



AGENDA

For the Special Council Meeting

To be held on Tuesday 19th September 2023

Notice of Meeting

A Special Council Meeting will be held on Tuesday 19th September 2023 in the Council Chambers, 37 Gibbons Street Yalgoo, commencing at 2:00pm.



Ian Holland

CHIEF EXECUTIVE OFFICER

18th September 2023

Disclaimer:

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

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1 DECLARATION OF OPENING

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

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

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

President

Deputy President

Councillors

Chief Executive Officer

Executive Assistant

APOLOGIES

LEAVE OF ABSENCE

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3 DISCLOSURE OF INTERESTS

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

4 PUBLIC QUESTION TIME

REPONSES TO QUESTIONS TAKEN ON NOTICE

QUESTIONS TAKEN WITHOUT NOTICE

5 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

6 NOTICE OF MATTERS TO BE DISCUSSED BEHIND CLOSED DOORS

7 APPLICATIONS FOR LEAVE OF ABSENCE

8 BUSINESS AS NOTIFIED

Purpose of Meeting – To consider for adoption

- Differential General Rates 2023-24
- Payment of Rate Charge 2023-24
- Imposition of Fees and Charges for 2023-24
- 2023-24 Annual Budget
- Monthly Statement of Financial Activity Reporting Material Variance

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8.1 Differential General Rates 2023-24

Applicant:	Shire of Yalgoo
Date:	17 September 2023
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	Letter from the Department of Local Government, Sport and Cultural Industries

SUMMARY

That Council at its Ordinary Meeting held on the 27th July 2023 resolved that it intended to impose the rate in the dollar and minimums for each of the differential rating categories detailed below.

COMMENT

The purpose of the report is for council to adopt the differential general rates imposed on the rateable property within each differential rating category. The differentiated rating categories determined by the Council are as follows.

Gross Rental Value	Rate in \$	Minimum Rate
Town Imposed	7.83184 cents	\$290.00
Town site Vacant	7.83184 cents	\$290.00
Mining Infrastructure	29.75000 cents	

Unapproved Value	Rate in \$	Minimum Rate
Pastoral/Rural	6.900787 cents	\$290.00
Mining/Mining Tenement	32.00000 cents	\$290.00
Exploration/Prospecting	19.88253 cents	\$290.00

In accordance with Section 6.32, 6.33 and 6.36 of the Local Government Act 1995 the following actions were undertaken:

1. The proposed differential general rates and minimums were advertised.
2. No submissions were received.
3. Ministerial approval was obtained in accordance with Section 6.33(3) of the Local Government Act 1995.

A letter dated the 7th September 2023 from the Department of Local Government, Sport and Cultural Industries was received stating that approval has been given to the Shire to impose differential general rates which are more than twice the lowest rate in the dollar for UV Exploration/Prospecting and Mining/Mining Tenement as well as GRV.

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STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council adopts the following differential general rates for the 2023-24 financial year.

Gross Rental Value	Rate in \$	Minimum Rate
Town Imposed	7.83184 cents	\$290.00
Town site Vacant	7.83184 cents	\$290.00
Mining Infrastructure	29.75000 cents	

Unapproved Value	Rate in \$	Minimum Rate
Pastoral/Rural	6.900787 cents	\$290.00
Mining/Mining Tenement	32.00000 cents	\$290.00
Exploration/Prospecting	19.88253 cents	\$290.00

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8.2 Payment of Rate Charges

Applicant:	Shire of Yalgoo
Date:	17 September 2023
Reporting Officer:	Chief Executive Officer – Ian Holland
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider and impose a rate of interest on overdue rates for the 2023-24 financial year.

COMMENT

Section 6.45 of the Local Government Act 1995 states that Rates charged may be made by single payment or a person may elect to make payment by 4 equal or nearly equal instalments, or such other method of payment by instalments as is set in the annual budget. A local Government may impose an additional charge (including an amount by the way of interest where payment of a rate charge is made by instalments).

The Shire has traditionally offered a four instalment payment option.

Financial Management Regulation 67 and 68 permits a council to impose additional charges where payment of rates is by instalments.

Section 6.50 of the Local Government Act 1995 permits a Council to determine when a rate charge becomes due and payable. The due date cannot be earlier than 35 days after the date noted on the rate notice as the date the rate notice was issued. Where a person elects to pay a rate charge by instalments the second and each subsequent instalment does not become due and payable at intervals of less than 2 months.

It is recommended that the due date of each instalment for the 2023-24 financial year is as follows:

- 1st Instalment Friday, 3 NOVEMBER 2023
- 2nd Instalment Tuesday, 9 JANUARY 2024
- 3rd Instalment Tuesday, 5 MARCH 2024
- 4th Instalment Tuesday, 7 MAY 2024

Section 6.51 of the Local Government Act permits the Council to impose on a rate or service charge that remains unpaid (including by instalments):

- a) Where no election has been made to pay the rate charge by instalments due
 - (I) After it becomes due and payable; or
 - (II) 35 days after the date of issue of the rate notice whichever is the later.
- b) Where an election has been made to pay the rate charge by instalments and an instalment remains unpaid after its due and payable.

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Financial Management Regulation 70 states that the maximum rate of interest on overdue rates to be imposed under Section 6.51 of the Local Government Act is 11%. It is recommended that Council impose a rate of interest of 7% to apply on overdue rates after their due date.

Section 6.45 permits a Council to impose an additional charge for the recovery of the additional cost of administration for payments made by instalment, including an amount by way of interest. Regulation 68 limits the maximum component to be imposed to be of 3.0%. It is recommended that Council impose a rate of interest of 0%.

In recognition of foregone interest earnings the Shire could otherwise have achieved if rates payments were received in one payment earlier in the financial year, together with the increased administrative burden in managing multiple instalments which includes the costs of printing, postage and handling, it is recommended that the Shire apply an instalment Administration charge of \$10 (GST free). This would only be applicable to the second/third/fourth instalment as one charge where ratepayers elect to pay by the prescribed instalment due dates, and any alternative payment plan arrangements established.

STATUTORY ENVIRONMENT

Local Government Act 1995

s.6.45, 6.51 and Financial Management Regulations 67, 68, 70 and 71.

POLICY/FINANCIAL IMPLCATIONS

The 2023-24 Annual Budget has included \$15,500 for the interest charge on overdue rates.

Financial Management Regulation 71 details the method of calculation of interest on overdue rates.

1) Interest on rates and service charges and the cost of any proceedings to recover such charges, that remain unpaid after the due date of becoming due and payable (“the due date”) is to be calculated on a simple interest basis for the number of days from the due date until the day before the day on which a payment is received by the local government.

2) The principal sum on which interest is calculated for a financial year may include interest accrued but not paid in a previous financial year but is not to include interest accrued in the current financial year.

3) If payment is received by the local government during the period 1st July in a financial year until the annual budget for that financial year is adopted, interest referred to in sub regulation (1) for the period is to be at the interest imposed under section 6.51 (1) for the previous financial year.

The 2023-24 Annual Budget has included \$200 for charges to be divided on the instalment plan (administration charge).

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VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council:

1. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment administration charge of \$10 (GST free), and interest of 0%.
2. Pursuant to Section 6.51 of the Local Government Act 1995, Impose an 7% rate of penalty interest on overdue rates for the 2023-24 Financial year.

8.3 Imposition of Fees and Charges for 2023/24

Applicant:	Shire of Yalgoo
Date:	17 September 2023
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	Schedule of Fees and Charges for 2023-24

SUMMARY

That Council give consideration to adopting the Fees and Charges detailed in the schedule of Fees and Charges.

COMMENT

Pursuant to Section 6.16 of the Local Government Act 1995 and Financial Management Regulation 25, A Local Government may impose and recover a fee for a charge for any goods or services it provides or proposes to provide other than a service for which a service charge is imposed.

Notes to the Annual Budget No 13 – Fees and Charges information, details total Revenue to be derived from fees and charges for each program as required by Financial Management Regulation 25.

STATUTORY ENVIRONMENT

Local Government Act 1995

s6.16 and Financial Management Regulation 25

POLICY/FINANCIAL IMPLCATIONS

Adoption of Fees and Charges

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council pursuant to Section 6.16 of the Local Government Act 1995, adopts the Fees and Charges detailed in the “Schedule of Fees and Charges” for the 2023-24 financial year.

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8.4 2023-24 Annual Budget

Applicant:	Shire of Yalgoo
Date:	17 September 2023
Reporting Officer:	Chief Executive Officer Ian Holland
Budget Author	Consultant - Dominic Carbone
Disclosure of Interest:	NIL
Attachments:	Approval of Extension

SUMMARY

That Council give consideration and adopt the 2023-24 Annual Budget.

COMMENT

The 2023-24 Annual Budget has been prepared in accordance with Section 6.2 of the Local Government Act 1995 and Financial Management Regulations Part 3, Regulations 22 to 33.

The 2023-24 Annual Budget comprises the following information, which is contained in the Budget Booklet:

- Statement of Comprehensive Income by Nature or Type.
- Statement of Cash flows
- Statement of Financial Activity
- Budget Notes 1-13

STATUTORY ENVIRONMENT

Local Government Act 1995

s6.2 of the Local Government Act 1995 and Financial Management Regulations
22 to 33

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

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OFFICERS RECOMMENDATION

That Council:

- (1) Pursuant to Section 6.2 of the Local Government Act 1995 and Financial Management Regulation Part 3, Regulation 22 to 33, adopts the 2023-24 Annual Budget as attached hereto.
 - Statement of Comprehensive Income by Nature or Type.
 - Statement of Cash flows
 - Statement of Financial Activity
 - Budget Notes 1-13

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8.5 Monthly Statement of Financial Activity – Reporting of Material Variance

Applicant:	Shire of Yalgoo
Date:	17 September 2023
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

The Local Government Financial Management Regulations 1996 requires a Local Government to prepare monthly Financial Activity Statements and report Material Variance. Council is now required to set the material variance for the 2023-24 financial year.

COMMENT

Regulation 34 of the Local Government (Financial Management) Regulation 1996 require the following in relation to the Financial Activity Statement:

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the *relevant month*) in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- (b) budget estimates to the end of the relevant month; and
- (c) actual amounts of expenditure, revenue and income to the end of the relevant month; and
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) the net current assets at the end of the relevant month and a note containing a summary explaining the composition of the net current assets.

(1B) The detail included under subregulation (1)(e) must be structured in the same way as the detail included in the annual budget under regulation 31(1) and (3)(a).

(1C) Any information relating to exclusions from the calculation of a budget deficiency that is included as part of the budget estimates referred to in subregulation (1)(a) or (b) must be structured in the same way as the corresponding information included in the annual budget.

(2) Each statement of financial activity is to be accompanied by documents containing —

[(a) *deleted*]

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- (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity must be shown according to nature classification.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

[Regulation 34 inserted: Gazette 31 Mar 2005 p. 1049-50; amended: Gazette 20 Jun 2008 p. 2724; SL 2022/88 r. 8; SL 2023/106 r. 19.]

35. Financial position statement required each month

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month (the *previous month*) and —
- (a) the financial position of the local government as at the last day of the previous financial year; or
 - (b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and
 - (b) recorded in the minutes of the meeting at which it is presented.

[Regulation 35 inserted: SL 2023/106 r. 20.]

Accordingly in order to meet the reporting requirements of the Statement of Financial Activity

Council is required to give consideration to setting the following material variances, as per previous years.

- 10% or \$10,000 whichever is the greater

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

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VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council in accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations and Australian Accounting Standard Number 5, adopts the following material variance for the 2023-24 Financial Year

- 10% or \$10,000 whichever is the greater.

9 NEXT MEETING

The next Ordinary Meeting of Council is due to be held in the Council Chambers, Gibbons Street Yalgoo on Friday 27th October 2023 commencing at 10.00am (pending a resolution).

10 MEETING CLOSURE

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



Department of
**Local Government, Sport
and Cultural Industries**

Our ref File: YA5-1#05; E23117247
Enquiries Kimberley Craik
Phone (08) 6552 1408
Email Legislation@dlgsc.wa.gov.au

Ian Holland
Chief Executive Officer
Shire of Yalgoo
PO BOX 40
YALGOO WA 6635

Via email: ceo@hyalgoo.wa.gov.au

Dear Mr Holland

SHIRE OF YALGOO – DIFFERENTIAL RATES 2023/24

I refer to the Shire of Yalgoo's (the Shire's) application dated 28 August 2023 requesting approval to impose a differential general rate that is more than twice the lowest rate in the gross rental value (GRV) category and the unimproved value (UV) category.

I advise that, under delegated authority from the Minister for Local Government and in accordance with section 6.33(3) of the *Local Government Act 1995* (the Act), I have approved the Shire's application to impose differential general rates as follows:

Category of Rating (UV/GRV)	Rate in the dollar 2023/24 (cents)
GRV Mining Infrastructure	0.2975000
UV Mining/Mining Tenements	0.3200000
UV Exploration and Prospecting	0.1988253

The approval is valid for the 2023/24 financial year.

It has been noted that the Shire has a rate category which refer to townsites and townsite boundaries.

Under the Act, differential rates can only generally be imposed on properties in relation to their zoning or predominant land use. The Act does not permit rate categories to be assigned in relation to geographic location except where the district has recently undergone a boundary amendment.

Accordingly, it is suggested that the Shire retittle the "GRV Townsite" category to "GRV General" in future, as the reference to "Townsite" may create an impression that the category is assigned based on geographic location. Likewise, the Objects and Reasons should mention zoning and land use but avoid any references to townsite boundaries.

If you have any questions, please do not hesitate to contact Kim berley Craik, A/Senior Legislation Officer at the Department of Local Government, Sport and Cultural Industries, on 6552 1530 or by email to legislation@dlgsc.wa.gov.au.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Tim Fraser', with a stylized flourish at the end.

