	\$0	\$0	\$0	\$2,306	\$0	\$2,447
130250 - HCP Superannuation	\$0	\$0	\$0	\$7,288	\$0	\$14,243
130250 - Insurance Workers Comp	\$0	\$0	\$0	\$0	\$0	\$2,154
1302502120 - HCP Staff & Training Expenses	\$0	\$142	\$0	\$3,000	\$0	\$3,000
130251 - HCP Project Activity Expenses	\$0	\$31,518	\$0	\$20,247	\$0	\$262
000000 - HCP Vehicle YA800	\$0	\$2,371	\$0	\$6,788	\$0	\$7,000
130254 - HCP Office Materials & Contract	\$0	\$633	\$0	\$1,000	\$0	\$1,000
130255 - HCP Office Equipment	\$0	\$59	\$0	\$1,000	\$0	\$1,000
130258 - HCP Camps and Trip Expenses	\$0	\$0	\$0	\$10,000	\$0	\$10,000
130259 - HCP Sponsored Activity expenses	\$0	\$0	\$0	\$5,000	\$0	\$5,000
130260 - HCP Other Activities	\$0	\$127	\$0	\$1,000	\$0	\$1,000
1302012505 - Admin Allocated - Tourism	\$0	\$72,781	\$0	\$72,868	\$0	\$73,241
1302012980 - Depn - Tourism	\$0	\$49,785	\$0	\$49,785	\$0	\$49,785
Sub Total - TOURISM & AREA PROMOTION OP/EXP	\$0	\$458,297	\$0	\$558,184	\$0	\$566,463

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
OPERATING INCOME						
1302261090 - Emu Cup funding	(\$41,895)	\$0	(\$43,500)	\$0	(\$41,000)	\$0
1302051025 - Caravan Park Revenues	(\$100,952)	\$0	(\$110,000)	\$0	(\$100,000)	\$0
1302011200- Arts and Crafts Centre	(\$413)	\$0	(\$1,000)	\$0	(\$1,000)	\$0
1302501541- Healthy Community Mining Co Con -MMG Centrecare \$32,400 and HCP \$21,600	(\$54,000)	\$0	(\$54,000)	\$0	(\$54,000)	\$0
1302011595 - Community Projects Mining Contr - Mt Gibson \$40,000 HCP	(\$40,000)	\$0	(\$40,000)	\$0	(\$40,000)	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC	(\$237,260)	\$0	(\$248,500)	\$0	(\$236,000)	\$0
Total - TOURISM & AREA PROMOTION	(\$237,260)	\$458,297	(\$248,500)	\$558,184	(\$236,000)	\$566,463
BUILDING CONTROL						
OPERATING EXPENDITURE						
1303012720 - Building Control Expenses	\$0	\$0	\$0	\$1,500	\$0	\$1,500
1303012550 - EHO Consulting Costs	\$0	\$13,356	\$0	\$13,700	\$0	\$14,000
1303012505 - Admin Allocated Building Contro	\$0	\$13,416	\$0	\$14,577	\$0	\$14,652
Sub Total - BUILDING CONTROL OP/EXP	\$0	\$26,772	\$0	\$29,777	\$0	\$30,152
OPERATING INCOME						
1303011020 - Building Permits	(\$1,586)	\$0	(\$1,000)	\$0	(\$1,000)	\$0
1303011022 - BCITF & BSL Fees to Shire	(\$55)	\$0	(\$50)	\$0	(\$10)	\$0
Sub Total - BUILDING CONTROL OP/INC	(\$1,641)	\$0	(\$1,050)	\$0	(\$1,010)	\$0
Total - BUILDING CONTROL	(\$1,641)	\$26,772	(\$1,050)	\$29,777	(\$1,010)	\$30,152
ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURE						
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						
13060 - Fuel Station						
1306012565 - Licences/Permits	\$0	\$711	\$0	\$1,000	\$0	\$1,000
1306012720 - Other Expenses	\$0	\$335	\$0	\$0	\$0	\$418
1306012505 - Admin Allocated Fuel Station	\$0	\$14,560	\$0	\$14,577	\$0	\$14,652
1308012505 - Admin Allocated-Other Econ Dev	\$0	\$14,560	\$0	\$14,582	\$0	\$14,652
Sub Total - OTHER ECONOMIC SERVICES OP/EXP	\$0	\$30,165	\$0	\$30,159	\$0	\$30,722

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
OPERATING INCOME						
1306011120 - Fuel Station Lease Income	\$0	\$0	(\$6,207)	\$0	(\$6,330)	\$0
1306011185 - Sale of Stock	\$0	\$0	(\$120)	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC	\$0	\$0	(\$6,327)	\$0	(\$6,330)	\$0
Total - OTHER ECONOMIC SERVICES	\$0	\$30,165	(\$6,327)	\$30,159	(\$6,330)	\$30,722
Total - ECONOMIC SERVICES	(\$238,901)	\$565,393	(\$255,877)	\$677,274	(\$243,340)	\$997,974
OTHER PROPERTY AND SERVICES						
PRIVATE WORKS						
