



MINUTES

For the Ordinary Council Meeting

Held on the 30th August 2024



Ian Holland

CHIEF EXECUTIVE OFFICER

30th August 2024

Disclaimer:

The Shire of Yalgoo gives notice to members of the public that any decisions made at the meeting, can be revoked, pursuant to the Local Government Act 1995. Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.

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1 DECLARATION OF OPENING

The Shire President welcomed those in attendance and declared the meeting open at 11.00am.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

In accordance with section 14 of the Local Government (Administration) Regulations 1996 “Meetings held by electronic means in public health emergency or state of emergency (Act s. 5.25(1)(ba))”, the President to declare that this Meeting may take place via instantaneous communication. All Councillors and staff are to be available either via telephone (teleconference) or in person.

President	Cr Raul Valenzuela
Deputy President	Cr Gail Trenfield - Telephonic
Councillors	Cr Tamisha Hodder
	Cr Angus Nichols
	Cr Stanley Willock
	Cr Kieran Payne

Chief Executive Officer	Ian Holland
Deputy Chief Executive Officer	Charlie Brown
Executive Assistant	Diane Hodder
Observers	Gail Pilmoor
	David Rocke

APOLOGIES	NIL
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3 LEAVE OF ABSENCE NIL

4 DISCLOSURE OF INTERESTS

Councillors and Officers are reminded of the requirements of s5.65 of the Local Government Act 1995, to verbally disclose any interest during the meeting before the matter is discussed or to provide in writing the nature of the interest to the CEO before the meeting.
NIL

5 PUBLIC QUESTION TIME

NIL

REPOSSES TO QUESTIONS TAKEN ON NOTICE

NIL

QUESTIONS TAKEN WITHOUT NOTICE

NIL

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6 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

NIL

7 NOTICE OF MATTERS TO BE DISCUSSED BEHIND CLOSED DOORS

NIL

8 ANNOUNCEMENTS CONCERNING MEETINGS ATTENDED

Date	Location	Meeting	Attendance
19/08/2024	Yalgoo	LEMC	Cr Raul Valenzuela CEO Ian Holland

9 CONFIRMATION OF MINUTES

9.1 MINUTES OF THE ORDINARY COUNCIL MEETING – 26th July 2024

RECOMMENDATION

That the minutes of the Ordinary Council Meeting held on the 26th July 2024 as attached be confirmed as a true and correct record.

COUNCIL RESOLUTION – C2024-08-01

Moved: Cr Stanley Willock Seconded: Cr Gail Trenfield

That the minutes of the Ordinary Council Meeting held on the 26th July 2024 as attached be confirmed as a true and correct record.

CARRIED:6/0

9.2 MINUTES OF THE SPECIAL COUNCIL MEETING – 31st July 2024

RECOMMENDATION

That the minutes of the Special Council Meeting held on the 31st July 2024 as attached be confirmed as a true and correct record.

COUNCIL RESOLUTION – C2024-08-02

Moved: Cr Angus Nichols Seconded: Cr Stanley Willock

That the minutes of the Special Council Meeting held on the 31st July 2024 as attached be confirmed as a true and correct record.

CARRIED: 6/0

10 REPORTS OF COMMITTEE MEETINGS

NIL

11 TECHNICAL REPORTS

11.1 CAPITAL PROGRESS REPORT

Applicant:	Shire of Yalgoo
Date:	20 August 2024
Reporting Officer:	Charles Brown
Disclosure of Interest:	NIL
Attachments:	Capital Expenditure Report

SUMMARY

To receive the Progress Report on the 2024/25 Capital Works Program to the 31st July 2024.

BACKGROUND

The Shire in its 2024/2025 Annual Budget has allocated the sum of \$6,185,999 for the acquisition of capital assets and the undertaking of infrastructure works.

COMMENT

The Capital Projects detailed in the attached report are projects incorporated in the 2024/2025 Annual Budget.

STATUTORY ENVIRONMENT

NIL

POLICY/FINANCIAL IMPLICATIONS

To deliver the Capital Works Program within budgeted allocations.

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the Progress Report on the Capital Works Program as at 31st July 2024.

COUNCIL RESOLUTION – C2024-08-03

Moved: Cr Kieran Payne Seconded: Cr Gail Trenfield

That Council receive the Progress Report on the Capital Works Program as at 31st July 2024.

CARRIED: 6/0

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Prog	SP	COA	Job	Description	Current Budget	YTD Actual		< 10%	11% to 20%	21% to 30%	31% to 40%	41% to 50%	51% to 60%	61% to 70%	71% to 80%	81% to 90%	91% to 100%	> 101%
05	0501	4050130		FIRE - Plant & Equipment (Capital)														
05	0501	4050130	4500	Dfes Tank	\$35,000.00	\$777.97		2%										
05	0503	4050330		OLOPS - Plant & Equipment (Capital)	\$250,000.00	\$0.00		0%										
10	1007	4100711		COM AMEN Anthropology Report Cemetery	\$35,000.00	\$0.00		0%										
10	1007	4100730		COM AMEN - Plant & Equipment (Capital)														
10	1007	4100730	8022	2nd Hand 12 Seater Bus	\$50,000.00	\$0.00		0%										
11	1101	4110110		HALLS - Building (Capital)														
11	1101	4110110	BC002	Yalgoo Hall - Building (Capital)	\$300,000.00	\$13,053.85		4%										
11	1103	4110309		REC - Other Rec Land (Capital)	\$150,000.00	\$0.00		0%										
11	1103	4110310		REC - Other Rec Facilities Building (Capital)														
11	1103	4110310	BC006	Railway Station Building (Capital)	\$0.00	\$1,317.50		0%										
11	1103	4110370		REC - Infrastructure Parks & Gardens (Capital)														
11	1103	4110370	BC039	Tennis Court (Capital)	\$100,000.00	\$0.00		0%										
11	1103	4110370	PC010	Water Treatment Railway Bore	\$100,000.00	\$0.00		0%										
12	1201	4120110		ROADC - Building (Capital)														
12	1201	4120110	BC005	Works Depot (Capital)	\$200,000.00	\$2,249.37		1%										
12	1201	4120110	BC043	Depot Storage Shed	\$50,000.00	\$0.00		0%										
12	1201	4120110	BC044	Shed For Community Buses	\$45,000.00	\$0.00		0%										
12	1201	4120140		ROADC - Roads Built Up Area - Sealed - Council Funded														
12	1201	4120140	RC050	Plesse Street	\$100,000.00	\$0.00		0%										
12	1201	4120140	RC075	Paynes Find Town Rd (Capital)	\$150,000.00	\$0.00		0%										
12	1201	4120141		ROADC - Roads Outside BUA - Sealed - Council Funded														
12	1201	4120141	LRC008	Lcrl - Yalgoo Ninghan Road	\$592,977.00	\$3,291.67		1%										
12	1201	4120141	LRC076	Lcrl - Morawa - Yalgoo Rd	\$60,000.00	\$0.00		0%										
12	1201	4120141	RC008	Yalgoo - Ninghan Rd (Capital)	\$785,000.00	\$9,800.00		1%										
12	1201	4120143		ROADC - Roads Outside BUA - Formed - Council Funded														
12	1201	4120143	RC056	Joker Mine Rd (Capital)	\$40,000.00	\$0.00		0%										
12	1201	4120143	RC077	Paynes Find - Thundelara Rd (Capital)	\$50,000.00	\$0.00		0%										
12	1201	4120145		ROADC - Roads Outside BUA - Sealed - Roads to Recovery														
12	1201	4120145	R2R008	Yalgoo - Ninghan Rd (R2R)	\$664,022.00	\$11,960.00		2%										
12	1201	4120149		ROADC - Roads Outside BUA - Sealed - Regional Road Group														
12	1201	4120149	RRG008	Yalgoo - Ninghan Rd (Rrg)	\$450,000.00	\$0.00		0%										
12	1201	4120190		ROADC - Infrastructure Other (Capital)														
12	1201	4120190	6000	Tourist Projects As Per Plan	\$50,000.00	\$0.00		0%										
12	1201	4120190	E3001	Paynes Find Entry Statement	\$19,000.00	\$0.00		0%										
12	1201	4120190	F3001	Various Road Stabilisation & Mitigation	\$100,000.00	\$0.00		0%										
12	1201	4120190	SL001	Street Lighting	\$50,000.00	\$0.00		0%										
12	1203	4120330		PLANT - Plant & Equipment (Capital)														
12	1203	4120330	8005	Grader	\$450,000.00	\$0.00		0%										
12	1203	4120330	8010	Box Top Trailer	\$10,000.00	\$0.00		0%										
12	1203	4120330	8017	Cranes X 3	\$15,000.00	\$0.00		0%										
12	1203	4120330	8021	Drop Deck Float	\$150,000.00	\$0.00		0%										
12	1203	4120330	8023	Pole Mounted Camera	\$20,000.00	\$0.00		0%										
13	1301	4130130		RURAL - Plant & Equipment (Capital)	\$60,000.00	\$0.00		0%										
13	1302	4130290		TOUR - Infrastructure Other (Capital)	\$200,000.00	\$0.00		0%										
13	1306	4130610		ECON DEV - Building (Capital)	\$500,000.00	\$0.00		0%										
14	1402	4140230		ADMIN - Plant and Equipment (Capital)														
14	1402	4140230	8012	Motor Vehicle (Rav4 Replace)	\$70,000.00	\$0.00		0%										
14	1402	4140230	8013	Motor Vehicle (Mfin)	\$50,000.00	\$0.00		0%										
14	1402	4140230	8014	Computer Hardware System Upgrades & Phone Replace	\$135,000.00	\$0.00		0%										
14	1402	4140230	8015	Conference Equipment	\$35,000.00	\$0.00		0%										
14	1402	4140230	8016	External Monitor Display	\$25,000.00	\$0.00		0%										
14	1402	4140290		ADMIN - Infrastructure Other (Capital)	\$40,000.00	\$0.00		0%										
					\$6,185,999.00	\$42,450.36												
		508		Land	\$0.00	\$0.00												
		512		Buildings	\$335,000.00	\$14,371.35		4%										
		514		Buildings Specialised	\$945,000.00	\$2,249.37		0%										
		520		Furniture & Equipment	\$0.00	\$0.00		0%										
		530		Plant & Equipment	\$1,355,000.00	\$777.97		0%										
		540		Roads	\$2,891,999.00	\$25,051.67		1%										
		550		Drainage	\$0.00	\$0.00		0%										
		570		Parks & Ovals	\$200,000.00	\$0.00		0%										
		590		Other Infrastructure	\$459,000.00	\$0.00		0%										
					\$6,185,999.00	\$42,450.36		1%										

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11.2 TECHNICAL SERVICES REPORT AS OF 23rd August 2024

Applicant:	Shire of Yalgoo
Date:	23 August 2024
Reporting Officer:	Craig Holland Works Foreman
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council receive the Technical Services Report as at the 23rd August 2024

COMMENT

Road Construction and Capital

- Yalgoo North Road – Flood damage repairs started.

Road Maintenance

- Maintenance Grading carried out on – Maranalgo Rd, Thundelarra Rd, Narndee West Rd, Uanna Hill Rd, Yalgoo Ninghan Rd, Ninghan Rd, Dalgaranga Rd.
- Yalgoo/Ninghan Rd & Yalgoo Morawa Rd – Pot holes repairs.

Other Infrastructure

- Tank pad and tank erected at town dam.
- Grid repairs done on Yalgoo/Ninghan Rd & Yalgoo Morawa Rd
- Vehicle Service Carried out – YA415, YA787, YA778, 1IEE930

Parks, Reserves and Properties

4.1 Art & Culture Centre

- General gardening maintenance carried out.

4.2 Community Town Hall

- Work has commenced on the town hall.

4.3 Community Town Oval

- General gardening maintenance and fertilizing conducted to the oval and core stadium gardens.

4.4 Community Park, Gibbons Street

- General gardening maintenance conducted on a weekly basis mowing, pruning and watering.

4.5 Community Park, Shamrock Street

- General gardening maintenance conducted on a weekly basis – Mowing, pruning & watering.

4.6 Water Park

- General gardening maintenance conducted.

4.7 Yalgoo Caravan Park

- General gardening maintenance is done every two weeks.

4.8 Paynes Find Tip

- NIL

4.9 Railway Station

- General gardening maintenance conducted on a weekly basis – Mowing, pruning & watering.

4.10 Staff Housing

- Inspections done.

4.11 Yalgoo Rubbish Tip

- Pushed over on a weekly basis.

4.12 Yalgoo & Paynes Find Airstrip

- Paynes Find Airstrip – checked and all good.
- Yalgoo Airstrip – checked and all good.

5. Staff

- Craig Holland, Matthew McSporran & Darren Hawkins attended a LG Works Conference at Joondalup.

6. Purchasing

- NIL.

STATUTORY ENVIRONMENT

NIL

POLICY/FINANCIAL IMPLICATIONS

To deliver the Capital Works Program within budgeted allocations.

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the Technical Services Report as of 23rd August 2024.

COUNCIL RESOLUTION – C2024-08-04

Moved: Cr Kieran Payne Seconded: Cr Angus Nichols

That Council receive the Technical Services Report as of 23rd August 2024.

CARRIED: 6/0

12 DEVELOPMENT, PLANNING AND ENVIRONMENTAL HEALTH REPORTS
NIL

13 FINANCIAL REPORTS

13.1 LIST OF ACCOUNTS

Applicant:	Shire of Yalgoo
Date:	20 August 2024
Reporting Officer:	Charles Brown
Disclosure of Interest:	NIL
Attachments:	Accounts Paid July

SUMMARY

The attached list of accounts paid during the month of July 2024, under Delegated Authority, is provided for Council's information and endorsement.

COMMENT

The Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 requires the Chief Executive Officer to present a list of accounts paid and/or payable to Council and to record those accounts in the minutes of the meeting.

STATUTORY ENVIRONMENT

Local Government Act 1995

6.10 Financial Management regulations

Regulations may provide for –

- a. The security and banking of money received by a local government' and
- b. The keeping of financial records by a local government; and
- c. The management by a local government of its assets, liabilities and revenue; and
- d. The general management of, and the authorisation of payments out of –
 - I. The municipal fund; and
 - II. The trust fund, of a local government.

Local Government (Financial Management) Regulations 1996

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.
 1. If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –
 - I. The payee's name; and
 - II. The amount of the payment; and
 - III. The date of the payment; and
 - IV. Sufficient information to identify the transaction.
 2. A list of accounts for approval to be paid is to be prepared each month showing –
 - a. For each account which requires council authorisation in that month –
 - I. The payee's name; and
 - II. The amount of the payment; and

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- III. Sufficient information to identify the transaction; and
- b. The date of the meeting of the council to which the list is to be presented.
3. A list prepared under sub regulation (1) or (2) is to be –
 - a. Presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - b. Recorded in the minutes of that meeting.

13A. Payments by employees via purchasing cards

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment;
 - (d) sufficient information to identify the payment.
- (2) A list prepared under sub regulation (1) must be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY/FINANCIAL IMPLICATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the schedule of accounts paid during July 2024 as listed covering EFT's directly debited payments, Credit Card Payments and wages as numbered and totalling \$1,171,989.32 from the Shire of Yalgoo's Municipal Bank Accounts.

COUNCIL RESOLUTION – C2024-08-05

Moved: Cr Gail Trenfield

Seconded: Cr Kieran Payne

That Council receive the schedule of accounts paid during July 2024 as listed covering EFT's directly debited payments, Credit Card Payments and wages as numbered and totalling \$1,171,989.32 from the Shire of Yalgoo Municipal Bank Accounts.

CARRIED: 6/0

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Chq/EFT	Date	Name	Description	Amount
60	16/07/2024	Telstra Corporation Ltd	Monthly Telstra Invoice	-9,326.43
EFT2222	01/07/2024	Premier1 Lithium Ltd	Rates Refund & Refund of A2098	-18,278.17
EFT2223	08/07/2024	Ian Scott	Reimbursement - Taxi Fares when taking Plant to Gero for Servicing	-48.10
EFT2224	08/07/2024	Gero Cool Airconditioning & Refrigeration	Repairs to Ice Machine on PO 11727	-1,923.90
EFT2225	08/07/2024	G.T. Movers W.A.	Freight - Gero to Yalgoo - Products from Winc	-27.50
EFT2226	08/07/2024	Kieran Thomas Payne	Cr Sitting Fees etc for June 2024	-616.92
EFT2227	08/07/2024	Mercure Hotel Perth (cdl Hbt Sun Four P/L - T/as)	Accomodation - D Hodder	-1,556.00
EFT2228	08/07/2024	Fleet Complete Australia Pty Ltd	Harnesses & Freight Charges for Fleet Tracking on PO 11676	-763.40
EFT2229	08/07/2024	BOC Limited	Oxy/Acet Gas Kit on PO 11677	-479.93
EFT2230	08/07/2024	Canine Control	Ranger Services on 27.06.24	-1,456.05
EFT2231	08/07/2024	Civic Legal	Legal Fees- Wardens Court Proceedings	-22,000.00
EFT2232	08/07/2024	Gail Trenfield	Cr Sitting Fees etc for June 2024	-953.33
EFT2233	08/07/2024	Pemco Diesel Pty Ltd	Service on Plant P6644 on PO 11678	-448.94
EFT2234	08/07/2024	Raul. Valenzuela	Cr Sitting Fees & Allowances - June 2024	-2,078.34
EFT2235	08/07/2024	SKD Security & Keys Distributors	BILOK Keys & Postage	-124.28
EFT2236	08/07/2024	Spotlight P/L	Goods for Naidoc on PO 10874	-720.10
EFT2237	08/07/2024	Veolia Environmental Services	Domestic & Commercial Waste Collection - June 2024	-3,891.29
EFT2238	08/07/2024	WA Local Government Association (WALGA)	Training - D Hawkins and M McSparran	-2,178.00
EFT2239	08/07/2024	Tamisha Hodder	Cr Fees & Allowances - June 2024	-661.67
EFT2240	08/07/2024	Datacom Solutions (AU) Pty Ltd	Data Retention - June 2024	-151.33
EFT2241	08/07/2024	Darren Long Consulting	Consultancy Accounting Services May 2024	-3,355.00
EFT2242	08/07/2024	Rowe Contractors	R2R Yalgoo- Morawa Road Widening Final Installment on PO 11622	-301,807.04
EFT2243	08/07/2024	Cekas Pest Management	Unit 8 Caravan Park - Progress Claim #6 - On PO 11594	-4,498.00
EFT2244	08/07/2024	Tmt Electrical	Caravan Park - Supply of submersible Sewer Pump on PO 11744	-4,743.20
EFT2245	08/07/2024	Pingarning Pty Ltd t/as Prompt Safety Solutions	OHS - 11.03.24	-4,840.00
EFT2246	08/07/2024	Midwest Safety & Training Pty Ltd	Forklift Training - B Hawkins on PO 11734	-593.00
EFT2247	08/07/2024	Url Networks Pty Ltd	June 24 - Admin Phones	-110.31
EFT2248	15/07/2024	One Music Australia	Annual Licence Fees - Rage Cage - 01.07.24 - 30.06.25	-378.55
EFT2249	15/07/2024	FleetNetwork	Payroll Deductions/Contributions	-1,392.64

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Chq/EFT	Date	Name	Description	Amount
EFT2250	15/07/2024	G.T. Movers W.A.	Diesel Recoil Assembly - Yalgoo-Ningham Rd Freight	-110.00
EFT2251	15/07/2024	Mercure Hotel Perth (cdl Hbt Sun Four P/L - T/as)	M McSporran - Accomodation	-1,232.00
EFT2252	15/07/2024	ATOM Supply	Tool Bags for Plant on PO 11683	-326.88
EFT2253	15/07/2024	Bunnings Building Supplies Pty Ltd	Weather Station on PO 11682	-188.76
EFT2254	15/07/2024	Cockburn Cement Ltd	Materials for Yalgoo-Morowa & Yalgoo Ningham Roads on PO 11749	-518.10
EFT2255	15/07/2024	Dominic Carbone & Associates	Accounting Consultant - June 2024	-550.00
EFT2256	15/07/2024	LGISWA	Half Contribution - Scheme Protection Insurance	-190,512.85
EFT2257	15/07/2024	Wurth Australia Pty Ltd	Replacement Tools on PO 11684	-61.24
EFT2258	15/07/2024	Abrolhos Steel	Materials - Cemetery on PO 11689	-196.42
EFT2259	15/07/2024	MDF Services Pty Ltd	Remove, Supply and Manufacture Bush & Pin for YA860	-677.50
EFT2260	15/07/2024	Lo-Go Appointments	Contract Corporate Services WE 06.07.24	-3,369.50
EFT2261	15/07/2024	Cekas Pest Management	U8 - Caravan Park - Final Claim on PO 11594	-1,097.50
EFT2262	15/07/2024	Bai Communications Pty Ltd	Yearly Renewal of Contract # 41000521	-1,405.45
EFT2263	15/07/2024	Thinkproject Australia Pty Ltd	RAMM Transport Asset Annual Support & Maintenance Fee 01.07.24 - 30.06.25	-8,961.15
EFT2264	15/07/2024	Local Government Professionals Australia Wa	2024 - 2025 Bronze Local Government Subscription	-550.00
EFT2265	15/07/2024	Garpen	Diesel Recoil Assembly on PO 11685	-114.00
EFT2266	15/07/2024	Colas	Yalgoo-Ningham Road	-186,892.61
EFT2267	15/07/2024	Helen St George Cooper	Reimbursement - Glass Jars - School Holiday Program, Hooks	-32.05
EFT2268	15/07/2024	Peta Anne-Marie Kroon	Reimbursement - Refreshments	-154.35
EFT2269	15/07/2024	Fleet Complete Australia Pty Ltd	June 2024 Iridium Failover	-569.94
EFT2270	15/07/2024	Melangata Station Stay	Bounty Dog Claim - 9 x Dogs	-990.00
EFT2271	15/07/2024	Communication Systems Geraldton	Satellite Phones - Plant on PO 11610	-4,037.00
EFT2272	15/07/2024	Diane Hodder	Reimbursement - Refreshments	-154.07
EFT2273	15/07/2024	Monsignor Hawes Heritage Inc.	Corporate Membership Renewal 2024 - 2025	-100.00
EFT2274	15/07/2024	Shire Of Mt Magnet	Health & Building Services June 2024	-256.70
EFT2275	15/07/2024	Jacksons Drawing Supplies Pty Ltd	Art Materials	-504.64
EFT2276	15/07/2024	Murchison Hardware	15 Gold Digging Pans	-329.25
EFT2277	17/07/2024	Ian Scott	Reimburse for purchase of Bulk Seeds and Safety Button Switch for Sprayer	-168.55
EFT2278	17/07/2024	Beachlands Plumbing Pty Ltd	Various Plumbing Jobs on Shire Buildings on PO 11681	-3,430.46
EFT2279	17/07/2024	JLT Risk Solutions Pty Ltd	Marine Cargo Insureance - Renewal	-876.65

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Chq/EFT	Date	Name	Description	Amount
EFT2280	17/07/2024	Helen St George Cooper	Request from CDO to make Carrot Cakes for Seniors Morning Tea, Depot and Admin	-94.77
EFT2281	17/07/2024	Moore Australia (Wa) Pty Ltd	Progressive Billing to 30/06/24, Risk Management, Internal Controls and Legislative Compliance	-3,850.00
EFT2282	17/07/2024	Ceilidh Christey	Reimburse for Shower Curtains for House 8	-39.60
EFT2283	17/07/2024	Juurlu Baba Yomitji Pty Ltd t/as Baba Marda Road Services	Traffic Management Cemetery Road - on PO 11692	-5,324.00
EFT2284	17/07/2024	Refuel Australia	Fuel Use for June	-13,380.39
EFT2285	17/07/2024	Geraldton Mower & Repair Specialist	Garden Equipment - Town Gardens on PO 11745	-157.00
EFT2286	17/07/2024	Protector Fire Services	Fire Extinguishers, Blankets for Paynes Find	-1,019.65
EFT2287	17/07/2024	Westrac Equipment Pty Ltd	Carry out 500hr Service on Cat Grader YA 860	-1,511.04
EFT2288	17/07/2024	Yalgoo Hotel Motel	Meals for Peter Ceka's Pest Control 20/05/24 - 05/07/24 on PO 11579	-2,592.27
EFT2289	17/07/2024	Darren Long Consulting	4.5 Hours - Finalise Annual Financial Report including audit support workpapers	-495.00
EFT2290	17/07/2024	Karen Gilbert	Art Sale - Unnamed Painting YACC018	-150.00
EFT2291	17/07/2024	Gail Simpson	Art Sale - Painting - Bush Food YACC394	-380.00
EFT2292	17/07/2024	Elisha Hodder	Art Sale - White & Brown Raffia Basket	-50.00
EFT2293	17/07/2024	Lo-Go Appointments	Contract - Corporate Services - WALGA Preferred - 6 months - H St George Cooper	-3,369.50
EFT2294	17/07/2024	I.T. Vision Software Pty Ltd (t/a Readytech)	Annual Subscription 01.07.24 - 30.06.25	-47,124.77
EFT2295	25/07/2024	Beachlands Plumbing Pty Ltd	Supply & Install Hot Water Service @ Caravan Park, Unblock Public Toilets	-4,462.26
EFT2296	25/07/2024	Brian Hawkins	Reimbursement for Evening Meal - taking Truck to Auction YA 807	-37.60
EFT2297	25/07/2024	Helen St George Cooper	Postage for Sat Phones, Teaspoons and Light Bulbs for Office	-115.95
EFT2298	25/07/2024	FleetNetwork	Payroll Deductions/Contributions	-1,392.64
EFT2299	25/07/2024	Carey Right Track Foundation Ltd	Term 3 - 5 Visits	-16,500.00
EFT2300	25/07/2024	Message4U Pty Ltd t/as Sinch MessageMedia	Monthly Access Fee - July	-119.90
EFT2301	25/07/2024	G.T. Movers W.A.	Freight From Corsign Perth to Yalgoo - Road Maintenance	-473.00
EFT2302	25/07/2024	Safetycare Australia Pty Ltd	12 month Subscription for up to 50 Employees at the Shire of Yalgoo as per Quote Q004589	-1,650.00
EFT2303	25/07/2024	TKPH Pty Ltd t/as OTR Tyres	Strip and Fit Grader Tyre and Mack Trucks Trailer Tyre	-2,316.30