Tim Fraser
EXECUTIVE DIRECTOR LOCAL GOVERNMENT

7 September 2023

SHIRE OF YALGOO
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
		\$	\$	\$
Rates	2(a)	2,853,774	2,653,618	2,338,485
Grants, subsidies and contributions	10	5,686,553	4,151,803	6,379,121
Fees and charges	13	242,150	246,980	234,400
Interest revenue	11(a)	184,474	120,773	86,000
Other revenue	11(b)	7,500	18,741	56,519
		8,974,451	7,191,915	9,094,525
Expenses				
Employee costs		(2,613,809)	(944,399)	(2,327,074)
Materials and contracts		(6,779,653)	(2,771,302)	(6,669,364)
Utility charges		(112,399)	(41,712)	(30,800)
Depreciation	6	(1,494,620)	(151,717)	(809,421)
Finance costs	11(d)	(2,069)	(6,013)	(6,012)
Insurance		(303,297)	(179,755)	(285,827)
Other expenditure		(210,442)	(132,968)	(259,024)
		(11,516,289)	(4,227,866)	(10,387,522)
		(2,541,838)	2,964,049	(1,292,997)
Capital grants, subsidies and contributions	10	1,920,388	614,110	2,112,872
Profit on asset disposals	5	140,937	47,149	48,000
Loss on asset disposals		(10,300)	(40,077)	(45,300)
		2,051,025	621,182	2,115,572
Net result for the period		(490,813)	3,585,231	822,575
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(490,813)	3,585,231	822,575

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 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Rates		\$ 3,211,345	\$ 2,387,372	\$ 2,338,485
Grants, subsidies and contributions		5,645,777	4,162,156	7,279,121
Fees and charges		242,150	246,980	234,400
Interest revenue		184,474	120,773	86,000
Goods and services tax received		773,702	216,864	200,000
Other revenue		7,500	18,741	56,519

Payments

Employee costs		(2,623,740)	(1,125,872)	(2,377,074)
Materials and contracts		(6,259,307)	(3,617,454)	(6,472,384)
Utility charges		(112,399)	(41,712)	(30,800)
Finance costs		(2,600)	(6,013)	(6,012)
Insurance		(303,297)	(179,755)	(285,827)
Goods and services tax paid		(569,030)	(342,537)	(200,000)
Other expenditure		(210,442)	(132,968)	(259,024)
		(10,080,815)	(5,446,311)	(9,631,121)

Net cash provided by (used in) operating activities 4 (15,867) 1,706,575 563,404

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(3,263,295)	(1,077,025)	(2,775,820)
Payments for construction of infrastructure	5(b)	(2,674,425)	(468,000)	(1,611,022)
Capital grants, subsidies and contributions		1,893,955	594,235	2,112,872
Proceeds from sale of property, plant and equipment	5(a)	1,049,202	47,149	440,000
Net cash provided by (used in) investing activities		(2,994,563)	(903,641)	(1,833,970)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(46,815)	(82,095)	(82,095)
Proceeds on disposal of financial assets at amortised cost - term deposits		(2,078,725)	(74,830)	
Net cash provided by (used in) financing activities		(2,125,540)	(156,925)	(82,095)

Net increase (decrease) in cash held (5,135,970) 646,009 (1,352,661)

Cash at beginning of year 5,275,113 4,629,104 4,856,299

Cash and cash equivalents at the end of the year 4 **139,143** **5,275,113** **3,503,638**

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 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	\$ 2,853,774	\$ 2,653,618	\$ 2,338,485
Grants, subsidies and contributions	10	5,686,553	4,151,803	6,379,121
Fees and charges	13	242,150	246,980	234,400
Interest revenue	11(a)	184,474	120,773	86,000
Other revenue	11(b)	7,500	18,741	56,519
Profit on asset disposals	5	140,937	47,149	48,000
		<u>9,115,388</u>	<u>7,239,064</u>	<u>9,142,525</u>
Expenditure from operating activities				
Employee costs		(2,613,809)	(944,399)	(2,327,074)
Materials and contracts		(6,779,653)	(2,771,302)	(6,669,364)
Utility charges		(112,399)	(41,712)	(30,800)
Depreciation	6	(1,494,620)	(151,717)	(809,421)
Finance costs	11(d)	(2,069)	(6,013)	(6,012)
Insurance		(303,297)	(179,755)	(285,827)
Other expenditure		(210,442)	(132,968)	(259,024)
Loss on asset disposals	5	(10,300)	(40,077)	(45,300)
		<u>(11,526,589)</u>	<u>(4,267,943)</u>	<u>(10,432,822)</u>
Non-cash amounts excluded from operating activities	3(b)	1,363,983	10,106	806,721
Amount attributable to operating activities		(1,047,218)	2,981,227	(483,576)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	1,920,388	614,110	2,112,872
Proceeds from disposal of assets	5	1,049,202	47,149	440,000
		<u>2,969,590</u>	<u>661,259</u>	<u>2,552,872</u>
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(3,263,295)	(1,077,025)	(2,775,820)
Payments for construction of infrastructure	5(b)	(2,674,425)	(468,000)	(1,611,022)
		<u>(5,937,720)</u>	<u>(1,545,025)</u>	<u>(4,386,842)</u>
Amount attributable to investing activities		(2,968,130)	(883,766)	(1,833,970)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	200,000	0	320,000
		<u>200,000</u>	<u>0</u>	<u>320,000</u>
Outflows from financing activities				
Repayment of borrowings	7(a)	(46,815)	(82,095)	(82,095)
Transfers to reserve accounts	8(a)	(2,278,725)	(74,830)	(1,517,312)
		<u>(2,325,540)</u>	<u>(156,925)</u>	<u>(1,599,407)</u>
Amount attributable to financing activities		(2,125,540)	(156,925)	(1,279,407)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	6,140,888	4,200,352	3,596,953
Amount attributable to operating activities		(1,047,218)	2,981,227	(483,576)
Amount attributable to investing activities		(2,968,130)	(883,766)	(1,833,970)
Amount attributable to financing activities		(2,125,540)	(156,925)	(1,279,407)
Surplus or deficit at the end of the financial year	3	0	6,140,888	0

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

SHIRE OF YALGOO
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) 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 12 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 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.

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 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual 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 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- 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 2022-5 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 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

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 EARNINGS

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 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV - General	Gross Rental Values	0.07831840	36	389,072	30,468	0	0	30,468	28,849	28,547
GRV - General Vacant	Gross Rental Values	0.07831840	0	0	0	0	0	0	0	0
GRV - Mining Infrastructure	Gross Rental Values	0.29750000	8	1,343,750	399,766	0	0	399,766	399,772	399,766
UV - Pastoral / Rural	Unimproved Values	0.06907870	24	974,583	67,323	0	0	67,323	67,323	64,596
UV - Mining / Mining Tenements	Unimproved Values	0.32000000	140	6,252,053	2,000,657	0	0	2,000,657	1,519,085	1,531,412
UV - Exploration / Prospecting	Unimproved Values	0.19882530	209	1,563,335	310,830	5,000	0	315,830	203,768	270,664
Total general rates			417	10,522,793	2,809,044	5,000	0	2,814,044	2,218,797	2,294,985
Minimum										
(ii) Minimum payment										
		\$								
GRV - General	Gross Rental Values	290	5	6,212	1,450	0	0	1,450	1,450	870
GRV - General Vacant	Gross Rental Values	290	12	1,580	3,480	0	0	3,480	3,480	3,190
GRV - Mining Infrastructure	Gross Rental Values	290	0	0	0	0	0	0	0	0
UV - Pastoral / Rural	Unimproved Values	290	8	11,402	2,320	0	0	2,320	2,320	2,320
UV - Mining / Mining Tenements	Unimproved Values	290	13	16,913	3,770	0	0	3,770	6,090	7,250
UV - Exploration / Prospecting	Unimproved Values	290	99	81,029	28,710	0	0	28,710	22,910	29,870
Total minimum payments			137	117,136	39,730	0	0	39,730	36,250	43,500
Total general rates and minimum payments			554	10,639,929	2,848,774	5,000	0	2,853,774	2,255,047	2,338,485
					2,848,774	5,000	0	2,853,774	2,255,047	2,338,485
Interim Rating					0	0	0	0	398,571	0
Total rates					2,848,774	5,000	0	2,853,774	2,653,618	2,338,485

The Shire did not raise specified area rates for the year ended 30th June 2024.

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 (UV).

The general rates detailed for the 2023/24 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 2024

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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	Friday 3 November 2023	0.00	0.0%	7.0%
Option three				
First instalment	Friday 3 November 2023	0.00	0.0%	7.0%
Second instalment	Tuesday 9 January 2024	10.00	0.0%	7.0%
Third instalment	Tuesday 5 March 2024	10.00	0.0%	7.0%
Fourth instalment	Tuesday 7 May 2024	10.00	0.0%	7.0%
		2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
		\$	\$	\$
Instalment plan admin charge revenue		200	(150)	200
Unpaid rates and service charge interest earned		15,500	30,779	5,000
		15,700	30,629	5,200

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(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

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

Town vacant - consists of vacant properties located within the townsite boundaries that are vacant (no residential,commercial or industrial structures built on the land).The rate in the dollar is the same as the Town Improved category.

Mining Infrastructure – Consists of particular improvements such as accommodation, recreation and administrative facilities, associated buildings and maintenance workshops that are erected permanently. The object of the GRV rates associated with mining is to ensure that mining operators contribute to the maintenance of the Shire’s assets and services to the extent that they use them and form a sector of ratepayers that essentially are transitory

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

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

(d) Differential Minimum Payment

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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
 Capital grant/contribution liability
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	139,143	5,275,113	3,503,638
	4,264,142	2,185,417	
	96,538	618,005	384,966
	50,000	705,986	
	4,549,823	8,784,521	3,888,604
	(364,010)	(510,112)	(557,715)
	0	0	(46,308)
	0	(26,433)	
7	0	(46,815)	1
	(100,656)	(100,656)	(222,736)
	(464,666)	(684,016)	(826,758)
	4,085,157	8,100,505	3,061,846
3(c)	(4,085,157)	(1,959,617)	(3,061,846)
	0	6,140,888	0

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.

(b) 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 amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(140,937)	(47,149)	(48,000)
5	10,300	40,077	45,300
6	1,494,620	151,717	809,421
	0	(134,539)	0
	1,363,983	10,106	806,721

(c) 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
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of other provisions held in reserve
 - Accrued Wages
 - Accrued Interest on Debentures
 - Payroll Creditors

Total adjustments to net current assets

8	(4,264,142)	(2,185,417)	(3,307,899)
	0	46,815	(1)
	100,656	100,656	222,736
	22,787	22,787	22,787
	532	532	531
	55,010	55,010	0
	(4,085,157)	(1,959,617)	(3,061,846)

3(d) NET CURRENT ASSETS (CONTINUED)

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 2024

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	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 139,143	\$ 5,275,113	\$ 3,503,638
Total cash and cash equivalents		139,143	5,275,113	3,503,638
Held as				
- Unrestricted cash and cash equivalents	3(a)	15,618	5,125,155	25,906
- Restricted cash and cash equivalents	3(a)	123,525	149,958	3,477,732
		139,143	5,275,113	3,503,638
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		123,525	149,958	3,477,732
- Restricted financial assets at amortised cost - term deposits	3(a)	4,264,142	2,185,417	0
		4,387,667	2,335,375	3,477,732
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	4,264,142	2,185,417	3,307,899
Unspent borrowings	7(c)	123,525	123,525	123,525
Unspent capital grants, subsidies and contribution liabilities		0	26,433	46,308
		4,387,667	2,335,375	3,477,732
Reconciliation of net cash provided by operating activities to net result				
Net result		(490,813)	3,585,231	822,575
Depreciation	6	1,494,620	151,717	809,421
(Profit)/loss on sale of asset	5	(130,637)	(7,072)	(2,700)
(Increase)/decrease in receivables		521,467	(381,566)	1,146,980
(Increase)/decrease in other assets		655,986	32,021	0
Increase/(decrease) in payables		(146,102)	(925,106)	(100,000)
Increase/(decrease) in unspent capital grants		(26,433)	(19,875)	0
Increase/(decrease) in employee provisions		0	(134,540)	0
Capital grants, subsidies and contributions		(1,893,955)	(594,235)	(2,112,872)
Net cash from operating activities		(15,867)	1,706,575	563,404

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.

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 2024

5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget In-kind Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Actual In- kind Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget In-kind Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Buildings - specialised	1,378,875	0	0	0	0	639,005	0	0	0	0	1,233,220	0	0	0	0
Furniture and equipment	107,102	0	0	0	0	13,666	0	0	0	0	98,600	0	0	0	0
Plant and equipment	1,777,318	0	918,565	1,049,202	130,637	424,354	0	40,077	47,149	7,072	1,444,000	0	437,300	440,000	2,700
Total	3,263,295	0	918,565	1,049,202	130,637	1,077,025	0	40,077	47,149	7,072	2,775,820	0	437,300	440,000	2,700
(b) Infrastructure															
Infrastructure - roads	2,486,696	0	0	0	0	468,000	0	0	0	0	1,483,293	0	0	0	0
Other infrastructure	187,729	0	0	0	0	0	0	0	0	0	127,729	0	0	0	0
Total	2,674,425	0	0	0	0	468,000	0	0	0	0	1,611,022	0	0	0	0
Total	5,937,720	0	918,565	1,049,202	130,637	1,545,025	0	40,077	47,149	7,072	4,386,842	0	437,300	440,000	2,700

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 2024

6. DEPRECIATION

By Class

Buildings - specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Other infrastructure

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
313,870	31,860	169,979
11,957	1,214	6,475
732,364	74,341	396,617
433,440	43,998	234,731
2,989	304	1,619
1,494,620	151,717	809,421
1,609	0	905
16,999	842	17,962
28,889	4,322	17,817
67,824	9,922	38,175
38,762	2,948	10,011
210,922	28,846	126,500
868,497	52,440	409,653
74,127	8,836	32,606
186,991	43,561	155,792
1,494,620	151,717	809,421

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	35 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 10 years
Sealed roads and streets construction/road base	41 years
Clearing and earthworks seal	not depreciated
- bituminous seals	20 to 30 years
Gravel roads	
Construction/road base	23 years
Gravel sheet	23 years
Formed roads (unsealed)	
Clearing and earthworks	not depreciated
Construction/road base	14 years
Footpaths - slab	not depreciated
Airport infrastructure	40 to 50 years
Other infrastructure	6 to 67 years

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	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Principal Interest Repayments	Principal 1 July 2022	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2023	Actual Interest Repayments	Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Principal Interest Repayments
19a and 19b Stanley Stre	53	WATC*	6.54%	\$ 10,575	\$ 0	\$ (10,575)	\$ 0	\$ (346)	\$ 30,718	\$ 0	\$ (20,143)	\$ 10,575	\$ (1,685)	\$ 30,718	\$ 0	\$ (20,143)	\$ 10,575	\$ (1,685)
18c and 18d Shamrock S	55	WATC*	6.35%	25,663	0	(25,663)	0	(1,229)	49,747	0	(24,084)	25,663	(2,783)	49,747	0	(24,083)	25,663	(2,783)
Staff Housing	56	WATC*	3.04%	0	0	0	0	0	27,928	0	(27,928)	0	(424)	27,928	0	(27,927)	0	(424)
Public Toilets	54	WATC*	6.20%	10,577	0	(10,577)	0	(494)	20,517	0	(9,940)	10,577	(1,121)	20,517	0	(9,942)	10,577	(1,120)
				46,815	0	(46,815)	0	(2,069)	128,910	0	(82,095)	46,815	(6,013)	128,910	0	(82,095)	46,815	(6,012)

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 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2023/24 Budget	New loans unspent at 30 June 2024	Amount as at 30 June 2024
Loan 56	Staff Housing	31-Dec-14	\$ 123,525	\$ 0	\$ 0	\$ 123,525
			123,525	0	0	123,525

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 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	(6,675)	0
Total amount of credit unused	65,000	58,325	65,000
Loan facilities			
Loan facilities in use at balance date	0	46,815	46,815

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	51,603	3,848	0	55,451	49,836	1,767	0	51,603	49,836	1,771	0	51,607
(b) Reserves cash backed - Plant	63,860	744,121	(200,000)	607,981	61,673	2,187	0	63,860	61,673	239,359	(200,000)	101,032
(c) Reserves cash backed - Building	169,937	12,673	0	182,610	164,118	5,819	0	169,937	164,118	5,832	0	169,950
(d) Reserves cash backed - Yalgoo-Ninghan Road	887,476	1,204,735	0	2,092,211	857,088	30,388	0	887,476	857,088	1,062,149	0	1,919,237
(e) Reserves cash backed - Sports Complex	100,325	7,482	0	107,807	96,889	3,436	0	100,325	96,891	3,443	0	100,334
(f) Reserves cash backed - Housing Maintenance	129,083	9,626	0	138,709	124,663	4,420	0	129,083	124,663	4,430	0	129,093
(g) Reserves cash backed - General Road	134,892	10,059	0	144,951	130,273	4,619	0	134,892	130,274	4,629	0	134,903
(h) Reserves cash backed - Community Amenities Maintenance	284,448	21,212	0	305,660	274,711	9,737	0	284,448	274,708	9,762	0	284,470
(i) Reserves cash backed - HCP	148,472	11,072	0	159,544	143,388	5,084	0	148,472	143,388	5,095	0	148,483
(j) Reserves cash backed - Yalgoo-Morawa Road	189,308	251,956	0	441,264	182,826	6,482	0	189,308	182,825	179,950	(120,000)	242,775
(k) Reserves cash backed - Superannuation Back-Pay	25	3	0	28	24	1	0	25	24	1	0	25
(l) Reserves cash backed - Office Equipment	3,795	283	0	4,078	3,665	130	0	3,795	3,665	130	0	3,795
(m) Reserves cash backed - Natural Disaster Trigger Point	13,413	1,000	0	14,413	12,954	459	0	13,413	12,954	460	0	13,414
(n) Reserves cash backed - Emergency Road Repairs	8,780	655	0	9,435	8,479	301	0	8,780	8,480	301	0	8,781
	2,185,417	2,278,725	(200,000)	4,264,142	2,110,587	74,830	0	2,185,417	2,110,587	1,517,312	(320,000)	3,307,899

(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	Purpose - To be used to fund annual and long service leave requirements.
(b) Reserves cash backed - Plant	Ongoing	Purpose - To be used for the purchase of major plant.
(c) Reserves cash backed - Building	Ongoing	Purpose - To be used for the replacement of council properties including housing and other properties.
(d) Reserves cash backed - Yalgoo-Ninghan Road	Ongoing	Purpose - To be used to maintain the sealed Yalgoo Ninghan Road.
(e) Reserves cash backed - Sports Complex	Ongoing	Purpose - For the development of new recreational facilities.
(f) Reserves cash backed - Housing Maintenance	Ongoing	Purpose - For the maintenance of staff and other housing owned by the Shire.
(g) Reserves cash backed - General Road	Ongoing	Purpose - For the maintenance of grids, etc on roads in the Shire.
(h) Reserves cash backed - Community Amenities Maintenance	Ongoing	Purpose - For the maintenance of community amenities.
(i) Reserves cash backed - HCP	Ongoing	Purpose - For future community projects operating expenditure.
(j) Reserves cash backed - Yalgoo-Morawa Road	Ongoing	Purpose - To be used to maintain the sealed Yalgoo Morawa Road.
(k) Reserves cash backed - Superannuation Back-Pay	Ongoing	Purpose - For the purpose of paying any superannuation and back pay costs.
(l) Reserves cash backed - Office Equipment	Ongoing	Purpose - For the purpose of purchase of new office equipment and the maintenance of existing equipment.
(m) Reserves cash backed - Natural Disaster Trigger Point	Ongoing	Purpose - To be used to fund the Shire mandatory contribution when the Shire receives funding for reparation after natural disaster events.
(n) Reserves cash backed - Emergency Road Repairs	Ongoing	Purpose - To be used to fund emergency repairs to roads that are damaged by unfunded events (storm damages, vehicular, etc).