OPERATING EXPENDITURE						
140101 - Private Works Expenses	\$0	\$5,668	\$0	\$28,016	\$0	\$5,950
1401012505 - Admin Allocation - Private Work	\$0	\$14,560	\$0	\$14,577	\$0	\$14,652
Sub Total - PRIVATE WORKS OP/EXP	\$0	\$20,228	\$0	\$42,593	\$0	\$20,602
OPERATING INCOME						
1401011150 - Private Works Charges	(\$818)	\$0	(\$28,016)	\$0	(\$5,950)	\$0
Sub Total - PRIVATE WORKS OP/INC	(\$818)	\$0	(\$28,016)	\$0	(\$5,950)	\$0
Total - PRIVATE WORKS	(\$818)	\$20,228	(\$28,016)	\$42,593	(\$5,950)	\$20,602
PUBLIC WORKS OVERHEADS						
OPERATING EXPENDITURE						
1403012000 - PWO Wages Costs	\$0	\$194,311	\$0	\$184,017	\$0	\$208,352
1403012005 - Sick Leave	\$0	\$38,412	\$0	\$26,148	\$0	\$28,074
1403012010 - Annual Leave	\$0	\$61,671	\$0	\$67,027	\$0	\$72,268
1403012020 - Public Holidays	\$0	\$20,135	\$0	\$32,173	\$0	\$34,688
1403012025 - Accrued Leave Expenses	\$0	(\$5,174)	\$0	\$26,486	\$0	\$28,857
1403012040 - Superannuation	\$0	\$114,629	\$0	\$97,634	\$0	\$113,068
1403012030 - Wages Allowances	\$0	\$0	\$0	\$750	\$0	\$750
1403012125 - Staff Training	\$0	\$2,121	\$0	\$14,362	\$0	\$12,000
1403012075 - Protective Clothing	\$0	\$3,956	\$0	\$5,671	\$0	\$5,500
1403012125 - Travel & Accommodation	\$0	\$860	\$0	\$25,362	\$0	\$15,692
140305 - Depot Mtce (Works) Expenses	\$0	\$172,823	\$0	\$92,700	\$0	\$110,776
140310 - Depot Mtce (P&G) Expenses	\$0	\$4,538	\$0	\$20,629	\$0	\$11,269
140325 - PWO Vehicle Expenses	\$0	\$3,155	\$0	\$13,899	\$0	\$12,966
140330 - OH & S	\$0	\$11,985	\$0	\$5,079	\$0	\$16,000
1403452620 - Tools Replaced	\$0	\$1,184	\$0	\$3,000	\$0	\$3,000
1403502640 - Traffic Management Signs	\$0	\$0	\$0	\$721	\$0	\$1,000
1403012300 - Insurance on Works	\$0	\$1,925	\$0	\$3,500	\$0	\$1,900
1403552815 - Satellite phones	\$0	\$2,419	\$0	\$3,315	\$0	\$3,300
1403602080 - Recruitment expenses/relocation	\$0	\$0	\$0	\$6,000	\$0	\$6,000
1403652065 - Fitness for Work	\$0	\$0	\$0	\$1,500	\$0	\$1,500
1403252720 - Other PWOH Expenses	\$0	\$8,140	\$0	\$2,000	\$0	\$2,000
1403012310 - Works Workers Compen. Insurance	\$0	\$8,849	\$0	\$19,335	\$0	\$28,479
1403012505 - Admin Allocated	\$0	\$130,988	\$0	\$130,000	\$0	\$96,219
1403752720 - LESS PWOH ALLOCATED-PROJECTS	\$0	(\$528,103)	\$0	(\$781,308)	\$0	(\$813,658)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP	\$0	\$248,824	\$0	\$0	\$0	\$0
OPERATING INCOME						
1403011640 - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - PUBLIC WORKS OVERHEADS	\$0	\$248,824	\$0	\$0	\$0	\$0

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
PLANT OPERATION COSTS						
OPERATING EXPENDITURE						
1404012585 - Fuel & Oil	\$0	\$187,831	\$0	\$124,673	\$0	\$155,000
1404192595 - Tyres & Tubes	\$0	\$27,208	\$0	\$22,095	\$0	\$28,000
1404 12590 - Parts & Repairs	\$0	\$121,462	\$0	\$176,845	\$0	\$134,468
1404012582 - Insurance (Reg/Ins)	\$0	\$78,193	\$0	\$61,647	\$0	\$79,000
1404012000 - Other POC Expenses	\$0	\$1,502	\$0	\$2,355	\$0	\$4,000
1404012580 - Blades & Tynes	\$0	\$5,048	\$0	\$7,372	\$0	\$7,000
1404012582 - Licensing (Reg/Ins)	\$0	\$16,959	\$0	\$8,505	\$0	\$15,000
1404012625 - Survey and Microcom Equipment	\$0	\$0	\$0	\$3,248	\$0	\$0
1404012655 - Workshop consumables	\$0	\$13,506	\$0	\$16,099	\$0	\$15,000
1404012620 - Replacement tools	\$0	\$220	\$0	\$3,617	\$0	\$3,000
1404012505 - Admin Alloc - POC	\$0	\$67,918	\$0	\$68,000	\$0	\$68,000
1404012980 - Plant Depreciation	\$0	\$45,441	\$0	\$45,441	\$0	\$46,000