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Chq/EFT	Date	Name	Description	Amount
EFT2304	25/07/2024	Richard Jarvis	Reimbursement for Evening Meal - taking Truck to Auction YA 807	-59.50
EFT2305	25/07/2024	Gail Pilmoor	Online Training White Card - Gail Pilmoor	-34.69
EFT2306	25/07/2024	ATOM Supply	Cleaning Products	-203.68
EFT2307	25/07/2024	Bridged Group Pty Ltd	Monthly Billing for July 2024	-346.50
EFT2308	25/07/2024	Canine Control	Ranger Services - Monday 8th Friday 12th Patrols	-1,530.38
EFT2309	25/07/2024	Landgate	Invoice for Schedule No: M2024/04	-96.30
EFT2310	25/07/2024	WA Local Government Association (WALGA)	WALGA Membership/Subscription 2024 - 2025	-28,015.66
EFT2311	25/07/2024	Yalgoo Hotel Motel	Meals @ \$50 for each Members of Carery Right Track Foundation Team. Visiting Tuesday, 23 April 2024 Wednesday, 8 May, 22 May, 5 June and 19 June 2024	-844.69
EFT2312	25/07/2024	Wurth Australia Pty Ltd	Replacement Tools Town Maintenance - on PO 11750	-348.01
EFT2313	25/07/2024	Mcdonalds Wholesalers	Caravan Park Fridge/Snack Supplies	-435.30
EFT2314	25/07/2024	Shire Of Mt Magnet	Shire's Contribution to Supreme Court Appeal re the Miscellaneous Licenses for 2024-2025 financial year	-12,500.00
EFT2315	25/07/2024	Infinity Skate	School Holiday Program held on the 1st of July	-550.00
EFT2316	25/07/2024	Midwest Windscreens	Excess For Windscreen Replacement on YA894 - MO0074199	-300.00
EFT2317	25/07/2024	Complete Office Supplies Pty Ltd (COS)	Cleaning Products & Stationery	-1,496.98
EFT2318	25/07/2024	Corsign	PVC Flexible Guide Post White 1400mm with Red/White Delineation (MRWA Approved) on PO 11690	-14,850.00
EFT2319	31/07/2024	Beachlands Plumbing Pty Ltd	Various Plumbing jobs @ 19 Campbell St, Cavan Park, Office and Art Centre	-3,731.42
EFT2320	31/07/2024	Rowe Contractors	Yalgoo Ninghan Road - Water, Grade and Final Trim on PO 11616	-10,780.00
EFT2321	31/07/2024	Cekas Pest Management	Yalgoo Town Hall Restoration on PO 11710	-5,139.50
EFT2322	31/07/2024	Nick Stevenson	Remedial Works - Cemetery Wall	-5,675.00
DD5214.9	05/07/2024	WA Treasury Corporation	Loan 55 Principal	-13,448.81
DD5224.1	12/07/2024	Horizon Power	Shire Street Lights for June 2024	-962.39
DD5230.1	02/07/2024	Department of Transport	Plant Vehicle Registration Renewal	-8,521.55
DD5232.1	14/07/2024	Bank of Bendigo Credit Card	Credit Card Purchases for June 2024	-185.73
DD5236.1	12/07/2024	Water Corporation	Water Usage - June 2024	-2,036.52
DD5242.1	19/07/2024	Telstra Corporation Ltd	Telstra - Trackers for June - July 2024	-1,149.50
DD5246.1	19/07/2024	Pivotel Satellite Pty Limited	Satellite Spot Tracking for July 2024	-28.98
DD5253.1	01/07/2024	Bendigo Bank	Bank Fees 0107	-5.26

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Chq/EFT	Date	Name	Description	Amount
DD5253.2	12/07/2024	Department of Transport	DOT Payment	-6.90
DD5253.3	15/07/2024	Bendigo Bank	Bank Fees 1507	-4.35
DD5253.4	15/07/2024	Department of Transport	DOT Payments	-6.90
DD5253.5	16/07/2024	Department of Transport	DOT Payment	-122.35
DD5253.6	17/07/2024	Department of Transport	DOT Payment	-528.10
DD5253.7	18/07/2024	Bendigo Bank	Bank Fees 1807	-2.70
DD5253.8	22/07/2024	Bendigo Bank	Bank Fees Tyro Fees	-408.55
DD5253.9	22/07/2024	Department of Transport	DOT Payment	-483.90
DD5259.1	31/07/2024	National Australia Bank	NAB Bank Fees	-10.00
DD5259.2	30/07/2024	National Australia Bank	NAB Connect Fees	-0.25
DD5253.10	23/07/2024	WA Treasury Corporation	WATC Fees	-51.34
DD5253.11	23/07/2024	Shire of Yalgoo Municipal Fund	Superannuation 106	-12,692.10
DD5253.12	24/07/2024	Shire of Yalgoo Municipal Fund	Payrun # 106	-70,180.95
DD5253.13	24/07/2024	Bendigo Bank	Bank Fees 2407	-4.80
DD5253.14	25/07/2024	Bendigo Bank	Bank Fees 2507	-3.60
DD5253.15	26/07/2024	Department of Transport	DOT Payment 2607	-157.20
DD5253.17	02/07/2024	Bendigo Bank	Bank Fees 0207	-0.15
DD5253.18	08/07/2024	Department of Transport	DOT Payments	-116.75
DD5253.19	09/07/2024	Bendigo Bank	Bank Fees 0907	-3.75
DD5253.21	09/07/2024	Shire of Yalgoo Municipal Fund	Superannuation Run 104	-13,372.28
DD5253.22	10/07/2024	Shire of Yalgoo Municipal Fund	PayRun 104	-56,176.57
DD5253.23	10/07/2024	Bendigo Bank	Bank Fees 1007	-4.80
				-1,171,989.32

Business Credit Card					
Date	Transaction		Withdrawals	Payments	Balance
Opening balance					\$3,634.84
2 Jun 24	Adobe, Sydney RETAIL PURCHASE CARD NUMBER 552638XXXXXXXX705 1	AUS 01/06	104.97		3,739.81
7 Jun 24	BUNNINGS 308000, GER ALDTON RETAIL PURCHASE CARD NUMBER 552638XXXXXXXX705 1	AUS 04/06	23.20		3,763.01

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Chq/EFT	Date	Name	Description		Amount
	14 Jun 24	PERIODIC TFR 00403747791201 00000000000		3,634.84	128.17
	19 Jun 24	LANDGATE, MIDLAND AUS RETAIL PURCHASE 17/06 CARD NUMBER 552638XXXXXXXX705 1	30.50		158.67
	24 Jun 24	ZOOM.US 888-799-9666 , SAN JOSE AUS RETAIL PURCHASE-INTERNATIONAL 22/06 CARD NUMBER 552638XXXXXXXX705 1	22.39		181.06
	24 Jun 24	INTERNATIONAL TRANSACTION FEE	0.67		181.73
	29 Jun 24	CARD FEE 1 @ \$4.00	4.00		185.73
Transaction totals / Closing balance			\$185.73	\$3,634.84	\$185.73

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13.2 INVESTMENTS AS AT 31 JULY 2024

Applicant:	Shire of Yalgoo
Date:	20 August 2024
Reporting Officer:	Charles Brown
Disclosure of Interest:	NIL
Attachments:	Investment Register

SUMMARY

That Council receive the investments report as at 31 July 2024.

COMMENT

Money held in the Municipal Fund of the Shire of Yalgoo that is not required for the time being may be invested under the Trustee Act 1962 Part III.

STATUTORY ENVIRONMENT

Local Government Act 1995.

6.14 Power To Invest.

Local Government (Financial Management) Regulations 1996

19 Investments, control procedures for

19C Investment of money, restrictions on (Act s6.14(2)(a))

Shire Delegated Authority

POLICY/FINANCIAL IMPLICATIONS

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council Receive the Investment Report as at 31 July 2024.

COUNCIL RESOLUTION – C2024-08-06

Moved: Cr Stanley Willock

Seconded: Cr Gail Trenfield

That Council Receive the Investment Report as at 31 July 2024.

CARRIED: 6/0

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Monthly Investment Register

Compliance

For the Period Ended: **July 2024**
 Date of Compilation: **08/08/2024**

The Investments outlined below have been undertaken in accordance with Council Policy

Deposit Ref	Deposit Date	Institution	Term (Days)	Maturity Date	Invested Rate	Expected Interest	UP TO 31	32 - 60	61 - 90	91 - 120	121 +	Total
Municipal												
24-831-4222	1/07/2023	National Bank	365	30/06/2024	1.30%	2,362					181,655	181,655 **
						2,362	0	0	0	0	181,655	181,655
Reserve												
4708658	28/06/2024	Bendigo Bank	94	30/09/2024	4.79%	2,278				184,659		184,659
4708662	28/06/2024	Bendigo Bank	94	30/09/2024	4.79%	6,351				514,834		514,834
4708648	28/06/2024	Bendigo Bank	94	30/09/2024	4.79%	15,273				1,238,118		1,238,118
4708635	28/06/2024	Bendigo Bank	94	30/09/2024	4.79%	4,366				353,928		353,928
4708860	28/06/2024	Bendigo Bank	94	30/09/2024	4.79%	13,928				1,129,084		1,129,084
	28/06/2024	Bendigo Bank	94	30/09/2024	4.79%	12,998				1,053,704		1,053,704
						55,195	0	0	0	4,474,327	0	4,474,327
		Total Funds Invested				57,556	0	0	0	4,474,327	181,655	4,655,981
Other Bank Accounts												
Municipal		Institute				Balance						
24-831-4222		National Bank				11.72						
171336274		Bendigo Bank				2,946,499.67						
171336282		Bendigo Bank				25,701.32						
		Total				2,972,212.71						

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13.3 MONTHLY FINANCIAL STATEMENTS AS AT 31 JULY 2024

Applicant:	Shire of Yalgoo	
Date:	20 August 2024	
Reporting Officer:	Charles Brown	
Disclosure of Interest:	NIL	
Attachments:	13.3 (i)	Statement of Financial Activity
	13.3 (ii)	Detailed Schedules
	13.3 (iii)	Variances at Sub Program Level
	13.3 (iv)	Rates Levied

SUMMARY

The Statement of Financial Activity report for the month ended 31 July 2024 is presented to council in accordance with *Regulation 34 of the Local Government (Financial Management) regulations 1996*.

COMMENT

Income and Expenditure Variance Operating.

Income based on the current profiling is down by 11.85% whilst expenditure is reporting a 41.84% variance.

Further explanation of Variances at Sub Program Level can be seen in the attached and the detailed look at individual COA or Job numbers can also be seen.

STATUTORY ENVIRONMENT

Local Government Act 1995 - Section 6.4

Local Government (Financial Management) Regulations 1996 - Regulation 34

POLICY/FINANCIAL IMPLICATIONS

The adoption of the Statements of Financial Activity is retrospective. Accordingly, the financial implications associated with adopting this are nil.

VOTING REQUIREMENT

Simple Majority

RISK IMPLICATIONS

The Financial Activity report is presented monthly and provides a retrospective picture of the activities at the shire. Contained within the report is information pertaining to the financial cost and delivery of strategic initiatives and key projects.

To mitigate the risk of budget over-runs or non-delivery of projects, the Chief Executive Officer (CEO) has implemented internal controls measures such as regular Council and Management reporting and a quarterly process to monitor financial performance against budget estimates.

Materiality reporting thresholds have been established by council of \$10,000.00 for budget operating and capital items to alert management prior to there being irreversible impacts.

It should be noted that there is an inherent level of risk of misrepresentation of the financials through either human error or potential fraud.

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The establishment of control measures through a series of efficient systems, policies and procedures, which fall under the control of the CEO as laid out in the *Local Government (Financial Management) Regulations 1996 regulation 5*, seek to mitigate the possibility of this occurring.

These controls are set in place to provide daily, weekly and monthly check to ensure that the integrity of the data provided is reasonably assured.

OFFICERS RECOMMENDATION

That Council receive the Statement of Financial Activity for the period ended 31 July 2024 in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996.

COUNCIL RESOLUTION – C2024-08-07

Moved: Cr Stanley Willock Seconded: Cr Gail Trenfield

That Council receive the Statement of Financial Activity for the period ended 31 July 2024 in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996.

CARRIED: 6/0

13.4 Shire of Yalgoo Annual Budget 2024/2025 Adoption.

Applicant:	Shire of Yalgoo
Date:	26 July 2024
Reporting Officer:	Charles Brown
Disclosure of Interest:	NIL
Attachments:	Draft 2024/2025 Statutory Budget Shire of Yalgoo 2024/2025 Schedule of Fees and Charges

Summary

For Council to consider and adopt the 2024/2025 Annual Budget

Background

The Draft 2024/2025 Annual Budget has been compiled based on the objectives contained in the Strategic Community Plan (SCP) and the Corporate Business Plan (CBP), and to reflect Councils priorities in the coming year, and is attached for consideration, and adoption by Council.

The proposed differential rates as proposed by Council, and approved by the Minister for Local Government.

Comment

The main features of the 2024/2025 Draft Annual Budget include.

- The budget has been prepared with a 3% increase in rates revenue from last year. This increase applies across all rating categories utilising Gross Rental Valuation (GRV) and Unimproved Valuation (UV) provided by Landgate, with the exception of UV Exploration/Prospecting which has a greater percentage applied to bring these in line with neighbouring councils.
- Fees and charges have been reviewed and apart from a slight adjustment to the Caravan and Plant Hire Rates no changes have been made. Plant has been adjusted to account for increased cost in fuel, and insurance.

The estimated brought forward balance is \$4,009,195.00 however is unaudited and may change once the 2023/2024 accounts are audited.

The major influence on the brought forward balance is the receipt of the Financial Assistance Grant for 2024/2025. A payment representing 85% of councils allocation was received, however councils final grant allocation is yet to be confirmed.

Statutory Environment

6.2. Local government to prepare annual budget

- (1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.

* *Absolute majority required.*

- (2) In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —
 - (a) the expenditure by the local government; and

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- (b) the revenue and income, independent of general rates, of the local government; and
 - (c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.
- (3) For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.
- (4) The annual budget is to incorporate —
 - (a) particulars of the estimated expenditure proposed to be incurred by the local government; and
 - (b) detailed information relating to the rates and service charges which will apply to land within the district including —
 - (i) the amount it is estimated will be yielded by the general rate; and
 - (ii) the rate of interest (if any) to be charged by the local government on unpaid rates and service charges;
 - and
 - (c) the fees and charges proposed to be imposed by the local government; and
 - (d) the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and
 - (e) details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and
 - (f) particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and
 - (g) such other matters as are prescribed.
- (5) Regulations may provide for —
 - (a) the form of the annual budget; and
 - (b) the contents of the annual budget; and
 - (c) the information to be contained in or to accompany the annual budget.

Division 5 and 6 and Part 6 of the *Local Government Act 1995* refers to the settings of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft budget has been prepared to include information required by the *Local Government Act 1996* and the Australian Accounting Standards.

Policy Implications

There are no Policy implications as a result of this report.

Financial Implications

Specific financial implications are outlined in the comment section of this report and as itemised in the 2024/2025 Annual Budget, compiled as per the attachment.

Voting Requirements

Absolute Majority

OFFICERS RECOMMENDATION

That Council:

1. Adopts for the Shire of Yalgoo, the Annual Budget for the 2024/2025 financial year, pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, as outlined in the attachments, which includes the following.

- ***Budget Statements of Comprehensive Income***
- ***Budget Statement by Cash Flow.***
- ***Budget Statement of Financial Statement***
- ***Notes to the Annual Budget including statement of Rating Information,***
- ***Schedule of Fees and Charges for 2024/2025.***

2. Impose the following differential general and minimum rates on Gross Rental and Unimproved Values adopted for the purpose of yielding the deficiency disclosed pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995

<i>Land Category</i>	<i>Rate in \$</i>	<i>Minimum Payment</i>
<i>GRV Townsite Improved</i>	<i>8.0668</i>	<i>\$300</i>
<i>GRV Townsite Vacant</i>	<i>8.0668</i>	<i>\$300</i>
<i>GR Mining Infrastructure</i>	<i>30.6425</i>	<i>\$300</i>
<i>UV Mining Tenements</i>	<i>32.9600</i>	<i>\$300</i>
<i>UV Exploration/Prospecting</i>	<i>21.6719</i>	<i>\$300</i>
<i>UV Pastoral Rural</i>	<i>7.1151</i>	<i>\$300</i>

3. Adopt the following due dates for the payment in full and by instalments, pursuant to section 6.45 of the Local Government Act 1995 and Regulation 64(2) of the Local Government (Financial Management) Regulations 1996.

<i>Full Payment or 1st Instalment due date</i>	<i>21 October 2024</i>
<i>2nd Instalment due date</i>	<i>6 January 2025</i>
<i>3rd Instalment Due Date</i>	<i>10 March 2025</i>
<i>4th Instalment Due date</i>	<i>12 May 2025</i>

4. Adopts an instalment administration charge where an owner has elected to pay rates (and Service charges) through an instalment option of \$13 for each instalment after the initial instalment is paid, pursuant to section 6.45 of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996.

5. **Adopt an interest rate of 3% where an owner has elected to pay rates (and service charges) through an instalment option, pursuant to section 6.45 of the Local Government Act 1995 and Regulation 68 of the Local Government (Financial Management) Regulations 1996.**
6. **Adopt an interest rate of 7% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable, pursuant to section 6.51(1) and section 6.51(4) of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996**
7. **Adopts the 2024/2025 Schedule of Fees and Charges for the Shire of Yalgoo which also contain the removal and/or deposit of Domestic and Commercial waste pursuant to section 67 of the Waste Avoidance and Resources Recovery Act 2007.**
8. **Adopt the individual meeting attendance fees pursuant to section 5.99 of the Local Government Act 1995 and Regulation 34 of the Local Government (Administration) Regulations 1996**

Office	Ordinary Council Meeting	Committee Meetings
President	\$485	\$118
Deputy President	\$236	\$118
Councillors	\$236	\$118

9. **Adopts the following individual meeting attendance fee, pursuant to section 5.98A of the Local Government Act 1995 and Regulation 33 and 33A of the Local Government (Administration) Regulations 1996.**

Shire President	\$9864 PA (Paid Monthly)
Deputy Shire President	\$2466 PA (Paid Monthly)

10. **Endorse that the level to be used in the Statement of Financial Activity in 2024/2025 for the reporting of material variances shall be whichever is greater of 10% and \$10,000 in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and AASB 1031 Materiality.**

COUNCIL RESOLUTION –C2024-08-08

Moved: Cr Stanley Willock

Second: Cr Kieran Payne

That Council:

1. Adopts for the Shire of Yalgoo, the Annual Budget for the 2024/2025 financial year, pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, as outlined in the attachments, which includes the following.
 - Budget Statements of Comprehensive Income
 - Budget Statement by Cash Flow.
 - Budget Statement of Financial Statement
 - Notes to the Annual Budget including statement of Rating Information,
 - Schedule of Fees and Charges for 2024/2025.

2. Impose the following differential general and minimum rates on Gross Rental and Unimproved Values adopted for the purpose of yielding the deficiency disclosed pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995

Land Category	Rate in \$	Minimum Payment
GRV Townsite Improved	8.0668	\$300
GRV Townsite Vacant	8.0668	\$300
GR Mining Infrastructure	30.6425	\$300
UV Mining Tenements	32.9600	\$300
UV Exploration/Prospecting	21.6719	\$300
UV Pastoral Rural	7.1151	\$300

3. Adopt the following due dates for the payment in full and by instalments, pursuant to section 6.45 of the Local Government Act 1995 and Regulation 64(2) of the Local Government (Financial Management) Regulations 1996.

Full Payment or 1 st Instalment due date	21 October 2024
2 nd Instalment due date	6 January 2025
3 rd Instalment Due Date	10 March 2025
4 th Instalment Due date	12 May 2025

4. Adopts an instalment administration charge where an owner has elected to pay rates (and Service charges) through an instalment option of \$13 for each instalment after the initial instalment is paid, pursuant to section 6.45 of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996.
5. Adopt an interest rate of 3% where an owner has elected to pay rates (and service charges) through an instalment option, pursuant to section 6.45 of the Local Government Act 1995 and Regulation 68 of the Local Government (Financial Management) Regulations 1996.
6. Adopt an interest rate of 7% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable, pursuant to section 6.51(1) and section 6.51(4) of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996
7. Adopts the 2024/2025 Schedule of Fees and Charges for the Shire of Yalgoo which also contain the removal and/or deposit of Domestic and Commercial waste pursuant to section 67 of the Waste Avoidance and Resources Recovery Act 2007.
8. Adopt the individual meeting attendance fees pursuant to section 5.99 of the Local Government Act 1995 and Regulation 34 of the Local Government (Administration) Regulations 1996

Office	Ordinary Council Meeting	Committee Meetings
President	\$485	\$118
Deputy President	\$236	\$118
Councillors	\$236	\$118

9. Adopts the following individual meeting attendance fee, pursuant to section 5.98A of the Local Government Act 1995 and Regulation 33 and 33A of the Local Government (Administration) Regulations 1996.

Shire President	\$9864 PA (Paid Monthly)
Deputy Shire President	\$2466 PA (Paid Monthly)

10. Endorse that the level to be used in the Statement of Financial Activity in 2024/2025 for the reporting of material variances shall be whichever is greater of 10% and \$10,000 in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and AASB 1031 Materiality.

CARRIED: 6/0

14 ADMINISTRATION REPORTS

14.1 GENERAL REPORT

Applicant:	Shire of Yalgoo
Date:	22/08/2024
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider the Chief Executive Officers general operation report.

COMMENT

Financial Management and Internal Control Review

A 3 year review, required by regulations, of the Shires control procedures has been undertaken by Moore Australia and the CEO. A finalized copy will be presented to an audit and risk committee meeting prior to the Ordinary October Meeting.

Local Government Amendment Bill

Fact Sheets will be provided to Councillors from the Department of Local Government for Tranche 2 of recent local government reforms. Inspectors and breaches are among some of the changes that will be brought in following accent of a new bill.

Retirement

Works Manager Craig Holland and Deputy Chief Executive Officer Charles Brown will retire before the end of the year. Recruitment is underway to fill these substantive positions. Craig has been a dedicated member of the Shire of Yalgoo bringing significant local knowledge and practical experience to this roll and the other positions he has held with the Shire.

Yalgoo Hotel Business Case

The first request for quote has been unsuccessful due to the numerous aspects required for the project. A new quote will further break down the diverse scope into financial case, valuations and future planning.

YMAC Invitation

An invitation has been received to attend the 4th Annual Yamatji on Country event on the 4th & 5th of September.

Mining Campsites

DEMIRS is currently working to have a substantial house/camp removed from a prospecting tenement. Administration is seeking further information from DEMIRS regarding accommodation construction that occurs on tenements.

Heavy Haulage Road Usage

Support has been provided to Newhaul to approve the section between Golden Grove and the Shine Project (Yalgoo-Ningham Road) for PBS vehicles of a similar size and weight to what is approved to the Golden Grove turn off. Some potholing has occurred at these intersections and once the wet weather has subsided some wet mix and surface treatments will be applied.

Due to a lack of communication and the unsealed nature of the road a small section of Mt Farmer Road to the Dalgara Mine has not been supported. Existing maintenance occurs through an agreement between the mine and Mt Magnet Shire.

A request has been received to consider PBS vehicles on Morawa Yalgoo Road. This is currently under assessment. An invitation will be extended to Red 5 (after a merger with Silverlake) to discuss current concerns and future plans with Council.

Truck Bays Paynes Find and Yalgoo

Discussions are progressing with Main Roads WA regarding a truck bay on Geraldton-Mt Magnet Road within the Yalgoo townsite. MRWA is meeting with adjacent property owners. Concept plans are available to view at the Shire Office and designs for a toilet block and associated septic system are being investigated.

Line marking has occurred at the recently sealed Paynes Find Truck Bay. A request to reinstate a loading ramp has been rejected by Administration due to limited land tenure and liability concerns. The Shire is liaising with Telstra and MRWA to reposition the public telephone booth.

Bushfire Training

Two full days of rural fire awareness training was facilitated by the Shires Community Emergency Services Manager and hosted by Capricorn Metals at the Mummaloo Camp. Approximately 50 individuals from the Shire, Paynes Find Brigade, Australian Wildlife Conservancy, Capricorn Metals and Terra Mining participated in this valuable exercise.