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
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	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Fees and charges for other goods and services	Cemetery services, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. PROGRAM INFORMATION

(a) 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

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

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

Health

To provide an operational framework for environmental and community health.

Education and welfare

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

Housing

To provide housing for Shire of Yalgoo staff.

Community amenities

To provide services required by the community.

Recreation and culture

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

Transport

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

Economic services

To help promote the shire and its economic wellbeing.

Other property and services

To monitor and control Shire's overheads operating accounts.

ACTIVITIES

Administration and operation facilities and services to the members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern other specific functions/activities of the Shire are also recorded here.

Rates, general purpose government grants and interest revenue.

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

Food quality, pest control and immunisation services.

To promote education services through the education initiatives.

Provision and maintenance of staff, rental and Joint Venture Housing.

Rubbish collection services, operation of rubbish disposal sites, noise control, litter control, administration of town planning schemes, strategic planning, maintenance of the cemetery, public conveniences and town storm water drainage.

Maintenance of public halls, water park, recreation grounds and various reserves. The operation of library and maintenance of cultural heritage assets and TV/radio transmission services.

Construction and maintenance of roads, streets, footpaths, drainage works, lighting of streets, maintenance of the depot and airstrips.

Regulation and provision of tourism services including the caravan park, area promotion, community activities, building control, noxious weeds and vermin control.

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
General purpose funding	3,452,658	2,774,263	2,424,685
Law, order, public safety	(407,860)	4,241	4,200
Health	400	227	9,109
Education and welfare	0	0	15,000
Housing	16,000	16,050	0
Community amenities	17,450	21,054	15,550
Recreation and culture	7,650	17,230	7,500
Transport	120,687	47,149	38,250
Economic services	196,500	195,406	196,460
Other property and services	25,350	11,641	52,650
	3,428,835	3,087,261	2,763,404
Grants, subsidies and contributions			
General purpose funding	124,222	3,639,436	834,822
Law, order, public safety	32,000	24,016	31,000
Education and welfare	11,348	0	11,348
Community amenities	0	19,875	24,875
Recreation and culture	0	5,000	0
Transport	5,412,398	368,631	5,398,991
Economic services	68,085	82,988	78,085
Other property and services	38,500	11,857	0
	5,686,553	4,151,803	6,379,121
Capital grants, subsidies and contributions			
General purpose funding	414,110	414,110	828,220
Law, order, public safety	0	0	239,000
Recreation and culture	331,692	0	348,359
Transport	1,174,586	200,000	697,293
	1,920,388	614,110	2,112,872
Total Income	11,035,776	7,853,174	11,255,397
Expenses			
Governance	(559,866)	(264,305)	(516,840)
General purpose funding	(275,345)	(140,637)	(211,342)
Law, order, public safety	(237,607)	(156,602)	(200,379)
Health	(102,282)	(67,908)	(96,699)
Education and welfare	(21,554)	(12,326)	(20,873)
Housing	(292,709)	(128,789)	(288,220)
Community amenities	(308,085)	(175,291)	(238,625)
Recreation and culture	(1,046,504)	(699,541)	(869,535)
Transport	(7,773,227)	(1,174,012)	(7,074,774)
Economic services	(889,787)	(478,142)	(901,486)
Other property and services	(19,623)	(970,390)	(14,049)
Total expenses	(11,526,589)	(4,267,943)	(10,432,822)
Net result for the period	(490,813)	3,585,231	822,575

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER INFORMATION

The net result includes as revenues

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	162,974	74,830	75,000
- Other funds	6,000	15,164	6,000
Other interest revenue	15,500	30,779	5,000
	<u>184,474</u>	<u>120,773</u>	<u>86,000</u>
(b) Other revenue			
Reimbursements and recoveries	7,500	18,741	56,519
	<u>7,500</u>	<u>18,741</u>	<u>56,519</u>
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	90,000	42,200	90,000
Other services	0	1,500	0
	<u>90,000</u>	<u>43,700</u>	<u>90,000</u>
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	2,069	6,013	6,012
	<u>2,069</u>	<u>6,013</u>	<u>6,012</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member - Cr G PAYNE			
President's allowance	14,000	13,000	12,000
Meeting attendance fees	7,620	4,410	7,620
Annual allowance for ICT expenses	3,500	3,792	3,500
Travel and accommodation expenses	2,000	268	1,667
	27,120	21,470	24,787
Elected member - Cr G TRENFIELD			
Deputy President's allowance	3,500	3,000	3,000
Meeting attendance fees	4,572	2,478	4,572
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,000	0	1,667
	13,572	8,978	12,739
Elected member - Cr G SIMPSON			
Meeting attendance fees	4,572	2,360	4,572
Annual allowance for ICT expenses	3,500	2,917	3,500
Travel and accommodation expenses	2,000	1,353	1,666
	10,072	6,630	9,738
Elected member - Cr R VALENZUELA			
Meeting attendance fees	4,572	3,782	4,572
Annual allowance for ICT expenses	3,500	3,208	3,500
Travel and accommodation expenses	2,000	2,915	1,667
	10,072	9,905	9,739
Elected member - Cr T HODDER			
Meeting attendance fees	4,572	3,068	4,572
Annual allowance for ICT expenses	3,500	3,208	3,500
Travel and accommodation expenses	2,000	483	1,667
	10,072	6,759	9,739
Elected member - Cr S WILLOCK			
Meeting attendance fees	4,572	3,068	4,572
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,000	262	1,666
	10,072	6,830	9,738
Total Elected Member Remuneration	80,980	60,572	76,480
President's allowance	14,000	13,000	12,000
Deputy President's allowance	3,500	3,000	3,000
Meeting attendance fees	30,480	19,166	30,480
Annual allowance for ICT expenses	21,000	20,125	21,000
Travel and accommodation expenses	12,000	5,281	10,000
	80,980	60,572	76,480

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	300	(59)	200
Law, order, public safety	250	241	200
Health	400	227	890
Housing	16,000	16,050	15,000
Community amenities	17,450	21,054	15,550
Recreation and culture	6,150	3,812	6,000
Economic services	196,500	195,406	196,460
Other property and services	5,100	10,249	100
	242,150	246,980	234,400

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

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets						
00000 -Profit on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
00000 - Profit on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
120402910 - Profit on Sale of Assets	(\$47,149)	\$0	\$0	\$0	\$0	\$0
000000 CONTRA	\$47,149	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Box Top Trailer	\$0	\$0	\$0	\$0	(\$1,000)	\$0
00000 Proceeds Sale of Assets - Slasher	\$0	\$0	\$0	\$0	(\$10,000)	\$0
00000 Proceeds Sale of Assets - Road Roller	\$0	\$0	\$0	\$0	(\$100,000)	\$0
00000 Proceeds Sale of Assets - Cat Prime Mover	\$0	\$0	(\$100,000)	\$0	(\$100,000)	\$0
00000 Proceeds Sale of Assets - Motor Vehicle RAV4	\$0	\$0	\$0	\$0	(\$30,000)	\$0
00000 Proceeds Sale of Assets - Utility	\$0	\$0	\$0	\$0	(\$35,000)	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Pajero Sport	\$0	\$0	\$0	\$0	(\$40,000)	\$0
00000 Proceeds Sale of Assets - Motor Vehicle CEO	\$0	\$0	(\$55,000)	\$0	(\$55,000)	\$0
00000 Proceeds Sale of Assets - Utility	\$0	\$0	\$0	\$0	(\$35,000)	\$0
00000 Proceeds Sale of Assets - Grader	\$0	\$0	\$0	\$0	(\$379,900)	\$0
00000 Proceeds Sale of Assets - Trailer Tandum Axle	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets -Multi Tyred Roller	(\$21,469)	\$0	(\$20,000)	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Works Foreman Ute YA1000	\$0	\$0	(\$55,000)	\$0	(\$55,000)	\$0
00000 Proceeds Sale of Assets - Dual Cab Ute	\$0	\$0	(\$20,000)	\$0	(\$20,000)	\$0
00000 Proceeds Sale of Assets - Truck Parks YA329	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Insurance Claim - YA827 note purchased 2015-16	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Ride on Mower	\$0	\$0	(\$10,000)	\$0	(\$10,000)	\$0
00000 Proceeds Sale of Assets - Trailer Side Tipper	\$0	\$0	(\$80,000)	\$0	(\$80,000)	\$0
00000 Proceeds Sale of Assets - 3 Trailers and Converter Dolly	\$0	\$0	(\$75,000)	\$0	(\$75,000)	\$0
00000 Proceeds Sale of Assets - Forklift	(\$25,680)	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets -Skidsteer	\$0	\$0	(\$25,000)	\$0	(\$23,302)	\$0
	(\$47,149)	\$0	(\$440,000)	\$0	(\$1,049,202)	\$0
				\$0		\$0
Written Down Value						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
00000 Written Down Value - Prado	\$0	\$0	\$0	\$46,750	\$0	\$46,750
00000 Written Down Value - Pajero	\$0	\$0	\$0	\$0	\$0	\$34,000
00000 Written Down Value - Box Top Trailer	\$0	\$0	\$0	\$0	\$0	\$850
00000 Written Down Value - Slasher	\$0	\$0	\$0	\$0	\$0	\$8,500
00000 Written Down Value - Side Tipper Trailers	\$0	\$0	\$0	\$68,000	\$0	\$68,000
00000 Written Down Value - Forklift	\$0	\$21,828	\$0	\$0	\$0	\$0
00000 Written Down Value - Skidsteer	\$0	\$0	\$0	\$21,250	\$0	\$21,250
00000 Written Down Value - Cat Prime Mover	\$0	\$0	\$0	\$110,300	\$0	\$110,300
00000 Written Down Value - Toro Mower	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Grader	\$0	\$0	\$0	\$0	\$0	\$322,915
00000 Written Down Value -Community Bus	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Multi Tyred Roller	\$0	\$18,249	\$0	\$0	\$0	\$0
00000 Written Down Value - Multi Tyred Roller	\$0	\$0	\$0	\$55,000	\$0	\$85,000
00000 Written Down Value - Works Foreman ute YA1000	\$0	\$0	\$0	\$46,750	\$0	\$46,750
00000 Written Down Value - RAV4	\$0	\$0	\$0	\$0	\$0	\$25,500
00000 Written Down Value - Dual Cab Ute	\$0	\$0	\$0	\$17,000	\$0	\$17,000
00000 Written Down Value - Concrete Truck	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Utility	\$0	\$0	\$0	\$0	\$0	\$29,750
00000 Written Down Value - Utility	\$0	\$0	\$0	\$0	\$0	\$29,750
00000 Written Down Value -Ride on Mower	\$0	\$0	\$0	\$8,500	\$0	\$8,500
00000 Written Down Value - 3 Trailers and Converter Dolly	\$0	\$0	\$0	\$63,750	\$0	\$63,750
00000 Written Down Value - 17 Shamrock Street	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$47,149)	\$40,077	\$0	\$437,300	\$0	\$918,565
Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$47,149)	\$40,077	(\$440,000)	\$437,300	(\$1,049,202)	\$918,565
ABNORMAL ITEMS						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
00000 Years Doubtful Debts Provision	\$0	\$0	\$0	\$0	\$0	\$0
00000 Bad Debts Written Off	\$0	\$0	\$0	\$0	\$0	\$0
00000 Prior Years Asset Adjustment -	\$0	\$0	\$0	\$0	\$0	\$0
00000 Prior Years Payment Written Back	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0
Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0
Total - OPERATING STATEMENT	(\$47,149)	\$40,077	(\$440,000)	\$437,300	(\$1,049,202)	\$918,565
GENERAL PURPOSE FUNDING						
RATES						
OPERATING EXPENDITURE						
120301110 - Early Payment Incentive	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
120301130 - Title Searches	\$0	\$3,344	\$0	\$200	\$0	\$3,500
120301120 - Valuation Expenses	\$0	\$8,625	\$0	\$10,000	\$0	\$10,000
120301140- Debt Collection Costs	\$0	\$14,885	\$0	\$15,000	\$0	\$15,000
120301520 - Rates Consultancy	\$0	\$0	\$0	\$0	\$0	\$40,000
120301190 - Refunds	\$0	\$5,111	\$0	\$2,000	\$0	\$5,000
120301870 - Other Expenses	\$0	\$103	\$0	\$500	\$0	\$500
120301990 - Admin Allocation - Rates	\$0	\$66,484	\$0	\$112,395	\$0	\$123,289
120302990 - Admin Allocation - Other GPF	\$0	\$41,084	\$0	\$70,247	\$0	\$77,056