1404052720 - LESS POC ALLOCATED-PROJECTS	\$0	(\$640,996)	\$0	(\$539,897)	\$0	(\$554,468)
Sub Total - PLANT OPERATIONS COSTS OP/EXP	\$0	(\$75,708)	\$0	\$0	\$0	\$0
OPERATING INCOME						
1404011180 - Charges - Sale of Scrap	(\$1,897)	\$0	(\$300)	\$0	(\$300)	\$0
1404011640 - Reimbursements	(\$45,468)	\$0	(\$15,000)	\$0	\$0	\$0
1404011625 - Plant & Equipment Hire	\$0	\$0	(\$200)	\$0	(\$200)	\$0
Total - PLANT OPERATIONS COSTS	(\$47,365)	(\$75,708)	(\$15,500)	\$0	(\$500)	\$0
ADMINISTRATION						
OPERATING EXPENDITURE						
1405012000 - Salaries & Wages	\$0	\$566,311	\$0	\$545,383	\$0	\$549,019
1405012030 - Wages Allowances	\$0	(\$8,775)	\$0	\$7,950	\$0	\$7,950
1405012034 - Salary Package Allowance	\$0	\$0	\$0	\$5,500	\$0	\$0
1405012040 - Superannuation	\$0	\$50,255	\$0	\$59,186	\$0	\$60,594
1405012155 - LSL and AL accrual	\$0	\$19,723	\$0	\$16,365	\$0	\$16,473
1405102095 - Staff Amenities	\$0	\$1,692	\$0	\$4,000	\$0	\$1,650
1405012105 - Staff Uniforms	\$0	\$954	\$0	\$2,500	\$0	\$5,000
1405012080 - Recruitment Expenses	\$0	\$7,547	\$0	\$5,000	\$0	\$5,000
140501 - Admin Relocation Expenses	\$0	\$0	\$0	\$2,500	\$0	\$0
140501 - Fitness for Work	\$0	\$0	\$0	\$1,000	\$0	\$0
1405012120 - Staff Training	\$0	\$5,350	\$0	\$15,000	\$0	\$10,000
1405012055 - Advertising	\$0	\$3,305	\$0	\$7,500	\$0	\$5,000
1405012600 - Postage and Freight	\$0	\$5,508	\$0	\$5,000	\$0	\$6,500
1405012605 - Printing & Stationery	\$0	\$5,786	\$0	\$12,000	\$0	\$7,500
1405012725 - Subscriptions	\$0	\$18,144	\$0	\$18,370	\$0	\$18,750
1405012520 - Computer Mtce/Support	\$0	\$42,902	\$0	\$60,000	\$0	\$60,000
1405012570 - Office Equip Mtce	\$0	\$16,835	\$0	\$25,000	\$0	\$22,000
1405012125 - Travel & Accommodation	\$0	\$8,011	\$0	\$7,500	\$0	\$7,500
1405012535 - Conference Expenses	\$0	\$3,865	\$0	\$22,000	\$0	\$12,000
140501 - Vehicle Expenses	\$0	\$7,231	\$0	\$27,000	\$0	\$15,000
1405012045 - Admin VRE (FBT)	\$0	\$39,252	\$0	\$53,000	\$0	\$53,000
1405012515 - Audit Fees	\$0	\$45,648	\$0	\$20,264	\$0	\$37,000
1405012525 - Consultancy	\$0	\$134,350	\$0	\$130,000	\$0	\$110,000
1405012560 - Legal Expenses	\$0	\$196,943	\$0	\$80,000	\$0	\$80,000
140505 - Administration Building Mtce	\$0	\$28,898	\$0	\$75,060	\$0	\$48,622
140510 - Human Resource Management	\$0	\$0	\$0	\$2,500	\$0	\$2,500
1405152525 - OH & S Admin	\$0	\$2,722	\$0	\$0	\$0	\$2,500
1405012805 - Electricity	\$0	\$19,603	\$0	\$17,500	\$0	\$22,000
1405012820 - Telephone-Internet	\$0	\$77,416	\$0	\$49,000	\$0	\$75,000
1405012300 - Insurance	\$0	\$36,361	\$0	\$56,000	\$0	\$48,579
1405012515 - Bank Charges	\$0	\$6,147	\$0	\$7,000	\$0	\$7,000
1405012720 - Expenses Other	\$0	\$13,465	\$0	\$7,000	\$0	\$7,000
000000000 - Bad Debts Expense	\$0	\$8,715	\$0	\$0	\$0	\$5,000
1405012825 - Water	\$0	\$339	\$0	\$1,500	\$0	\$500
140525 - Admin Vehicle	\$0	\$4,492	\$0	\$3,500	\$0	\$5,000
140501 - Record Management	\$0	\$354	\$0	\$20,000	\$0	\$30,000
140501 - Financial Software - Instalment OZONE	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000
1405012980 - Depn - Administration General	\$0	\$15,980	\$0	\$15,980	\$0	\$15,980
1405302720 - LESS ADMIN ALLOCATED-PROGRAMS	\$0	(\$1,435,329)	\$0	(\$1,437,058)	\$0	(\$1,409,617)
Sub Total - ADMINISTRATION OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
OPERATING INCOME						
1405011640 - Reimbursements	(\$19,424)	\$0	(\$20,000)	\$0	(\$9,353)	\$0
1405011145 - Photocopies & Facsimiles	(\$85)	\$0	(\$10)	\$0	(\$50)	\$0