Media

Comments from the Shire have recently been circulated in articles regarding a Mid West Emergency Helicopter as well as the sustainability of towns centered around mining activity. Interviews have taken place and production has started on a new range of Storytowns podcasts and Visage Productions are currently filming a tourist trail episode focused on the Murchison GeoRegion.

Flood Damage Works AGRN962 and AGRN1021

A kick off meeting was held with Core Business and MC Civil on the 6th August 2024 to begin flood damage remediation works.

Minutes – Ordinary Council Meeting – Friday 30 August 2024

Federal Election 2024/25

The Australian Electoral Commission is undertaking preliminary consultation about their services in remote locations for the upcoming Federal Election. The Australian Government has not set the date for the next election yet. The 2024/2025 election must be held between 3 August 2024 and 17 May 2025, the last federal election was in May 2022.

For the 2023 Referendum, Yalgoo was serviced by a mobile polling team, the AEC would like to know if there were any issues with this service and better understand the needs of the community. Feedback is sought from Council.

External CEO Movements August

8th August – WA Industrial Relations Hearing (alongside the St John WA conference)

13th August – Bushfire Training

19th August – Local Emergency Management Committee Meeting Yalgoo

20th August – Bushfire Training, Terra Mining Road Use Agreement

28th August – Standing Committee Inquiry into Local Government Sustainability hearing

2nd September – LGPro Finance Course - CPD

3rd September – Local Government Minister Roundtable DLGSC

6th & 7th September – WAFES Conference (CBFCO) Bushfire Volunteers AGM

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the Chief Executive Officers General Report.

COUNCIL RESOLUTION – C2024-08-09

Moved: Cr Kieran Payne

Seconded: Cr Angus Nichols

That Council receive the Chief Executive Officers General Report.

CARRIED: 6/0

14.2 PRIVATE SWIMMING POOL SAFETY BARRIERS

Applicant:	Shire of Yalgoo
Date:	22/08/2024
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider a request regarding pool fence inspections from the Department of Energy, Mines, Industry Regulation and Safety.

COMMENT

The Department of Energy, Mines, Industry Regulation and Safety – Building and Energy division (Building and Energy) has writing to all local governments that have areas within their district that are excluded from the swimming pool safety barrier requirements of Part 8 Division 2 of the Building Regulations 2012 (the Building Regulations).

Safety barrier requirements

The Building Regulations contain safety barrier requirements for existing private swimming and spa pools in WA and require local governments to conduct inspections of those safety barriers. However Schedule 5 of the Building Regulations sets out areas of the State where these requirements apply, with areas not listed in the Schedule being excluded from these requirements.

Ombudsman recommendation

In its report, the Ombudsman highlighted the increased risk of child drownings in those areas of the State that currently have exclusions from certain safety barrier and inspection requirements.

The Ombudsman recommended consideration be given to amending the Building Regulations to remove excluded areas so that safety barrier and inspection requirements apply to all existing private swimming and spa pools throughout Western Australia (Recommendation 25).

During Building and Energy’s review, consultation on this matter revealed varying levels of support from affected local governments.

Government decision

Building and Energy supports the removal of excluded areas but recognises that it is more appropriate for local governments to make this decision for their residents.

Decision 9 of Building and Energy’s Decision Paper was to:

Amend the Building Regulations on formal request by affected local governments to require safety barriers for all private swimming pools in all areas of their geographic district.

Actively engage with affected local governments to remove excluded areas from their district.

Provide guidance to affected local governments on:

the processes required to remove the regulatory exclusion and satisfy the

Government’s commitment to best practice regulation; and

the existing requirement for all new swimming pools in all areas of the State, regardless of excluded areas, to have compliant safety barriers at the time of completion of building work.

Minutes – Ordinary Council Meeting – Friday 30 August 2024

Provide guidance to owners on the merit of voluntarily choosing to install swimming pool barriers for those pools located in excluded areas of WA.

Removing excluded areas

Building and Energy requests that affected local governments consider removing or reducing current exclusions from safety barrier requirements.

Building and Energy has produced guidance to assist local governments and their affected residents, available through the Local Government Extranet:

- Extending pool safety barrier requirements is intended for local governments and explains the consultation process.
- Extending pool safety barrier requirements – Information for residents is intended for local government distribution to affected residents as part of the consultation process.
- Safety barriers for private swimming and spa pools in excluded areas is intended for local government distribution to residents in excluded areas, where it decides to not extend safety barrier requirements for existing pools, and encourages the voluntary adoption of safety barriers by the residents.

Shire comment

The only pools that exist within the district are on pastoral stations (crown land overseen by the Pastoral Lands Board) and mining tenements (the responsibility of the Department of Mines).

Mine site pools are controlled by the Health Department Code of Practice for Aquatic Facilities that local governments are expected to uphold.

Private pools can be included with a resolution of Council or DEMIRS may alter regulations and cost shift to local government regardless.

While this is a worthwhile safety initiative there are two state government bodies that could manage this in the district in areas that they hold responsibility.

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council recommend to DEMIRS that the state government take responsibility for these inspections in the district due to the applicable land tenure.

COUNCIL RESOLUTION –C2024-08-10

Moved: Cr Angus Nichols Seconded: Cr Kieran Payne

That Council recommend to DEMIRS that the state government take responsibility for these inspections in the district due to the applicable land tenure.

CARRIED: 6/0

11.41am Charles Brown left the meeting.

14.3 RATES LETTERS

Applicant:	Shire of Yalgoo
Date:	22/08/2024
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	Tabled closer to the meeting

SUMMARY

That Council approve correspondence to all ratepayers.

COMMENT

Two letters currently being finalized are proposed to be sent out with this years rates notices. The first will focus on volunteer response to bushfires and the responsibilities of landholders. The body of the letter refers to spontaneous volunteers and has input from DFES and LGIS.

The second letter will set up a process for the recording of thoroughfares or primary access tracks of different land holders. It has been found that initial tenement access tracks which are first used by one or two vehicles are later developed into entrances for much more intense mining activities.

These locations historically have not been assessed. The Shire then has to make decisions regarding reinstating drains and road edges through an unrecognized access track. More awareness will improve safety and allow for better planning to accommodate these situations.

These two documents will be circulated closer to the meeting.

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council approve correspondence to be sent with the 2024/25 rates notices.

COUNCIL RESOLUTION –C2024-08-11

Moved: Cr Angus Nichols Seconded: Cr Tamisha Hodder

That Council approve correspondence to be sent with the 2024/25 rates notices.

CARRIED: 6/0

11.44am Charles Brown returned to the meeting.

14.4 VEHICLE AUCTION

Applicant:	Shire of Yalgoo
Date:	22/08/2024
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider the sale particulars of the Cat Prime Mover.

COMMENT

A valuation/reserve was set at \$90,000 for the auction of the Shires Cat Prime Mover. At a recent auction the final bid did not reach within the Chief Executive Officers existing delegation allowing a price to be accepted below this value.

It is believed a discontinuation of the vehicle make has resulted in reduced resale value.

The vehicle has been relisted by Smiths and Broughton online. In the event that a similar price is reached it is proposed that the CEO be able to accept offers with further discretion.

A final offer of \$71,000 was achieved at auction but the existing delegation did not allow the CEO to dispose of the vehicle.

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council authorize the Chief Executive Officer to negotiate the sale of the Cat Prime Mover below the valuation and reserve from \$70,000 inc GST.

COUNCIL RESOLUTION – C2024-08-12

Moved: Cr Kieran Payne Seconded: Cr Stanly Willock

That Council authorize the Chief Executive Officer to negotiate the sale of the Cat Prime Mover below the valuation and reserve from \$70,000 inc GST.

CARRIED: 6/0

14.5 RATES WRITE OFF

Applicant:	Shire of Yalgoo
Date:	30/07/2024
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider the rates and accrued interest on A557 L56, HNO22 Gibbons Street, Yalgoo, be written off.

COMMENT

Historically, some properties were not clearly indicated as being Shire owned, State owned or private residences.

Consequently, with the changeover from Ozone to Synergy, it became clear that there were many mismatched owners to properties of which one, L56 HNO 22 Gibbons Street, Yalgoo was involved.

Originally ownership was vested with the Shire of Yalgoo, however with the mismatch, ownership was administratively passed to the Department of Communities and rates were raised.

Consequently, with the sale of the property, ownership passed from the Shire of Yalgoo to the State of Western Australia, commonly known as the Nursing Post, leaving the outstanding rates raised to be dealt with accordingly.

Council is now requested to consider writing off the rates and accrued interest on this property.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY / FINANCIAL IMPLICATIONS

This will not have a significant impact on projected 2024 – 2025 rates income.

Voting Requirements

Absolute Majority

OFFICERS RECOMMENDATION

That Council write off the \$3465.64 on A557, L56, HNO 22 Gibbons Street, Yalgoo

COUNCIL RESOLUTION – C2024-08-13

Moved: Cr Gail Trenfield Seconded: Cr Angus Nichols

That Council write off the \$3465.64 on A557, L56, HNO 22 Gibbons Street, Yalgoo.

CARRIED: 6/0

Minutes – Ordinary Council Meeting – Friday 30 August 2024

14.6 Sundry Debtor – Office of the Registrar of Indigenous Corporation - Invoice No. 325 Write Off

Applicant:	Shire of Yalgoo
Date:	30/07/2024
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	Tabled at the meeting

That Council consider invoice No. 325 raised on 21 October 2019 for Private Works for property clean up on A587 L56, HNO39 Campbell Street, Yalgoo, be written off.

COMMENT

Historically, this property was owned by Marddu Council Aboriginal Corporation and the Private Works were undertaken at the request of the Office of the Registrar of Indigenous Corporation to clear the site of accumulated rubbish.

Subsequently, the property was auctioned just prior to November 2023 to clear outstanding rates and any other costs associated with L56, HNO39 Campbell Street, Yalgoo.

As the debt remains outstanding, Council is now requested to consider writing off the outstanding invoice No. 325 for \$1,715.90.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY / FINANCIAL IMPLICATIONS

This will not have a significant impact on projected 2024 – 2025 rates income.

Voting Requirements

Absolute Majority

OFFICERS RECOMMENDATION

That Council write off the outstanding invoice No: 325 for \$1,715.90.

COUNCIL RESOLUTION – C2024-08-14

Moved: Cr Angus Nichols Seconded: Cr Kieran Payne

That Council write off the outstanding invoice No: 325 for \$1,715.90.

CARRIED: 6/0

15 NOTICE OF MOTIONS – LATE ITEM

That Council proceeds with regulatory action against Deflector Gullewa and reach out to the Red 5 Board to describe their subsidiaries recent actions in the district.

COUNCIL RESOLUTION – C2024-08-15

Moved: Cr Angus Nichols Seconded: Cr Kieran Payne

That Council proceeds with regulatory action against Deflector Gullewa and reach out to the Red 5 Board to describe their subsidiaries recent actions in the district.

CARRIED: 6/0

16 URGENT BUSINESS

NIL

17 MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

NIL

18 NEXT MEETING

The next Ordinary Meeting of Council is due to be held in the Council Chambers, Gibbons Street Yalgoo on Friday 18th October 2024 commencing at 10.00am.

19 MEETING CLOSURE

There being no further business the Shire President declared the Ordinary Council Meeting closed at 12.06pm.

SHIRE OF YALGOO

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 July 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF YALGOO
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

Note	Adopted Budget	YTD Budget	YTD	Variance*	Variance*	Var.
	Estimates	Estimates	Actual	\$	%	
	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	3,206,893	0	0	0	0.00%	
Grants, subsidies and contributions	5,298,501	369,187	283,029	(86,158)	(23.34%)	▼
Fees and charges	253,035	39,104	78,378	39,274	100.43%	▲
Interest revenue	203,430	2,500	785	(1,715)	(68.60%)	
Other revenue	9,000	417	277	(140)	(33.57%)	
Profit on asset disposals	152,662	0	0	0	0.00%	
	9,123,521	411,208	362,469	(48,739)	(11.85%)	
Expenditure from operating activities						
Employee costs	(2,383,772)	(176,447)	(174,980)	1,467	0.83%	
Materials and contracts	(6,579,856)	(888,946)	(288,757)	600,189	67.52%	▲
Utility charges	(98,350)	(7,976)	0	7,976	100.00%	
Depreciation	(1,333,372)	(113,247)	(113,425)	(178)	(0.16%)	
Insurance	(351,558)	(8,932)	(137,590)	(128,658)	(1440.42%)	▼
Other expenditure	(227,480)	(14,416)	(634)	13,782	95.60%	▲
	(10,974,388)	(1,209,964)	(715,386)	494,578	40.88%	
Non cash amounts excluded from operating activities	1,182,305	113,247	113,425	178	0.16%	
Amount attributable to operating activities	(668,562)	(685,509)	(239,492)	446,017	65.06%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,655,793	0	80,000	80,000	0.00%	
Proceeds from disposal of assets	230,000	0	0	0	0.00%	
	2,885,793	0	80,000	80,000	0.00%	
Outflows from investing activities						
Payments for property, plant and equipment	(2,635,000)	(74,167)	(17,399)	56,768	76.54%	▲
Payments for construction of infrastructure	(3,550,999)	(65,417)	(25,052)	40,365	61.70%	▲
	(6,185,999)	(139,584)	(42,450)	97,134	69.59%	
Amount attributable to investing activities	(3,300,206)	(139,584)	37,550	177,134	126.90%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,322,802	0	0	0	0.00%	
	1,322,802	0	0	0	0.00%	
Outflows from financing activities						
Transfer to reserves	(1,343,229)	0	0	0	0.00%	
	(1,343,229)	0	0	0	0.00%	
Amount attributable to financing activities	(20,427)	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year						
Amount attributable to operating activities	4,009,195	4,009,195	3,819,919	(189,276)	(4.72%)	
Amount attributable to investing activities	(668,562)	(685,509)	(239,492)	446,017	65.06%	▲
Amount attributable to financing activities	(3,300,206)	(139,584)	37,550	177,134	126.90%	▲
Amount attributable to financing activities	(20,427)	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	20,000	3,184,102	3,617,977	433,875	13.63%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF YALGOO
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2024

	Actual 30 June 2024	Actual as at 31 July 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	8,130,502	7,605,352
Trade and other receivables	1,242,905	1,219,951
TOTAL CURRENT ASSETS	9,373,407	8,825,303
NON-CURRENT ASSETS		
Investment in associate	20,793	20,793
Property, plant and equipment	12,907,024	12,874,588
Infrastructure	76,301,079	76,262,538
TOTAL NON-CURRENT ASSETS	89,228,896	89,157,919
TOTAL ASSETS	98,602,303	97,983,222
CURRENT LIABILITIES		
Trade and other payables	786,535	440,375
Other liabilities	154,025	154,025
Employee related provisions	193,220	193,220
TOTAL CURRENT LIABILITIES	1,133,780	787,620
NON-CURRENT LIABILITIES		
Employee related provisions	61,582	61,582
TOTAL NON-CURRENT LIABILITIES	61,582	61,582
TOTAL LIABILITIES	1,195,362	849,202
NET ASSETS	97,406,941	97,134,020
EQUITY		
Retained surplus	37,778,789	37,505,871
Reserve accounts	4,474,326	4,474,326
Revaluation surplus	55,153,824	55,153,824
TOTAL EQUITY	97,406,939	97,134,021

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

SHIRE OF YALGOO

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2024

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 August 2024

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

SHIRE OF YALGOO
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2024	30 June 2024	31 July 2024
	\$	\$	\$
Current assets			
Cash and cash equivalents	3,831,176	8,130,502	7,605,352
Trade and other receivables	1,242,905	1,242,905	1,219,951
	<u>5,074,081</u>	<u>9,373,407</u>	<u>8,825,303</u>
Less: current liabilities			
Trade and other payables	(786,535)	(786,535)	(440,375)
Other liabilities	(192,957)	(154,025)	(154,025)
Employee related provisions	343,951	(193,220)	(193,220)
	<u>(635,541)</u>	<u>(1,133,780)</u>	<u>(787,620)</u>
Net current assets	4,438,540	8,239,627	8,037,683
Less: Total adjustments to net current assets	2(b) (4,438,540)	(4,419,708)	(4,419,708)
Closing funding surplus / (deficit)	0	3,819,919	3,617,975

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(4,494,753)	(4,474,326)	(4,474,326)
Add: Current liabilities not expected to be cleared at the end of the year - Current portion of employee benefit provisions held in reserve	56,213	54,618	54,618
Total adjustments to net current assets	2(a) (4,438,540)	(4,419,708)	(4,419,708)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2025	31 July 2024	31 July 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(152,662)	0	0
Add: Depreciation	1,333,372	113,247	113,425
Movement in current employee provisions associated with restricted cash	1,595		
Total non-cash amounts excluded from operating activities	1,182,305	113,247	113,425

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

AASB 101.10(e) **SHIRE OF YALGOO**
 AASB 101.51 **NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
 AASB 101.112 **FOR THE PERIOD ENDED 31 JULY 2024**

FM Reg 34 (2)(b) **3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(86,158)	(23.34%)	▼
Fees and charges	39,274	100.43%	▲
Expenditure from operating activities			
Materials and contracts	600,189	67.52%	▲
Insurance	(128,658)	(1440.42%)	▼
Other expenditure	13,782	95.60%	▲
		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	56,768	76.54%	▲
Payments for construction of infrastructure	40,365	61.70%	▲
Surplus or deficit after imposition of general rates	433,875	13.63%	▲

SHIRE OF YALGOO

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$4.01 M	\$4.01 M	\$3.82 M	(\$0.19 M)
Closing	\$0.02 M	\$3.18 M	\$3.62 M	\$0.43 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.13 M	41.2%
Restricted Cash	\$4.47 M	58.8%

Refer to 3 - Cash and Financial Assets

Payables		\$	% Outstanding
Trade Payables		\$0.14 M	
0 to 30 Days			97.4%
Over 30 Days			2.5%
Over 90 Days			0.0%

Refer to 8 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.08 M	3.3%
Trade Receivable	\$1.14 M	% Outstanding
Over 30 Days		99.9%
Over 90 Days		3.9%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.67 M)	(\$0.69 M)	(\$0.24 M)	\$0.45 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$0.00 M	%
YTD Budget	\$0.00 M	0.0%

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.28 M	%
YTD Budget	\$0.37 M	(23.3%)

Refer to 10 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.08 M	%
YTD Budget	\$0.04 M	100.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.30 M)	(\$0.14 M)	\$0.04 M	\$0.18 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.23 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.03 M	%
Adopted Budget	\$3.55 M	(99.3%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.08 M	%
Adopted Budget	\$2.66 M	(97.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.02 M)	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves	
Reserves balance	\$4.47 M
Net Movement	\$0.00 M

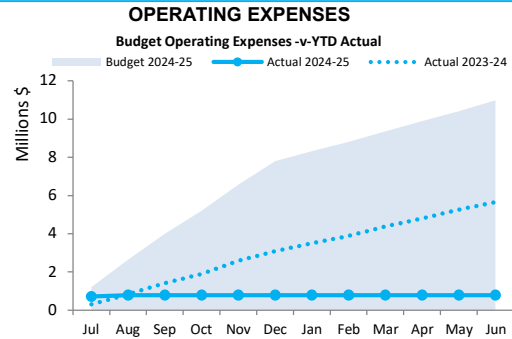
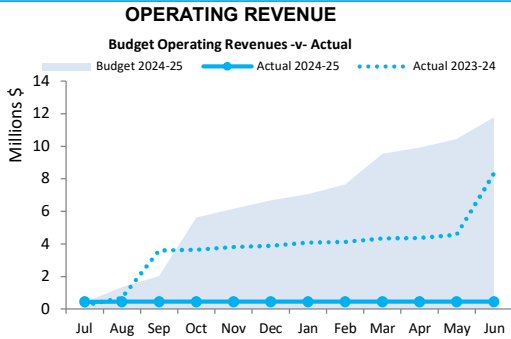
Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

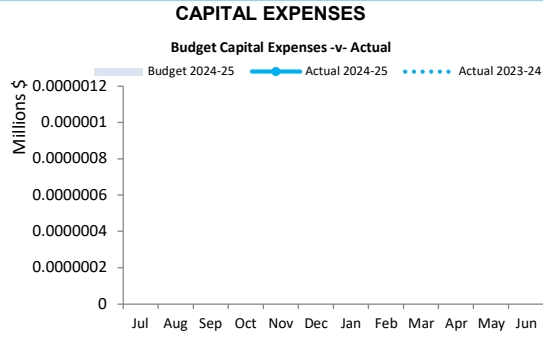
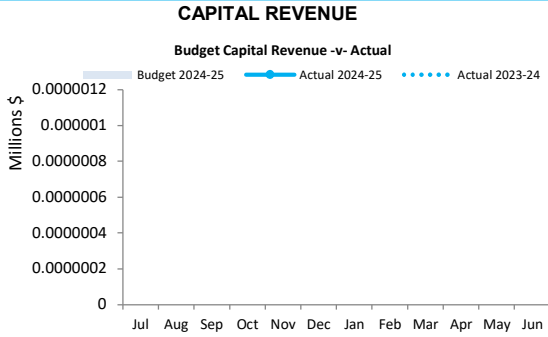
SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



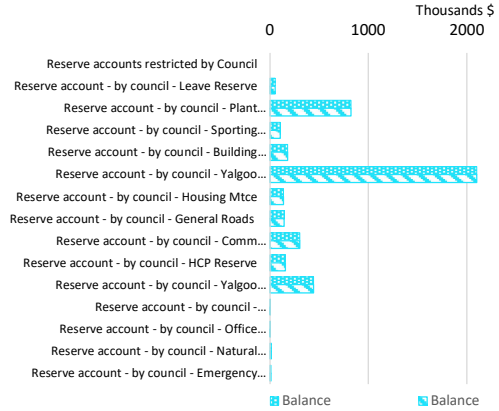
INVESTING ACTIVITIES



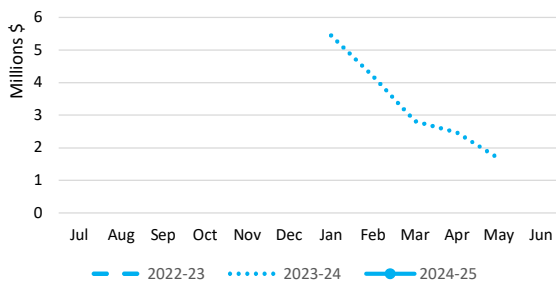
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash in Municipal Bank		3,130,614		3,130,614				
Cash On Hand - Admin		400		400				
Municipal Investment Account		12		12				
Reserve Bank - Term Deposit Investments		0	4,474,327	4,474,327				
Total		3,131,025	4,474,327	7,605,352	0			
Comprising								
Cash and cash equivalents		3,131,025	4,474,327	7,605,352	0			
		3,131,025	4,474,327	7,605,352	0			

KEY INFORMATION

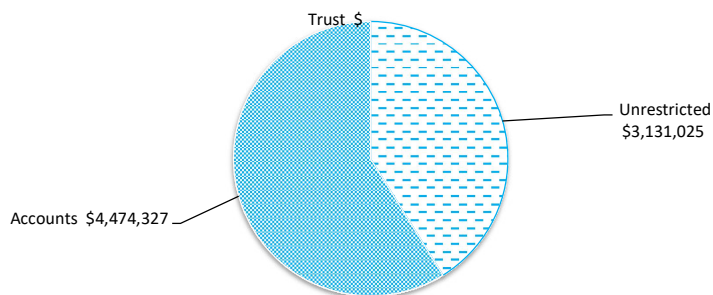
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 7 - Other assets.



SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Reserve account - by council - Leave Reserve	54,618	52,743	0	107,361	54,618			54,618
Reserve account - by council - Plant Replacement	822,837	141,330	(680,000)	284,167	822,837			822,837
Reserve account - by council - Sporting Complex	106,188	5,334	0	111,522	106,188			106,188
Reserve account - by council - Building Reserve	179,868	9,034	0	188,902	179,868			179,868
Reserve account - by council - Yalgoo Ninghan Rd	2,102,348	204,290	0	2,306,638	2,102,348			2,102,348
Reserve account - by council - Housing Mtce	136,626	6,863	0	143,489	136,626			136,626
Reserve account - by council - General Roads	142,775	0	(142,775)	0	142,775			142,775
Reserve account - by council - Comm Amen Mtce	301,070	515,122	(500,000)	316,192	301,070			301,070
Reserve account - by council - HCP Reserve	157,148	7,893	0	165,041	157,148			157,148
Reserve account - by council - Yalgoo Morawa Rd	443,315	102,267	0	545,582	443,315			443,315
Reserve account - by council - Superannuation Back Pay	27	0	(27)	0	27			27
Reserve account - by council - Office Equipment Reserve	4,016	50,229	0	54,245	4,016			4,016
Reserve account - by council - Natural Disaster	14,197	50,713	0	64,910	14,197			14,197
Reserve account - by council - Emergency Rd Repairs	9,293	197,411	0	206,704	9,293			9,293
	4,474,326	1,343,229	(1,322,802)	4,494,753	4,474,326	0	0	4,474,326

SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions		Adopted		YTD Actual	YTD Variance
		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings - non-specialised	514	945,000	12,500	2,249	(10,251)
Buildings - specialised	512	335,000	0	14,371	14,371
Plant and equipment	530	1,355,000	61,667	778	(60,889)
Acquisition of property, plant and equipment		2,635,000	74,167	17,399	(56,768)
Infrastructure - roads	540	2,891,999	65,417	25,052	(40,365)
Infrastructure - Airports	590	459,000	0	0	0
Infrastructure - Others	570	200,000	0	0	0
Acquisition of infrastructure		3,550,999	65,417	25,052	(40,365)
Total of PPE and Infrastructure.		6,185,999	139,584	42,450	(97,134)
Total capital acquisitions		6,185,999	139,584	42,450	(97,134)
Capital Acquisitions Funded By:					
Capital grants and contributions		2,655,793	0	80,000	80,000
Other (disposals & C/Fwd)		230,000	0	0	0
Reserve accounts					
Reserve account - by council - Plant Replacement		680,000		0	0
Reserve account - by council - General Roads		142,775		0	0
Reserve account - by council - Comm Amen Mtce		500,000		0	0
Reserve account - by council - Superannuation Back Pay		27		0	0
Contribution - operations		1,977,404	139,584	(37,550)	(177,134)
Capital funding total		6,185,999	139,584	42,450	(97,134)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

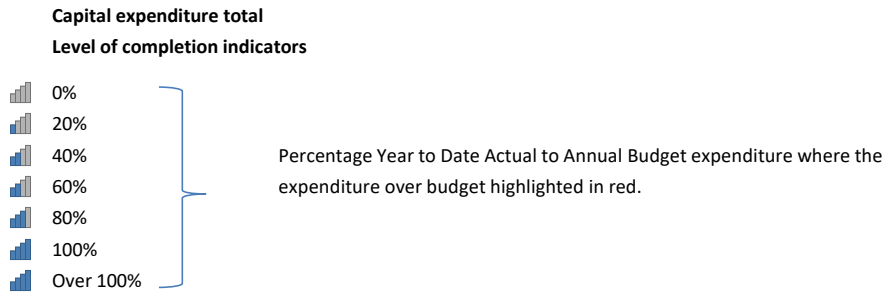
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED



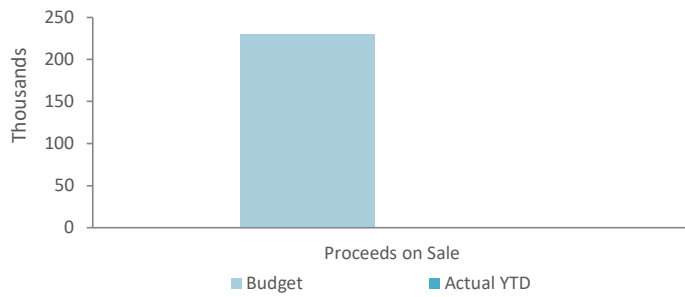
	Account Description	Adopted			Variance
		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
4500	Dfes Tank	\$35,000	\$11,667	\$778	10,889
4050330	OLOPS - Plant & Equipment (Capital)	\$250,000	\$0	\$0	0
4100711	COM AMEN Anthropology Report Cemetery	\$35,000	\$0	\$0	0
8022	2Nd Hand 12 Seater Bus	\$50,000	\$0	\$0	0
BC002	Yalgoo Hall - Building (Capital)	\$300,000	\$0	\$13,054	(13,054)
4110309	REC - Other Rec Land (Capital)	\$150,000	\$12,500	\$0	12,500
BC006	Railway Station (Capital)	\$0	\$0	\$1,318	(1,318)
BC039	Tennis Court (Capital)	\$100,000	\$0	\$0	0
PC010	Water Treatment Railway Bore	\$100,000	\$0	\$0	0
BC005	Works Depot (Capital)	\$200,000	\$0	\$2,249	(2,249)
BC043	Depot Storage Shed	\$50,000	\$0	\$0	0
RC050	Piesse Street	\$100,000	\$0	\$0	0
RC075	Paynes Find Town Rd (Capital)	\$150,000	\$0	\$0	0
LRC008	Lrci - Yalgoo Ninghan Road	\$592,977	\$0	\$3,292	(3,292)
LRC076	Lrci - Morawa - Yalgoo Rd	\$60,000	\$0	\$0	0
RC008	Yalgoo - Ninghan Rd (Capital)	\$785,000	\$65,417	\$9,800	55,617
RC056	Joker Mine Rd (Capital)	\$40,000	\$0	\$0	0
RC077	Paynes Find - Thundelarra Rd (Capital)	\$50,000	\$0	\$0	0
R2R008	Yalgoo - Ninghan Rd (R2R)	\$664,022	\$0	\$11,960	(11,960)
RRG008	Yalgoo - Ninghan Rd (Rrg)	\$450,000	\$0	\$0	0
6000	Tourist Projects As Per Plan	\$50,000	\$0	\$0	0
ES001	Paynes Find Entry Statement	\$19,000	\$0	\$0	0
FS001	Various Flood Stabilisation & Mitigation	\$100,000	\$0	\$0	0
SL001	Street Lighting	\$50,000	\$0	\$0	0
8005	Grader	\$450,000	\$0	\$0	0
8021	Drop Deck Float	\$150,000	\$0	\$0	0
8023	Pole Mounted Camera	\$20,000	\$0	\$0	0
4130130	RURAL - Plant & Equipment (Capital)	\$60,000	\$0	\$0	0
4130290	TOUR - Infrastructure Other (Capital)	\$200,000	\$0	\$0	0
8012	Motor Vehicle (Rav4 Replace)	\$70,000	\$0	\$0	0
8013	Motor Vehicle (Mfin)	\$50,000	\$50,000	\$0	50,000
8014	Computer Hardware System Upgrades & Phone Replace	\$135,000	\$0	\$0	0
8015	Conference Equipment	\$35,000	\$0	\$0	0
8016	External Monitor Display	\$25,000	\$0	\$0	0
4140290	ADMIN - Infrastructure Other (Capital)	\$40,000	\$0	\$0	0

**SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024**

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
3080	Grader	0	90,000	90,000	0			0	0
398	Drop Deck Float	0	50,000	50,000	0			0	0
664	Toyota RAV 4	21,300	30,000	8,700	0			0	0
660	Touota Fortuna	27,013	30,000	2,987	0			0	0
662	Mitsubishi Pajero	29,025	30,000	975	0			0	0
		77,338	230,000	152,662	0	0	0	0	0

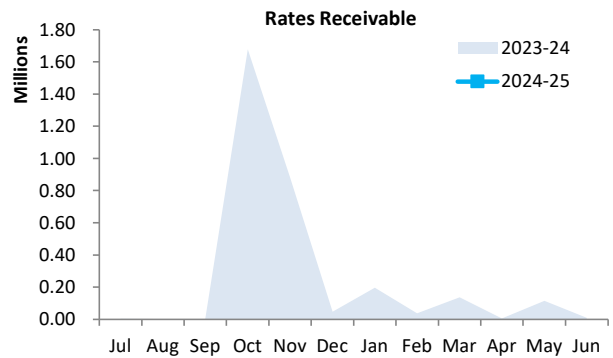


**SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024**

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 Jun 2024	31 Jul 2024
	\$	\$
Opening arrears previous year		132,477
Levied this year		0
Less - collections to date	132,477	(4,397)
Gross rates collectable	132,477	128,080
Allowance for impairment of rates receivable		(46,751)
Net rates collectable	132,477	81,329
% Collected	0.0%	3.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	707	423,635	12,739	17,624	454,705
Percentage	0.0%	0.2%	93.2%	2.8%	3.9%	
Balance per trial balance						
Trade receivables						454,705
GST receivable						48,030
Receivables for employee related provisions						635,887
Total receivables general outstanding						1,138,622

Amounts shown above include GST (where applicable)

KEY INFORMATION

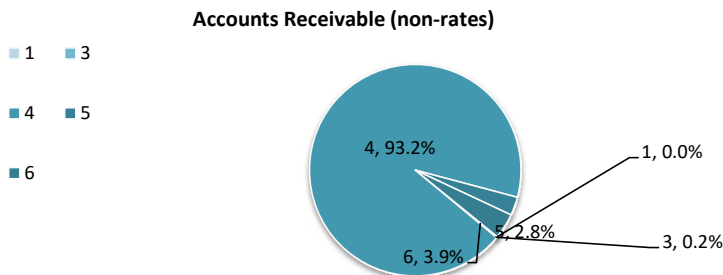
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



**SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024**

OPERATING ACTIVITIES

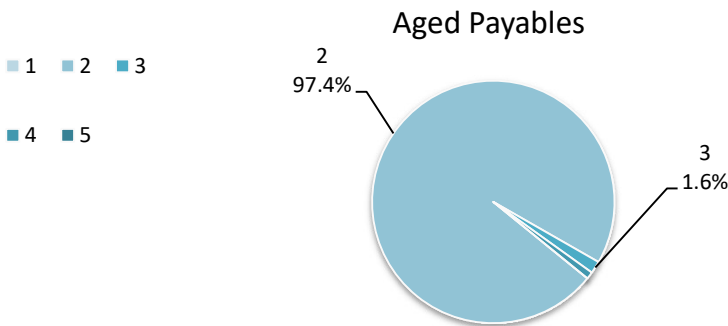
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	141,985	2,346	1,375	0	145,706
Percentage	0.0%	97.4%	1.6%	0.9%	0.0%	
Balance per trial balance						
Sundry creditors						141,790
ATO liabilities						94,473
Payroll Creditors						(1,393)
Accrued Expenses						92,819
Bonds & Deposits Held in Municipal						61,462
GST Payable						51,224
Total payables general outstanding						440,375

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



**SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024**

OPERATING ACTIVITIES

9 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		154,025	0			154,025
Total other liabilities		154,025	0	0	0	154,025
Employee Related Provisions						
Provision for annual leave		157,231	0			157,231
Provision for long service leave		35,989	0			35,989
Total Provisions		193,220	0	0	0	193,220
Total other current liabilities		347,245	0	0	0	347,245

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

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 of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024**

OPERATING ACTIVITIES

10 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2024		(As revenue)	31 Jul 2024	31 Jul 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
RATES - Reimbursement of Debt Collection Costs				0		2,750	229	0
GEN PUR - Financial Assistance Grant - General				0		274,572	0	0
GEN PUR - Financial Assistance Grant - Roads				0		40,551	0	0
FIRE - Grants				0		38,123	0	9,531
OTH HEALTH - Reimbursements				0		2,750	0	0
ROADC - Road Use Agreement EMR				0		150,000	0	0
ROADC - Road Use Agreement Doray Delfector				0		80,000	0	47,243
ROADM - Road Contribution Income				0		4,400,000	366,667	0
ROADM - Direct Road Grant (MRWA)				0		224,255	0	224,255
TOUR - Healthy Community Projects Grants - Silverlake				0		4,000	0	2,000
ADMIN - Reimbursements				0		2,500	208	0
POC - Fuel Tax Credits Grant Scheme				0		25,000	2,083	0
TOUR - Contributions & Donations				0		54,000	0	
				0	0	5,298,501	369,187	283,029

**SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024**

INVESTING ACTIVITIES

11 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2024	Current Liability 31 Jul 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies								
HALLS - Contributions & Donations				0		300,000	0	0
ROADC - Regional Road Group Grants (MRWA)				0		300,000	0	80,000
ROADC - Roads to Recovery Grant				0		664,022	0	0
GEN PUR - Grant Funding Infrastructure				0		1,359,771	0	0
FIRE - Grants				0		32,000	0	0
		0	0	0	0	2,655,793	0	80,000

**SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024**

12 INVESTMENT IN ASSOCIATES

(a) Investment in associate

The table below reflects the financial results of the Shire's investment in associates as reported by the associate.

Aggregate carrying amount of interests in associates accounted for using the equity method are reflected in the table below.

Carrying amount at 1 July
Carrying amount at 30 June

Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
\$	\$	\$
		20,793
0	0	20,793

KEY INFORMATION

Investments in associates

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.



Detailed Statements

FOR THE PERIOD ENDED 31 JULY 2024

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
03	0301	2	2030111		RATES - Rates Incentive Scheme	\$1,000.00	\$0.00	\$0.00
03	0301	2	2030112		RATES - Valuation Expenses	\$7,500.00	\$625.00	\$96.30
03	0301	2	2030113		RATES - Title/Company Searches	\$5,000.00	\$417.00	\$0.00
03	0301	2	2030114		RATES - Debt Collection Expenses	\$15,000.00	\$1,250.00	\$0.00
03	0301	2	2030118		RATES - Rates Write Off	\$0.00	\$0.00	\$4.19
03	0301	2	2030119		RATES - Refund	\$5,000.00	\$417.00	\$0.00
03	0301	2	2030152		RATES - Consultants	\$42,500.00	\$3,542.00	\$0.00
03	0301	2	2030187		RATES - Other Expenses Relating To Rates	\$500.00	\$42.00	\$0.00
03	0301	2	2030198		RATES - Staff Housing Costs Allocated	\$8,427.00	\$702.00	\$568.26
03	0301	2	2030199		RATES - Administration Allocated	\$133,218.00	\$11,102.00	\$16,087.84
Operating Expenditure Total						\$218,145.00	\$18,097.00	\$16,756.59
03	0301	3	3030120		RATES - Instalment Admin Fee Received	-\$2,000.00	\$0.00	\$0.00
03	0301	3	3030121		RATES - Account Enquiry Charges	-\$500.00	-\$42.00	\$0.00
03	0301	3	3030122		RATES - Reimbursement of Debt Collection Costs	-\$2,750.00	-\$229.00	\$0.00
03	0301	3	3030130		RATES - Rates Levied - Synergy	-\$3,206,893.00	\$0.00	\$0.00
03	0301	3	3030145		RATES - Penalty Interest Received	-\$20,000.00	-\$1,667.00	-\$634.42
Operating Income Total						-\$3,232,143.00	-\$1,938.00	-\$634.42
Rates Total						-\$3,013,998.00	\$16,159.00	\$16,122.17
03	0302	2	2030299		GEN PUR - Administration Allocated	\$83,263.00	\$6,939.00	\$10,055.11
Operating Expenditure Total						\$83,263.00	\$6,939.00	\$10,055.11
03	0302	3	3030210		GEN PUR - Financial Assistance Grant - General	-\$274,572.00	\$0.00	\$0.00
03	0302	3	3030211		GEN PUR - Financial Assistance Grant - Roads	-\$40,551.00	\$0.00	\$0.00
03	0302	3	3030215		GEN PUR - Grant Funding Infrastructure	-\$1,359,771.00	\$0.00	\$0.00
03	0302	3	3030220		GEN PUR - Charges - Photocopying / Faxing	\$0.00	\$0.00	-\$5.00
03	0302	3	3030245		GEN PUR - Interest Earned - Reserve Funds	-\$173,430.00	\$0.00	\$0.00
03	0302	3	3030246		GEN PUR - Interest Earned - Municipal Funds	-\$10,000.00	-\$833.00	-\$150.52
Operating Income Total						-\$1,858,324.00	-\$833.00	-\$155.52
Other General Purpose Funding Total						-\$1,775,061.00	\$6,106.00	\$9,899.59
General Purpose Funding Total						-\$4,789,059.00	\$22,265.00	\$26,021.76
04	0401	2	2040101		MEMBERS - Conference Expenses.	\$25,000.00	\$2,083.00	\$0.00
04	0401	2	2040104		MEMBERS - Training & Development	\$20,000.00	\$1,667.00	\$4,845.79
04	0401	2	2040109		MEMBERS - Members Travel and Accommodation	\$12,000.00	\$1,000.00	\$0.00
04	0401	2	2040111		MEMBERS - Mayors/Presidents Allowance	\$14,000.00	\$1,167.00	\$0.00
04	0401	2	2040112		MEMBERS - Deputy Mayors/Presidents Allowance	\$3,500.00	\$292.00	\$0.00
04	0401	2	2040113		MEMBERS - Members Sitting Fees	\$30,480.00	\$2,540.00	\$250.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
04	0401	2	2040114		MEMBERS - Communications Allowance	\$21,000.00	\$1,750.00	\$291.67
04	0401	2	2040116		MEMBERS - Election Expenses	\$7,500.00	\$0.00	\$0.00
04	0401	2	2040129		MEMBERS - Donations to Community Groups	\$10,000.00	\$833.00	\$0.00
04	0401	2	2040130		MEMBERS - Insurance Expenses	\$1,107.00	\$0.00	\$465.50
04	0401	2	2040141		MEMBERS - Subscriptions & Publications	\$36,000.00	\$12,000.00	\$0.00
04	0401	2	2040152		MEMBERS - Consultants	\$100,000.00	\$8,333.00	\$0.00
04	0401	2	2040187		MEMBERS - Other Expenses	\$5,000.00	\$417.00	\$0.00
04	0401	2	2040192		MEMBERS - Depreciation	\$549.00	\$47.00	\$46.36
04	0401	2	2040193		MEMBERS - Receptions & Refreshments.	\$7,500.00	\$625.00	-\$11.59
04	0401	2	2040194		MEMBERS - Contribution to WALGA Murchison Zone	\$3,500.00	\$0.00	\$0.00
04	0401	2	2040199		MEMBERS - Administration Allocated	\$333,054.00	\$27,754.00	\$40,220.52
Operating Expenditure Total						\$630,190.00	\$60,508.00	\$46,108.25
Members Of Council Total						\$630,190.00	\$60,508.00	\$46,108.25
Governance Total						\$630,190.00	\$60,508.00	\$46,108.25
05	0501	2	2050110		FIRE - Motor Vehicle Expenses	\$40,000.00	\$3,333.00	\$872.67
05	0501	2	2050117		FIRE - CESM	\$27,500.00	\$2,292.00	\$2,132.73
05	0501	2	2050130		FIRE - Insurance Expenses	\$2,977.00	\$0.00	\$2,186.82
05	0501	2	2050165		FIRE - Maintenance/Operations	\$25,000.00	\$2,083.00	\$1,095.00
05	0501	2	2050189		FIRE - Building Maintenance			
05	0501	2	2050189	BM010	Fire Shed	\$231.00	\$0.00	\$302.28
05	0501	2	2050189	BM032	Old Police Station - Selwyn St	\$986.00	\$0.00	\$502.59
05	0501	2	2050192		FIRE - Depreciation	\$1,718.00	\$146.00	\$145.21
05	0501	2	2050199		FIRE - Administration Allocated	\$33,305.00	\$2,775.00	\$4,022.07
Operating Expenditure Total						\$131,717.00	\$10,629.00	\$11,259.37
05	0501	3	3050110		FIRE - Grants	-\$70,123.00	\$0.00	-\$9,530.75
Operating Income Total						-\$70,123.00	\$0.00	-\$9,530.75
05	0501	4	4050130		FIRE - Plant & Equipment (Capital)			
05	0501	4	4050130	4500	Dfes Tank	\$35,000.00	\$11,667.00	\$777.97
Capital Expenditure Total						\$35,000.00	\$11,667.00	\$777.97
Fire Prevention Total						\$96,594.00	\$22,296.00	\$2,506.59
05	0502	2	2050266		ANIMAL - Contracr Ranger Services	\$42,000.00	\$3,500.00	\$2,782.50
05	0502	2	2050269		ANIMAL - Sterilisation Program.	\$7,500.00	\$0.00	\$0.00
05	0502	2	2050287		ANIMAL - Other Expenditure	\$5,000.00	\$417.00	\$0.00
05	0502	2	2050292		ANIMAL - Depreciation	\$151.00	\$13.00	\$12.70
05	0502	2	2050299		ANIMAL - Administration Allocated	\$33,305.00	\$2,775.00	\$4,022.07

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Operating Expenditure Total						\$87,956.00	\$6,705.00	\$6,817.27
05	0502	3	3050221		ANIMAL - Animal Registration Fees	-\$250.00	\$0.00	\$0.00
05	0502	3	3050240		ANIMAL - Fines and Penalties	-\$1,000.00	-\$83.00	\$0.00
Operating Income Total						-\$1,250.00	-\$83.00	\$0.00
Animal Control Total						\$86,706.00	\$6,622.00	\$6,817.27
05	0503	2	2050392		OLOPS - Depreciation	\$719.00	\$61.00	\$60.77
05	0503	2	2050399		OLOPS - Administration Allocated	\$16,653.00	\$1,388.00	\$2,011.02
Operating Expenditure Total						\$17,372.00	\$1,449.00	\$2,071.79
05	0503	4	4050330		OLOPS - Plant & Equipment (Capital)	\$250,000.00	\$0.00	\$0.00
Capital Expenditure Total						\$250,000.00	\$0.00	\$0.00
Other Law, Order & Public Safety Total						\$267,372.00	\$1,449.00	\$2,071.79
05	0505	3	3050502		ESL BFB - Admin Fee/Commission	-\$4,000.00	\$0.00	\$0.00
Operating Income Total						-\$4,000.00	\$0.00	\$0.00
Emergency Services Levy - Bush Fire Brigade Total						-\$4,000.00	\$0.00	\$0.00
Law, Order & Public Safety Total						\$446,672.00	\$30,367.00	\$11,395.65
07	0704	2	2070411		HEALTH - Contract EHO	\$5,000.00	\$417.00	\$100.00
07	0704	2	2070412		HEALTH - Analytical Expenses	\$1,000.00	\$83.00	\$0.00
07	0704	2	2070487		HEALTH - Other Expenses	\$1,000.00	\$83.00	\$0.00
07	0704	2	2070499		HEALTH - Administration Allocated	\$16,653.00	\$1,388.00	\$2,011.02
Operating Expenditure Total						\$23,653.00	\$1,971.00	\$2,111.02
07	0704	3	3070420		HEALTH - Health Regulatory Fees & Charges	\$0.00	\$0.00	-\$222.73
07	0704	3	3070421		HEALTH - Health Regulatory Licenses	-\$185.00	\$0.00	-\$65.00
Operating Income Total						-\$185.00	\$0.00	-\$287.73
Preventative Services - Inspection/Admin Total						\$23,468.00	\$1,971.00	\$1,823.29
07	0705	2	2070554		PEST - Mosquito Control Expenses	\$3,500.00	\$292.00	\$0.00
Operating Expenditure Total						\$3,500.00	\$292.00	\$0.00
Preventative Services - Pest Control Total						\$3,500.00	\$292.00	\$0.00
07	0706	2	2070692		PREV OTH - Depreciation	\$1,553.00	\$132.00	\$131.28
07	0706	2	2070699		PREV OTH - Administration Allocated	\$8,327.00	\$694.00	\$1,005.63
Operating Expenditure Total						\$9,880.00	\$826.00	\$1,136.91
Preventative Services - Other Total						\$9,880.00	\$826.00	\$1,136.91
07	0707	2	2070766		OTH HEALTH - Dental Services Expenses	\$500.00	\$42.00	\$0.00
07	0707	2	2070789		OTH HEALTH - Building Maintenance			
07	0707	2	2070789	BM009	Nursing Post	\$0.00	\$0.00	\$1,675.30