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - GENERAL RATES OP/EXP	\$0	\$140,637	\$0	\$211,342	\$0	\$275,345
OPERATING INCOME						
I031 - Rates						
130301300- GRV- Townsites Improved	(\$32,551)	\$0	(\$28,547)	\$0	(\$30,468)	\$0
130301300- GRV- Mining Infrastructure	(\$399,772)	\$0	(\$399,766)	\$0	(\$399,766)	\$0
130301300 - UV - Pastoral Rates	(\$67,322)	\$0	(\$64,596)	\$0	(\$67,323)	\$0
130301300 - UV - Mining Leases	(\$1,519,085)	\$0	(\$1,531,412)	\$0	(\$2,000,657)	\$0
130301300 - UV - Prospecting	(\$203,769)	\$0	(\$265,664)	\$0	(\$310,830)	\$0
130301300- GRV - Minimum (Improved)	(\$1,450)	\$0	(\$870)	\$0	(\$1,450)	\$0
130301300 - GRV - Minimum (Vacant)	(\$3,480)	\$0	(\$3,190)	\$0	(\$3,480)	\$0
130301300 - UV - Minimum (Pastoral)	(\$2,320)	\$0	(\$2,320)	\$0	(\$2,320)	\$0
130301300 - UV - Minimum (Mining)	(\$6,090)	\$0	(\$7,250)	\$0	(\$3,770)	\$0
130301300 - UV - Minimum (Prospecting)	(\$22,910)	\$0	(\$29,870)	\$0	(\$28,710)	\$0
130301300 - UV Interims	(\$394,869)	\$0	(\$5,000)	\$0	(\$5,000)	\$0
120301180 - Rates Written Off & Provision for Doubtful Debts Written Back	\$71	\$0	\$0	\$0	\$0	\$0
130301220 - Legal Expenses Recovered	\$0	\$0	\$0	\$0	\$0	\$0
130301450 - Non Payment Penalty	(\$29,999)	\$0	(\$5,000)	\$0	(\$15,500)	\$0
000000000 - FESA Interest	\$0	\$0	\$0	\$0	\$0	\$0
130301210 - Account Enquiries	(\$91)	\$0	\$0	\$0	(\$100)	\$0
130301460 - Cost of Instalment Option Interest	(\$780)	\$0	\$0	\$0	\$0	\$0
130301200 - Cost of Instalment Option Admin Fees	\$150	\$0	(\$200)	\$0	(\$200)	\$0
Sub Total - GENERAL RATES OP/INC	(\$2,684,267)	\$0	(\$2,343,685)	\$0	(\$2,869,574)	\$0
Total - GENERAL RATES	(\$2,684,267)	\$140,637	(\$2,343,685)	\$211,342	(\$2,869,574)	\$275,345
OTHER GENERAL PURPOSE FUNDING						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
130302100 - Grants Commission	(\$2,709,712)	\$0	(\$646,398)	\$0	(\$86,998)	\$0
130302110 - Local Road Grants	(\$929,725)	\$0	(\$188,424)	\$0	(\$37,224)	\$0
130302150- Grants - Local Roads and Community Infrastructure Program (LRCI)	(\$414,110)	\$0	(\$828,220)	\$0	(\$414,110)	\$0
130302460 - Interest on Invest - Muni	(\$15,164)	\$0	(\$6,000)	\$0	(\$6,000)	\$0
130302450 - Interest on Invest - Reserves	(\$74,830)	\$0	(\$75,000)	\$0	(\$162,974)	\$0
000000000 - Interest on Invest-Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	(\$4,143,541)	\$0	(\$1,744,042)	\$0	(\$707,306)	\$0
Total - OTHER GENERAL PURPOSE FUNDING	(\$4,143,541)	\$0	(\$1,744,042)	\$0	(\$707,306)	\$0
Total - GENERAL PURPOSE FUNDING	(\$6,827,808)	\$140,637	(\$4,087,727)	\$211,342	(\$3,576,880)	\$275,345
GOVERNANCE						
MEMBERS OF COUNCIL						
OPERATING EXPENDITURE						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - MEMBERS OF COUNCIL	\$0	\$264,305	\$0	\$516,840	\$0	\$559,866
GOVERNANCE - GENERAL						
OPERATING EXPENDITURE						
Sub Total - GOVERNANCE - GENERAL OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
Sub Total - GOVERNANCE - GENERAL OP/INC	\$0	\$0		\$0		\$0
Total - GOVERNANCE - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE	\$0	\$264,305	\$0	\$516,840	\$0	\$559,866
LAW ORDER & PUBLIC SAFETY						
FIRE PREVENTION						
OPERATING EXPENDITURE						
120501650 - Fire Prevention Expenses	\$0	\$20,009	\$0	\$7,500	\$0	\$25,147
120501100 - Fire Vehicles Expenses	\$0	\$17,150	\$0	\$20,000	\$0	\$20,000
120501300 - Fire Insurance	\$0	\$2,388	\$0	\$2,388	\$0	\$2,835

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
120501890 BM010 - Fire Shed Expenses	\$0	\$7,908	\$0	\$3,539	\$0	\$7,313
120501170 - Emergency Management (CESM)	\$0	\$25,172	\$0	\$26,000	\$0	\$26,000
000000000 - Bushfire Mapping	\$0	\$0	\$0	\$0	\$0	\$0
000000000 - Feasibility Study Regional Emergency Facility	\$0	\$0	\$0	\$0	\$0	\$0
000000000 - Emergency Management Training Facility Amalgamation of Council Land	\$0	\$0	\$0	\$0	\$0	\$0
120501990- Admin Allocation - Fire Control	\$0	\$16,434	\$0	\$28,098	\$0	\$30,822
120501920 - Depn - Fire Control	\$0	\$763	\$0	\$17,597	\$0	\$16,352
Sub Total - FIRE PREVENTION OP/EXP	\$0	\$89,825	\$0	\$105,122	\$0	\$128,469
OPERATING INCOME						
130501100 - Fire Service Grants	(\$24,016)	\$0	(\$31,000)	\$0	(\$32,000)	\$0
130501100 - Fire Service Capital Grants - Light Tanker	\$0	\$0	(\$239,000)	\$0	\$0	\$0
130501010 - Fire Breaks Fees - DFES	\$0	\$0	\$0	\$0	\$0	\$0
130501200 - FESA Admin Commission	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
Sub Total - FIRE PREVENTION OP/INC	(\$28,016)	\$0	(\$274,000)	\$0	(\$36,000)	\$0
Total - FIRE PREVENTION	(\$28,016)	\$89,825	(\$274,000)	\$105,122	(\$36,000)	\$128,469
ANIMAL CONTROL						
OPERATING EXPENDITURE						
120502870 - Animal Control Expenses	\$0	\$0	\$0	\$5,000	\$0	\$5,000

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
00000000 - Other Animal Control Expenses	\$0	\$0	\$0	\$0	\$0	\$0
120502660 - Animal Ranger Expenses	\$0	\$38,744	\$0	\$35,000	\$0	\$40,000
120502690 - Animal Sterilisation Program	\$0	\$3,058	\$0	\$5,000	\$0	\$8,000
120502990 - Admin Allocation - Animal Contr	\$0	\$16,434	\$0	\$28,098	\$0	\$30,822
120502920 - Depn. Animal Control	\$0	\$92	\$0	\$365	\$0	\$648
Sub Total - ANIMAL CONTROL OP/EXP	\$0	\$58,327	\$0	\$73,463	\$0	\$84,470
OPERATING INCOME						
130502400 - Fines & Penalties	\$0	\$0	\$0	\$0	(\$2,000)	\$0
130502200 - Impounding Fees	\$0	\$0	\$0	\$0	\$0	\$0
130502340 Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
130502210 - Dog Registrations	(\$241)	\$0	(\$200)	\$0	(\$250)	\$0
Sub Total - ANIMAL CONTROL OP/INC	(\$241)	\$0	(\$200)	\$0	(\$2,250)	\$0
Total - ANIMAL CONTROL	(\$241)	\$58,327	(\$200)	\$73,463	(\$2,250)	\$84,470
OTHER LAW ORDER & PUBLIC SAFETY						
OPERATING EXPENDITURE						
120503130 - Community Safety	\$0	\$0	\$0	\$2,745	\$0	\$2,745
120503120 - MWIRSA LG Road Safety Contribution	\$0	\$0	\$0	\$5,000	\$0	\$5,000
120501890- Old Police Station	\$0	\$0	\$0	\$0	\$0	\$1,511
120503990 - Admin Allocation - Other Law	\$0	\$8,450	\$0	\$14,049	\$0	\$15,411

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$0	\$8,450	\$0	\$21,794	\$0	\$24,668
OPERATING INCOME						
00000000 - Grant - Road Safety Commission	\$0	\$0	0	0	0	0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY	\$0	\$8,450	\$0	\$21,794	\$0	\$24,668
Total - LAW ORDER & PUBLIC SAFETY	(\$28,257)	\$156,602	(\$274,200)	\$200,379	(\$38,250)	\$237,607
HEALTH						
HEALTH ADMINISTRATION & INSPECTION						
OPERATING EXPENDITURE						
120704110 - EHO Consulting	\$0	\$9,297	\$0	\$16,000	\$0	\$12,000
120704120- Water Sampling Expenses	\$0	\$360	\$0	\$1,000	\$0	\$1,000
120704870 - Other Health Admin Expenses	\$0	\$661	\$0	\$300	\$0	\$700
120704990 - Admin Allocation - Other Health	\$0	\$8,217	\$0	\$14,049	\$0	\$15,411
000000000 - Deprn. - Health Admin. & Inspect	\$0	\$0	\$0	\$1,643	\$0	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$0	\$18,535	\$0	\$32,992	\$0	\$29,111
OPERATING INCOME						
130704210 - Health Inspection Fees and Food Licence Applications	(\$227)	\$0	(\$740)	\$0	(\$250)	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
130704200- Septic Tank Fee	\$0	\$0	(\$150)	\$0	(\$150)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$227)	\$0	(\$890)	\$0	(\$400)	\$0
Total - HEALTH ADMIN & INSPECTION	(\$227)	\$18,535	(\$890)	\$32,992	(\$400)	\$29,111
MATERNAL AND INFANT HEALTH						
OPERATING EXPENDITURE						
Sub Total - MATERNAL AND INFANT HEALTH	\$0	\$0	\$0	\$0	\$0	\$0
Total - MATERNAL AND INFANT HEALTH	\$0	\$0	\$0	\$0	\$0	\$0
PREVENTIVE SERVICE						
OPERATING EXPENDITURE						
120705540 - Mosquito Control	\$0	\$3,279	\$0	\$2,000	\$0	\$3,500
120706990 - Admin Allocated - Prev Services	\$0	\$4,109	\$0	\$7,025	\$0	\$7,706
120706920 - Depn - Prev Services	\$0	\$4,230	\$0	\$16,174	\$0	\$28,889
Sub Total - PREVENTIVE SRVS - OP/EXP	\$0	\$11,617	\$0	\$25,199	\$0	\$40,095
Total - PREVENTIVE SERVICES	\$0	\$11,617	\$0	\$25,199	\$0	\$40,095
PREVENTIVE SERVICE - OTHER						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
Total - PREVENTIVE SERVICES - OTHER	\$0	\$0	\$0	\$0	\$0	\$0
OTHER HEALTH						
OPERATING EXPENDITURE						
120707890 BM009 - Health Centre Maintenance	\$0	\$14,741	\$0	\$8,219	\$0	\$0
120704120 - Analytical Expenses	\$0	\$0	\$0	\$500	\$0	\$500
120707880 BO011 - Ambulance Services	\$0	\$668	\$0	\$1,170	\$0	\$1,254
120707660 - Dental Services	\$0	\$0	\$0	\$521	\$0	\$500
120707990 - Other Health Admin Allocation	\$0	\$22,347	\$0	\$28,098	\$0	\$30,822
000000000 - Depn - Other Health	\$0	\$0	\$0	\$0	\$0	\$0
000000-Additional Nurse Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER HEALTH OP/EXP	\$0	\$37,756	\$0	\$38,508	\$0	\$33,076
OPERATING INCOME						
130707010 - Reimbursements WACHS	\$0	\$0	(\$8,219)	\$0	\$0	\$0
Sub Total - OTHER HEALTH OP/INC	\$0	\$0	(\$8,219)	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - OTHER HEALTH	\$0	\$37,756	(\$8,219)	\$38,508	\$0	\$33,076
Total - HEALTH	(\$227)	\$67,908	(\$9,109)	\$96,699	(\$400)	\$102,282
EDUCATION & WELFARE						
EDUCATION						
OPERATING INCOME						
	\$0	\$0	0	0	0	0
Sub Total - OTHER HEALTH OP/INC	\$0	\$0	0	0	0	0
OPERATING EXPENDITURE						
120802540 - Education Initiative	\$0	\$0	\$0	\$2,500	\$0	\$2,500
120802990 - Admin Allocation - Other Educat	\$0	\$12,326	\$0	\$7,025	\$0	\$7,706
Sub Total - EDUCATION OP/EXP	\$0	\$12,326	\$0	\$9,525	\$0	\$10,206
Total - EDUCATION	\$0	\$12,326	\$0	\$9,525	\$0	\$10,206
OTHER EDUCATION						
OPERATING EXPENDITURE						
Sub Total - OTHER EDUCATION OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - OTHER EDUCATION	\$0	\$0	\$0	\$0	\$0	\$0
WELFARE						
OPERATING EXPENDITURE						
120803870- Youth and Family Programs	\$0	\$0	\$0	\$0	\$0	\$0
120807550 - Local Action Group Expenses	\$0	\$0	\$0	\$11,348	\$0	\$11,348
Sub Total - WELFARE OP/EXP	\$0	\$0	\$0	\$11,348	\$0	\$11,348
OPERATING INCOME						
130807100- Government Grant - Local Drug Action Team	\$0	\$0	(\$11,348)	\$0	(\$11,348)	\$0
Sub Total - WELFARE OP/INC	\$0	\$0	(\$11,348)	\$0	(\$11,348)	\$0
Total - WELFARE	\$0	\$0	(\$11,348)	\$11,348	(\$11,348)	\$11,348
AGED & DISABLED OTHER						
OPERATING EXPENDITURE						
Sub Total - AGED & DISABLED OTHER OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
Total - AGED & DISABLED OTHER	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - EDUCATION & WELFARE	\$0	\$12,326	(\$11,348)	\$20,873	(\$11,348)	\$21,554
HOUSING						
STAFF HOUSING						
OPERATING EXPENDITURE						
000000000 - Staff Housing Expenses	\$0		\$0	\$0	\$0	\$0
120901650 - Housing Expenses - Insurance	\$0	\$5,780	\$0	\$16,100	\$0	\$11,694
000000000 - Housing Expenses - Utilities	\$0	\$0	\$0	\$0	\$0	\$0
120901650 - Housing Expenses - Utilities - Electricity	\$0	\$8,271	\$0	\$14,000	\$0	\$14,122
120901650 - Housing Expenses - Utilities - Telephone /Internet	\$0	\$0	\$0	\$0	\$0	\$0
120901650 - Housing Expenses - Utilities - Water	\$0	\$20,178	\$0	\$18,500	\$0	\$20,277
120901890- Housing Expenses - R & M(Including painting)	\$0	\$55,094	\$0	\$140,355	\$0	\$115,573
000000000 - Housing Expenses - Other	\$0	\$0	\$0	\$0	\$0	\$0
120901700 - Interest Expense Loan 56	\$0	\$424	\$0	\$424	\$0	\$0
120901700 - Interest Expense Loan 53	\$0	\$1,685	\$0	\$1,685	\$0	\$346
120901700 - Interest Expense Loan 55	\$0	\$2,783	\$0	\$2,783	\$0	\$1,229
120901990 - Admin Allocation	\$0	\$24,651	\$0	\$42,149	\$0	\$46,234
120901920 - Depreciation - Staff Housing	\$0	\$4,838	\$0	\$18,604	\$0	\$33,054
Sub Total - STAFF HOUSING OP/EXP	\$0	\$123,705	\$0	\$254,600	\$0	\$242,528
OPERATING INCOME						
130901010 - Staff Housing Rental	(\$16,050)	\$0	(\$15,000)	\$0	(\$16,000)	\$0
130902010 - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
000000000 - Telstra Fund	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
0000000000 - Grant - 2 Units 17 Shemrock Street	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - STAFF HOUSING OP/INC	(\$16,050)	\$0	(\$15,000)	\$0	(\$16,000)	\$0
Total - STAFF HOUSING	(\$16,050)	\$123,705	(\$15,000)	\$254,600	(\$16,000)	\$242,528
HOUSING OTHER						
OPERATING EXPENDITURE						
120902990 - Admin Alloc - Other Housing	\$0	\$0	\$0	\$14,049	\$0	\$15,411
120902920 - Depn - Other Housing	\$0	\$5,084	\$0	\$19,571	\$0	\$34,770
Sub Total - HOUSING OTHER OP/EXP	\$0	\$5,084	\$0	\$33,620	\$0	\$50,181
OPERATING INCOME						
0902011620 - Other Housing Rental	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HOUSING OTHER OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - HOUSING OTHER	\$0	\$5,084	\$0	\$33,620	\$0	\$50,181
Total - HOUSING	(\$16,050)	\$128,789	(\$15,000)	\$288,220	(\$16,000)	\$292,709
COMMUNITY AMENITIES						
SANITATION - HOUSEHOLD REFUSE						
OPERATING EXPENDITURE						