1405011045 - Commissions - Transport	(\$2,782)	\$0	(\$2,000)	\$0	(\$2,000)	\$0
1405011160 - RAV Admin - CA07 Application	(\$150)	\$0	\$0	\$0	(\$100)	\$0
1405011155 - RAV Admin - Admin Charges	(\$45)	\$0	\$0	\$0	\$0	\$0
Sub Total - ADMINISTRATION OP/INC	(\$22,486)	\$0	(\$22,010)	\$0	(\$11,503)	\$0
Total - ADMINISTRATION	(\$22,486)	\$0	(\$22,010)	\$0	(\$11,503)	\$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						
OPERATING EXPENDITURE						
1406012000 - Gross Total Salaries and Wages	\$0	\$0	\$0	\$1,681,800	\$0	\$1,788,899
1406052000 - LESS SALS/WAGES ALLOCATED	\$0	\$0	\$0	(\$1,681,800)	\$0	(\$1,788,899)
Sub Total - SALARIES AND WAGES OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
1406012085 - Reimbursements - Workers Compensation	(\$115,229)	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC	(\$115,229)	\$0	\$0	\$0	\$0	\$0
Total - SALARIES AND WAGES	(\$115,229)	\$0	\$0	\$0	\$0	\$0
UNCLASSIFIED						
OPERATING EXPENDITURE						
Sub Total - UNCLASSIFIED OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
1407011620 - Other Income	(\$2,403)	\$0	\$0	\$0	\$0	\$0
1407011640 - Reimbursements	(\$4,263)	\$0	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC	(\$6,666)	\$0	\$0	\$0	\$0	\$0
Total - UNCLASSIFIED	(\$6,666)	\$0	\$0	\$0	\$0	\$0
Total - OTHER PROPERTY AND SERVICES	(\$192,564)	\$193,344	(\$65,526)	\$42,593	(\$17,953)	\$20,602

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
	(\$6,172,830)	\$5,104,760	(\$5,575,847)	\$5,418,328	(\$4,986,575)	\$5,705,809
FUND TRANSFERS						
EXPENDITURE						
000000 Transfer to Yalgoo Ninghan Road Reserve Fund	\$0	\$7,493	\$0	\$157,036	\$0	\$308,678
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Plant Reserve Fund	\$0	\$1,334	\$0	\$1,389	\$0	\$1,215
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Sports Complex Reserve Reserve Fund	\$0	\$2,096	\$0	\$2,181	\$0	\$1,910
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to HCP Reserve Fund	\$0	\$3,102	\$0	\$3,230	\$0	\$2,826
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Building Reserve Reserve Fund	\$0	\$7,986	\$0	\$8,314	\$0	\$7,275
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Community Amenities Maintenance Reserve Fund	\$0	\$5,943	\$0	\$6,188	\$0	\$5,414
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Long Service Leave Reserve Fund	\$0	\$1,078	\$0	\$1,122	\$0	\$982
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Housing Maintenance Reserve Fund	\$0	\$2,697	\$0	\$2,808	\$0	\$2,457
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Yalgoo Morawa Road Reserve Fund	\$0	\$3,319	\$0	\$3,455	\$0	\$3,023
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to General Road Reserve Fund	\$0	\$2,828	\$0	\$2,944	\$0	\$2,576
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Office Equipment Reserve Fund	\$0	\$79	\$0	\$83	\$0	\$72
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Road Agreement Yalgoo Morawa Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnt	\$0	\$0	\$0	\$15,629	\$0	\$21,662
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Natural Disaster Triggerpoint Reserve Fund	\$0	\$280	\$0	\$292	\$0	\$255
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Emergency Road Repairs Reserve Fund	\$0	\$183	\$0	\$191	\$0	\$168
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Superannuation Back Pay Reserve Fund	\$0	\$1	\$0	\$1	\$0	\$0
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Mini	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$38,419	\$0	\$204,863	\$0	\$358,513