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
07	0707	2	2070789	BM011	Ambulance Shed	\$5,500.00	\$146.00	\$92.14
07	0707	2	2070798		OTH HEALTH - Staff Housing Costs Allocated	\$4,381.00	\$365.00	\$4,253.26
07	0707	2	2070799		OTH HEALTH - Administration Allocated	\$40,025.00	\$3,335.00	\$4,022.07
Operating Expenditure Total						\$50,406.00	\$3,888.00	\$10,042.77
07	0707	3	3070701		OTH HEALTH - Reimbursements	-\$2,750.00	\$0.00	\$0.00
Operating Income Total						-\$2,750.00	\$0.00	\$0.00
Other Health Total						\$47,656.00	\$3,888.00	\$10,042.77
Health Total						\$84,504.00	\$6,977.00	\$13,002.97
08	0802	2	2080254		OTHER ED - Community Development Fund	\$2,500.00	\$208.00	\$0.00
08	0802	2	2080299		OTHER ED - Administration Allocated	\$8,327.00	\$694.00	\$1,005.63
Operating Expenditure Total						\$10,827.00	\$902.00	\$1,005.63
Other Education Total						\$10,827.00	\$902.00	\$1,005.63
08	0807	2	2080799		WELFARE - Administration Allocated	\$16,653.00	\$1,388.00	\$2,011.02
Operating Expenditure Total						\$16,653.00	\$1,388.00	\$2,011.02
Other Welfare Total						\$16,653.00	\$1,388.00	\$2,011.02
Education & Welfare Total						\$27,480.00	\$2,290.00	\$3,016.65
09	0901	2	2090189		STF HOUSE - Staff Housing Building Maintenance			
09	0901	2	2090189	BM008	Staff Housing - Caravan Park	\$2,100.00	\$83.00	\$4,253.26
09	0901	2	2090189	BM016	Staff Housing - 48 (Lot 68) Gibbons St	\$5,205.00	\$342.00	\$753.89
09	0901	2	2090189	BM017	Staff Housing - (Lot 16) Shamrock Rd	\$2,835.00	\$179.00	\$337.85
09	0901	2	2090189	BM019	Staff Housing - 43 (Lot 3) Gibbons St	\$5,228.00	\$334.00	\$544.47
09	0901	2	2090189	BM020	Staff Housing - 1 (Lot 27) Stanley St	\$3,398.00	\$196.00	\$453.73
09	0901	2	2090189	BM021	Staff Housing - 13 (Lot 6) Henty St	\$5,979.00	\$371.00	\$516.55
09	0901	2	2090189	BM022	Staff Housing - 19 (Lot 54) Campbell St	\$6,305.00	\$333.00	\$6,723.77
09	0901	2	2090189	BM023	Staff Housing - 12A (Lot 1) Shamrock Rd (18A)	\$5,468.00	\$400.00	\$435.97
09	0901	2	2090189	BM024	Staff Housing - 12B (Lot 1) Shamrock Rd (18B)	\$3,418.00	\$230.00	\$775.49
09	0901	2	2090189	BM025	Staff Housing - 12C (Lot 1) Shamrock Rd (18C)	\$5,496.00	\$404.00	\$329.48
09	0901	2	2090189	BM026	Staff Housing - 12D (Lot 1) Shamrock Rd (18D)	\$5,996.00	\$396.00	\$568.26
09	0901	2	2090189	BM027	Staff Housing - 12E (Lot 1) Shamrock Rd (19A Stanley St)	\$4,418.00	\$313.00	\$318.31
09	0901	2	2090189	BM028	Staff Housing - 12F (Lot 1) Shamrock Rd (19B Stanley St)	\$6,418.00	\$480.00	\$318.31
09	0901	2	2090189	BM029	Staff Housing - (Lot 74) Weeks St	\$5,020.00	\$341.00	\$544.47
09	0901	2	2090189	BM030	Staff Housing - (Lot 75) Weeks St	\$7,698.00	\$554.00	\$432.79
09	0901	2	2090189	BM031	Staff Housing - 9 (Lot 8) Henty St	\$4,550.00	\$288.00	\$0.00
09	0901	2	2090189	BM041	Staff Housing - 21A (Lot 53) Campbell St	\$4,100.00	\$251.00	\$0.00
09	0901	2	2090189	BM042	Staff Housing - 21B (Lot 53) Campbell St	\$4,600.00	\$250.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
09	0901	2	2090192		STF HOUSE - Depreciation	\$37,451.00	\$3,181.00	\$3,401.35
09	0901	2	2090198		STF HOUSE - Staff Housing Costs Recovered	-\$175,643.00	-\$14,637.00	-\$17,306.60
09	0901	2	2090199		STF HOUSE - Administration Allocated	\$49,960.00	\$4,163.00	\$6,033.27
Operating Expenditure Total						\$0.00	-\$1,548.00	\$9,434.62
09	0901	3	3090101		STF HOUSE - Staff Rental Reimbursements	-\$16,000.00	-\$1,231.00	-\$1,500.00
Operating Income Total						-\$16,000.00	-\$1,231.00	-\$1,500.00
Staff Housing Total						-\$16,000.00	-\$2,779.00	\$7,934.62
09	0902	2	2090292		OTH HOUSE - Depreciation	\$4,569.00	\$388.00	\$386.22
Operating Expenditure Total						\$4,569.00	\$388.00	\$386.22
09	0902	3	3090235		OTH HOUSE - Other Income	\$0.00	\$0.00	-\$400.00
Operating Income Total						\$0.00	\$0.00	-\$400.00
Other Housing Total						\$4,569.00	\$388.00	-\$13.78
Housing Total						-\$11,431.00	-\$2,391.00	\$7,920.84
10	1001	2	2100111		SAN - Waste Collection	\$20,000.00	\$1,667.00	\$1,465.96
10	1001	2	2100117		SAN - General Tip Maintenance	\$22,601.00	\$1,750.00	\$0.00
10	1001	2	2100118		SAN - Purchase of Bins (Sulo and Other)	\$2,000.00	\$167.00	\$0.00
10	1001	2	2100123		SAN - Refuse Site Maintenance - Yalgoo	\$0.00	\$0.00	\$82.37
10	1001	2	2100199		SAN - Administration Allocated	\$16,653.00	\$1,388.00	\$2,011.02
Operating Expenditure Total						\$61,254.00	\$4,972.00	\$3,559.35
10	1001	3	3100120		SAN - Domestic Refuse Collection Charges	-\$11,150.00	\$0.00	\$0.00
Operating Income Total						-\$11,150.00	\$0.00	\$0.00
Sanitation - General Total						\$50,104.00	\$4,972.00	\$3,559.35
10	1002	2	2100211		SAN OTH - Waste Collection	\$20,000.00	\$1,667.00	\$1,465.95
Operating Expenditure Total						\$20,000.00	\$1,667.00	\$1,465.95
10	1002	3	3100200		SAN OTH - Commercial Collection Charge	-\$3,500.00	\$0.00	\$0.00
Operating Income Total						-\$3,500.00	\$0.00	\$0.00
Sanitation - Other Total						\$16,500.00	\$1,667.00	\$1,465.95
10	1003	3	3100321		SEW - Septic Tank Inspection Fees	-\$500.00	\$0.00	\$0.00
Operating Income Total						-\$500.00	\$0.00	\$0.00
Sewerage Total						-\$500.00	\$0.00	\$0.00
10	1006	2	2100650		PLAN - Contract Town Planning	\$7,500.00	\$625.00	\$0.00
10	1006	2	2100652		PLAN - Consultants	\$10,000.00	\$833.00	\$0.00
10	1006	2	2100699		PLAN - Administration Allocated	\$16,653.00	\$1,388.00	\$2,011.02
Operating Expenditure Total						\$34,153.00	\$2,846.00	\$2,011.02

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
10	1006	3	3100623		PLAN - Fees & Charges	-\$2,000.00	-\$167.00	\$0.00
Operating Income Total						-\$2,000.00	-\$167.00	\$0.00
Town Planning & Regional Development Total						\$32,153.00	\$2,679.00	\$2,011.02
10	1007	2	2100711		COM AMEN - Cemetery Maintenance/Operations	\$9,894.00	\$757.00	\$6,345.93
10	1007	2	2100789		COM AMEN - Public Conveniences Maintenance			
10	1007	2	2100789	BM012	Gibbons St Park	\$55,054.00	\$4,230.00	\$2,762.76
10	1007	2	2100790		COM AMEN - Community Bus Maintenance	\$25,000.00	\$2,083.00	\$0.00
10	1007	2	2100792		COM AMEN - Depreciation	\$21,575.00	\$1,832.00	\$1,824.03
10	1007	2	2100799		COM AMEN - Administration Allocated	\$33,305.00	\$2,775.00	\$4,022.07
Operating Expenditure Total						\$144,828.00	\$11,677.00	\$14,954.79
10	1007	3	3100720		COM AMEN - Cemetery Fees	-\$1,500.00	-\$125.00	\$0.00
10	1007	3	3100723		COM AMEN - Community Bus Fees	-\$2,000.00	-\$167.00	-\$820.60
Operating Income Total						-\$3,500.00	-\$292.00	-\$820.60
10	1007	4	4100711		COM AMEN Anthropology Report Cemetery	\$35,000.00	\$0.00	\$0.00
10	1007	4	4100730		COM AMEN - Plant & Equipment (Capital)			
10	1007	4	4100730	8022	2Nd Hand 12 Seater Bus	\$50,000.00	\$0.00	\$0.00
Capital Expenditure Total						\$85,000.00	\$0.00	\$0.00
Other Community Amenities Total						\$226,328.00	\$11,385.00	\$14,134.19
Community Amenities Total						\$324,585.00	\$20,703.00	\$21,170.51
11	1101	2	2110188		HALLS - Town Halls and Public Bldg Operations			
11	1101	2	2110188	BO036	Yalgoo Community Hub (Rage Cage) - Building Operations	\$0.00	\$0.00	\$344.14
11	1101	2	2110189		HALLS - Town Halls and Public Bldg Maintenance			
11	1101	2	2110189	BM002	Yalgoo Hall	\$12,301.00	\$861.00	\$2,750.48
11	1101	2	2110189	BM036	Yalgoo Community Hub (Rage Cage)	\$8,761.00	\$572.00	\$3,489.18
11	1101	2	2110192		HALLS - Depreciation	\$14,541.00	\$1,235.00	\$1,229.25
11	1101	2	2110199		HALLS - Administration Allocated	\$83,263.00	\$6,939.00	\$10,055.11
Operating Expenditure Total						\$118,866.00	\$9,607.00	\$17,868.16
11	1101	3	3110100		HALLS - Contributions & Donations	-\$300,000.00	\$0.00	\$0.00
11	1101	3	3110120		HALLS - Town Hall Hire	\$0.00	\$0.00	\$0.00
Operating Income Total						-\$300,000.00	\$0.00	\$0.00
11	1101	4	4110110		HALLS - Building (Capital)			
11	1101	4	4110110	BC002	Yalgoo Hall - Building (Capital)	\$300,000.00	\$0.00	\$13,053.85
Capital Expenditure Total						\$300,000.00	\$0.00	\$13,053.85
Public Halls And Civic Centres Total						\$118,866.00	\$9,607.00	\$30,922.01

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	1103	2	2110360		REC - Recreation Grounds Maintenance/Operations			
11	1103	2	2110360	BM039	Tennis Courts	\$1,395.50	\$114.00	\$0.00
11	1103	2	2110360	W0002	Yalgoo Racetrack - Maintenance	\$20,950.00	\$1,714.00	\$752.56
11	1103	2	2110360	W0003	Yalgoo Lookout - Maintenance	\$898.00	\$73.00	\$22.67
11	1103	2	2110360	W0005	Gibbons St Park - Maintenance	\$96,650.00	\$7,388.00	\$793.54
11	1103	2	2110360	W0006	Shamrock Park - Maintenance	\$4,800.00	\$376.00	\$129.84
11	1103	2	2110360	W0007	Yalgoo Community Hub - Maintenance	\$19,854.00	\$1,107.00	\$70.98
11	1103	2	2110360	W0008	Core Stadium Oval - Maintenance	\$12,950.00	\$1,047.00	\$2,575.28
11	1103	2	2110360	W0009	Paynes Find Community Centre - Maintenance	\$4,342.50	\$120.00	\$411.85
11	1103	2	2110360	W0010	Railway Station Grounds - Maintenance	\$10,387.00	\$698.00	\$186.51
11	1103	2	2110360	W0013	Golf Course Maintenance	\$543.00	\$42.00	\$20.94
11	1103	2	2110360	W0014	Wuraraga Camping Ground	\$3,490.00	\$284.00	\$117.19
11	1103	2	2110360	W0015	Yalgoo Cemetery Maintenance	\$2,490.00	\$201.00	\$1,339.78
11	1103	2	2110360	W0016	Shire Office Garden	\$1,990.00	\$165.00	\$104.70
11	1103	2	2110360	W0017	Maintenance At Non Shire Locations	\$995.00	\$83.00	\$0.00
11	1103	2	2110360	W0018	General Yalgoo Street Maintenance (Parks & Gardens)	\$236,950.00	\$19,378.00	\$1,961.90
11	1103	2	2110365		REC - Parks & Gardens Maintenance/Operations	\$0.00	\$0.00	\$598.47
11	1103	2	2110389		REC - Other Rec Facilities Building Maintenance			
11	1103	2	2110389	BM006	Railway Station Building	\$106,387.00	\$7,966.00	\$6,676.73
11	1103	2	2110389	BM014	Rifle Range Gun Club Shed And Toilet	\$2,195.00	\$179.00	\$293.18
11	1103	2	2110389	BM015	Paynes Find Community Centre	\$13,709.00	\$896.00	\$0.00
11	1103	2	2110389	BM034	Mens Shed	\$2,077.00	\$121.00	\$0.00
11	1103	2	2110389	BM035	Water Park	\$30,420.00	\$2,066.00	\$238.72
11	1103	2	2110389	BM037	Core Pavilion (Sports Stadium)	\$4,856.00	\$0.00	\$2,358.63
11	1103	2	2110392		REC - Depreciation	\$76,118.00	\$6,465.00	\$6,435.37
11	1103	2	2110399		REC - Administration Allocated	\$83,269.00	\$6,939.00	\$10,055.11
Operating Expenditure Total						\$737,716.00	\$57,422.00	\$35,143.95
11	1103	3	3110320		REC - Fees & Charges	-\$150.00	-\$12.00	\$0.00
11	1103	3	3110321		REC - Core Stadium Hire	-\$500.00	-\$42.00	\$0.00
11	1103	3	3110322		REC - Oval/Reserve Hire	-\$500.00	-\$42.00	\$0.00
11	1103	3	3110324		REC - Mens Shed Hire Fees	-\$200.00	-\$17.00	-\$68.18
Operating Income Total						-\$1,350.00	-\$113.00	-\$68.18
11	1103	4	4110309		REC - Other Rec Land (Capital)	\$150,000.00	\$12,500.00	\$0.00
11	1103	4	4110310		REC - Other Rec Facilities Building (Capital)			
11	1103	4	4110310	BC006	Railway Station Building (Capital)	\$0.00	\$0.00	\$1,317.50

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	1103	4	4110370		REC - Infrastructure Parks & Gardens (Capital)			
11	1103	4	4110370	BC039	Tennis Court (Capital)	\$100,000.00	\$0.00	\$0.00
11	1103	4	4110370	PC010	Water Treatment Railway Bore	\$100,000.00	\$0.00	\$0.00
Capital Expenditure Total						\$350,000.00	\$12,500.00	\$1,317.50
Other Recreation And Sport Total						\$1,086,366.00	\$69,809.00	\$36,393.27
11	1104	2	2110465		TV RADIO - Re-Broadcasting Maintenance/Operations	\$5,000.00	\$417.00	\$1,449.12
11	1104	2	2110487		TV RADIO - Other Expenses	\$160.00	\$0.00	\$76.79
11	1104	2	2110499		TV RADIO - Administration Allocated	\$8,327.00	\$694.00	\$1,005.63
Operating Expenditure Total						\$13,487.00	\$1,111.00	\$2,531.54
Tv And Radio Re-Broadcasting Total						\$13,487.00	\$1,111.00	\$2,531.54
11	1105	2	2110516		LIBRARY - Postage and Freight	\$500.00	\$42.00	\$0.00
11	1105	2	2110587		LIBRARY - Other Expenses	\$1,500.00	\$125.00	\$0.00
11	1105	2	2110599		LIBRARY - Administration Allocated	\$83,263.00	\$6,939.00	\$10,055.11
Operating Expenditure Total						\$85,263.00	\$7,106.00	\$10,055.11
Libraries Total						\$85,263.00	\$7,106.00	\$10,055.11
11	1106	2	2110652		HERITAGE - Consultants	\$50,000.00	\$4,167.00	\$0.00
11	1106	2	2110689		HERITAGE - Building Maintenance			
11	1106	2	2110689	BM003	Chapel	\$2,786.00	\$136.00	\$22.67
11	1106	2	2110689	BM004	Museum And Gaol	\$14,999.50	\$265.00	\$1,100.15
11	1106	2	2110689	BM013	Anglican Church	\$6,087.50	\$370.00	\$1,372.35
11	1106	2	2110692		HERITAGE - Depreciation	\$10,464.00	\$889.00	\$884.54
11	1106	2	2110699		HERITAGE - Administration Allocated	\$24,980.00	\$2,082.00	\$3,016.64
Operating Expenditure Total						\$109,317.00	\$7,909.00	\$6,396.35
11	1106	3	3110620		HERITAGE - Sale of History Books	-\$100.00	-\$8.00	\$0.00
Operating Income Total						-\$100.00	-\$8.00	\$0.00
Heritage Total						\$109,217.00	\$7,901.00	\$6,396.35
11	1107	2	2110700		OTH CUL - Employee Costs	\$133,290.00	\$9,619.00	\$13,566.03
11	1107	2	2110717		OTH CUL - Community Arts	\$20,000.00	\$1,667.00	\$192.50
11	1107	2	2110724		OTH CUL - Artwork Purchases	\$2,500.00	\$208.00	\$645.00
11	1107	2	2110725		OTH CUL - Festival & Events			
11	1107	2	2110725	5001	Australia Day	\$5,000.00	\$0.00	\$0.00
11	1107	2	2110725	5002	Anzac Day	\$5,000.00	\$0.00	\$0.00
11	1107	2	2110725	5003	Christmas Party	\$5,000.00	\$0.00	\$0.00
11	1107	2	2110725	5004	Emu Festival	\$5,000.00	\$417.00	\$0.00
11	1107	2	2110725	5005	Reconciliation Day	\$5,000.00	\$417.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	1107	2	2110725	5006	Naidoc Day	\$5,000.00	\$417.00	\$0.00
11	1107	2	2110725	5007	Road Safety Week	\$5,000.00	\$417.00	\$0.00
11	1107	2	2110725	5008	Science Week	\$5,000.00	\$417.00	\$0.00
11	1107	2	2110725	5009	Halloween	\$5,000.00	\$417.00	\$0.00
11	1107	2	2110725	5011	Seniors Morning Tea'S	\$5,000.00	\$417.00	\$86.15
11	1107	2	2110725	5012	School Holiday Programs	\$5,000.00	\$417.00	\$0.00
11	1107	2	2110725	5013	After School Programs	\$5,000.00	\$417.00	\$0.00
11	1107	2	2110725	5014	Sports Days	\$5,000.00	\$417.00	\$0.00
11	1107	2	2110725	5020	Unallocated Events	\$5,000.00	\$417.00	\$0.00
11	1107	2	2110789		OTH CUL - Building Maintenance			
11	1107	2	2110789	BM033	Yalgoo Art Centre	\$13,665.00	\$766.00	\$2,820.89
11	1107	2	2110792		OTH CUL - Depreciation	\$91,471.00	\$7,769.00	\$7,733.43
11	1107	2	2110799		OTH CUL - Administration Allocated	\$16,653.00	\$1,388.00	\$2,011.02
Operating Expenditure Total						\$347,579.00	\$26,004.00	\$27,055.02
11	1107	3	3110702		OTH CUL - Commissions	-\$500.00	-\$42.00	-\$131.81
11	1107	3	3110720		OTH CUL - Sales Arts and Cultural Centre	-\$2,500.00	-\$208.00	-\$568.18
11	1107	3	3110721		OTH CUL - Chapel and Museum Fees	-\$1,000.00	-\$83.00	-\$31.82
Operating Income Total						-\$4,000.00	-\$333.00	-\$731.81
Other Culture Total						\$343,579.00	\$25,671.00	\$26,323.21
Recreation & Culture Total						\$1,756,778.00	\$121,205.00	\$112,621.49
12	1201	3	3120110		ROADC - Regional Road Group Grants (MRWA)	-\$300,000.00	\$0.00	-\$80,000.00
12	1201	3	3120111		ROADC - Roads to Recovery Grant	-\$664,022.00	\$0.00	\$0.00
12	1201	3	3120136		ROADC - Road Use Agreement EMR	-\$150,000.00	\$0.00	\$0.00
12	1201	3	3120137		ROADC - Road Use Agreement Doray Delfector	-\$80,000.00	\$0.00	-\$47,243.14
Operating Income Total						-\$1,194,022.00	\$0.00	-\$127,243.14
12	1201	4	4120110		ROADC - Building (Capital)			
12	1201	4	4120110	BC005	Works Depot (Capital)	\$200,000.00	\$0.00	\$2,249.37
12	1201	4	4120110	BC043	Depot Storage Shed	\$50,000.00	\$0.00	\$0.00
12	1201	4	4120110	BC044	Shed For Community Buses	\$45,000.00	\$0.00	\$0.00
12	1201	4	4120140		ROADC - Roads Built Up Area - Sealed - Council Funded			
12	1201	4	4120140	RC050	Piesse Street	\$100,000.00	\$0.00	\$0.00
12	1201	4	4120140	RC075	Paynes Find Town Rd (Capital)	\$150,000.00	\$0.00	\$0.00
12	1201	4	4120141		ROADC - Roads Outside BUA - Sealed - Council Funded			
12	1201	4	4120141	LRC008	Lrci - Yalgoo Ninghan Road	\$592,977.00	\$0.00	\$3,291.67
12	1201	4	4120141	LRC076	Lrci - Morawa - Yalgoo Rd	\$60,000.00	\$0.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	1201	4	4120141	RC008	Yalgoo - Ninghan Rd (Capital)	\$785,000.00	\$65,417.00	\$9,800.00
12	1201	4	4120143		ROADC - Roads Outside BUA - Formed - Council Funded			
12	1201	4	4120143	RC056	Joker Mine Rd (Capital)	\$40,000.00	\$0.00	\$0.00
12	1201	4	4120143	RC077	Paynes Find - Thundelarra Rd (Capital)	\$50,000.00	\$0.00	\$0.00
12	1201	4	4120145		ROADC - Roads Outside BUA - Sealed - Roads to Recovery			
12	1201	4	4120145	R2R008	Yalgoo - Ninghan Rd (R2R)	\$664,022.00	\$0.00	\$11,960.00
12	1201	4	4120145	R2R076	Morawa - Yalgoo Rd (R2R)	\$0.00	\$0.00	\$0.00
12	1201	4	4120147		ROADC - Roads Outside BUA - Formed - Roads to Recovery			
12	1201	4	4120147	R2R088	Cemetery Rd (R2R)	\$0.00	\$0.00	\$0.00
12	1201	4	4120149		ROADC - Roads Outside BUA - Sealed - Regional Road Group			
12	1201	4	4120149	RRG008	Yalgoo - Ninghan Rd (Rrg)	\$450,000.00	\$0.00	\$0.00
12	1201	4	4120151		ROADC - Roads Outside BUA - Formed - Regional Road Group			
12	1201	4	4120151	RRG089	Railway Dam Rd (Rrg)	\$0.00	\$0.00	\$0.00
12	1201	4	4120153		ROADC - Roads Outside BUA - Sealed - Black Spot			
12	1201	4	4120153	BS008	Yalgoo - Ninghan Rd (Black Spot)	\$0.00	\$0.00	\$0.00
12	1201	4	4120155		ROADC - Roads Outside BUA - Formed - Black Spot			
12	1201	4	4120155	BS027	Mt Gibson Rd (Black Spot)	\$0.00	\$0.00	\$0.00
12	1201	4	4120155	BS088	Cemetery Rd (Black Spot)	\$0.00	\$0.00	\$0.00
12	1201	4	4120157		ROADC - Roads Outside BUA - Sealed - Flood Damage			
12	1201	4	4120157	RFD008	Yalgoo - Ninghan Rd - Flood Damage	\$0.00	\$0.00	\$0.00
12	1201	4	4120158		ROADC - Roads Outside BUA - Gravel - Flood Damage			
12	1201	4	4120158	RFD012	Paynes Find - Sandstone Rd - Flood Damage	\$0.00	\$0.00	\$0.00
12	1201	4	4120159		ROADC - Roads Outside BUA - Formed - Flood Damage			
12	1201	4	4120159	RFD025	Maranalgo Rd - Flood Damage	\$0.00	\$0.00	\$0.00
12	1201	4	4120159	RFD026	Ninghan Rd - Flood Damage	\$0.00	\$0.00	\$0.00
12	1201	4	4120159	RFD027	Mt Gibson Rd - Flood Damage	\$0.00	\$0.00	\$0.00
12	1201	4	4120159	RFD048	Thundelarra Rd - Flood Damage	\$0.00	\$0.00	\$0.00
12	1201	4	4120159	RFD088	Cemetery Rd - Flood Damage	\$0.00	\$0.00	\$0.00
12	1201	4	4120190		ROADC - Infrastructure Other (Capital)			
12	1201	4	4120190	6000	Tourist Projects As Per Plan	\$50,000.00	\$0.00	\$0.00
12	1201	4	4120190	ES001	Paynes Find Entry Statement	\$19,000.00	\$0.00	\$0.00
12	1201	4	4120190	FS001	Various Flood Stabilisation & Mitigation	\$100,000.00	\$0.00	\$0.00
12	1201	4	4120190	SL001	Street Lighting	\$50,000.00	\$0.00	\$0.00
Capital Expenditure Total						\$3,405,999.00	\$65,417.00	\$27,301.04
Construction - Streets, Roads, Bridges & Depots Total						\$2,211,977.00	\$65,417.00	-\$99,942.10