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Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
121001110 - Household Refuse Collection	\$0	\$34,030	\$0	\$40,000	\$0	\$45,000
121001230 - Refuse Site Mainten - Yalgoo	\$0	\$9,703	\$0	\$9,176	\$0	\$13,348
121001230 - Refuse Site Mainten - Paynes F	\$0	\$0	\$0	\$5,000	\$0	\$5,034
121002110 - Commercial Refuse Collection	\$0	\$22,733	\$0	\$13,700	\$0	\$16,000
121001180- Replacement bins	\$0	\$1,098	\$0	\$2,000	\$0	\$2,000
121001990 - Admin Allocation - Sanitation	\$0	\$8,217	\$0	\$14,049	\$0	\$15,411
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$0	\$75,781	\$0	\$83,925	\$0	\$96,793
OPERATING INCOME						
131001200- Household Refuse Remove. Charges	(\$9,750)	\$0	(\$9,500)	\$0	(\$9,750)	\$0
131002000 - Commercial Refuse Remov Charges	(\$3,500)	\$0	(\$3,250)	\$0	(\$3,500)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$13,250)	\$0	(\$12,750)	\$0	(\$13,250)	\$0
Total - SANITATION HOUSEHOLD REFUSE	(\$13,250)	\$75,781	(\$12,750)	\$83,925	(\$13,250)	\$96,793
SANITATION OTHER						
OPERATING EXPENDITURE						
Sub Total - SANITATION OTHER OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
Sub Total - SANITATION OTHER OP/INC	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - SANITATION OTHER	\$0	\$0	\$0	\$0	\$0	\$0
SEWERAGE						
EFFLUENT DRAINAGE SYSTEM						
OPERATING EXPENDITURE	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SEWERAGE OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SEWERAGE OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - SEWERAGE	\$0	\$0	\$0	\$0	\$0	\$0
PROTECTION OF THE ENVIRONMENT						
OPERATING EXPENDITURE						
121005870 - Removal Abandoned Vehicles	\$0	\$0	\$0	\$500	\$0	\$500
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP	\$0	\$0	\$0	\$500	\$0	\$500
OPERATING INCOME						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - PROTECTION OF THE ENVIRONMENT	\$0	\$0	\$0	\$500	\$0	\$500
TOWN PLANNING AND REGIONAL DEVELOPMENT						
OPERATING EXPENDITURE						
121006500 - TP Scheme Expenses	\$0	\$1,236	\$0	\$5,000	\$0	\$5,000
121006520 - Consultants	\$0	\$6,543	\$0	\$15,600	\$0	\$10,000
121006540 - Yalgoo Revitalisation Planning - Unspent Grant C/fwd	\$0	\$17,875	\$0	\$19,875	\$0	\$0
121006870 Heritage Strategy - Department of Planning Grant 50:50 contrib	\$0	\$0	\$0	\$10,000	\$0	\$0
121006990 - Admin Allocation - Town Plannin	\$0	\$8,217	\$0	\$14,049	\$0	\$15,411
Sub Total - TOWN PLAN & REG DEV OP/EXP	\$0	\$33,870	\$0	\$64,524	\$0	\$30,411
OPERATING INCOME						
131006000 - Yalgoo Revitalisation Planning - Unspent Grant C/fwd	(\$19,875)	\$0	(\$19,875)	\$0	\$0	\$0
131006100 - Heritage Grant - Department of Planning Unspent Grant	\$0	\$0	(\$5,000)	\$0	\$0	\$0
131006230 - Town Planning Fees	(\$4,592)	\$0	\$0	\$0	(\$2,000)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC	(\$24,467)	\$0	(\$24,875)	\$0	(\$2,000)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT	(\$24,467)	\$33,870	(\$24,875)	\$64,524	(\$2,000)	\$30,411

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES						
OPERATING EXPENDITURE						
121007110 - Cemetery Expenses	\$0	\$7,547	\$0	\$7,279	\$0	\$13,150
121007880 - Public Conveniences	\$0	\$33,781	\$0	\$37,668	\$0	\$57,840
121007900 - Community Bus Expenses	\$0	\$3,811	\$0	\$5,500	\$0	\$4,313
000000000 - Cemetery Review / Anthropology	\$0	\$0	\$0	\$0	\$0	\$35,000
121007700 - Interest Expenditure - Loan 54	\$0	\$1,120	\$0	\$1,120	\$0	\$494
121007990 - Admin Allocation - Other Commun	\$0	\$16,434	\$0	\$28,098	\$0	\$30,822
121007920 - Depn - Other Community Services	\$0	\$2,948	\$0	\$10,011	\$0	\$38,762
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	\$0	\$65,640	\$0	\$89,676	\$0	\$180,381
OPERATING INCOME						
131007200 - Cemetery Fees	(\$2,400)	\$0	(\$1,500)	\$0	(\$1,200)	\$0
131007230 - Community Bus Hire	(\$812)	\$0	(\$1,300)	\$0	(\$1,000)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC	(\$3,212)	\$0	(\$2,800)	\$0	(\$2,200)	\$0
Total - OTHER COMMUNITY AMENITIES	(\$3,212)	\$65,640	(\$2,800)	\$89,676	(\$2,200)	\$180,381
URBAN STORMWATER DRAINAGE						
OPERATING EXPENDITURE						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
Total - URBAN STORMWATER DRAINAGE	\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES	(\$40,929)	\$175,292	(\$40,425)	\$238,625	(\$17,450)	\$308,085
RECREATION & CULTURE						
PUBLIC HALL & CIVIC CENTRES						
OPERATING EXPENDITURE						
121101890 BM002 - Yalgoo Hall Expenses	\$0	\$8,980	\$0	\$12,507	\$0	\$10,196
000000000 - Consultancy Fees -Yalgoo Hall Study - Scope of Works	\$0	\$0	\$0	\$0	\$0	\$0
121101990 - Admin Allocation - Public Halls	\$0	\$41,084	\$0	\$70,247	\$0	\$77,056
121101920 - Depn - Public Halls	\$0	\$1,914	\$0	\$7,692	\$0	\$13,667
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	\$0	\$51,979	\$0	\$90,446	\$0	\$100,919
OPERATING INCOME						
131101200 - Hall Hire	\$1,250	\$0	(\$500)	\$0	\$0	\$0
131101000 Contribution - Yalgoo Hall Renovations - Lotterywest	\$0	\$0	(\$300,000)	\$0	(\$300,000)	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	\$1,250	\$0	(\$300,500)	\$0	(\$300,000)	\$0
Total - PUBLIC HALL & CIVIC CENTRES	\$1,250	\$51,979	(\$300,500)	\$90,446	(\$300,000)	\$100,919

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER RECREATION & SPORT						
OPERATING EXPENDITURE						
121103600 W0005 - Community Park Gibbon St	\$0	\$22,487	\$0	\$16,961	\$0	\$38,858
121103600 W0006- Shamrock St Park	\$0	\$3,821	\$0	\$18,504	\$0	\$7,573
121103600 W0010 - Old Railway Station grounds	\$0	\$10,432	\$0	\$54,147	\$0	\$15,692
121103890 BM006 - Old Railway Station building	\$0	\$141,313	\$0	\$14,140	\$0	\$59,435
121103890 BM015 - Paynes Find Complex Expenses	\$0	\$20,847	\$0	\$10,000	\$0	\$22,295
121103600 BM039 - Tennis Courts	\$0	\$325	\$0	\$1,268	\$0	\$1,080
121103600 W0007 - Yalgoo Hub - Covered Sports	\$0	\$24,089	\$0	\$15,000	\$0	\$23,760
121103890 BM014 - Rifle Range	\$0	\$1,054	\$0	\$1,313	\$0	\$1,881
121103600 W0013 - Yalgoo Golf Course	\$0	\$41	\$0	\$550	\$0	\$541
121103890 BM034 - Men's Shed	\$0	\$993	\$0	\$1,355	\$0	\$1,661
121103890 BM035 - Water Park Mtce	\$0	\$14,599	\$0	\$28,017	\$0	\$22,342
121103890 BM 037- Community Oval and Pavilion	\$0	\$53,502	\$0	\$55,000	\$0	\$57,848
211103990 - Admin Allocation - Other Recrea	\$0	\$41,084	\$0	\$70,247	\$0	\$77,056
121103920 - Depn - Other Recreation	\$0	\$26,932	\$0	\$108,893	\$0	\$179,640
Sub Total - OTHER RECREATION & SPORT OP/EXP	\$0	\$361,519	\$0	\$395,395	\$0	\$509,663
OPERATING INCOME						
131103220 - Old Railway Station Hire	(\$205)	\$0	(\$100)	\$0	(\$300)	\$0
131103210 - Core Stadium Hire	(\$409)	\$0	(\$150)	\$0	(\$400)	\$0
131103240 - Mens Shed Hire	(\$205)	\$0	\$0	\$0	(\$200)	\$0
131103200 - Paynes Find Complex Hire	\$0	\$0	(\$150)	\$0	(\$150)	\$0
131103110 - Grant - CRSFF Resurface Rage Cage, Tennis and Basketball	\$0	\$0	(\$32,667)	\$0	(\$16,000)	\$0

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Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
131103100 - Grant - Coordinated Sports Program DLGSC	(\$5,000)	\$0	\$0	\$0	\$0	\$0
131103120 - Grant - CRSFF Relocate Stadium Fence	\$0	\$0	(\$15,692)	\$0	(\$15,692)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC	(\$5,818)	\$0	(\$48,759)	\$0	(\$32,742)	\$0
Total - OTHER RECREATION & SPORT	(\$5,818)	\$361,519	(\$48,759)	\$395,395	(\$32,742)	\$509,663
TV AND RADIO BROADCASTING						
OPERATING EXPENDITURE						
121104860 - Rebroadcasting Licences	\$0	\$0	\$0	\$1,000	\$0	\$1,000
121104860 - Rebroadcasting Mats/Contr	\$0	\$1,411	\$0	\$3,150	\$0	\$2,000
121104870- Rebroadcasting Equip Mtce (Including Insurance)	\$0	\$0	\$0	\$1,000	\$0	\$152
121104990 - Admin Allocated - TV	\$0	\$4,109	\$0	\$7,025	\$0	\$7,706
Sub Total - TV AND RADIO BROADCASTING OP/EXP	\$0	\$5,520	\$0	\$12,175	\$0	\$10,858
OPERATING INCOME						
000000000-Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TV AND RADIO BROADCASTING OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - TV AND RADIO BROADCASTING OP/INC	\$0	\$5,520	\$0	\$12,175	\$0	\$10,858
LIBRARIES						
OPERATING EXPENDITURE						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
121105160 - Freight & Post (Books)	\$0	\$64	\$0	\$750	\$0	\$500
121105870 - Library Other Expenses	\$0	\$1,472	\$0	\$2,500	\$0	\$3,500
121105990 - Admin Allocation - Libraries	\$0	\$41,084	\$0	\$70,247	\$0	\$77,056
Sub Total - LIBRARIES OP/EXP	\$0	\$42,620	\$0	\$73,497	\$0	\$81,056
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - LIBRARIES	\$0	\$42,620	\$0	\$73,497	\$0	\$81,056
OTHER CULTURE						
OPERATING EXPENDITURE						
110605 - Municipal heritage Inventory	\$0	\$0	\$0	\$500	\$0	\$500
121107250 - Celebration	\$0	\$0	\$0	\$10,000	\$0	\$10,676
121107990 - Admin Allocated Other Culture	\$0	\$8,217	\$0	\$14,049	\$0	\$15,411
121106890 BM004 - Museum/Gaol Expenses (Including additional Mtce)	\$0	\$9,287	\$0	\$15,000	\$0	\$17,281
121106890 BM003 - Chapel Expenses	\$0	\$5,242	\$0	\$5,000	\$0	\$7,446
121106890 BM013 - Old Anglican Church	\$0	\$13,126	\$0	\$5,000	\$0	\$6,761
121107000 - Art Centre Operations and Projects	\$0	\$179,706	\$0	\$142,484	\$0	\$180,201
121106990 - Admin Alloc - Other Heritage	\$0	\$12,326	\$0	\$21,074	\$0	\$23,117
122207920 - Depn Other Heritage	\$0	\$0	\$0	\$9,915	\$0	\$17,615
121106520 - Heritage and Tourism Planning and Projects	\$0	\$10,000	\$0	\$60,000	\$0	\$50,000
121106870 - Heritage Signs Replacement	\$0	\$0	\$0	\$12,000	\$0	\$12,000

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Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
121106410 - Heritage Advisory Service	\$0	\$0	\$0	\$3,000	\$0	\$3,000
Sub Total - OTHER CULTURE OP/EXP	\$0	\$237,903	\$0	\$298,022	\$0	\$344,008
OPERATING INCOME						
131106200 - Sale of History Books	(\$155)	\$0	(\$100)	\$0	(\$100)	\$0
131107200- Sales Arts and Cultural Centre	(\$3,426)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
131107210 - Chapel & Museum Fees	(\$664)	\$0	(\$1,000)	\$0	(\$1,000)	\$0
131107010 - Other Revenue- Meedac	(\$13,418)	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC	(\$17,662)	\$0	(\$5,100)	\$0	(\$5,100)	\$0
Total - OTHER CULTURE	(\$17,662)	\$237,903	(\$5,100)	\$298,022	(\$5,100)	\$344,008
Total - RECREATION AND CULTURE	(\$22,230)	\$699,541	(\$354,359)	\$869,535	(\$337,842)	\$1,046,504
TRANSPORT						
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION						
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
131201100 - RRGp Grants Yalgoo- Ninghan	(\$200,000)	\$0	(\$320,000)	\$0	(\$420,000)	\$0

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000000- RRGp Grants 2015-16 Yalgoo- Ninghan	\$0	\$0	\$0	\$0	\$0	\$0
131202100 - MRWA Direct Grants	(\$167,791)	\$0	(\$167,791)	\$0	(\$182,398)	\$0
131201110 - Grants and Contributions - Yalgoo-Morawa R2R	\$0	\$0	(\$377,293)	\$0	(\$754,586)	\$0
0000000000- Road Maintenance Contrbution - NACAP	(\$6,000)	\$0	\$0	\$0	\$0	\$0
131201170- Road Strategy Grant	(\$4,000)	\$0	\$0	\$0	\$0	\$0
131201360 - Road Agreements Income - EMR GOLDEN GROVE	(\$131,747)	\$0	(\$151,200)	\$0	(\$150,000)	\$0
131201370- Road Agreements Income - Silverlake Mo-Ya Rd	(\$59,093)	\$0	(\$80,000)	\$0	(\$80,000)	\$0
131201300 Grant DFES - Flood Damage AGRN 962 and 1021	\$0	\$0	(\$5,000,000)	\$0	(\$5,000,000)	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC	(\$568,631)	\$0	(\$6,096,284)	\$0	(\$6,586,984)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST	(\$568,631)	\$0	(\$6,096,284)	\$0	(\$6,586,984)	\$0
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE						
OPERATING EXPENDITURE						
121202110 - Town Streets Maintenance	\$0	\$95,960	\$0	\$134,347	\$0	\$130,465
000000000 - Town Drainage Survey	\$0	\$0	\$0	\$0	\$0	\$45,000
121202170 - Footpaths/Crossover Mtce	\$0	\$0	\$0	\$10,000	\$0	\$5,000
121202340 - Lighting of Streets	\$0	\$9,957	\$0	\$10,000	\$0	\$10,000
121202360 - Street Trees & Watering	\$0	\$0	\$0	\$7,272	\$0	\$5,000
121202350- Signs Repairs /Replacement	\$0	\$3,419	\$0	\$13,308	\$0	\$5,000
121202870 - Street Sweeping	\$0	\$0	\$0	\$6,000	\$0	\$0
121202310-Grid Cleaning	\$0	\$0	\$0	\$15,000	\$0	\$0
121202390 - Vegation/Weed Control	\$0	\$8,675	\$0	\$23,000	\$0	\$15,000
121202410 - Road Inspection After Rain	\$0	\$0	\$0	\$5,000	\$0	\$5,000
121202520 - Engineering	\$0	\$0	\$0	\$15,000	\$0	\$15,000
121202120 - Rural Road Maintenance	\$0	\$712,282	\$0	\$1,253,905	\$0	\$1,505,998