INCOME						
000000 Transfer from Yalgoo Ninghan Road Reserve Fund	\$0	\$0	(\$114,567)	\$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	\$0	\$0	\$0	\$0	(\$200,000)	\$0
000000 Transfer from Leave Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS	\$0	\$0	(\$114,567)	\$0	(\$314,567)	\$0
Total - FUND TRANSFER	\$0	\$38,419	(\$114,567)	\$204,863	(\$314,567)	\$358,513

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
000000 (Surplus) / Deficit - Carried Forward	(\$1,954,002)	\$0	(\$1,916,223)	\$0	(\$1,833,013)	\$0
Sub Total - SURPLUS C/FWD	(\$1,954,002)	\$0	(\$1,916,223)	\$0	(\$1,833,013)	\$0
Total - SURPLUS	(\$1,954,002)	\$0	(\$1,916,223)	\$0	(\$1,833,013)	\$0
LONG TERM LOANS						
000000 Loan Principal Repayments -	\$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	\$14,531	\$0	\$14,530	\$0	\$15,511
000000 Loan Principal Repayments - Housing loans 55	\$0	\$17,533	\$0	\$17,534	\$0	\$18,683
000000 Loan Principal Repayments - Housing loans 56	\$0	\$24,017	\$0	\$48,399	\$0	\$49,880
000000 Loan Principal Repayments - Community Amenities loan 54	\$0	\$7,290	\$0	\$7,290	\$0	\$7,756
Sub Total - LOAN REPAYMENTS	\$0	\$63,371	\$0	\$87,753	\$0	\$91,830
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	\$63,371	\$0	\$87,753	\$0	\$91,830
000000 Depreciation Written Back	\$0	(\$1,050,843)	\$0	(\$1,050,841)	\$0	(\$1,051,400)
000000 Book Value of Assets Sold Written Back	\$0	(\$197,971)	\$0	(\$267,100)	\$0	(\$193,600)
000000 Accrued Salary and Wages	\$0	\$6,495	\$0	\$0	\$0	\$0
000000 Accrued Interest on Debentures	\$0	\$1,604	\$0	\$0	\$0	\$0
000000 Movement in Loan Funds	\$0	\$0	\$0	\$0	\$0	\$0
000000 Net Change in Non Current Long service Leave Liability	\$0	(\$20,194)	\$0	\$0	\$0	\$0
Sub Total - DEPRECIATION WRITTEN BACK	\$0	(\$1,260,909)	\$0	(\$1,317,941)	\$0	(\$1,245,000)
Total - DEPRECIATION	\$0	(\$1,260,909)	\$0	(\$1,317,941)	\$0	(\$1,245,000)
FURNITURE AND EQUIPMENT						
GOVERNANCE						
EXPENDITURE						
000000-New Front Reception Counter - Dual Use	\$0	\$0	\$0	\$0	\$0	\$0
000000-Refurbish Morning Tea /Public Meeting Room	\$0	\$0	\$0	\$5,000	\$0	\$0
000000- New Admin Telephone System - Insurance Claim	\$0	\$0	\$0	\$0	\$0	\$0
000000- Computus Shelving for Record Management	\$0	\$2,436	\$0	\$4,000	\$0	\$0
000000-Admin Mobile Phones,laptop,Computers,Office Equip.	\$0	\$2,508	\$0	\$5,000	\$0	\$2,492
000000-Council Chamber Chair Replacement	\$0	\$0	\$0	\$0	\$0	\$0
000000-Council Chamber -Table	\$0	\$0	\$0	\$4,000	\$0	\$0
000000-IPADS Elected Members	\$0	\$4,340	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$9,284	\$0	\$18,000	\$0	\$2,492
Total - GOVERNANCE	\$0	\$9,284	\$0	\$18,000	\$0	\$2,492

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
FURNITURE AND EQUIPMENT						
RECREATION AND CULTURE						
EXPENDITURE						
000000 - Furn. & Equip - Art Centre	\$0	\$14,894	\$0	\$15,430	\$0	\$0
000000 - Furn. & Equip - CommunityHall	\$0	\$7,936	\$0	\$0	\$0	\$0
000000 - Furn. & Equip - Day Care Centre	\$0	\$4,768	\$0	\$15,596	\$0	\$0
000000- Community Oval Development- Furn & Equip Grant	\$0	\$0	0	0	\$0	\$35,250
Sub Total - CAPITAL WORKS	\$0	\$27,598	\$0	\$31,026	\$0	\$35,250
Total - HEALTH	\$0	\$27,598	\$0	\$31,026	\$0	\$35,250
FURNITURE AND EQUIPMENT						
LAW ORDER AND PUBLIC SAFETY						
EXPENDITURE						
000000- CCTV Yalgoo Townsite - Extension Stanley and Henty Streets	\$0	\$57,369	\$0	\$60,248	\$0	\$9,000