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	1202	2	2120211		ROADM - Road Maintenance - Built Up Areas			
12	1202	2	2120211	RM000	Budget Only	\$146,997.00	\$11,388.00	\$0.00
12	1202	2	2120212		ROADM - Road Maintenance - Sealed Outside BUA			
12	1202	2	2120212	DM009	Yalgoo North Rd - Drainage Maintenance	\$0.00	\$0.00	\$1,254.83
12	1202	2	2120212	DM076	Morawa - Yalgoo Rd - Drainage Maintenance	\$0.00	\$0.00	\$0.00
12	1202	2	2120212	DM089	Railway Dam Rd - Drainage Maintenance	\$0.00	\$0.00	\$0.00
12	1202	2	2120212	RM008	Yalgoo - Ninghan Rd - Road Maintenance	\$0.00	\$0.00	\$7,611.54
12	1202	2	2120212	RM076	Morawa - Yalgoo Rd - Road Maintenance	\$0.00	\$0.00	\$54,389.15
12	1202	2	2120212	RM999	Budget Only	\$1,522,517.00	\$117,117.00	\$0.00
12	1202	2	2120213		ROADM - Road Maintenance - Gravel Outside BUA			
12	1202	2	2120213	RM012	Paynes Find - Sandstone Rd - Road Maintenance	\$0.00	\$0.00	\$2,766.63
12	1202	2	2120213	RM053	Uanna Hill Rd - Road Maintenance	\$0.00	\$0.00	\$1,637.10
12	1202	2	2120214		ROADM - Road Maintenance - Formed Outside BUA			
12	1202	2	2120214	RM009	Yalgoo North Rd - Road Maintenance	\$0.00	\$0.00	\$9,232.92
12	1202	2	2120214	RM010	Gabyon - Tardie Rd - Road Maintenance	\$0.00	\$0.00	\$1,975.72
12	1202	2	2120214	RM013	Dalgaranga - Cue Rd - Road Maintenance	\$0.00	\$0.00	\$2,147.55
12	1202	2	2120214	RM018	Dalgaranga Rd - Road Maintenance	\$0.00	\$0.00	\$1,975.72
12	1202	2	2120214	RM025	Maranalgo Rd - Road Maintenance	\$0.00	\$0.00	\$4,657.13
12	1202	2	2120214	RM026	Ninghan Rd - Road Maintenance	\$0.00	\$0.00	\$0.00
12	1202	2	2120214	RM037	Narndee West Rd - Road Maintenance	\$0.00	\$0.00	\$752.31
12	1202	2	2120214	RM048	Thundelarra Rd - Road Maintenance	\$0.00	\$0.00	\$3,243.96
12	1202	2	2120214	RM088	Cemetery Rd - Road Maintenance	\$0.00	\$0.00	\$10,113.64
12	1202	2	2120221		ROADM - Road Maintenance Flood Damage - Gravel Outside BUA			
12	1202	2	2120221	FD008	Yalgoo-Ninghan Rd - Roadm Road Maint Flood Damage	\$4,400,000.00	\$733,333.00	\$0.00
12	1202	2	2120221	FD076	Yalgoo - Morawa Rd Flood Damage	\$0.00	\$0.00	\$735.70
12	1202	2	2120234		ROADM - Street Lighting	\$12,000.00	\$1,000.00	\$0.00
12	1202	2	2120236		ROADM - Street Trees and Watering	\$7,388.00	\$600.00	\$0.00
12	1202	2	2120237		ROADM - Signs Repaired /Replaced	\$5,000.00	\$417.00	\$0.00
12	1202	2	2120239		ROADM - Other Road Maintenance - Vegetation & Weed Control	\$15,000.00	\$1,250.00	\$0.00
12	1202	2	2120241		ROADM - Road Inspections after rain	\$5,000.00	\$417.00	\$0.00
12	1202	2	2120242		ROADM - Roman Expenses	\$8,500.00	\$0.00	\$0.00
12	1202	2	2120252		ROADM - Consultants	\$20,000.00	\$1,667.00	\$0.00
12	1202	2	2120288		ROADM - Depot Building Operations			
12	1202	2	2120288	W9996	Trips To Geraldton	\$0.00	\$0.00	\$2,888.40
12	1202	2	2120288	W9997	Union Meeting	\$1,990.00	\$159.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	1202	2	2120288	W9998	Community Emergency Service (Ambulance Officer)	\$2,388.00	\$191.00	\$0.00
12	1202	2	2120289		ROADM - Depot Building Maintenance			
12	1202	2	2120289	BM005	Works Depot	\$20,580.00	\$1,702.00	\$29,389.99
12	1202	2	2120289	BM038	Depot - Parks & Gardens	\$2,985.00	\$239.00	\$4,585.08
12	1202	2	2120292		ROADM - Depreciation	\$595,730.00	\$50,596.00	\$54,211.67
12	1202	2	2120299		ROADM - Administration Allocated	\$133,263.00	\$11,105.00	\$10,055.11
Operating Expenditure Total						\$6,899,338.00	\$931,181.00	\$203,624.15
12	1202	3	3120201		ROADM - Road Contribution Income	-\$4,400,000.00	-\$366,667.00	\$0.00
12	1202	3	3120210		ROADM - Direct Road Grant (MRWA)	-\$224,255.00	\$0.00	-\$224,255.00
Operating Income Total						-\$4,624,255.00	-\$366,667.00	-\$224,255.00
Maintenance - Streets, Roads, Bridges & Depots Total						\$2,275,083.00	\$564,514.00	-\$20,630.85
12	1203	3	3120390		PLANT - Profit on Disposal of Assets	-\$140,000.00	\$0.00	\$0.00
Operating Income Total						-\$140,000.00	\$0.00	\$0.00
12	1203	4	4120330		PLANT - Plant & Equipment (Capital)			
12	1203	4	4120330	8005	Grader	\$450,000.00	\$0.00	\$0.00
12	1203	4	4120330	8010	Box Top Trailer	\$10,000.00	\$0.00	\$0.00
12	1203	4	4120330	8017	Cranes X 3	\$15,000.00	\$0.00	\$0.00
12	1203	4	4120330	8021	Drop Deck Float	\$150,000.00	\$0.00	\$0.00
12	1203	4	4120330	8023	Pole Mounted Camera	\$20,000.00	\$0.00	\$0.00
Capital Expenditure Total						\$645,000.00	\$0.00	\$0.00
Road Plant Purchases Total						\$505,000.00	\$0.00	\$0.00
12	1205	3	3120502		LICENSING - Transport Licensing Commission	-\$4,500.00	-\$375.00	-\$145.03
Operating Income Total						-\$4,500.00	-\$375.00	-\$145.03
Traffic Control (Vehicle Licensing) Total						-\$4,500.00	-\$375.00	-\$145.03
12	1206	2	2120665		AERO - Airstrip & Grounds Maintenance/Operations			
12	1206	2	2120665	AP001	Yalgoo Airstrip & Grounds Maintenance/Operations	\$13,437.00	\$921.00	\$1,116.87
12	1206	2	2120665	AP002	Paynes Find Airstrip & Grounds Maintenance/Operations	\$24,009.00	\$1,592.00	\$2,094.12
12	1206	2	2120687		AERO - Other Expenses Relating To Aerodromes	\$1,500.00	\$125.00	\$0.00
12	1206	2	2120689		AERO - Building Maintenance			
12	1206	2	2120689	BM040	Yalgoo Airstrip Building	\$14,930.00	\$1,154.00	\$1,713.66
12	1206	2	2120692		AERO - Depreciation	\$24,597.00	\$2,089.00	\$2,079.41
12	1206	2	2120699		AERO - Administration Allocated	\$16,653.00	\$1,388.00	\$2,011.02
Operating Expenditure Total						\$95,126.00	\$7,269.00	\$9,015.08
Aerodromes Total						\$95,126.00	\$7,269.00	\$9,015.08

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Transport Total						\$5,082,686.00	\$636,825.00	-\$111,702.90
13	1301	2	2130101		RURAL - Contribution - Southern Rangelands Pastoral	\$10,000.00	\$0.00	\$0.00
13	1301	2	2130112		RURAL - Dog Bounty	\$2,000.00	\$167.00	\$600.00
13	1301	2	2130165		RURAL - MRVC	\$40,000.00	\$0.00	\$0.00
13	1301	2	2130187		RURAL - Other Expenses	\$10,000.00	\$833.00	\$0.00
13	1301	2	2130199		RURAL - Administration Allocated	\$33,305.00	\$2,775.00	\$4,022.07
Operating Expenditure Total						\$95,305.00	\$3,775.00	\$4,622.07
13	1301	4	4130130		RURAL - Plant & Equipment (Capital)	\$60,000.00	\$0.00	\$0.00
Capital Expenditure Total						\$60,000.00	\$0.00	\$0.00
Rural Services Total						\$155,305.00	\$3,775.00	\$4,622.07
13	1302	2	2130200		TOUR - Employee Costs	\$117,537.00	\$8,430.00	\$8,680.61
13	1302	2	2130204		TOUR - Training & Development	\$0.00	\$0.00	\$0.00
13	1302	2	2130211		TOUR - Tourism Promotion	\$35,000.00	\$2,917.00	\$6,000.00
13	1302	2	2130213		TOUR - Jokers Tunnel Maintenance			
13	1302	2	2130213	W0001	Jokers Tunnel - Maintenance	\$3,533.50	\$287.00	\$39.10
13	1302	2	2130214		TOUR - Yalgoo Lookout Maintenance	\$2,036.00	\$159.00	\$0.00
13	1302	2	2130242		TOUR - Festivals & Events	\$50,000.00	\$4,167.00	\$0.00
13	1302	2	2130253		TOUR - Town Entry Statements	\$0.00	\$0.00	\$191.27
13	1302	2	2130267		TOUR - Caravan Park General Operation	\$66,260.00	\$5,286.00	\$4,651.39
13	1302	2	2130270		TOUR - Website Development	\$12,000.00	\$0.00	\$0.00
13	1302	2	2130271		TOUR - Yalgoo Races Contribution	\$35,000.00	\$2,917.00	\$0.00
13	1302	2	2130289		TOUR - Building Maintenance			
13	1302	2	2130289	BM007	Caravan Park	\$48,050.00	\$3,871.00	\$6,902.73
13	1302	2	2130290		TOUR - Healthy Community Activities	\$1,528.00	\$0.00	\$0.00
13	1302	2	2130292		TOUR - Depreciation	\$85,259.00	\$7,242.00	\$7,208.14
13	1302	2	2130293		TOUR - Healthy Community Activities Others	\$0.00	\$0.00	\$16,125.40
13	1302	2	2130296		TOUR - Healthy Community Projects	\$0.00	\$0.00	\$65.45
13	1302	2	2130298		TOUR - Staff Housing Costs Allocated	\$23,632.00	\$1,969.00	\$6,723.77
13	1302	2	2130299		TOUR - Administration Allocated	\$83,243.00	\$6,937.00	\$10,052.61
Operating Expenditure Total						\$563,078.50	\$44,182.00	\$66,640.47
13	1302	3	3130200		TOUR - Contributions & Donations	-\$54,000.00	\$0.00	\$0.00
13	1302	3	3130203		TOUR - Healthy Community Projects Grants - Silverlake	-\$4,000.00	\$0.00	-\$2,000.00
13	1302	3	3130221		TOUR - Caravan Park Tourism Sales (Shirts and Store)	-\$500.00	-\$42.00	\$0.00
13	1302	3	3130222		TOUR - Caravan Park Chalet Revenue	-\$140,000.00	-\$26,004.00	-\$7,427.28
13	1302	3	3130223		TOUR - Caravan Park Shop Sales	-\$5,000.00	-\$417.00	-\$768.25

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	1302	3	3130224		TOUR - Prospecting Permits	-\$1,000.00	-\$83.00	-\$127.26
13	1302	3	3130225		TOUR - Caravan Park Camp Site Fees	-\$55,000.00	-\$9,831.00	-\$11,795.23
13	1302	3	3130228		TOUR - Tourism Sales	\$0.00	\$0.00	-\$62.69
Operating Income Total						-\$259,500.00	-\$36,377.00	-\$22,180.71
13	1302	4	4130290		TOUR - Infrastructure Other (Capital)	\$200,000.00	\$0.00	\$0.00
Capital Expenditure Total						\$200,000.00	\$0.00	\$0.00
Tourism And Area Promotion Total						\$503,578.50	\$7,805.00	\$44,459.76
13	1303	2	2130350		BUILD - Contract Building Services	\$5,000.00	\$417.00	\$0.00
13	1303	2	2130399		BUILD - Administration Allocated	\$16,653.00	\$1,388.00	\$2,011.02
Operating Expenditure Total						\$21,653.00	\$1,805.00	\$2,011.02
13	1303	3	3130302		BUILD - Commissions - BSL & CTF	-\$500.00	-\$42.00	\$0.00
13	1303	3	3130320		BUILD - Fees & Charges (Licences)	-\$2,500.00	-\$208.00	-\$54,516.18
Operating Income Total						-\$3,000.00	-\$250.00	-\$54,516.18
Building Control Total						\$18,653.00	\$1,555.00	-\$52,505.16
13	1306	2	2130602		ECON DEV - Fuel Station Maintenance	\$303.00	\$0.00	\$145.89
13	1306	2	2130630		ECON DEV - Insurance Expenses	\$16,879.00	\$0.00	\$0.00
13	1306	2	2130640		ECON DEV - Advertising & Promotion	\$5,000.00	\$0.00	\$0.00
13	1306	2	2130642		ECON DEV - Projects	\$185,000.00	\$0.00	\$0.00
13	1306	2	2130652		ECON DEV - Consultants	\$50,000.00	\$0.00	\$0.00
13	1306	2	2130699		ECON DEV - Administration Allocated	\$16,653.00	\$1,388.00	\$2,011.02
Operating Expenditure Total						\$273,835.00	\$1,388.00	\$2,156.91
13	1306	4	4130610		ECON DEV - Building (Capital)	\$500,000.00	\$0.00	\$0.00
Capital Expenditure Total						\$500,000.00	\$0.00	\$0.00
Economic Development Total						\$773,835.00	\$1,388.00	\$2,156.91
13	1308	2	2130855		OTH ECON - Community Bus	\$0.00	\$0.00	\$0.00
13	1308	2	2130899		OTH ECON - Administration Allocated	\$16,653.00	\$1,388.00	\$2,011.02
Operating Expenditure Total						\$16,653.00	\$1,388.00	\$2,011.02
Other Economic Services Total						\$16,653.00	\$1,388.00	\$2,011.02
Economic Services Total						\$1,468,024.50	\$15,911.00	\$744.60
14	1401	2	2140187		PRIVATE - Other Expenses	\$2,730.00	\$215.00	\$0.00
14	1401	2	2140199		PRIVATE - Administration Allocated	\$16,653.00	\$1,388.00	\$2,011.02
Operating Expenditure Total						\$19,383.00	\$1,603.00	\$2,011.02
14	1401	3	3140120		PRIVATE - Private Works Income	-\$3,000.00	-\$250.00	\$0.00
Operating Income Total						-\$3,000.00	-\$250.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Private Works Total						\$16,383.00	\$1,353.00	\$2,011.02
14	1402	2	2140200		ADMIN - Employee Costs	\$752,500.00	\$56,279.00	\$39,195.39
14	1402	2	2140201		ADMIN - Salaries & Wages	\$110,000.00	\$9,167.00	\$12,252.72
14	1402	2	2140202		ADMIN - Superannuation	\$0.00	\$0.00	\$3,351.72
14	1402	2	2140204		ADMIN - Training & Development	\$25,000.00	\$2,083.00	\$1,250.00
14	1402	2	2140205		ADMIN - Recruitment	\$5,000.00	\$385.00	\$0.00
14	1402	2	2140206		ADMIN - Fringe Benefits Tax (FBT)	\$40,000.00	\$3,333.00	\$0.00
14	1402	2	2140209		ADMIN - Travel & Accommodation	\$5,000.00	\$417.00	\$0.00
14	1402	2	2140210		ADMIN - Motor Vehicle Expenses	\$30,000.00	\$2,500.00	\$3,411.42
14	1402	2	2140215		ADMIN - Printing and Stationery	\$7,500.00	\$625.00	\$1,022.09
14	1402	2	2140216		ADMIN - Postage and Freight	\$2,500.00	\$208.00	\$0.00
14	1402	2	2140217		ADMIN - Computer Maintenance and Support	\$65,000.00	\$5,417.00	\$7,296.88
14	1402	2	2140220		ADMIN - Communication Expenses	\$0.00	\$0.00	\$109.00
14	1402	2	2140223		ADMIN - Bank Charges	\$5,000.00	\$417.00	\$499.55
14	1402	2	2140226		ADMIN - Office Equipment Mtce	\$13,500.00	\$1,125.00	\$0.00
14	1402	2	2140227		ADMIN - Records Management	\$45,000.00	\$3,750.00	\$0.00
14	1402	2	2140229		ADMIN - Software Licencing	\$47,500.00	\$0.00	\$42,840.70
14	1402	2	2140230		ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	\$71,835.00	\$0.00	\$28,287.22
14	1402	2	2140231		ADMIN - Electricity	\$3,500.00	\$292.00	\$0.00
14	1402	2	2140240		ADMIN - Advertising and Promotion	\$4,000.00	\$333.00	\$0.00
14	1402	2	2140241		ADMIN - Subscriptions and Memberships	\$0.00	\$0.00	\$27,238.78
14	1402	2	2140252		ADMIN - Consultants	\$85,000.00	\$7,083.00	\$500.00
14	1402	2	2140263		ADMIN - Courses Seminars & Conference	\$7,500.00	\$625.00	\$0.00
14	1402	2	2140264		ADMIN - License & Permits	\$1,500.00	\$0.00	\$0.00
14	1402	2	2140276		ADMIN - Occupational Health & Safety	\$5,000.00	\$417.00	\$0.00
14	1402	2	2140279		ADMIN - Telephone & Internet	\$40,000.00	\$3,333.00	\$5,025.16
14	1402	2	2140280		ADMIN - Water	\$1,500.00	\$125.00	\$0.00
14	1402	2	2140284		ADMIN - Audit Fees	\$60,000.00	\$0.00	\$0.00
14	1402	2	2140285		ADMIN - Legal Expenses	\$75,000.00	\$6,250.00	\$12,500.00
14	1402	2	2140287		ADMIN - Other Expenses	\$15,000.00	\$1,250.00	\$0.00
14	1402	2	2140289		ADMIN - Building Maintenance			
14	1402	2	2140289	BM001	Administration Office - 37 (Lot 173) Gibbons St	\$72,830.00	\$5,661.00	\$3,671.67
14	1402	2	2140292		ADMIN - Depreciation	\$35,688.00	\$3,031.00	\$3,017.20
14	1402	2	2140298		ADMIN - Admin Staff Housing Costs Allocated	\$24,703.00	\$2,059.00	\$1,731.15
14	1402	2	2140299		ADMIN - Administration Reallocated	-\$1,656,556.00	-\$138,046.00	-\$193,200.65

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Operating Expenditure Total						\$0.00	-\$21,881.00	\$0.00
14	1402	3	3140201		ADMIN - Reimbursements	-\$2,500.00	-\$208.00	\$0.00
14	1402	3	3140290		ADMIN - Profit on Disposal of Assets	-\$12,662.00	\$0.00	\$0.00
Operating Income Total						-\$15,162.00	-\$208.00	\$0.00
14	1402	4	4140230		ADMIN - Plant and Equipment (Capital)			
14	1402	4	4140230	8012	Motor Vehicle (Rav4 Replace)	\$70,000.00	\$0.00	\$0.00
14	1402	4	4140230	8013	Motor Vehicle (Mfin)	\$50,000.00	\$50,000.00	\$0.00
14	1402	4	4140230	8014	Computer Hardware System Upgrades & Phone Replace	\$135,000.00	\$0.00	\$0.00
14	1402	4	4140230	8015	Conference Equipment	\$35,000.00	\$0.00	\$0.00
14	1402	4	4140230	8016	External Monitor Display	\$25,000.00	\$0.00	\$0.00
14	1402	4	4140290		ADMIN - Infrastructure Other (Capital)	\$40,000.00	\$0.00	\$0.00
Capital Expenditure Total						\$355,000.00	\$50,000.00	\$0.00
General Administration Overheads Total						\$339,838.00	\$27,911.00	\$0.00
14	1403	2	2140300		PWO - Employee Costs	\$291,863.00	\$14,711.00	\$38,983.50
14	1403	2	2140304		PWO - Training & Development	\$27,500.00	\$2,227.00	\$1,074.47
14	1403	2	2140305		PWO - Recruitment	\$10,000.00	\$0.00	\$0.00
14	1403	2	2140307		PWO - Protective Clothing	\$1,100.00	\$92.00	\$7,102.15
14	1403	2	2140308		PWO - Other Employee Expenses	\$3,500.00	\$269.00	\$0.00
14	1403	2	2140309		PWO - Travel & Accommodation	\$11,000.00	\$894.00	\$1,364.71
14	1403	2	2140310		PWO - Motor Vehicle Expenses	\$27,500.00	\$2,292.00	\$4,888.67
14	1403	2	2140323		PWO - Sick Pay	\$18,525.00	\$1,425.00	\$1,325.01
14	1403	2	2140324		PWO - Annual Leave	\$108,822.00	\$8,371.00	\$32,478.13
14	1403	2	2140325		PWO - Public Holidays	\$37,046.00	\$0.00	\$0.00
14	1403	2	2140326		PWO - Long Service Leave	\$0.00	\$0.00	-\$1,558.80
14	1403	2	2140329		PWO - Insurance Expenses (Except Workers Comp)	\$0.00	\$0.00	\$796.95
14	1403	2	2140330		PWO - OHS and Toolbox Meetings	\$15,000.00	\$1,250.00	\$3,500.00
14	1403	2	2140344		PWO - Superannuation	\$165,000.00	\$12,692.00	\$9,025.53
14	1403	2	2140362		PWO - Asset Management	\$0.00	\$0.00	\$8,146.50
14	1403	2	2140364		PWO - Satellite Phone & Tracking Expenses	\$2,500.00	\$208.00	\$157.06
14	1403	2	2140365		PWO - Maintenance/Operations	\$3,479.00	\$0.00	\$0.00
14	1403	2	2140387		PWO - Other Expenses	\$5,000.00	\$417.00	\$0.00
14	1403	2	2140393		PWO - LESS Allocated to Works (PWO's)	-\$942,025.00	-\$72,463.00	-\$47,481.88
14	1403	2	2140398		PWO - Staff Housing Costs Allocated	\$114,500.00	\$9,542.00	\$4,030.16
14	1403	2	2140399		PWO - Administration Allocated	\$99,690.00	\$8,308.00	\$12,039.67
Operating Expenditure Total						\$0.00	-\$9,765.00	\$75,871.83

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Public Works Overheads Total						\$0.00	-\$9,765.00	\$75,871.83
14	1404	2	2140400		POC - Internal Plant Repairs - Wages & O/Head	\$1,500.00	\$115.00	\$113.34
14	1404	2	2140401		POC - Blades & Tynes	\$12,000.00	\$1,000.00	\$0.00
14	1404	2	2140411		POC - External Parts & Repairs	\$140,000.00	\$11,667.00	\$6,586.61
14	1404	2	2140412		POC - Fuels and Oils	\$175,000.00	\$14,583.00	\$12,379.52
14	1404	2	2140413		POC - Tyres and Tubes	\$20,000.00	\$1,667.00	\$323.55
14	1404	2	2140415		POC - Workshop Consumables	\$10,000.00	\$833.00	\$23.50
14	1404	2	2140416		POC - Licences/Registrations	\$25,000.00	\$0.00	\$7,805.22
14	1404	2	2140417		POC - Insurance Expenses	\$107,185.00	\$8,932.00	\$67,451.96
14	1404	2	2140418		POC - Expendable Tools / Consumables	\$15,000.00	\$1,250.00	\$479.71
14	1404	2	2140492		POC - Depreciation	\$331,219.00	\$28,131.00	\$24,618.55
14	1404	2	2140494		POC - LESS Allocated to Works	-\$896,585.00	-\$68,968.00	-\$22,821.96
14	1404	2	2140499		POC - Administration Allocated	\$84,681.00	\$7,057.00	\$10,226.09
Operating Expenditure Total						\$25,000.00	\$6,267.00	\$107,186.09
14	1404	3	3140410		POC - Fuel Tax Credits Grant Scheme	-\$25,000.00	-\$2,083.00	\$0.00
Operating Income Total						-\$25,000.00	-\$2,083.00	\$0.00
Plant Operating Costs Total						\$0.00	\$4,184.00	\$107,186.09
14	1407	2	2140760		UNCLASS - Unclassified Expenditure	\$4,422.00	\$0.00	\$0.00
Operating Expenditure Total						\$4,422.00	\$0.00	\$0.00
14	1407	4	4140781		UNCLASS - Transfers to Reserve	\$1,153,430.00	\$0.00	\$0.00
Capital Expenditure Total						\$1,153,430.00	\$0.00	\$0.00
14	1407	5	5140781		UNCLASS - Transfers from Reserve	-\$500,000.00	\$0.00	\$0.00
Capital Income Total						-\$500,000.00	\$0.00	\$0.00
Unclassified Total						\$657,852.00	\$0.00	\$0.00
Other Property & Services Total						\$1,014,073.00	\$23,683.00	\$185,068.94
Grand Total						\$6,034,502.50	\$938,343.00	\$315,368.76



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED, 31 JULY 2024**

Variance Reported at Sub Program Level

Code	NAME	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
		\$	\$	\$	\$	%	
0301	Rates	3,232,143.00	1,938.00	634.42	(1,304)	(67%)	
0302	Other General Purpose Funding	1,858,324.00	833.00	155.52	(677)	(81%)	
0501	Fire Prevention	70,123.00	0.00	9,530.75	9,531		
0502	Animal Control	1,250.00	83.00	0.00	(83)	(100%)	
0505	Emergency Services Levy - Bush Fire Brigade	4,000.00	0.00	0.00	0		
0704	Preventative Services - Inspection/Admin	185.00	0.00	287.73	288		
0807	Other Welfare	0.00	0.00	0.00	0		
0901	Staff Housing	16,000.00	1,231.00	1,500.00	269	22%	
1001	Sanitation - General	11,150.00	0.00	0.00	0		
1002	Sanitation - Other	3,500.00	0.00	0.00	0		
1006	Town Planning & Regional Development	2,000.00	167.00	0.00	(167)	(100%)	
1007	Other Community Amenities	3,500.00	292.00	820.60	529	181%	
1101	Public Halls and Civic Centres	300,000.00	0.00	0.00	0		
1103	Other Recreation And Sport	1,350.00	113.00	68.18	(45)	(40%)	
1106	Heritage	100.00	8.00	0.00	(8)	(100%)	
1107	Other Culture	4,000.00	333.00	731.81	399	120%	
1201	Construction - Streets, Roads, Bridges & Depots	1,194,022.00	0.00	127,243.14	127,243		▲ Road User Agreement in excess of budget
1202	Maintenance - Streets, Roads, Bridges & Depots	4,624,255.00	366,667.00	224,255.00	(142,412)	(39%)	▼ Includes Flood Damage Exp Delayed
1203	Road Plant Purchases	140,000.00	0.00	0.00	0		
1205	Traffic Control (Vehicle Licensing)	4,500.00	375.00	145.03	(230)	(61%)	
1302	Tourism and Area Promotion	259,500.00	36,377.00	22,180.71	(14,196)	(39%)	▼ Caravan Park not reach expected Income
1303	Building Control	3,000.00	250.00	54,516.18	54,266	21706%	▲ Building Permits exceeded expectations (Amen Req)
1308	Other Economic Services	0.00	0.00	0.00	0		
1401	Private Works	3,000.00	250.00	0.00	(250)	(100%)	
1402	General Administration Overheads	15,162.00	208.00	0.00	(208)	(100%)	
1403	Public Works Overheads	0.00	0.00	0.00	0		
1404	Plant Operating Costs	25,000.00	2,083.00	0.00	(2,083)	(100%)	
		11,751,064.00	409,125.00	442,069.07	32,944	8%	

