



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 Wadjarri 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
<i>Rates Category (UV)</i>		
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
		8,970,859	6,795,467	8,974,451
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)
		(11,059,388)	(5,656,279)	(11,516,289)
		(2,088,529)	1,139,188	(2,541,838)
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)
		2,816,487	1,528,103	2,051,025
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

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
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)
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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

Cash at beginning of year		(3,576,040)	632,415	(5,135,970)
Cash and cash equivalents at the end of the year	4	8,130,502	7,498,086	5,275,113
		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
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 Valuation.

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
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(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 miing 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 assosiated 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 miing activity.
Exploration/ Prospecting	Expolation/Prospecting leases located within the Shire assosiated 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 miing 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 -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -	Disposals -
		Net Book	Sale			Net Book	Sale			Net Book	Sale		
	\$	Value	Proceeds	Profit	\$	Value	Proceeds	Profit	\$	Value	Proceeds	Profit	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.

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	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments	Actual Principal	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding	2023/24 Actual Interest Repayments	Budget Principal	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding	2023/24 Budget Interest Repayments
				1 July 2024			30 June 2025		1 July 2023			30 June 2024		1 July 2023			30 June 2024	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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
	203,430	196,868	184,474

* 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
	60,000	78,568	90,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	0	2,069	2,069
	0	2,069	2,069

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

10. ELECTED MEMBERS REMUNERATION

Elected member 1

President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected member 2

Deputy President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected member 3

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected member 4

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected member 5

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected member 6

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Total Elected Member Remuneration

President's allowance
Deputy President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
14,000	12,833	14,000
7,600	8,070	7,620
3,500	3,792	3,500
2,000	2,767	2,000
27,100	27,462	27,120
3,500	3,500	3,500
4,572	3,610	4,572
3,500	3,500	3,500
2,000		2,000
13,572	10,610	13,572
4,572	3,860	4,572
3,500	3,208	3,500
2,000	2,934	2,000
10,072	10,002	10,072
4,572	2,610	4,572
3,500	3,500	3,500
2,000	778	2,000
10,072	6,888	10,072
4,572	2,226	4,572
3,500	2,334	3,500
2,000	301	2,000
10,072	4,861	10,072
4,572	1,240	4,572
3,500	1,458	3,500
2,000	1,663	2,000
10,072	4,361	10,072
80,960	64,184	80,980
14,000	12,833	14,000
3,500	3,500	3,500
30,460	21,616	30,480
21,000	17,792	21,000
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.</p> <p>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			no charge		
Replacement dog tag						
Council administration fee	no charge			no charge		
Dog license fees - as set by Regulation						
Unsterilised	As set by Regulation			As set by Regulation		
- 1 Year	50.00		50.00	50.00		50.00
- 3 Years	120.00		120.00	120.00		120.00
Sterilized	As set by Regulation			As set by Regulation		
- 1 Year	20.00		20.00	20.00		20.00
- 3 Years	42.50		42.50	42.50		42.50
Concessions						
Pensioner discount	50% of fee otherwise payable			50% of fee otherwise payable		
6 months or less (after 31 May)	50% of fee otherwise payable			50% of fee otherwise payable		
Dogs used for droving or tending stock (or Aust Tax Office definition)	25% of fee otherwise payable			25% of fee otherwise payable		
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

DESCRIPTION	2023-24			2024-25		
	RATE	GST	TOTAL	RATE	GST	TOTAL
Showers - 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	8.18	90.00	81.82	8.18	90.00
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 -	Not available for hire			Not available for hire		
Commercial/Professional office/private						
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)	109.09	10.91	120.00	109.09	10.91	120.00
Additional bond is required						
Hire of chairs / furniture off-site						
No furniture is available for hire except by specific Council approval						
Damage and breakages						
Replacement or repair of any item	cost +20%	yes		cost +20%	yes	
- 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

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 security	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)						
Additional bond required	109.09	10.91	120.00	109.09	10.91	120.00
Damage and breakages						
Replacement or repair of any item	cost +20%	yes		cost +20%	yes	
- building, equipment, breakages, missing						
Cleaning						
Cleaning charge - Shire of Yalgoo Policy 5.2 - "the person hiring the facility is required to do any major cleaning", else a fee can be charged						
	227.27	22.73	250.00	227.27	22.73	250.00
Private Works						
NB: Shire does NOT dry hire			NB: Shire does NOT dry hire			
Charge per machine day 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 it is			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