000000- Shire Firearm	\$0	\$1,786	\$0	\$0	\$0	\$0
000000- CCTV Yalgoo Townsite - Connect To Yalgoo Police Station	\$0	\$0	\$0	\$0	\$0	\$4,000
Sub Total - CAPITAL WORKS	\$0	\$59,155	\$0	\$60,248	\$0	\$13,000
Total -LAW ORDER AND PUBLIC SAFETY	\$0	\$59,155	\$0	\$60,248	\$0	\$13,000
FURNITURE AND EQUIPMENT						
ECONOMIC SERVICES						
EXPENDITURE						
000000- Additional Washing Machine and Dryer	\$0	\$0	\$0	\$0	\$0	\$3,200
000000- 4 Multiple Store Shelving Caravan Park Chalets	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0				
	\$0	\$0				
	\$0	\$0				
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$3,200
Total - ECONOMIC SERVICES	\$0	\$0	\$0	\$0	\$0	\$3,200
Total - FURNITURE AND EQUIPMENT	\$0	\$96,037	\$0	\$109,274	\$0	\$53,942
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	\$7,000	\$0	\$0
000000- Admin Centre - Internal Painting	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Admin Centre Covered Carport Area	\$0	\$0	\$0	\$0	\$0	\$0
000000- Admin Centre -Records Fit Coolroom Panels to Sea Container	\$0	\$19,132	\$0	\$16,800	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$19,132	\$0	\$23,800	\$0	\$0
TOTAL - GOVERNANCE	\$0	\$19,132	\$0	\$23,800	\$0	\$0

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme.	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
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						
EXPENDITURE						
000000-Staff Housing - 3 Storage Shed	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - 19b Stanley Street Security Screens	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - 19a Stanley Street Replace Floor Coverings	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - Security	\$0	\$0	\$0	\$65,000	\$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	\$300,000	\$0	\$86,350
000000-Staff Housing -6 Henty Street Replace Carpet with Floor Board	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing -8 Henty Street Colorbond Fence Front	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - Power to 3 Storage Shed	\$0	\$0	\$0	\$0	\$0	\$0
000000 -House 75 Weekes Street - Landscaping	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing -8 Henty Street Landscaping	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - 19b Stanley Street Floorboards,Gate,Skylight	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$365,000	\$0	\$151,350
Total - HOUSING	\$0	\$0	\$0	\$365,000	\$0	\$151,350

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
LAND AND BUILDINGS						
COMMUNITY AMENITIES						
EXPENDITURE						
000000- Mobile Ablution Block - Airstrip	\$0	\$0	\$0	\$0	\$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
LAND AND BUILDINGS						
RECREATION AND CULTURE						
EXPENDITURE						
000000 - Arts and Crafts Building	\$0	\$59,289	\$0	\$40,488	\$0	\$25,000
000000 - Community Hall - Detailed Plan for Renovations	\$0	\$0	\$0	\$0	\$0	\$0
000000-Power Supply Mens Shed and Rifle Club - Stage 2	\$0	\$17,260	\$0	\$19,000	\$0	\$15,000
000000-Payne Find Complex - External Painting	\$0	\$7,364	\$0	\$8,000	\$0	\$0
000000-Payne Find Complex - Internal Painting	\$0	\$3,800	\$0	\$4,000	\$0	\$0
000000 -Community and Youth Centre CLGF 2012-13 Unspent	\$0	\$32,064	\$0	\$44,222	\$0	\$0
000000 - Community Hall - Air Conditioner	\$0	\$9,351	\$0	\$10,500	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$129,128	\$0	\$126,210	\$0	\$40,000
Total - RECREATION AND CULTURE	\$0	\$129,128	\$0	\$126,210	\$0	\$40,000