Code	NAME	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
		\$	\$	\$	\$	%	
0301	Rates	(218,145.00)	(18,097.00)	(16,756.59)	1,340	7%	
0302	Other General Purpose Funding	(83,263.00)	(6,939.00)	(10,055.11)	(3,116)	(45%)	
0401	Members Of Council	(630,190.00)	(60,508.00)	(46,108.25)	14,400	24%	▲ General Under Expenditure
0402	Other Governance	0.00	0.00	0.00	0		
0501	Fire Prevention	(131,717.00)	(10,629.00)	(11,259.37)	(630)	(6%)	
0502	Animal Control	(87,956.00)	(6,705.00)	(6,817.27)	(112)	(2%)	
0503	Other Law, Order & Public Safety	(17,372.00)	(1,449.00)	(2,071.79)	(623)	(43%)	
0505	Emergency Services Levy - Bush Fire Brigade	0.00	0.00	0.00	0		
0704	Preventative Services - Inspection/Admin	(23,653.00)	(1,971.00)	(2,111.02)	(140)	(7%)	
0705	Preventative Services - Pest Control	(3,500.00)	(292.00)	0.00	292	100%	
0706	Preventative Services - Other	(9,880.00)	(826.00)	(1,136.91)	(311)	(38%)	
0707	Other Health	(50,406.00)	(3,888.00)	(10,042.77)	(6,155)	(158%)	
0801	Pre-School	0.00	0.00	0.00	0		
0802	Other Education	(10,827.00)	(902.00)	(1,005.63)	(104)	(11%)	
0807	Other Welfare	(16,653.00)	(1,388.00)	(2,011.02)	(623)	(45%)	
0901	Staff Housing	0.00	1,548.00	(9,434.62)	(10,983)	709%	
0902	Other Housing	(4,569.00)	(388.00)	(386.22)	2	0%	
1001	Sanitation - General	(61,254.00)	(4,972.00)	(3,559.35)	1,413	28%	
1002	Sanitation - Other	(20,000.00)	(1,667.00)	(1,465.95)	201	12%	
1005	Protection of the Environment	0.00	0.00	0.00	0		
1006	Town Planning & Regional Development	(34,153.00)	(2,846.00)	(2,011.02)	835	29%	
1007	Other Community Amenities	(144,828.00)	(11,677.00)	(15,858.06)	(4,181)	(36%)	
1101	Public Halls and Civic Centres	(118,866.00)	(9,607.00)	(17,868.16)	(8,261)	(86%)	
1102	Swimming Areas and Beaches	0.00	0.00	0.00	0		
1103	Other Recreation And Sport	(737,716.00)	(57,422.00)	(35,143.95)	22,278	39%	▲ General Over Expenditure
1104	TV and Radio Re-Broadcasting	(13,487.00)	(1,111.00)	(2,531.54)	(1,421)	(128%)	
1105	Libraries	(85,263.00)	(7,106.00)	(10,055.11)	(2,949)	(42%)	
1106	Heritage	(109,317.00)	(7,909.00)	(6,396.35)	1,513	19%	
1107	Other Culture	(347,579.00)	(26,004.00)	(26,151.75)	(148)	(1%)	
1202	Maintenance - Streets, Roads, Bridges & Depots	(6,899,338.00)	(931,181.00)	(203,624.15)	727,557	78%	▲ General Under Expenditure
1203	Road Plant Purchases	0.00	0.00	0.00	0		
1205	Traffic Control (Vehicle Licensing)	0.00	0.00	0.00	0		
1206	Aerodromes	(95,126.00)	(7,269.00)	(9,015.08)	(1,746)	(24%)	
1301	Rural Services	(95,305.00)	(3,775.00)	(4,622.07)	(847)	(22%)	
1302	Tourism and Area Promotion	(563,078.50)	(44,182.00)	(66,640.47)	(22,458)	(51%)	▼ Will Correct itself
1303	Building Control	(21,653.00)	(1,805.00)	(2,011.02)	(206)	(11%)	
1306	Economic Development	(273,835.00)	(1,388.00)	(2,156.91)	(769)	(55%)	
1308	Other Economic Services	(16,653.00)	(1,388.00)	(2,011.02)	(623)	(45%)	
1401	Private Works	(19,383.00)	(1,603.00)	(2,011.02)	(408)	(25%)	
1402	General Administration Overheads	0.00	21,881.00	0.00	(21,881)	100%	
1403	Public Works Overheads	0.00	9,765.00	(75,871.83)	(85,637)	877%	
1404	Plant Operating Costs	(25,000.00)	(6,267.00)	(107,186.09)	(100,919)	(1610%)	▼ Issue with Plant Opn allocations will correct.
1405	Salaries and Wages	0.00	0.00	0.00	0		
1407	Unclassified	(4,422.00)	0.00	0.00	0		
		(10,974,387.50)	(1,209,967.00)	(715,387.47)	494,579.53	41%	▲

SHIRE OF YALGOO
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget			YTD Actual		
				Rate Revenue	Reassessed Rate Revenue	Total Revenue	Rate Revenue	Reassessed Rate Revenue	Total Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
GRV General	8.0668	36	389,033	31,383		31,383			0
General Vacant	8.0668	0	0	0		0			0
GRV Mining Inf	30.6425	8	1,473,400	451,487		451,487			0
Unimproved value									
UV Pastoral Rural	7.1151	24	937,583	66,710		66,710			0
UV Minimg / Mining Tenements	32.9600	140	6,945,833	2,289,347		2,289,347			0
UV Exploration /Prosoecting	21.6719	209	1,493,482	323,666	5,000	328,666			0
Sub-Total		417	11,239,331	3,162,592	5,000	3,167,592	0	0	0
Minimum payment									
Minimum Rate									
Gross rental value									
GRV General	300.00	5	6,462	1,500		1,450			0
General Vacant	300.00	12	1,570	3,600		3,480			0
GRV Mining Inf	300.00	1	10	300		0			0
Unimproved value									
UV Pastoral Rural	300.00	8	10,008	2,400		2,320			0
UV Minimg / Mining Tenements	300.00	10	6,433	3,000		3,770			0
UV Exploration /Prosoecting	300.00	95	77,783	28,500		28,710			0
Sub-total		137	102,266	39,300	0	39,730	0	0	0
Total general rates			11,341,597	3,201,892	5,000	3,207,322	0	0	0



2024/2025 Annual Budget

Shire Statistics

Shire Address:	37 Gibbons Street Yalgoo WA 6635
Shire Website:	www.yalgoo.wa.gov.au
Phone Number:	08 9962 8042
Location:	524 Klm Northeast Perth. 220 Klm West Geraldton.
Population:	343 (2021 Census)
Area:	33,258 Sq Kilometres
Length of Roads:	142 Sealed 1240 Unsealed
Number of Dwellings:	86
Shire Employees:	24 either Full Time, Part Time or Casual.
Local Industry:	Pastoral, Mining
Tourist Attractions:	Wildflowers, June to September Courthouse Museum St Hyacinth Chapel Jokers Tunnel Monsignor Hawkes Heritage Trail Miners Heritage Trail Meteorite Crater Water Playground.

Your Council

The shire of Yalgoo elected membership strive to ensure that council works to achieve its goals, strategies with outcomes that benefit all residents and ratepayers of our community.

Elections

Local Government elections are held every two years with the next election due in October 2025.

Residents are automatically enrolled if they are on the State Electoral Roll. If you are not on the State Electoral Roll and meet the criteria, or if you have changed addresses recently, you must complete an enrolment form.

Enrolment forms are available online at www.aec.gov.au/enrol/update-my-details

If you are not on the State Electoral Roll, and own or occupy rateable property within the Shire of Yalgoo, you may be eligible to enrol to vote.

For clarification on this please contact the shire office.

Council Contact Information

Shire President Raul Valenzuela 0408 779 341 threerv@hotmail.com Term Expires 2027	Deputy President Gail Trenfield 0458 961 498 gailjelly@hotmail.com Term Expires 2025
Councillor Tamisha Hodder 0437 653 321 Tamishahodder9@gmail.com Term Expires 2025	Councillor Stan Willock 9962 8031 Stan.willock@hotmail.com Term Expires 2025
Councillor Angus Nichols 0400 000 000 edahstation@gmail.com Term Expires 2027	Councillor Kieran Payne 0400 000 000 kieran.payne@gmail.com Term Expires 2027

Council Meetings

Council meetings are held at 10.00AM on the last Friday of each month in the council chambers with two meeting each year held in Paynes Find.

Visit www.yalgoo.wa.gov.au or call (08) 9962 8042 for the dates and location of each meeting, available after December each year.

Meeting agendas and minutes are available from the Shires library or can be downloaded from the website.

Electors Meeting

The council holds a general meeting of electors once every year after receiving the Auditors report. Attendance is open to residents who wish to see how the Council has performed.

Community Consultation

The Shire of Yalgoo values the broad input of its community on a broad range of issues. Regular advertising on issues open to community feedback such as projects, plans and proposals are conducted by advertising, the Shires website and the Administration centre & Library.

Annual Report

The Annual Report provides information about Council's activities, achievements, performances, priority and financial position.

Integrated Planning

The Shire of Yalgoo's Council Plan which, as the principal planning document, provides the basis for Council and staff to plan, manage and deliver services that will enhance the social, environmental and economic sustainability of our community.

Administration Centre

The Shire of Yalgoo's administration centre is located at 37 Gibbons Street Yalgoo and is open Monday to Friday 9:00Am to 4:30PM

The Shire is an agent for the Department of Transport and provides services related to vehicle and driver's licenses. These services are available during normal office hours.

Yalgoo Arts Centre

The Yalgoo Arts Centre is a regional tourist attraction that offers an interactive education experience recognising the rich Aboriginal and environmental presence in the Badimia and Wadjjarri people.

Town Planning

Planning plays a fundamental role in creating a high-quality environment by ensuring that development and land use proposals are appropriate for the area.

The shire is governed by a Local Planning Strategy that sets out the types of use and development allowed in different zones and the requirements for planning approval. Before a decision made to construct any type of building or change current land uses, please contact the shire office.

Building

In order to provide for the proper use and development of land and building, the shire of Yalgoo requires an application for a building permit prior to building and work commencing.

Health Services.

Environmental Health Officers (EHO's) undertake varied duties to safeguard the communities, including inspection of food premises and monitoring the landfill site. The EHO also process septic tank applications.

Ranger Services

The ranger is responsible for the enforcement of State Government Legislation and Council Local Laws for controlling dogs, cats, off road vehicles, and littering.

NOTE:

The information in this fact sheet is for general guidance only. The Shire of Yalgoo, its employees and agents disclaim all liability in respect of any act or omission occurring in reliance on the content of this information.

Overview

Council rates are a contribution each property owner makes towards the cost of providing facilities and services in the Shire of Yalgoo.

Gross Rental Values (GRV)

The rates are levied based on the values of the rateable properties as provided by the Valuer General. Gross Rental Values are used for urban properties, and these are re-assessed once every four (4) years.

Unimproved Values (UV)

Unimproved values of properties, provided by the Valuer General, are used as the basis for levying of rates for rural properties including Mining. Annual revaluations apply for all properties in this category.

Differential Rates

See Rates & Objectives

<i>Rates Category (GRV)</i>	<i>Rate in \$</i>	<i>Minimum</i>
General Rates	8.0668	300.00
General Rates Vacant	8.0668	300.00
Mining Infrastructure	30.6423	300.00
Rates Category (UV)		
Pastoral	7.1151	300.00
Mining/Mining Tenements	32.9600	300.00
Exploration/Prospecting	21.6719	300.00

Objection to Valuations

Property Values are set by the Valuer Generals Office and are used to determine the rates payable on each property. As such, a change in your properties valuation may have an impact on your annual rates.

If you have a query with your property valuation, or wish to object to a value given by the Valuer General's Office, please visit Landgate's website www.landgate.wa.gov.au/valuations, or alternatively call Landgate Customer Service.

Emergency Services Levy

All Local Governments are required to collect the Emergency Services Levy (ESL) for the Department of Fire and Emergency Services Authority (DFES), for further information about the ESL, visit the website www.dfes.wa.gov.au

2024/2025 Snapshot

<i>Rates</i>	<i>2021/22</i>	<i>2022/23</i>	<i>2023/24</i>	<i>2024/25</i>
Total Rates Levied	2,445,375	2,653,618	2,835,774	3,009,275
GRV Levied	752,464	425,469	449,946	482,870
UV Levied	1,645,597	2,186,969	2,399,164	2,484,507
Minimum GRV	3,814	4,930	4,959	5,400
Minimum UV	43,500	36,250	35,380	36,000
Valuations GRV	2,715,390	1,725,989	1,732,822	1,870,485
Valuation UV	6,373,050	7,054,100	8,789,971	8,849,049
Rates as a % of Total Revenue	32.98%	33.10%	31.31%	28.17%

Roads Construction Projects

Road	Length of Works	Treatment	Cost
Yalgoo Ninghan Rd			\$450,000
Roads Const TBA			\$835,000
Piesse Street		Renewal	\$100,000
Paynes Find Street		Various	\$150,000
Jokers Tunnel Rd		Resurface	\$40,000
Roads 2 Recovery			\$664,022
Thundelarra Rd		Realign 2 Kilometres	\$50,000
Various		Flood Mitigation	\$100,000
Yalgoo Ninghan LRCIP			\$592,977
Morawa Yalgoo LRCIP			\$60,000

Plant Replacement Program

Replacement of;

Motor Grader \$500,000.00

Drop Deck Float \$125,000.00

Light Vehicles \$115,000.00

Other Projects

Resurface Tennis Courts \$100,000.00

Water Treatment Railway Bore \$100,000.00

Solar Panels and Electrical Projects \$200,000.00

Landscape Admin Building	\$ 40,000.00
Renewal/Remedial Works Town Hall	\$300,000.00
Renewals/Remedial Railway	\$150,000.00
Upgrade CCTV	\$250,000.00

2024 2025
Statutory Budget.

Fees and Charges

SHIRE OF YALGOO
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,206,893	2,888,042	2,853,774
Grants, subsidies and contributions		5,298,501	3,318,175	5,695,553
Fees and charges	13	253,035	255,339	237,150
Interest revenue	9(a)	203,430	196,868	184,474
Other revenue		9,000	137,043	3,500
		<u>8,970,859</u>	<u>6,795,467</u>	<u>8,974,451</u>
Expenses				
Employee costs		(2,383,772)	(1,768,977)	(2,613,809)
Materials and contracts		(6,664,856)	(2,015,295)	(6,779,653)
Utility charges		(98,350)	(116,094)	(112,399)
Depreciation	6	(1,333,372)	(1,318,690)	(1,494,620)
Finance costs	9(c)	0	(2,069)	(2,069)
Insurance		(351,558)	(302,854)	(303,297)
Other expenditure		(227,480)	(132,300)	(210,442)
		<u>(11,059,388)</u>	<u>(5,656,279)</u>	<u>(11,516,289)</u>
		<u>(2,088,529)</u>	<u>1,139,188</u>	<u>(2,541,838)</u>
Capital grants, subsidies and contributions		2,655,793	1,132,914	1,920,388
Profit on asset disposals	5	160,694	395,189	140,937
Loss on asset disposals	5	0	0	(10,300)
		<u>2,816,487</u>	<u>1,528,103</u>	<u>2,051,025</u>
Net result for the period		727,958	2,667,291	(490,813)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		727,958	2,667,291	(490,813)

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

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 3,271,893	\$ 3,206,516	\$ 3,211,345
Grants, subsidies and contributions		5,647,824	3,156,857	5,645,777
Fees and charges		253,035	255,339	242,150
Interest revenue		203,430	196,868	184,474
Goods and services tax received		0	49,777	773,702
Other revenue		9,000	137,043	7,500
		9,385,182	7,002,400	10,064,948
Payments				
Employee costs		(2,383,772)	(1,918,214)	(2,623,740)
Materials and contracts		(6,664,856)	(1,773,563)	(6,259,307)
Utility charges		(98,350)	(116,094)	(112,399)
Finance costs		0	6,455	(2,600)
Insurance paid		(351,558)	(302,854)	(303,297)
Goods and services tax paid		0	0	(569,030)
Other expenditure		(227,480)	(132,300)	(210,442)
		(9,726,016)	(4,236,570)	(10,080,815)
Net cash provided by (used in) operating activities	4	(340,834)	2,765,830	(15,867)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,645,000)	(1,670,606)	(3,263,295)
Payments for construction of infrastructure	5(b)	(3,550,999)	(2,260,428)	(2,674,425)
Capital grants, subsidies and contributions		2,655,793	1,132,914	1,893,955
Proceeds from sale of property, plant and equipment	5(a)	305,000	711,520	1,049,202
Net cash (used in) investing activities		(3,235,206)	(2,086,600)	(2,994,563)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	0	(46,815)	(46,815)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	0	(2,078,725)
Net cash (used in) financing activities		0	(46,815)	(2,125,540)
Net increase (decrease) in cash held		(3,576,040)	632,415	(5,135,970)
Cash at beginning of year		8,130,502	7,498,086	5,275,113
Cash and cash equivalents at the end of the year	4	4,554,462	8,130,501	139,143

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 3,206,893	\$ 2,888,042	\$ 2,853,774
Grants, subsidies and contributions		5,298,501	3,318,175	5,695,553
Fees and charges	13	253,035	255,339	237,150
Interest revenue	9(a)	203,430	196,868	184,474
Other revenue		9,000	137,043	3,500
Profit on asset disposals	5	160,694	395,189	140,937
		9,131,553	7,190,656	9,115,388

Expenditure from operating activities

Employee costs		(2,383,772)	(1,768,977)	(2,613,809)
Materials and contracts		(6,664,856)	(2,015,295)	(6,779,653)
Utility charges		(98,350)	(116,094)	(112,399)
Depreciation	6	(1,333,372)	(1,318,690)	(1,494,620)
Finance costs	9(c)	0	(2,069)	(2,069)
Insurance		(351,558)	(302,854)	(303,297)
Other expenditure		(227,480)	(132,300)	(210,442)
Loss on asset disposals	5	0	0	(10,300)
		(11,059,388)	(5,656,279)	(11,526,589)

Non cash amounts excluded from operating activities

	3(c)	1,174,273	782,789	1,363,983
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Amount attributable to operating activities

(753,562) 2,317,166 (1,047,218)

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,655,793	1,132,914	1,920,388
Proceeds from disposal of assets	5	305,000	711,520	1,049,202
		2,960,793	1,844,434	2,969,590

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(2,645,000)	(1,670,606)	(3,263,295)
Payments for construction of infrastructure	5(b)	(3,550,999)	(2,260,428)	(2,674,425)
		(6,195,999)	(3,931,034)	(5,937,720)

Amount attributable to investing activities

(3,235,206) (2,086,600) (2,968,130)

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a)	1,322,802	0	200,000
		1,322,802	0	200,000

Outflows from financing activities

Repayment of borrowings	7(a)	0	(46,815)	(46,815)
Transfers to reserve accounts	8(a)	(1,343,229)	(2,288,910)	(2,278,725)
		(1,343,229)	(2,335,725)	(2,325,540)

Amount attributable to financing activities

(20,427) (2,335,725) (2,125,540)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	4,009,195	6,114,354	6,140,888
Amount attributable to operating activities		(753,562)	2,317,166	(1,047,218)
Amount attributable to investing activities		(3,235,206)	(2,086,600)	(2,968,130)
Amount attributable to financing activities		(20,427)	(2,335,725)	(2,125,540)
Surplus/(deficit) remaining after the imposition of general rates	3	0	4,009,195	0

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

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

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2023/24 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

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

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

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

Judgements, estimates and assumptions

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
General	Gross rental valuation	0.08067	36	389,033	31,383		31,383	30,468	30,468
General Vacant	Gross rental valuation	0.08067	0	0	0		0	0	0
Mining Infrastructure	Gross rental valuation	0.30643	8	1,473,400	451,487		451,487	418,946	399,766
Pastural/Rural	Unimproved valuation	0.07115	23	937,583	66,710		66,710	66,770	67,323
Mining Tenements	Unimproved valuation	0.32960	141	6,945,833	2,289,347	5,000	2,294,347	2,047,213	2,000,657
Exploration/Prospecting	Unimproved valuation	0.21672	213	1,493,482	323,666		323,666	284,045	315,830
Total general rates			421	11,239,331	3,162,593	5,000	3,167,593	2,847,442	2,814,044
(j) Minimum payment									
		\$							
General	Gross rental valuation	300	5	6,462	1,500		1,500	1,450	1,450
General Vacant	Gross rental valuation	300	12	1,570	3,600		3,600	3,480	3,480
Mining Infrastructure	Gross rental valuation	300	1	20	300		300	290	0
Pastural/Rural	Unimproved valuation	300	8	10,008	2,400		2,400	2,320	2,320
Mining Tenements	Unimproved valuation	300	10	5,949	3,000		3,000	3,480	3,770
Exploration/Prospecting	Unimproved valuation	300	95	80,531	28,500		28,500	29,580	28,710
Total minimum payments			131	104,540	39,300	0	39,300	40,600	39,730
Total general rates and minimum payments			552	11,343,871	3,201,893	5,000	3,206,893	2,888,042	2,853,774
					3,201,893	5,000	3,206,893	2,888,042	2,853,774
Total rates					3,201,893	5,000	3,206,893	2,888,042	2,853,774

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

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 21 October 2024 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Two Instalments)

First instalment to be made on or before 21 October 2024, or 35 days after the date of issue appearing on the rate notice whichever is the later including all arrears and half the current rates and service charges; and

Second instalment to be made on or before 6 January 2025 or 2 months after the date of the first instalment, whichever is the later.

Option 3 (Four Instalments)

First instalment to be made on or before 21 October 2024, or 35 days after the date of issue appearing on the rate notice whichever is the later including all arrears and half the current rates and service charges; and

Second instalment to be made on or before 6 January 2025 or 2 months after the date of the first instalment, whichever is the later.