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Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
00000000 - Rural Road Maintenance -Safe Roads Pothole Mtce LRCI	\$0	\$0	\$0	\$0	\$0	\$0
121202420 - Roman Expenses	\$0	\$7,349	\$0	\$7,500	\$0	\$7,500
121202990 - Admin Allocation - Roads	\$0	\$41,084	\$0	\$70,247	\$0	\$77,056
121202920 - Depreciation - Transport Other	\$0	\$47,009	\$0	\$387,496	\$0	\$821,242
121202400 - Repair Damged Grids	\$0	\$0	\$0	\$7,000	\$0	\$0
121202210 - Flood Damage DFES Grant expenditure	\$0	\$105,791	\$0	\$5,000,000	\$0	\$5,000,000
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP	\$0	\$1,031,526	\$0	\$6,965,075	\$0	\$7,647,261
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - MTCE STREETS ROADS DEPOTS	\$0	\$1,031,526	\$0	\$6,965,075	\$0	\$7,647,261
AERODROME						
OPERATING EXPENDITURE						
12120665 AP001 - Yalgoo Airstrip	\$0	\$13,014	\$0	\$15,193	\$0	\$25,000
121206650 AP002 - Paynes Find Airstrips	\$0	\$75,747	\$0	\$10,000	\$0	\$25,000
121206870 - Emergency Airstrips	\$0	\$0	\$0	\$3,000	\$0	\$3,000
121206990 - Admin Allocation - Aerodromes	\$0	\$8,217	\$0	\$14,049	\$0	\$15,411
121206920 - Depn - Aerodromes	\$0	\$5,431	\$0	\$22,157	\$0	\$47,255

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - AERODROME OP/EXP	\$0	\$102,409	\$0	\$64,399	\$0	\$115,666
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - AERODROME OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - AERODROME OP/EXP	\$0	\$102,409	\$0	\$64,399	\$0	\$115,666
Total - TRANSPORT	(\$568,631)	\$1,133,935	(\$6,096,284)	\$7,029,474	(\$6,586,984)	\$7,762,927
ECONOMIC SERVICES						
RURAL SERVICES						
OPERATING EXPENDITURE						
121301650 - Vermin Control - MRVC Annual Contribution	\$0	\$34,468	\$0	\$34,468	\$0	\$36,881
121301010 - Contribution - Southern Rangelands Pastoral Alliance	\$0	\$13,000	\$0	\$13,000	\$0	\$10,000
000000000- Noxious Weeds ,Plants and Pests	\$0	\$0	\$0	\$0	\$0	\$0
121301990 - Admin Allocated	\$0	\$16,434	\$0	\$28,098	\$0	\$30,822
121301120 - Wild Dog Bounty	\$0	\$800	\$0	\$2,000	\$0	\$2,000
121301870 - Wild Dog Community Grants	\$0	\$0		\$10,000		\$10,000
000000000 - Vermin Control - Vermin Cell Fence Drought Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/EXP	\$0	\$64,702	\$0	\$87,566	\$0	\$89,703
OPERATING INCOME						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000000 - Grant - Drought Vermin Cell fence	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - RURAL SERVICES	\$0	\$64,702	\$0	\$87,566	\$0	\$89,703
TOURISM AND AREA PROMOTION						
OPERATING EXPENDITURE						
121302000 - C'van Park - Salaries & Wages	\$0	\$125,797	\$0	\$125,630	\$0	\$134,957
121302000- Caravan Park Accrued Leave Expenses	\$0	\$0	\$0	\$3,588	\$0	\$3,112
121302000- Caravan Park- Superannuation	\$0	\$0	\$0	\$13,191	\$0	\$14,845
121302000 - C'van Park - Staff Training	\$0	\$177	\$0	\$2,000	\$0	\$2,000
121302000- Caravan Park Workers Comp Insurance	\$0	\$0	\$0	\$3,136	\$0	\$4,635
121302880 - C'van Park - CVP House exp	\$0	\$0	\$0	\$8,200	\$0	\$4,585
121302670 - Caravan Park Expenditure	\$0	\$87,143	\$0	\$185,069	\$0	\$147,028
121302110 - Tourism Promotion (incl Outback Parkways and Geo Park)	\$0	\$28,714	\$0	\$50,000	\$0	\$50,000
130208 - Tourism Signage	\$0	\$0	\$0	\$1,000	\$0	\$1,000
121302530 - Town Entry Statements (Mtce)	\$0	\$2,526	\$0	\$5,516	\$0	\$5,375
121302700 - Website Development Expenses	\$0	\$32,865	\$0	\$35,000	\$0	\$12,000
130211 - Regional Tourism Project Unspent Grant and Member Shire Contrib	\$0	\$0	\$0	\$10,085	\$0	\$10,085
121302970 - Wurarga Dam	\$0	\$0	\$0	\$0	\$0	\$3,000
000000000- Centrecare support	\$0	\$0	\$0	\$0	\$0	\$0
121302420 - Festival Events including Emu Cup	\$0	\$5,640	\$0	\$50,000	\$0	\$50,000
000000000- Open Air Sculpture Event	\$0	\$0	\$0	\$0	\$0	\$0
000000000 -Goods For Resale- Arts and Crafts Centre	\$0	\$0	\$0	\$0	\$0	\$0
121302710 - Yalgoo Racetrack Expenses	\$0	\$2,954	\$0	\$20,000	\$0	\$22,991
000000000 - Yalgoo Gymkhana Expenses	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
121302710 - Yalgoo Races Contribution	\$0	\$0	\$0	\$10,000	\$0	\$10,000
121302130 - Jokers Tunnel Expenses	\$0	\$2,314	\$0	\$10,802	\$0	\$4,423
121302140 - Yalgoo Lookout Expenses	\$0	\$222	\$0	\$5,000	\$0	\$1,367
000000000 - Banners in the Terrace	\$0	\$0	\$0	\$0	\$0	\$0
121302900 - HCP Salaries and Wages	\$0	\$0	\$0	\$41,338	\$0	\$42,375
121302900 - HCP Accrued Leave Expenses	\$0	\$0	\$0	\$1,242	\$0	\$1,273
121302900 - HCP Superannuation	\$0	\$0	\$0	\$8,474	\$0	\$8,899
121329000- HCP Insurance Workers Comp	\$0	\$0	\$0	\$1,466	\$0	\$1,455
1213290000 - HCP Staff & Training Expenses	\$0	\$0	\$0	\$5,000	\$0	\$5,000
121302930 - HCP Project Activity Expenses	\$0	\$23,536	\$0	\$30,000	\$0	\$30,000
000000000 - HCP Vehicle YA805	\$0	(\$556)	\$0	\$7,500	\$0	\$0
121302940 - HCP Office Materials & Contract	\$0	\$0	\$0	\$9,000	\$0	\$9,000
121302940 - HCP Office Equipment	\$0	\$0	\$0	\$1,000	\$0	\$1,000
121302930- HCP Camps and Trip Expenses	\$0	\$0	\$0	\$2,000	\$0	\$3,000
000000000 - HCP Sponsored Activity expenses	\$0	\$0	\$0	\$0	\$0	\$0
121302930 - HCP Other Activites	\$0	\$0	\$0	\$0	\$0	\$0
121302990 - Admin Allocated - Tourism	\$0	\$57,571	\$0	\$70,235	\$0	\$77,036
121302920 - Depn - Tourism	\$0	\$8,836	\$0	\$32,606	\$0	\$74,127
Sub Total - TOURISM & AREA PROMOTION OP/EXP	\$0	\$377,739	\$0	\$748,078	\$0	\$734,567
OPERATING INCOME						
1313022600 - Emu Cup funding	(\$26,261)	\$0	(\$10,000)	\$0	\$0	\$0
131302030 - Contribution HCP - Silverlake	(\$2,727)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
131302220 - Caravan Park Revenues	(\$192,885)	\$0	(\$185,000)	\$0	(\$185,000)	\$0
000000000- Reimbursement - Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
131302210- Tourism Sales	(\$22)	\$0	(\$2,000)	\$0	(\$500)	\$0
131302240- Prospecting Permits	(\$1,576)	\$0	(\$2,000)	\$0	(\$2,000)	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
131302000- Healthy Community Mining Co Con -EMR Golden Grove \$32,400 and HCP \$21,600	(\$54,000)	\$0	(\$54,000)	\$0	(\$54,000)	\$0
000000000- Government grant - DLG - Open Air Sculpture Event	\$0	\$0	\$0	\$0	\$0	\$0
000000000-Government Grant -MWDC and Member Local Governments	\$0	\$0	(\$10,085)	\$0	(\$10,085)	\$0
000000000 - Community Projects Mining Contr - Mt Gibson \$40,000 HCP	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC	(\$277,471)	\$0	(\$267,085)	\$0	(\$255,585)	\$0
Total - TOURISM & AREA PROMOTION	(\$277,471)	\$377,739	(\$267,085)	\$748,078	(\$255,585)	\$734,567
BUILDING CONTROL						
OPERATING EXPENDITURE						
121303500 - Building Control Expenses	\$0	\$0	\$0	\$1,500	\$0	\$1,500
121303500 - Building Consulting Costs	\$0	\$9,276	\$0	\$19,000	\$0	\$15,000
121303990 - Admin Allocated Building Contro	\$0	\$8,217	\$0	\$14,049	\$0	\$15,411
Sub Total - BUILDING CONTROL OP/EXP	\$0	\$17,493	\$0	\$34,549	\$0	\$31,911
OPERATING INCOME						
1303011020 - Building Permits	(\$88)	\$0	(\$300)	\$0	(\$1,000)	\$0
131303020 - BCITF & BSL Fees to Shire	(\$836)	\$0	(\$10)	\$0	(\$500)	\$0
Sub Total - BUILDING CONTROL OP/INC	(\$923)	\$0	(\$310)	\$0	(\$1,500)	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - BUILDING CONTROL	(\$923)	\$17,493	(\$310)	\$34,549	(\$1,500)	\$31,911
ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURE						
Sub Total - ECONOMIC DEVELOPMENT OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ECONOMIC DEVELOPMENT OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - ECONOMIC DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0
OTHER ECONOMIC SERVICES						
OPERATING EXPENDITURE						
000000000 - Fuel Station						
121306020 - Licences/Permits	\$0	\$0	\$0	\$900	\$0	\$900
121306020 - Other Expenses	\$0	\$1,774	\$0	\$2,295	\$0	\$1,885
121306990 - Admin Allocated Fuel Station	\$0	\$8,217	\$0	\$14,049	\$0	\$15,411
121308990 - Admin Allocated-Other Econ Dev	\$0	\$8,217	\$0	\$14,049	\$0	\$15,411
Sub Total - OTHER ECONOMIC SERVICES OP/EXP	\$0	\$18,208	\$0	\$31,293	\$0	\$33,607

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING INCOME						
131308340 - Fuel Station Lease Income	\$0	\$0	(\$7,150)	\$0	(\$7,500)	\$0
000000000 - Sale of Stock	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC	\$0	\$0	(\$7,150)	\$0	(\$7,500)	\$0
Total - OTHER ECONOMIC SERVICES	\$0	\$18,208	(\$7,150)	\$31,293	(\$7,500)	\$33,607
Total - ECONOMIC SERVICES	(\$278,394)	\$478,142	(\$274,545)	\$901,486	(\$264,585)	\$889,787
OTHER PROPERTY AND SERVICES						
PRIVATE WORKS						
OPERATING EXPENDITURE						
121401870 - Private Works Expenses	\$0	\$0	\$0	\$0	\$0	\$0
121401990 - Admin Allocation - Private Work	\$0	\$8,217	\$0	\$14,049	\$0	\$15,411
Sub Total - PRIVATE WORKS OP/EXP	\$0	\$8,217	\$0	\$14,049	\$0	\$15,411
OPERATING INCOME						
1401011150 - Private Works Charges	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PRIVATE WORKS OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - PRIVATE WORKS	\$0	\$8,217	\$0	\$14,049	\$0	\$15,411

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
PUBLIC WORKS OVERHEADS						
OPERATING EXPENDITURE						
121403000 - PWO Wages Costs	\$0	\$219,251	\$0	\$125,170	\$0	\$138,185
121403230 - Sick Leave	\$0	\$24,312	\$0	\$33,321	\$0	\$33,297
121403240 - Annual Leave	\$0	\$0	\$0	\$83,302	\$0	\$83,242
121403250 - Public Holidays	\$0	\$53,685	\$0	\$39,985	\$0	\$39,956
121403420 - Accrued Leave Expenses	\$0	\$0	\$0	\$30,047	\$0	\$30,770
121403440 - Superannuation	\$0	\$0	\$0	\$185,539	\$0	\$221,063
121403000 - Wages Allowances	\$0	\$0	\$0	\$3,000	\$0	\$2,500
121403040 - Staff Training	\$0	\$31,271	\$0	\$13,300	\$0	\$20,000
1403012075 - Protective Clothing	\$0	\$7,090	\$0	\$7,000	\$0	\$7,000
121403100 - Travel & Accommodation	\$0	\$1,661	\$0	\$4,000	\$0	\$3,000
121403650- Depot Mtce (Works) Expenses	\$0	\$260,050	\$0	\$20,346	\$0	\$22,313
121403650 - Depot Mtce (P&G) Expenses	\$0	\$61,260	\$0	\$30,366	\$0	\$10,000
121403100 - PWO Vehicle Expenses	\$0	\$6,957	\$0	\$20,000	\$0	\$7,500
121403300 - OH & S	\$0	\$9,050	\$0	\$20,000	\$0	\$15,000
121400380 - Tools Replaced	\$0	\$0	\$0	\$3,000	\$0	\$3,000
121403630- Traffic Management Signs	\$0	\$0	\$0	\$5,000	\$0	\$5,000
000000000 - Insurance on Works	\$0	\$0	\$0	\$630	\$0	\$0
121403640 - Satellite phones	\$0	\$1,370	\$0	\$4,000	\$0	\$2,000
121403050 - Recruitment expenses/relocation	\$0	\$481	\$0	\$5,000	\$0	\$5,000
000000000 - Fitness for Work	\$0	\$0	\$0	\$0	\$0	\$0
121403870- Other PWOH Expenses	\$0	\$9,826	\$0	\$4,864	\$0	\$5,000
12403290 - Works Workers Compen. Insurance	\$0	\$50,093	\$0	\$44,422	\$0	\$44,422
121403990 - Admin Allocated	\$0	\$58,388	\$0	\$80,000	\$0	\$80,000
1403752720 - LESS PWOH ALLOCATED-PROJECTS	\$0	(\$192,744)	\$0	(\$762,292)	\$0	(\$778,249)

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - PUBLIC WORKS O/HEADS OP/EXP	\$0	\$602,000	\$0	\$0	\$0	(\$0)
OPERATING INCOME						
131403010 - Reimbursements	(\$2,834)	\$0	(\$300)	\$0	(\$3,000)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC	(\$2,834)	\$0	(\$300)	\$0	(\$3,000)	\$0
Total - PUBLIC WORKS OVERHEADS	(\$2,834)	\$602,000	(\$300)	\$0	(\$3,000)	(\$0)
PLANT OPERATION COSTS						
OPERATING EXPENDITURE						
121404120 - Fuel & Oil	\$0	\$162,994	\$0	\$160,000	\$0	\$160,000
121404130 - Tyres & Tubes	\$0	\$17,724	\$0	\$12,000	\$0	\$20,000
121404110 - Parts & Repairs	\$0	\$179,560	\$0	\$70,000	\$0	\$120,000
121404170 - Insurance (Reg/Ins)	\$0	\$69,457	\$0	\$88,236	\$0	\$102,081
121404000 - Other POC Expenses	\$0	\$0	\$0	\$3,000	\$0	\$3,000
121404010 - Blades & Tynes	\$0	\$3,203	\$0	\$15,000	\$0	\$10,000
121404160 - Licensing (Reg/Ins)	\$0	\$14,282	\$0	\$10,000	\$0	\$16,000
121404190 - Survey and Microcom Equipment	\$0	\$0	\$0	\$5,000	\$0	\$5,000
121404180 - Workshop consumables	\$0	\$8,576	\$0	\$25,000	\$0	\$10,000
121404190 - Replacement tools	\$0	\$4,273	\$0	\$5,000	\$0	\$5,000
121404020- Carbon Offset for fuel	\$0	\$0	\$0	\$0		\$10,000
121404990 - Admin Alloc - POC	\$0	\$41,783	\$0	\$68,000	\$0	\$68,000
121404920 - Plant Depreciation	\$0	\$42,807	\$0	\$120,000	\$0	\$120,000