LAND AND BUILDINGS						
TRANSPORT						
EXPENDITURE						
000000- Ablution Block Depot	\$0	\$0	\$0	\$0	\$0	\$0
000000- Machinery Shed Depot	\$0	\$128,029	\$0	\$135,000	\$0	\$7,393
000000-Flood Control -Fuel Station	\$0	\$19,500	\$0	\$27,300	\$0	\$11,410
000000- Depot -Electric Boundary Fence and Gate	\$0	\$25,410	\$0	\$25,000	\$0	\$6,700
Sub Total - CAPITAL WORKS	\$0	\$172,939	\$0	\$187,300	\$0	\$25,503
Total - TRANSPORT	\$0	\$172,939	\$0	\$187,300	\$0	\$25,503
LAND AND BUILDINGS						
ECONOMIC SERVICES						
EXPENDITURE						
000000- BBQ's (2) and Shade Structure Caravan Park	\$0	\$0	\$0	\$0	\$0	\$0
000000-Caravan Park - Sealing of Parking Bays and Driveways	\$0	\$22,000	\$0	\$22,000	\$0	\$0
000000 - Storage and POS Facility - Caravan Park	\$0	\$18,120	\$0	\$18,800	\$0	\$0
000000-Caravan Sealing of Rammed Earth Wall	\$0	\$0	\$0	\$0	\$0	\$0
000000-Caravan Park - Auto Reticulation System	\$0	\$0	\$0	\$0	\$0	\$0
000000-Caravan Park -2 Long term Accommodation Units	\$0	\$0	\$0	\$0	\$0	\$0
000000- Shelter and Seating Jokker Tunnel	\$0	\$0	\$0	\$4,054	\$0	\$4,054
000000- Shelter and Visitors Board at Railway Station	\$0	\$0	\$0	\$4,054	\$0	\$4,054
Sub Total - CAPITAL WORKS	\$0	\$40,120	\$0	\$48,908	\$0	\$8,108
Total - ECONOMIC SERVICES	\$0	\$40,120	\$0	\$48,908	\$0	\$8,108

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

	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018 Income	Expenditure	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS						
OTHER PROPERTY AND SERVICES						
EXPENDITURE						
000000-Land Purchases- Lot 134 and 135 Piesse Street	\$0	\$0	\$0	\$0	\$0	\$0
000000-Mens Shed Upgrade	\$0	\$30,846	\$0	\$15,000	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$30,846	\$0	\$15,000	\$0	\$0
Total - OTHER PROPERTY AND SERVICES	\$0	\$30,846	\$0	\$15,000	\$0	\$0
Total - LAND AND BUILDINGS	\$0	\$392,165	\$0	\$766,218	\$0	\$224,961
PLANT AND EQUIPMENT						
GOVERNANCE						
EXPENDITURE						
000000- Motor Vehicle CEO	\$0	\$89,370	\$0	\$86,030	\$0	\$86,970
000000- Motor Vehicle CGTS	\$0	\$0	\$0	\$66,485	\$0	\$64,794
	\$0	\$0				
Sub Total - CAPITAL WORKS	\$0	\$89,370	\$0	\$152,515	\$0	\$151,764
Total - GOVERNANCE	\$0	\$89,370	\$0	\$152,515	\$0	\$151,764
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	\$0	\$0	\$0	\$0	\$0
000000-Ride on Mower	\$0	\$25,850	\$0	\$25,000	\$0	\$0
000000- Truck 3 tonne Ya329	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$25,850	\$0	\$25,000	\$0	\$0
Total - RECREATION AND CULTURE	\$0	\$25,850	\$0	\$25,000	\$0	\$0

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
PLANT AND EQUIPMENT						
TRANSPORT						
EXPENDITURE						
000000- Catapillar Wheel Loader 950M	\$0	\$315,154	\$0	\$314,350	\$0	\$0
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 Cart Modification	\$0	\$0	\$0	\$0	\$0	\$10,000
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	\$0	\$0	\$0	\$0	\$0
000000-EMWI Vehicle - YA 840	\$0	\$0	\$0	\$0	\$0	\$0
000000-Works Foreman Ute - YA 899	\$0	\$0	\$0	\$0	\$0	\$68,722
000000-Mobile Batching Plant	\$0	\$0	\$0	\$0	\$0	\$0
000000-3qm Agitator Truck Second/ Hand	\$0	\$0	\$0	\$0	\$0	\$0
000000-Works Hilux	\$0	\$0	\$0	\$0	\$0	\$49,000
000000-Generator Genelite 4.5 kva	\$0	\$0	\$0	\$0	\$0	\$4,290
000000-Generator Kubota 6kva with fuel tank	\$0	\$0	\$0	\$0	\$0	\$9,500
000000-Transfer Pump	\$0	\$0	\$0	\$0	\$0	\$6,200
Sub Total - CAPITAL WORKS	\$0	\$315,154	\$0	\$314,350	\$0	\$147,712