Third instalment to be made on or before 10 March 2025, or 2 months after the due date of the second instalment, whichever is the later; and

Fourth instalment is to be made on or before 12 May 2025, or 2 months after the due date of the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single Full Payment	21/10/2024	0		7.0%
Option two				
First Instalment	21/10/2024	0	3.0%	7.0%
Second instalment	6/01/2025	13	3.0%	7.0%
Option three				
First Instalment	21/10/2024	0	3.0%	7.0%
Second instalment	6/01/2025	13	3.0%	7.0%
Third Instalment	10/03/2025	13	3.0%	7.0%
Fourth Instalment	12/05/2025	13	3.0%	7.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	1,950	200
Unpaid rates and service charge interest earned	20,000	18,037	15,500

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

2. RATES AND SERVICE CHARGES (CONTINUED)

22,000 19,987 15,700

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
Town improved	Properties zoned residential, commercial and industrial land use	This rate is to contribute to services desired by the community	This is considered to be the base rate above which all other GRV rated properties are assessed
Town Vacant	Properties that have a valuation that provides a minimum rate when the rate in the \$ is applied	This rate is to contribute to services desired by the community	This is considered to be the base rate above which all other GRV rated properties are assessed
Mining Infrastructure	Consists of particular improvements such as accommodation, recreation and administration facilities that are erected permanently	To ensure that the mining operations contribute to the maintenance of the Shires assets and services to the extent that they use them and form a sector of ratepayers that are essentially transitory	The object is to raise additional revenue to vehicle traffic weights and volumes associated with mining activity.
Pastoral/Rural	pastoral leases and land with predominate rural land use.	This rate is to contribute to services desired by the community	This is considered to be the base rate above which all other UV rated properties are assessed
Mining/ Mining Tenement	Mining leases located within the Shire associated with mining & mining Tenements	To ensure that the mining operations contribute to the maintenance of the Shires assets and services to the extent that they use them and form a sector of ratepayers that are essentially transitory	The object is to raise additional revenue to vehicle traffic weights and volumes associated with mining activity.
Exploration/ Prospecting	Expolation/Prospecting leases located within the Shire associated with Exploration & Prospecting Tenements	To ensure that the mining operations contribute to the maintenance of the Shires assets and services to the extent that they use them and form a sector of ratepayers that are essentially transitory	The object is to raise additional revenue to vehicle traffic weights and volumes associated with mining activity.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

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

(e) Service Charges

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

(f) Waivers or concessions

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

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Other assets

Less: current liabilities

Trade and other payables
 Contract liabilities
 Employee provisions
 Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	4,554,462	8,130,502	139,143
	0	0	4,264,142
	674,294	1,242,905	96,538
	0	0	50,000
	5,228,756	9,373,407	4,549,823
	(786,535)	(786,535)	(364,010)
	263		
	(193,220)	(157,969)	(100,656)
	(288,611)	0	
	(1,268,103)	(944,504)	(464,666)
	3,960,653	8,428,903	4,085,157
3(b)	(3,960,653)	(4,419,708)	(4,085,157)
	0	4,009,195	0
8	(4,494,753)	(4,474,326)	(4,264,142)
	0		78,329
			100,656
	477,887		
	56,213	54,618	
	(3,960,653)	(4,419,708)	(4,085,157)

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

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash
 Non-cash movements in non-current assets and liabilities:
 - Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(160,694)	(395,189)	(140,937)
5	0	0	10,300
6	1,333,372	1,318,690	1,494,620
	1,595	(14,408)	
	0	(126,304)	
	1,174,273	782,789	1,363,983

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget	
	\$	\$	\$	
Cash at bank and on hand	(228,903)	3,656,175	139,143	
Term deposits	4,494,754	4,474,327		
Total cash and cash equivalents	4,554,462	8,130,502	139,143	
Held as				
- Unrestricted cash and cash equivalents	59,709	3,656,176	15,618	
- Restricted cash and cash equivalents	4,494,753	4,474,326	123,525	
3(a)	4,554,462	8,130,502	139,143	
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	4,494,753	4,474,326	123,525	
- Restricted financial assets at amortised cost - term deposits	0	0	4,264,142	
	4,494,753	4,474,326	4,387,667	
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	4,494,753	4,474,326	4,264,142
Unspent borrowings	7(c)	0	0	123,525
		4,494,753	4,474,326	4,387,667
Reconciliation of net cash provided by operating activities to net result				
Net result		727,958	2,667,291	(490,813)
Depreciation	6	1,333,372	1,318,690	1,494,620
(Profit)/loss on sale of asset	5	(160,694)	(395,189)	(130,637)
(Increase)/decrease in receivables		568,611	79,341	521,467
(Increase)/decrease in inventories		0	0	655,986
Increase/(decrease) in payables		0	227,323	(146,102)
Increase/(decrease) in contract liabilities		(154,288)	127,592	
Increase/(decrease) in unspent capital grants		0	0	(26,433)
Increase/(decrease) in employee provisions		0	(126,304)	
Capital grants, subsidies and contributions		(2,655,793)	(1,132,914)	(1,893,955)
Net cash from operating activities		(340,834)	2,765,830	(15,867)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget				2023/24 Actual				2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment													
Buildings - non-specialised	945,000				14,396								
Buildings - specialised	335,000				155,816				1,378,875				
Furniture and equipment	0				4,208				107,102				
Plant and equipment	1,365,000	144,305	305,000	160,695	1,496,186	316,331	711,520	395,189	1,777,318	918,565	1,049,202	140,937	(10,300)
Total	2,645,000	144,305	305,000	160,695	1,670,606	316,331	711,520	395,189	3,263,295	918,565	1,049,202	140,937	(10,300)
(b) Infrastructure													
Infrastructure - roads	2,891,999				2,253,078				2,486,696				
Infrastructure - airports	459,000				7,350								
Infrastructure - others	200,000				0				187,729				
Total	3,550,999	0	0	0	2,260,428	0	0	0	2,674,425	0	0	0	0
Total	6,195,999	144,305	305,000	160,695	3,931,034	316,331	711,520	395,189	5,937,720	918,565	1,049,202	140,937	(10,300)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - non-specialised
 Buildings - specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Infrastructure - airports

By Program

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

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
	43,559	43,460	-
	238,742	238,200	313,870
	4,445	4,448	11,957
	359,209	346,156	732,364
	568,884	567,850	433,440
	118,533	118,577	2,989
	1,333,372	1,318,690	1,494,620
	549	547	1,608
	2,588	2,582	17,000
	1,553	1,550	28,889
	42,020	41,942	67,824
	21,575	21,535	52,429
	192,594	192,240	197,255
	620,327	619,196	868,497
	85,259	85,103	74,127
	366,907	353,995	186,991
	1,333,372	1,318,690	1,494,620

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - airports	20 years

AMORTISATION

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
Stanley St Housing	53	WATC	6.54%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10,575	\$ 0	\$ (10,575)	\$ 0	\$ (346)	10,575	\$ 0	\$ (10,575)	\$ 0	\$ (346)
Shamrock St Housing	55	WATC	6.35%	0	0	0	0	0	25,663	0	(25,663)	0	(1,229)	25,663	0	(25,663)	0	(1,229)
Public Toilets	54	WATC	6.20%	0	0	0	0	0	10,577	0	(10,577)	0	(494)	10,577	0	(10,577)	0	(494)
				0	0	0	0	0	46,815	0	(46,815)	0	(2,069)	46,815	0	(46,815)	0	(2,069)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
 The self supporting loan(s) repayment will be fully reimbursed.

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

7. BORROWINGS

(b) New borrowings - 2024/25

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date			0
Total amount of credit unused	65,000	65,000	65,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	54,618	52,743	0	107,361	51,603	3,015	0	54,618	51,603	3,848		55,451
(b) Plant Replacement reserve	822,837	141,330	(680,000)	284,167	63,860	758,977	0	822,837	63,860	744,121	(200,000)	607,981
(c) Sports Complex Reserve	106,188	5,334	0	111,522	100,325	5,863	0	106,188	100,325	7,482		107,807
(d) Building Construction Reserve	179,868	9,034	0	188,902	169,938	9,931	0	179,868	169,937	12,673		182,610
(e) Yalgoo Ninghan Road Reserve	2,102,348	204,290	0	2,306,638	887,475	1,214,873	0	2,102,348	887,476	1,204,735		2,092,211
(f) Buildings Maintenance Reserve	136,626	6,863	0	143,489	129,083	7,543	0	136,626	129,083	9,626		138,709
(g) General Roads Reserve Not Used from 24/25	142,775	0	(142,775)	0	134,892	7,883	0	142,775	134,892	10,059		144,951
(h) Community Amenities Reserve	301,070	515,122	(500,000)	316,192	284,448	16,622	0	301,070	284,448	21,212		305,660
(i) HCP Reserve	157,148	7,893	0	165,041	148,472	8,676	0	157,148	148,472	11,072		159,544
(j) Yalgoo Morawa Reserve	443,315	102,267	0	545,582	189,307	254,008	0	443,315	189,308	251,956		441,264
(k) Superannuation Back Pay Reserve Not used from 24/25	27	0	(27)	0	26	1	0	27	25	3		28
(l) Office Equipment & ICT Reserve	4,016	50,229	0	54,245	3,794	222	0	4,016	3,795	283		4,078
(m) Natural Disaster Trigger Point Reserve	14,197	50,713	0	64,910	13,413	784	0	14,197	13,413	1,000		14,413
(n) Emergency Road Reserve	9,293	197,411	0	206,704	8,780	513	0	9,293	8,780	655		9,435
	4,474,326	1,343,229	(1,322,802)	4,494,753	2,185,416	2,288,910	0	4,474,326	2,185,417	2,278,725	(200,000)	4,264,142

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to - Fund Annual & Long Service leave
(b) Plant Replacement reserve	Ongoing	To be used to - Purchase of Major Plant
(c) Sports Complex Reserve	Ongoing	To be used to - Fund New & Major Maintenance of New Recreation Facilities
(d) Building Construction Reserve	Ongoing	To be used to - Fund all future new buildings
(e) Yalgoo Ninghan Road Reserve	Ongoing	To be used to - Maintain the Sealed Yalgoo Ninghan Road
(f) Buildings Maintenance Reserve	Ongoing	To be used to - Fund all Major Refurbishments of current building stock
(g) General Roads Reserve Not Used from 24/25	Ongoing	
(h) Community Amenities Reserve	Ongoing	To be used to - Acquire/Construction and Major Maintenance of Community Amenities.
(i) HCP Reserve	Ongoing	To be used to - Future Projects Operating expenditure
(j) Yalgoo Morawa Reserve	Ongoing	To be used to - Maintain the Sealed on the Yalgoo Morawa Road
(k) Superannuation Back Pay Reserve Not used from 24/2	Ongoing	
(l) Office Equipment & ICT Reserve	Ongoing	To be used to - Purchase of New Equipment and Maintenance of existing equipment
(m) Natural Disaster Trigger Point Reserve	Ongoing	To be used to - Fund the Shire's mandatory contribution when the Shire receives funding for repartion after a natural disaster event
(n) Emergency Road Reserve	Ongoing	To be used to - Fund Emergency Repairs to Roads that are damaged by unfunded events (Storm Damages, Vehicular, etc)

(c) Reserve Accounts - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2024/25 Budget amount to be used	2024/25 Budget amount change of purpose
				\$	\$
Sports Complex Reserve	Fund New & Major Maintenance of Recreation Facilities	More Appropriate	More Appropriate	0	0
Building Maintenance Reserve	Fund all Major Refurbishments of current building Stock	More Appropriate	More Appropriate	0	0
Community Amenities	To Acquire/Construction and Major Maintenance of Community Amenities	More Appropriate	More Appropriate	0	0

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

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	183,430	178,831	168,974
Other interest revenue	20,000	18,037	15,500
	<u>203,430</u>	<u>196,868</u>	<u>184,474</u>

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at X%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	60,000	78,568	90,000
	<u>60,000</u>	<u>78,568</u>	<u>90,000</u>

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	0	2,069	2,069
	<u>0</u>	<u>2,069</u>	<u>2,069</u>

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

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
President's allowance	14,000	12,833	14,000
Meeting attendance fees	7,600	8,070	7,620
Annual allowance for ICT expenses	3,500	3,792	3,500
Travel and accommodation expenses	2,000	2,767	2,000
	27,100	27,462	27,120
Elected member 2			
Deputy President's allowance	3,500	3,500	3,500
Meeting attendance fees	4,572	3,610	4,572
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,000		2,000
	13,572	10,610	13,572
Elected member 3			
Meeting attendance fees	4,572	3,860	4,572
Annual allowance for ICT expenses	3,500	3,208	3,500
Travel and accommodation expenses	2,000	2,934	2,000
	10,072	10,002	10,072
Elected member 4			
Meeting attendance fees	4,572	2,610	4,572
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,000	778	2,000
	10,072	6,888	10,072
Elected member 5			
Meeting attendance fees	4,572	2,226	4,572
Annual allowance for ICT expenses	3,500	2,334	3,500
Travel and accommodation expenses	2,000	301	2,000
	10,072	4,861	10,072
Elected member 6			
Meeting attendance fees	4,572	1,240	4,572
Annual allowance for ICT expenses	3,500	1,458	3,500
Travel and accommodation expenses	2,000	1,663	2,000
	10,072	4,361	10,072
Total Elected Member Remuneration	80,960	64,184	80,980
President's allowance	14,000	12,833	14,000
Deputy President's allowance	3,500	3,500	3,500
Meeting attendance fees	30,460	21,616	30,480
Annual allowance for ICT expenses	21,000	17,792	21,000
Travel and accommodation expenses	12,000	8,443	12,000
	80,960	64,184	80,980

REVENUES RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

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

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

To provide a decision making process for the efficient allocation of scarce resources

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other Costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services

General purpose funding

To collect Revenue to allow for provision of services

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services

Health

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of child minding centre, playgroup centre, senior citizens and aged care centres. Provision and maintenance of home care programs and youth services.

Housing

To provide and maintain elderly residential housing.

Provision and maintenance of staff and elderly residents housing.

Community amenities

To provide services required by the community.

Rubbish collection service, operation of rubbish disposal sites, litter control, construction and maintenance of urban stormwater drain, protection of the environment and administration of Town planning schemes, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

Maintenance of public halls, civic centres, aquatic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Economic services

To help promote the local government and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipe, Building Control.

Other property and services

To monitor and control operating accounts

Private Works operation, plant repairs and costs.

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

13. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
General purpose funding	2,500	5,488	300
Law, order, public safety	1,250	1,426	250
Health	185	185	400
Education and welfare	0	4,900	0
Housing	16,000	16,375	16,000
Community amenities	20,650	18,182	17,450
Recreation and culture	4,950	5,425	6,150
Economic services	204,500	208,416	196,500
Other property and services	3,000	(5,059)	100
	253,035	255,339	237,150

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

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL
Notes						
<p>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.</p>						
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)	no charge			no charge		
Research						
Per half hour or part thereof	36.36	3.64	40.00	36.36	3.64	40.00
Administration Charge						
CEO	100.00	10.00	110.00	100.00	10.00	110.00
Freedom Of Information						
Other fees may apply – refer FOI co-ordinator	As set by Regulation			As set by Regulation		
Non personal application	30.00		30.00	30.00		30.00
Research - per hour or part thereof	30.00		30.00	30.00		30.00
Rates / Account Enquiries						
Standard enquiry (half hour - minimum fee)	45.45	4.55	50.00	45.45	4.55	50.00
If additional time - per half hour or part thereof after first half hour	27.27	2.73	30.00	27.27	2.73	30.00
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	

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL
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	45.45	4.55	50.00	45.45	4.55	50.00
"Yalgoo" Polo Shirt	36.36	3.64	40.00	36.36	3.64	40.00
"Yalgoo" Peak Caps	18.18	1.82	20.00	18.18	1.82	20.00
Postcards	1.82	0.18	2.00	1.82	0.18	2.00
Stubbie Holders (old)	7.27	0.73	8.00	7.27	0.73	8.00
Stubbie Holders	7.27	0.73	8.00	7.27	0.73	8.00
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 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	145.45	14.55	160.00	145.45	14.55	160.00
- Dogs will not be released unless registered and microchipped						
Destruction of a dog					no charge	
Replacement dog tag						
Council administration fee		no charge			no charge	
Dog license fees - as set by Regulation						
Unsterilised		As set by Regulation			As set by Regulation	
- 1 Year		50.00	50.00		50.00	50.00
- 3 Years		120.00	120.00		120.00	120.00
Sterilised		As set by Regulation			As set by Regulation	
- 1 Year		20.00	20.00		20.00	20.00
- 3 Years		42.50	42.50		42.50	42.50
Concessions						
Pensioner discount		50% of fee otherwise payable			50% of fee otherwise payable	
6 months or less (after 31 May)		50% of fee otherwise payable			50% of fee otherwise payable	
Dogs used for droving or tending stock (or Aust Tax Office definition)		25% of fee otherwise payable			25% of fee otherwise payable	
Cat fees						
Fee for application for grant or renewal of the registration						
1 Year Registration						20.00
After 31st May until 31 October						10.00
3 Year Registration						42.50
Life Registration						100.00
Cat Breeding License (Per Breed)						100.00
Annual Renewal						100.00

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	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	

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL
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						
"Yalgoo" Tea towels	10.91	1.09	12.00	10.91	1.09	12.00
Shire Employees (Accommodation) per week	45.45	4.55	50.00	45.45	4.55	50.00
Key Bond (Refundable)	20.00	no	20.00	20.00	no	20.00
Power Point (additional per point)	7.27	0.75	8.00	7.27	0.75	8.00
Caravan Storage Fee per day	9.09	0.91	10.00	9.09	0.91	10.00
Showers - Non-park resident per person per day (or part) key held	4.55	0.45	5.00	4.55	0.45	5.00
Unpowered sites						
Daily - Adult <i>including Pensioners</i> (each)				13.64	1.36	15.00
Weekly <i>charged at five (5) nights</i>				59.09	5.91	65.00
Children under 4 years (each)	5.00	0.50	5.50	5.45	0.55	6.00
Weekly <i>charged at five (5) nights</i>				27.27	2.73	30.00
Powered Sites - up to two (2) persons per night						
Daily				36.36	3.64	40.00
Weekly <i>Rates charged at Seven (7) nights</i>				146.09	13.91	160.00
Daily - Extra Persons - per Adult				9.09	0.91	10.00
Daily - Extra Persons - per Child under 4 years				4.55	0.45	5.00
Pensioner, Senior Discount (on Powered Sites only)						
Daily - up to two (2) persons per night				31.82	3.18	35.00
Weekly - Rates charged at Seven (7) nights				190.91	19.09	210.00
Pull Through Bays - 2 Powered Bays Only						
Daily - up to two (2) adults				29.09	2.91	32.00
Daily - Extra Persons - Per Adult				11.82	1.18	13.00
Daily - Child under 4 years				5.45	0.55	6.00
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	2.73	0.27	3.00	2.73	0.27	3.00
Rammed Earth units						
Rammed Earth Unit - Self Contained 2 Bedroom - per night	163.64	16.36	180.00	163.64	16.36	180.00
Rammed Earth Unit - Ensuite - per night	127.27	12.73	140.00	127.27	12.73	140.00
Rammed Earth Unit - no ensuite - per night	81.82	8.18	90.00	81.82	8.18	90.00

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL
Showsers - Non-park resident per person per day (or part) key held	4.55	0.45	5.00	4.55	0.45	5.00
Cleaning Bond						500.00
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) For Rateable Properties	250.00	-	250.00	250.00	-	250.00
Rubbish collection 1 x 240 litre bin (52 pickups) For Rate Exempt Properties	600.00	-	600.00	600.00	-	600.00
Chapel & Museum Entrance Fees						
Admission - per person		Gold coin (\$1 or \$2) and key deposit		Gold coin (\$1 or \$2) and key deposit		
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 and Sports Pavilion Complex (Core Stadium)						

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL
BONDS - Hire of Main Hall, Meeting Room and Kitchen and Sports Complex- singly or combined, Mens Shed						
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 and SPORTS PAVILION Complex (Core Stadium) and Mens Shed						
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.						
Charge per day or part thereof -						
Commercial/Professional office/private	Not available for hire			Not available for hire		
FLOOR AREA- 29.5m x 15m, 345 chairs, seats 400						
FLOOR AREA- 12m x 8m seats approx. 80						
KITCHEN - only available when other halls are not booked						
Yalgoo Community Groups Meeting only in meeting room						
KITCHEN ONLY						
Not for hire	Not available for hire			Not available for hire		
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 - 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

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL
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 seci	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
Hire of chairs / furniture off-site						
No furniture is available for hire except by specific Council approval						
OTHER OLD RAILWAY STATION FEES AND CHARGES						
Liquor consumption permission						
Refer to conditions of hire. Note that Police approval is also required if alcohol is to be sold.						
The Police Station to be advised of every liquor permit issued by the Shire.						
Permission for liquor to be consumed (fee may be waived in application by community group/Not for profit organisation)	109.09	10.91	120.00	109.09	10.91	120.00
Additional bond required						
Damage and breakages						
Replacement or repair of any item	cost +20%	yes		cost +20%	yes	
- building, equipment, breakages, missing						
Cleaning						
Cleaning charge - Shire of Yalgoo Policy 5.2 - "the person hiring the facility is required to do any major cleaning", else a fee can be charged	227.27	22.73	250.00	227.27	22.73	250.00
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

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL
BUILDING HIRE						
Hire includes facilities and equipment						
Fees are to be charged for each day reserved / booked, whether used or not						
Fees are cumulative if using multiple areas						
Tearooms						
Charge per day or part thereof -						
Commercial use - sales, promotions, events, meetings etc	136.36	13.64	150.00	136.36	13.64	150.00
Private use - weddings, balls, race / gymkhana meets, dances, meeting	68.18	6.82	75.00	68.18	6.82	75.00
Yalgoo Community group - schools concerts, theatre, bingo etc	27.27	2.73	30.00	27.27	2.73	30.00
Hire of chairs / furniture off-site						
No furniture is available for hire except by specific Council approval						
OTHER PAYNES FIND HALL FEES AND CHARGES						
Liquor consumption permission						
Refer to conditions of hire. Note that Police approval is also required if alcohol is to be sold.						
The Police Station to be advised of every liquor permit issued by the Shire.						
Permission for liquor to be consumed (fee may be waived in application by community group/Not for profit organisation)	109.09	10.91	120.00	109.09	10.91	120.00
Additional bond required						
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
Private Works			NB: Shire does NOT dry hire			NB: Shire does NOT dry hire
Charge per machine day hourly charge						
Hire without operator is not permitted						
Hire time commences from mobilisation of plant item						
Graders	175.14	17.51	192.65	192.65	19.27	211.92
Traxcavator	-	-	-	-	-	-
Loader	152.88	15.29	168.17	168.17	16.82	184.98
Truck - Prime mover (Cat)	163.29	16.33	179.62	179.62	17.96	197.58
Truck- Prime mover (UD)	146.62	14.66	161.28	161.28	16.13	177.41
Truck - 3 tonne Tipper (Isuzu)	125.53	12.55	138.08	138.08	13.81	151.89
Mack Truck	154.35	15.44	169.79	169.79	16.98	186.76
Cement Agitator	141.04	14.10	155.14	155.14	15.51	170.66
Water Tanker	120.41	12.04	132.45	132.45	13.25	145.70
Transfer Pump	90.33	9.03	99.36	99.36	9.94	109.30
Semi Side Tipper	118.41	11.84	130.25	130.25	13.03	143.28
GTE Water Tanker	140.41	14.04	154.45	154.45	15.45	169.90
Roller - vibratory self-propelled	161.67	16.17	177.84	177.84	17.78	195.62
Roller - multi-tyre self-propelled	155.98	15.60	171.58	171.58	17.16	188.74
Backhoe	168.96	16.90	185.86	185.86	18.59	204.44
Slasher (with operator)	103.18	10.32	113.50	113.50	11.35	124.85
			-			-

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL
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	80.00	8.00	88.00
Gardening Rate per hour	90.91	9.09	100.00	100.00	10.00	110.00
Equipment (minimum charges, as listed below)						
Forklift - per hour	51.82	5.18	57.00	57.00	5.70	62.70
Compactor - per day	51.82	5.18	57.00	57.00	5.70	62.70
Jack hammer - per day	75.45	7.55	83.00	83.00	8.30	91.29
Car trailer - per day	123.64	12.36	136.00	136.00	13.60	149.60
Cement mixer - per day	51.82	5.18	57.00	57.00	5.70	62.70
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
Transport						
Transport						
RAV Haulage Road User Fee			as per shire policy			as per shire policy
CA07 Application fee						
Single Journey less than 50,000 tonnes pa			nil			nil
Annual Authority, less than 50,000 tonnes pa			nil			nil
Any application 50,000 tonnes or more pa			as per shire policy			as per shire policy
Town Planning						
Town Planning Scheme Amendments						
The cost of a Scheme Amendment is payable by the			As set by Regulation			As set by Regulation
Development Application						
The cost of a Development Application is set by			As set by Regulation			As set by Regulation
Subdivision Clearance						
The cost of Subdivision Clearance is set by Regulations.			As set by Regulation			As set by Regulation
Advertising when required						
In Yalgoo Bulldust / local newsletter	50.00	5.00	55.00	50.00	5.00	55.00
In West Australian	cost +20%	yes		cost +20%	yes	

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL
Planning Consent Applications						
1 Determination development application (other than for an extractive industry) where the estimated cost of the development is:-						
(a) not more than \$50,000			147.00			147.00
(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of the development. (GST Exempt)			0.32% of the estimated cost of the development. (GST Exempt)		
(c) more than \$500,000 but not more than \$2.5 million	1,700.00 + 0.257% for every \$1 in excess of \$500,000. (GST Exempt)			1,700.00 + 0.257% for every \$1 in excess of \$500,000. (GST Exempt)		
(d) more than \$2.5 million but not more than \$5 million	7,161.00 + 0.206% for every \$1 in excess of \$2.5 million. (GST Exempt)			7,161.00 + 0.206% for every \$1 in excess of \$2.5 million. (GST Exempt)		
(e) more than \$5 million but not more than \$21.5 million	12,633.00 + 0.123% for every \$1 in excess of \$5 million. (GST Exempt)			12,633.00 + 0.123% for every \$1 in excess of \$5 million. (GST Exempt)		
(f) more than \$21.5 million	34,196.00			34,196.00		
and, if the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under paragraph (a), (b), (c), (d), (e) or (f).						
2 Determination of development application for an extractive industry and, if tl			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
4 Application for approval of home occupation:-						
(a) initial fee			222.00			222.00
and, if the home occupation has commenced, an additional amount of \$444 by way of penalty.			666.00			666.00
(b) renewal fee			73.00			73.00
and, if their the approval to be renewed has expired, an additional amount of \$146 by way of penalty.			219.00			219.00
5 Application for change of use or for alteration or extension or change of a noi			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

SHIRE OF YALGOO
2024-2025 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2024

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL
Fire breaks						
Firebreaks & general clearing (block under 1,020 sq.m)	200.00	20.00	220.00	220.00	22.00	242.00
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	75.00	7.50	82.50
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
Sports Complex Oval						
Daily Hire Rate	100.00	10.00	110.00	100.00	10.00	110.00
Hourly Hire Rate	15.00	1.50	16.50	15.00	1.50	16.50
Prospecting Fee						
Per Person or Couple per week	9.09	0.91	10.00	9.09	0.91	10.00