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
121404940 - LESS POC ALLOCATED-PROJECTS	\$0	(\$333,629)	\$0	(\$581,236)	\$0	(\$649,081)
Sub Total - PLANT OPERATIONS COSTS OP/EXP	\$0	\$211,030	\$0	\$0	\$0	\$0
OPERATING INCOME						
000000000 - Charges - Sale of Scrap	\$0	\$0	\$0	\$0	\$0	\$0
131404010 - Reimbursements (Fuel Credits ,Etc)	(\$4,575)	\$0	(\$32,500)	\$0	(\$32,500)	\$0
131404200 - Plant & Equipment Hire	(\$10,247)	\$0	\$0	\$0	(\$5,000)	\$0
Total - PLANT OPERATIONS COSTS	(\$14,823)	\$211,030	(\$32,500)	\$0	(\$37,500)	\$0
ADMINISTRATION						
OPERATING EXPENDITURE						
121402010 - Salaries & Wages	\$0	\$412,153	\$0	\$479,452	\$0	\$580,463
000000000 - Wages Allowances	\$0	\$0	\$0	\$2,000	\$0	\$0
000000000 - Salary Package Allowance	\$0	\$0	\$0	\$0	\$0	\$0
121402020 - Superannuation	\$0	\$0	\$0	\$90,113	\$0	\$104,696
121402180 - LSL and AL accrual	\$0	\$0	\$0	\$26,973	\$0	\$14,867
121402190 - Staff Amenities	\$0	\$0	\$0	\$1,000	\$0	\$1,000
121402030- Staff Uniforms	\$0	\$509	\$0	\$3,000	\$0	\$2,000
121402050 - Recruitment Expenses	\$0	\$6,000	\$0	\$5,000	\$0	\$10,000
121402050 - Admin Relocation Expenses	\$0	\$0	\$0	\$3,000	\$0	\$3,000
000000000 - Fitness for Work	\$0	\$0	\$0	\$0	\$0	\$0
121402040 - Staff Training	\$0	\$28,767	\$0	\$10,000	\$0	\$10,000
121402400 - Advertising	\$0	\$3,582	\$0	\$4,000	\$0	\$4,000

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
121402160 - Postage and Freight	\$0	\$378	\$0	\$3,500	\$0	\$2,000
121402150 - Printing & Stationery	\$0	\$6,057	\$0	\$5,500	\$0	\$6,500
121402410 - Subscriptions	\$0	\$25,094	\$0	\$26,546	\$0	\$34,000
121402170 - Computer Mtce/Support	\$0	\$51,422	\$0	\$75,000	\$0	\$53,000
121402260- Office Equip Mtce	\$0	\$6,365	\$0	\$15,000	\$0	\$13,500
121402090 - Travel & Accommodation	\$0	\$3,071	\$0	\$4,000	\$0	\$4,000
121402630 - Conference Expenses	\$0	\$1,018	\$0	\$6,000	\$0	\$6,000
121402140 - Vehicle Expenses DO JNL	\$0	\$20,978	\$0	\$12,000	\$0	\$8,500
121402060 - Admin VRE (FBT)	\$0	\$0	\$0	\$50,000	\$0	\$45,000
121402840 - Audit Fees	\$0	\$43,700	\$0	\$90,000	\$0	\$90,000
121402520 - Consultancy	\$0	\$134,248	\$0	\$100,000	\$0	\$150,000
121402850 - Legal Expenses	\$0	\$19,368	\$0	\$30,000	\$0	\$25,000
121402890 BM001 - Administration Building Mtce	\$0	\$42,970	\$0	\$29,210	\$0	\$25,000
000000000 - Human Resource Management	\$0	\$0	\$0	\$2,500	\$0	\$0
121402760 - OH & S Admin	\$0	\$119	\$0	\$10,000	\$0	\$5,000
121402310 - Electricity	\$0	\$3,255	\$0	\$8,000	\$0	\$5,000
121402790 - Telephone-Internet	\$0	\$28,105	\$0	\$35,000	\$0	\$30,000
121402300 - Insurance (Includes Property Insurance)	\$0	\$51,168	\$0	\$65,094	\$0	\$68,414
121402230 - Bank Charges	\$0	\$3,267	\$0	\$10,000	\$0	\$5,000
121402870 - Expenses Other	\$0	\$10,057	\$0	\$12,000	\$0	\$10,000
121402820 - Bad Debts Expense	\$0	\$0	\$0	\$3,000	\$0	\$3,000
121402800 - Water	\$0	\$50	\$0	\$2,000	\$0	\$2,000
121402100 - Admin Vehicle	\$0	\$1,777	\$0	\$7,500	\$0	\$5,000
121402270- Record Management	\$0	\$0	\$0	\$30,000	\$0	\$30,000
121402290 - Financial Software	\$0	\$29,484	\$0	\$50,000	\$0	\$35,000
121402920 - Depn - Administration General	\$0	\$755	\$0	\$35,792	\$0	\$66,991
121402990 - LESS ADMIN ALLOCATED-PROGRAMS	\$0	(\$784,574)	\$0	(\$1,342,180)	\$0	(\$1,457,931)
Sub Total - ADMINISTRATION OP/EXP	\$0	\$149,142	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING INCOME						
131402010 - Reimbursements	(\$4,448)	\$0	(\$10,000)	\$0	(\$3,000)	\$0
131402200 - Photocopies & Facsimiles	\$0	\$0	(\$100)	\$0	(\$100)	\$0
131402020 - Commissions - Transport	(\$1,392)	\$0	(\$1,500)	\$0	(\$1,500)	\$0
000000000 - RAV Admin - CA07 Application	\$0	\$0	\$0	\$0	\$0	\$0
000000000 - Admin Charges	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ADMINISTRATION OP/INC	(\$5,840)	\$0	(\$11,600)	\$0	(\$4,600)	\$0
Total - ADMINISTRATION	(\$5,840)	\$149,142	(\$11,600)	\$0	(\$4,600)	\$0
MATERIALS AND STOCK						
OPERATING EXPENDITURE						
000000 Opening Stock	\$0	\$0	\$0	\$0	\$0	\$0
000000 Material Purchases	\$0	\$0	\$0	\$0	\$0	\$0
000000 Less Material Allocated	\$0	\$0	\$0	\$0	\$0	\$0
000000 Closing Stock	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MATERIALS AND STOCK	\$0	\$0	\$0	\$0	\$0	\$0
Total - MATERIALS AND STOCK	\$0	\$0	\$0	\$0	\$0	\$0
SALARIES AND WAGES						
OPERATING EXPENDITURE						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
1406012000 · Gross Total Salaries and Wages	\$0	\$0	\$0	\$1,870,609	\$0	\$2,152,066
1406052000 · LESS SALS/WAGES ALLOCATED	\$0	\$0	\$0	(\$1,870,609)	\$0	(\$2,152,066)
1403012310 - Workers Compensation Payments	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
1406012085 · Reimbursements - Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - SALARIES AND WAGES	\$0	\$0	\$0	\$0	\$0	\$0
UNCLASSIFIED						
OPERATING EXPENDITURE						
121407600- Unclassified Expenses	\$0	\$0	\$0	\$0	\$0	\$4,211
Sub Total - UNCLASSIFIED OP/EXP	\$0	\$0	\$0	\$0	\$0	\$4,211
OPERATING INCOME						
1407011620 · Other Income	\$0	\$0	\$0	\$0	\$0	\$0
1407011640 · Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - UNCLASSIFIED	\$0	\$0	\$0	\$0	\$0	\$4,211

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - OTHER PROPERTY AND SERVICES	(\$23,497)	\$970,389	(\$44,400)	\$14,049	(\$45,100)	\$19,622
FUND TRANSFERS	(\$7,853,172)	\$4,267,942	(\$11,647,397)	\$10,824,822	(\$11,944,041)	\$12,434,854
EXPENDITURE						
000000 Transfer to Yalgoo Ninghan Road Reserve Fund	\$0	\$0	\$0	\$1,062,149	\$0	\$1,204,735
Interest Earnt	\$0	\$30,388	\$0	\$0	\$0	\$0
Transfer from Muni - Mt Gibson \$578092 EMR Grove \$560,461	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Plant Reserve Fund	\$0	\$0	\$0	\$239,359	\$0	\$744,121
Interest Earnt	\$0	\$2,187	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Sports Complex Reserve Reserve Fund	\$0	\$0	\$0	\$3,443	\$0	\$7,482
Interest Earnt	\$0	\$3,435	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to HCP Reserve Fund	\$0	\$0	\$0	\$5,095	\$0	\$11,072
Interest Earnt	\$0	\$5,084	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Building Reserve Reserve Fund	\$0	\$0	\$0	\$5,832	\$0	\$12,673
Interest Earnt	\$0	\$5,819	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Community Amenities Maintenance Reserve Fund	\$0	\$0	\$0	\$9,762	\$0	\$21,212
Interest Earnt	\$0	\$9,740	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Long Service Leave Reserve Fund	\$0	\$0	\$0	\$1,771	\$0	\$3,848
Interest Earnt	\$0	\$1,767	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000 Transfer to Housing Maintenance Reserve Fund	\$0	\$0	\$0	\$4,430	\$0	\$9,626
Interest Earnt	\$0	\$4,420	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Yalgoo Morawa Road Reserve Fund	\$0	\$0	\$0	\$179,950	\$0	\$251,956
Interest Earnt	\$0	\$6,482	\$0	\$0	\$0	\$0
Transfer from Muni - Silverlake \$82940 less \$80000 + \$10513 2020-21 +59093+80000 2022	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to General Road Reserve Fund	\$0	\$0	\$0	\$4,629	\$0	\$10,059
Interest Earnt	\$0	\$4,619	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Office Equipment Reserve Fund	\$0	\$0	\$0	\$130	\$0	\$283
Interest Earnt	\$0	\$130	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Road Agreement Yalgoo Morawa Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Natural Disaster Triggerpoint Reserve Fund	\$0	\$0	\$0	\$460	\$0	\$1,000
Interest Earnt	\$0	\$459	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Emergency Road Repairs Reserve Fund	\$0	\$0	\$0	\$301	\$0	\$655
Interest Earnt	\$0	\$301	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Superannuation Back Pay Reserve Fund	\$0	\$0	\$0	\$1	\$0	\$3
Interest Earnt	\$0	\$1	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
TO BE ALLOCATED						
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$74,830	\$0	\$1,517,312	\$0	\$2,278,725
INCOME						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - DEFERRED ASSETS	\$0	\$0	\$0	\$0	\$0	\$0
LIABILITY LOANS						
EXPENDITURE						
000000 Loan Principal Repayments - Housing loans ,53,	\$0	\$20,143	\$0	\$20,143	\$0	\$10,576
000000 Loan Principal Repayments - Housing loans 55	\$0	\$24,083	\$0	\$24,083	\$0	\$25,662
000000 Loan Principal Repayments - Housing loans 56	\$0	\$27,927	\$0	\$27,927	\$0	\$0
000000 Loan Principal Repayments - Community Amenities loan 54	\$0	\$9,941	\$0	\$9,941	\$0	\$10,577
Sub Total - LOAN REPAYMENTS	\$0	\$82,094	\$0	\$82,094	\$0	\$46,815
INCOME						
000000 Loan Raised - Loan No	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LOANS RAISED	\$0	\$0	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES	\$0	\$82,094	\$0	\$82,094	\$0	\$46,815
000000 Depreciation Written Back	\$0	(\$151,716)	\$0	(\$809,421)	\$0	(\$1,494,620)
000000 Book Value of Assets Sold Written Back	\$0	(\$40,077)	\$0	(\$437,300)	\$0	(\$918,565)
000000 Accrued Salary and Wages	\$0	\$0	\$0	\$0	\$0	\$0
000000 Accrued Interest on Debentures	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000 Movement in Employee Provisions (AL & LSL)	\$0	\$134,539	\$0	\$0	\$0	\$0
000000 Net Change in Non Current	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - DEPRECIATION WRITTEN BACK	\$0	(\$57,255)	\$0	(\$1,246,721)	\$0	(\$2,413,185)
Total - DEPRECIATION	\$0	(\$57,255)	\$0	(\$1,246,721)	\$0	(\$2,413,185)
FURNITURE AND EQUIPMENT						
GOVERNANCE						
EXPENDITURE						
000000-Computer Hardware ,Systems Upgrade,and Phone Replacement	\$0	\$13,666	\$0	\$10,000	\$0	\$10,000
000000- Conference System	\$0	\$0	\$0	\$0	\$0	\$8,500
000000- External Monitor Display	\$0	\$0	\$0	\$21,602	\$0	\$21,602
000000-Wireless Infrastructure LRCI	\$0	\$0	\$0	\$0	\$0	\$0
000000-Fire Proof Safe- Admin Centre	\$0	\$0	\$0	\$0	\$0	\$0
000000-Financial Software	\$0	\$0	\$0	\$0	\$0	\$0
000000-Tables and Chairs	\$0	\$0	\$0	\$5,000	\$0	\$5,000
Sub Total - CAPITAL WORKS	\$0	\$13,666	\$0	36,602	\$0	45,102
Total - GOVERNANCE	\$0	\$13,666	\$0	\$36,602	\$0	\$45,102
FURNITURE AND EQUIPMENT						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
RECREATION AND CULTURE						
EXPENDITURE						
000000 - Furn. & Equip - Art Centre - Camera,Lockers,Bookcase	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Furn. & Equip - Art Centre	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Furn. & Equip - Day Care Centre	\$0	\$0	\$0	\$0	\$0	\$0
000000- Core Stadium - Exercise Equip ,Seating and BBQ area improvements	\$0	\$0	\$0	\$22,000	\$0	\$22,000
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$22,000	\$0	\$22,000
Total - HEALTH	\$0	\$0	\$0	\$22,000	\$0	\$22,000
FURNITURE AND EQUIPMENT						
LAW ORDER AND PUBLIC SAFETY						
EXPENDITURE						
000000- CCTV Caravan Park	\$0	\$0	\$0	\$0	\$0	\$0
000000- Shire Firearm	\$0	\$0	\$0	\$0	\$0	\$0
000000- CCTV Yalgoo Townsite	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
Total -LAW ORDER AND PUBLIC SAFETY	\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE AND EQUIPMENT						
ECONOMIC SERVICES						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
EXPENDITURE						
000000-Commercial Washing Machine and Dryer	\$0	\$0	\$0	\$40,000	\$0	\$40,000
000000- Theme bed Linen	\$0	\$0	\$0	\$0	\$0	\$0
000000- HCP Program Computer	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$40,000	\$0	\$40,000
Total - ECONOMIC SERVICES	\$0	\$0	\$0	\$40,000	\$0	\$40,000
Total - FURNITURE AND EQUIPMENT	\$0	\$13,666	\$0	\$98,602	\$0	\$107,102
LAND AND BUILDINGS						
GOVERNANCE						
EXPENDITURE						
000000-New Front Doors - Administration Building (incl Notice Board)	\$0	\$0	\$0	\$0	\$0	\$0
000000- Admin Centre - Replace Office Lighting	\$0	\$0	\$0	\$0	\$0	\$0
000000- Admin Centre - Garden Reticulation	\$0	\$0	\$0	\$0	\$0	\$0
000000- Admin Centre - Air Conditioners	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Admin Centre Covered Carport Area	\$0	\$0	\$0	\$0	\$0	\$0
000000- Admin Centre -Records Fit Coolroom Panels to Sea Container	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - GOVERNANCE	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS						
LAW ORDER AND PUBLIC SAFETY						
EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - LAW ORDER AND PUBLIC SAFETY	\$0	\$0	\$0	\$0	\$0	\$0
LAND AND BUILDINGS						
HEALTH						
EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - HEALTH	\$0	\$0	\$0	\$0	\$0	\$0
LAND AND BUILDINGS						
HOUSING						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
EXPENDITURE						
000000-Staff Housing - Demolition 14 Selwyn Steet	\$0	\$0	\$0	\$0	\$0	\$70,000
000000-Staff Housing - Insulation 48 Gibbons Steet	\$0	\$0	\$0	\$0	\$0	\$25,000
000000-Staff Housing - 19a Stanley Street Replace Floor Coverings	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - Security	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - 42 Units 3 Gibbons Street Replace Floor Coverings	\$0	\$0	\$0	\$0	\$0	\$0
000000 -House 74 Weekes Street	\$0	\$0	\$0	\$0	\$0	\$0
000000-Two Units 17 Shemrock Street	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing -6 Henty Street Replace Carpet with Floor Board	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing -8 Henty Street Colorbond Fence Front	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - Power to 3 Storage Shed	\$0	\$0	\$0	\$0	\$0	\$0
000000 -House 75 Weekes Street - Landscaping	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing -Second Hand House in a Box - Siteworks and Septics	\$0	\$32,404	\$0	\$0	\$0	\$135,000
000000-Other Housing - Nurse Accommodation	\$0	\$297,840	\$0	\$420,000	\$0	\$177,160
Sub Total - CAPITAL WORKS	\$0	\$330,244	\$0	\$420,000	\$0	\$407,160
Total - HOUSING	\$0	\$330,244	\$0	\$420,000	\$0	\$407,160
LAND AND BUILDINGS						
COMMUNITY AMENITIES						
EXPENDITURE						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000- Mobile Ablution Block - Airstrip	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Cemetery - Toilet and Water Tank Construction LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES	\$0	\$0	\$0	\$0	\$0	\$0
LAND AND BUILDINGS						
RECREATION AND CULTURE						
EXPENDITURE						
000000 - BBQ Shamrock Park LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Renewals Community Heritage Buildings LRCI Grants 2022-23	\$0	\$99,434	\$0	\$227,220	\$0	\$127,766
000000-Power Supply Mens Shed and Rifle Club - Stage 2	\$0	\$0	\$0	\$0	\$0	\$0
000000-Payne Find Complex - External Painting	\$0	\$0	\$0	\$0	\$0	\$0
000000-Resurface Rage Cage,Tennis and Basketball Courts	\$0	28,930	\$0	\$98,000	\$0	\$100,000
000000 -Yalgoo Community Hall Renovation,Lotterywest \$300,000 plus own resources \$250,000	\$0	\$149,051	\$0	\$350,000	\$0	\$450,949
000000 - Community Hall - Air Conditioner	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$277,415	\$0	\$675,220	\$0	\$678,715
Total - RECREATION AND CULTURE	\$0	\$277,415	\$0	\$675,220	\$0	\$678,715
LAND AND BUILDINGS						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
TRANSPORT						
EXPENDITURE						
000000- Machinery Shed Depot - Concrete Floor 4 Bays	\$0	\$0	\$0	\$27,000	\$0	\$60,000
000000- Storage Shed Depot	\$0	\$0	\$0	\$16,000	\$0	\$16,000
000000-Flood Control -Fuel Station	\$0	\$0	\$0	\$0	\$0	\$0
000000- Depot -Electric Boundary Fence and Gate	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$43,000	\$0	\$76,000
Total - TRANSPORT	\$0	\$0	\$0	\$43,000	\$0	\$76,000
LAND AND BUILDINGS						
ECONOMIC SERVICES						
EXPENDITURE						
000000- Development of Tree Nursery -Depot	\$0	\$0	\$0	\$0	\$0	\$15,000
000000-Heritage Building Renewals LRCI Grant 2021-22	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Awning over BBQ Facility LRCI Grant 2022-23 - Caravan Park	\$0	\$0	\$0	\$10,000	\$0	\$20,000
000000-Caravan Park - Solar Panels and EV Charger	\$0	\$0	\$0	\$0	\$0	\$120,000
000000-Caravan Park - Septic Stone Fill	\$0	\$0	\$0	\$0	\$0	\$18,000
000000-Caravan Park -2 Self Contained Accommodation Units	\$0	\$31,347	\$0	\$25,000	\$0	\$0
000000- Caravan park Units - Additional Air Conditioners	\$0	\$0	\$0	\$0	\$0	\$9,000
000000- Shelter and Visitors Board at Railway Station	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$31,347	\$0	\$35,000	\$0	\$182,000