Total - TRANSPORT	\$0	\$315,154	\$0	\$314,350	\$0	\$147,712
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	\$430,374	\$0	\$491,865	\$0	\$299,476
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

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
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/Ninghan Road - Shoulder Binding	\$0	\$0	\$0	\$0	\$0	\$0
000000- Yalgoo/Morawa Road - Reseal Program	\$0	\$0	\$0	\$0	\$0	\$0
2016-17 Road Programme						
000000- Yalgoo/Morawa Road - Widen to 7m 0-20 slk	\$0		\$0	\$0	\$0	\$0
000000- Yalgoo/Ninghan Road -New 4m Seal 65-75 slk	\$0	\$0	\$0	\$0	\$0	\$0
2018-19 Road Programme						
000000- Yalgoo/Morawa Road - Widen to 7m	\$0	\$513,000	\$0	\$530,119	\$0	\$544,968
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/Ninghan Road -Reform and Resheet to 8M Wide Slk 25-32	\$0	\$0	\$0	\$0	\$0	\$0
2016-17 Road Programme						
000000- Yalgoo/North Road -Reform and Resheet to 8M Wide Slk 0-10	\$0	\$0	\$0	\$0	\$0	\$0
2018-19 Road Programme						
000000- Yalgoo/Ninghan Road - Seal to width 4m SLK48.8 to SLK 36.6	\$0	\$292,622	\$0	\$293,500	\$0	\$300,000
DIRECT GRANTS						
2016-17 Road Programme						
MUNICIPAL/LOCAL ROADS GRANT- ROADS						
2014-15 Road Programme						
000000- Yalgoo/Ninghan Road -Hills SLK15-20 Resheet	\$0	\$0	\$0	\$0	\$0	\$0
2015-16 Road Programme						
TOWN STREET CONSTRUCTION						
2016-17 Road Programme						
BRIDGES						
2016-17 Road Programme						

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	Actual 2017-18		Adopted Budget 2017-2018		Adopted Budget 2018-19	
	YTD JUNE 2018		Income	Expenditure	Income	Expenditure
	Income	Expenditure				
FOOTPATH CONSTRUCTION - MUNICIPAL						
2016-17 Road Programme						
FLOOD DAMAGE						
DRAINAGE MUNICIPAL						
2016-17 Road Programme						
OTHER						
000000- Warne River crossover	\$0	\$0	\$0	\$0	\$0	\$0
000000- Ninghan Homestead Road Floodway crossover	\$0	\$0	\$0	\$0	\$0	\$0
000000- North Road - Crossing	\$0	\$0	\$0	\$10,000	\$0	\$10,000
Sub Total - CAPITAL WORKS	\$0	\$805,622	\$0	\$833,619	\$0	\$854,968
Total - ROADS	\$0	\$805,622	\$0	\$833,619	\$0	\$854,968
Total - INFRASTRUCTURE ASSETS ROAD RESERVES	\$0	\$805,622	\$0	\$833,619	\$0	\$854,968
INFRASTRUCTURE ASSETS-RECREATION FACILITIES						
000000- Bollard Fence - Community Park	\$0	\$0	\$0	\$0	\$0	\$8,000
000000- New Fence - Shamrock Park	\$0	\$0	\$0	\$0	\$0	\$0
000000- Picnic Shelter - Shamrock Park	\$0	\$7,521	\$0	\$0	\$0	\$0
000000- 2 Replacement Irrigation Pumps	\$0	\$0	\$0	\$0	\$0	\$0
000000- Community/School Oval Shared Use Development	\$0	\$565,652	\$0	\$937,000	\$0	\$718,000
				\$0		\$0
Sub Total - CAPITAL WORKS	\$0	\$573,173	\$0	\$937,000	\$0	\$726,000
Total - OTHER	\$0	\$573,173	\$0	\$937,000	\$0	\$726,000
Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES	\$0	\$573,173	\$0	\$937,000	\$0	\$726,000
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	\$50,581	\$0	\$12,000	\$0	\$0
000000-Paynes Find Beautification	\$0	\$224	\$0	\$18,658	\$0	\$18,656
000000 - Jokers Tunnel Entry Road Sheeting	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$50,805	\$0	\$75,658	\$0	\$63,656
Total - OTHER	\$0	\$50,805	\$0	\$75,658	\$0	\$63,656
Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$50,805	\$0	\$75,658	\$0	\$63,656
Rounding Adjustment						
GRAND TOTALS	(\$8,126,832)	\$6,293,817	(\$7,606,637)	\$7,606,637	(\$7,134,155)	\$7,134,155
SURPLUS						
		(\$1,833,015)		\$0		\$0