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - ECONOMIC SERVICES	\$0	\$31,347	\$0	\$35,000	\$0	\$182,000
LAND AND BUILDINGS						
OTHER PROPERTY AND SERVICES						
EXPENDITURE						
000000-Solar Panel - Shire Buildings	\$0	\$0	\$0	\$60,000	\$0	\$35,000
000000-Land Acquisition SHERP	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$60,000	\$0	\$35,000
Total - OTHER PROPERTY AND SERVICES	\$0	\$0	\$0	\$60,000	\$0	\$35,000
Total - LAND AND BUILDINGS	\$0	\$639,005	\$0	\$1,233,220	\$0	\$1,378,875
PLANT AND EQUIPMENT						
GOVERNANCE						
EXPENDITURE						
000000- Motor Vehicle CEO	\$0	\$0	\$0	\$0	\$0	\$0
000000- Motor Vehicle CGTS	\$0	\$0	\$0	\$0	\$0	\$0
000000- Motor Vehicle - Replacement for RAV4	\$0	\$0	\$0	\$0	\$0	\$70,000
000000- Motor Vehicle - Manager Finance	\$0	\$0	\$0	\$0	\$0	\$45,000
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$115,000

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - GOVERNANCE	\$0	\$0	\$0	\$0	\$0	\$115,000
PLANT AND EQUIPMENT						
LAW ORDER & PUBLIC SAFETY						
EXPENDITURE						
000000- Light Tanker	\$0	\$0	\$0	\$239,000	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$239,000	\$0	\$0
Total - LAW, ORDER & PUBLIC SAFETY	\$0	\$0	\$0	\$239,000	\$0	\$0
PLANT AND EQUIPMENT						
COMMUNITIES AMENITIES						
EXPENDITURE						
000000- Community Bus	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES	\$0	\$0	\$0	\$0	\$0	\$0
PLANT AND EQUIPMENT						
RECREATION AND CULTURE						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
EXPENDITURE						
000000- Mower	\$0	\$0	\$0	\$35,000	\$0	\$35,000
000000- Fertiliser Spreader	\$0	\$0	\$0	\$0	\$0	\$2,000
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$35,000	\$0	\$37,000
Total - RECREATION AND CULTURE	\$0	\$0	\$0	\$35,000	\$0	\$37,000
PLANT AND EQUIPMENT						
TRANSPORT						
EXPENDITURE						
000000- Skidsteer	\$0	\$75,835	\$0	\$86,000	\$0	\$0
000000- Trailer	\$0	\$8,600	\$0	\$0	\$0	\$0
000000- Genset	\$0	\$11,339	\$0	\$20,000	\$0	\$12,000
000000- Genset	\$0	\$0	\$0	\$0	\$0	\$12,500
000000- Multi Tyre Roller	\$0	\$176,000	\$0	\$220,000	\$0	\$0
000000-Slasher with catcher	\$0	\$0	\$0	\$0	\$0	\$40,000
000000- Multi Tyre Roller	\$0	\$0	\$0	\$0	\$0	\$250,000
000000-Traffic Light Pair	\$0	\$33,525	\$0	\$32,000	\$0	\$0
000000-Caterpillar Prime Mover	\$0	\$9,091	\$0	\$325,000	\$0	\$315,909
000000-Aluminium Mobile Tower	\$0	\$5,133	\$0	\$0	\$0	\$0
000000-Grader	\$0	\$0	\$0	\$0	\$0	\$475,000
000000-Trailer - Side Tipper	\$0	\$9,091	\$0	\$240,000	\$0	\$230,909
000000-Utility	\$0	\$35,201	\$0	\$32,000	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000-Dual Cab Utility	\$0	\$35,201	\$0	\$40,000	\$0	\$42,000
000000-Works Foreman Ute - YA 1000	\$0	\$0	\$0	\$75,000	\$0	\$105,000
000000-Utility Works Crew	\$0	\$0	\$0	\$40,000	\$0	\$77,000
000000-Fuel Tank	\$0	\$0	\$0	\$0	\$0	\$0
000000-Deisel Air Compressor	\$0	\$0	\$0	\$0	\$0	\$0
000000-Works Forklift	\$0	\$25,338	\$0	\$50,000	\$0	\$0
000000-Box Top Trailer	\$0	\$0	\$0	\$0	\$0	\$10,000
000000-Communications- Satellite Phone and Vehicle Tracking	\$0	\$0	\$0	\$10,000	\$0	\$55,000
000000-Road Sweeper Attachment	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$424,354	\$0	\$1,170,000	\$0	\$1,625,318
Total - TRANSPORT	\$0	\$424,354	\$0	\$1,170,000	\$0	\$1,625,318
PLANT AND EQUIPMENT						
ECONOMIC SERVICES						
CAPITAL EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
Total - ECONOMIC SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
Total - PLANT AND EQUIPMENT	\$0	\$424,354	\$0	\$1,444,000	\$0	\$1,777,318

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
TOOL PURCHASES						
EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
NEW PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0
Total - TOOL PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0
INFRASTRUCTURE ASSETS - ROAD RESERVES						
ROADS TO RECOVERY GRANTS						
000000- Yalgoo/Morawa Road - Widen to 7m 7km (R2R,LRCI and OWN RESOURCES)	\$0	\$0	\$0	\$0	\$0	\$0
000000- Yalgoo/Morawa Road - Road Widening			\$0	\$377,293	\$0	\$754,586
RRG SPECIAL GRANT RD WORKS						
000000- Yalgoo/Morawa Road - Widen to 7m 7km	\$0	\$0	\$0	\$0	\$0	\$0
000000- Yalgoo/Nighan Road - Seal (LRCI \$446000 RRG \$300,000)	\$0	\$468,000	\$0	\$746,000	\$0	\$1,182,110
MUNICIPAL/LOCAL ROADS GRANT- ROADS						
TOWN STREET CONSTRUCTION						
BRIDGES						
FOOTPATH CONSTRUCTION - MUNICIPAL						
FLOOD DAMAGE						
DRAINAGE MUNICIPAL						
OTHER						
000000 - Fixed Road and Wayfinding Signage LRCI Grant 2022-23	\$0	\$0	\$0	\$15,000	\$0	\$15,000
000000 - Jokers Tunnel Sealed Floodway and Improved Access LRCI Grant 2022-23	\$0	\$0	\$0	\$80,000	\$0	\$40,000
000000 - Sealing Outside Primary School LRCI Grant 2022-23	\$0	\$0	\$0	\$40,000	\$0	\$40,000

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000 - Sealing Paynes Find Poineer Cemetery LRCI Grant 2021-22	\$0	\$0	\$0	\$10,000	\$0	\$10,000
000000- Floodway Stabalisation and Flood Mitigation	\$0	\$0	\$0	\$100,000	\$0	\$100,000
000000- Geraldton - Mount magnet Road - Townsite Improvements	\$0	\$0	\$0	\$0	\$0	\$100,000
000000- Morawa Yalgoo Road Culvert, Floodway and Shoulder	\$0	\$0	\$0	\$80,000	\$0	\$80,000
000000- Yalgoo/Nighan Road - Road Widening LRCI	\$0	\$0	\$0	\$0	\$0	\$0
000000- Paynes Find Town Road	\$0	\$0	\$0	\$0	\$0	\$130,000
000000- Badga Woolshed Road - Geraldton Mount Magnet Road to Airstrip Seal 800m	\$0	\$0	\$0	\$0	\$0	\$0
000000- Tourism Projects as per Plan	\$0	\$0	\$0	\$35,000	\$0	\$35,000
000000- Sealing of Road and Parking Area -Yalgoo Lookout	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$468,000	\$0	\$1,483,293	\$0	\$2,486,696
Total - ROADS	\$0	\$468,000	\$0	\$1,483,293	\$0	\$2,486,696
Total - INFRASTRUCTURE ASSETS ROAD RESERVES	\$0	\$468,000	\$0	\$1,483,293	\$0	\$2,486,696
INFRASTRUCTURE ASSETS-RECREATION FACILITIES						
000000- Yalgoo/Ninghan Road - Seal to width 4m						
000000- Landscape - Admin Office	\$0	\$0	\$0	\$40,000	\$0	\$40,000
000000- Water Treatment Railway Bore	\$0	\$0	\$0	\$0	\$0	\$60,000
000000- Oval Fixed Exercise Equipment LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$0
000000- Sports Complex Carpark - Kerb and Seal and Footpath to School	\$0	\$0	\$0	\$0	\$0	\$0
000000- Stadium Relocate Fence	\$0	\$0	\$0	\$47,077	\$0	\$47,077
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$87,077	\$0	\$147,077
Total - OTHER	\$0	\$0	\$0	\$87,077	\$0	\$147,077

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adpoted Budget 2022-23		Adpoted Budget 2023-24	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES	\$0	\$0	\$0	\$87,077	\$0	\$147,077
INFRASTRUCTURE ASSETS - OTHER						
000000- Street Lighting	\$0	\$0	\$0	\$22,000	\$0	\$22,000
000000- Yalgoo Rubbish Tip	\$0	\$0	\$0	\$0	\$0	\$0
000000-Dalgaraanga Crater Signage and Viewing Platform LRCI Grant 2021-22	\$0	\$0	\$0	\$0	\$0	\$0
000000- Security System Depot	\$0	\$0	\$0	\$0	\$0	\$0
000000- Paynes Find Airstrip Fence	\$0	\$0	\$0	\$0	\$0	\$0
000000- Public Toilets- Paynes Find	\$0	\$0	\$0	\$0	\$0	\$0
000000-Paynes Find Entry Statements	\$0	\$0	\$0	\$18,652	\$0	\$18,652
000000 - Jokers Tunnel Entry Road Sheeting	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$40,652	\$0	\$40,652
Total - OTHER	\$0	\$0	\$0	\$40,652	\$0	\$40,652
Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$0	\$0	\$40,652	\$0	\$40,652
Rounding Adjustment						
GRAND TOTALS	(\$12,053,525)	\$5,912,636	(\$15,564,351)	\$15,564,351	(\$18,284,929)	\$18,284,929
SURPLUS		(\$6,140,889)		\$0		\$0



Department of
**Local Government, Sport
and Cultural Industries**

Our ref YA3-3#07; E23117633
Enquiries Dale Martin
Phone (08) 6552 7583
Email legislation@dlgsc.wa.gov.au

Mr Ian Holland
Chief Executive Officer
Shire of Yalgoo
Email: ceo@yalgoo.wa.gov.au

Dear Mr Holland

SHIRE OF YALGOO – 2023-2024 BUDGET ADOPTION EXTENSION

Thank you for your application seeking an extension of time to prepare and adopt the Council's Annual Budget for 2023-2024.

I advise that in accordance with the authority delegated by the Minister, I have approved your request for an extension of time to 30 September 2023 to prepare and adopt the Annual Budget for 2023-2024.

We look forward to receiving your budget once adopted by Council.

I am mindful that the Shire has recently submitted an application for approval of differential rates which must be resolved prior to the Shire being able to adopt its final budget. The assessing officer will be in contact with you if any further information or details are required to progress that other application.

Please contact Ms Dale Martin, A/Senior Legislation Officer, via the details provided above should you wish to discuss this matter.

Yours sincerely

TIM FRASER
EXECUTIVE DIRECTOR LOCAL GOVERNMENT

30 August 2023

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