



Shire of
YILGARN

“good country for hardy people”

2020/2021 Budget



Adopted by Council
July 2020 Ordinary Meeting

Budget Message from the Shire President



Having been elected by my peers as your Shire President following the October 2019 Local Government Elections, I am pleased to present for the first time the Shire of Yilgarn's 2020/2021 Budget that was adopted by Council at its Ordinary meeting held on Thursday, 16 July 2020.

In these times of uncertainty, particularly with COVID-19 wreaking havoc on local economies throughout Australia, Council in setting the 2020/2021 Budget has recognised that it is important to provide necessary measures to lessen the burden upon its ratepayers in these times by maintaining a freeze on the rate in the \$ to those that were imposed in the 2019/2020 financial year. Effectively, this means that there is a zero % rate increase however, due to re-valuations on some properties by Landgate, there will be minor increases/decreases in some rates, which I must point out are beyond Council's control. As per normal, if ratepayers feel aggrieved with their valuations, they do have the right to appeal and the process involved is detailed on the Rate Notice.

In maintaining the 2019/2020 rate in the \$, it still enables Council to undertake its normal obligations in the provision of services to our residents, and this has been assisted by way of a COVID-19 stimulus package provided by the Australian Government under its Local Roads and Community Infrastructure (LRCI) Program. Council has received \$943,522 in funding and has committed this amount to the following projects, subject to the approval of the Australian Government under the guidelines of the LRCI Program:-

1. Swimming Pool Covers	\$ 60,000
2. Upgrade Constellation and Rotary Park BBQ's	\$ 24,000
3. Yilgarn Homes for the Aged Courtyards	\$169,500
4. Skatepark	\$220,000
5. Beaton Road Upgrade and Footpath to Cemetery	\$370,000
6. Construction Turning Lane – Bennett/Moorine Rock South Roads	\$100,000

In addition to the above works, Council has developed a Budget that continues to provide ongoing services to all residents and ratepayers and additional to these services, the 2020/2021 Budget has a number of significant projects in the coming year which are detailed below:-

- \$24,000 for installation of solar lighting at the Southern Cross Waste Disposal Site and upgrade of CCTV to deter unwanted access to the site.
- \$123,750 for the installation of a containerised filtration and treatment system at the Southern Cross Sewerage ponds to increase the availability of re-use chlorinated water for parks, gardens and the Recreation Ground.
- \$26,500 for new Christmas street lighting and purchasing of new street banners for the main CBD area.

- \$29,000 for replacement of boundary fences at the Yilgarn History Museum.
- \$75,000 for demolition of the old Ablution Block at the Southern Cross Caravan Park and construction of a dedicated Laundry building for use by the Park Managers.

Council has again committed to maintaining its comprehensive fleet of plant and equipment in order that it can continue to look after our vast road network and in the 2020/2021 Budget, \$1,018,000 has been allocated to purchase the following major pieces of plant with a trade-in value of \$338,000, giving a nett expenditure of \$710,000:-

- \$190,000 – Second hand Street Sweeper
- \$249,000 – 2 x new Semi Trailer Tippers
- \$71,000 – new Tractor
- \$185,000 – 2 x new Dual Cab Trucks
- \$87,500 – new Light Tip Truck
- \$65,500 - new 4 x 4 Utility

The above purchases are in line with Council’s 10-year Plant Replacement Program which is funded via a well-managed Plant Reserve Fund.

The Southern Cross Swimming Pool redevelopment project continues in the 2020/2021 financial with the anticipated completion date scheduled for mid-November 2020. To complete the \$5.5M project, Council has opted to part fund the project by way of a Loan of \$1M over a 10-year period. Council considered that funding for a project of this magnitude should be spread across current and future ratepayers and with the current interest rates around 2%, the interest payable over the 10-year period is considered minimal in the period of the term of the Loan.

The development of the 2020/2021 Budget has been a team effort between Councillors and staff but I would like to pay my thanks to our Executive Managers, and particularly the Executive Manager Corporate Services, for the work that has been put in to present a responsible Budget to Councillors for their deliberation and final presentation to the residents and ratepayers of the Shire.

I would urge all residents and ratepayers to take ownership of this document and should you require clarification on any matters of income or expenditure, please do not hesitate to contact one of our senior managers who would be more than happy to provide the necessary information.

Cr Wayne Della Bosca
SHIRE PRESIDENT

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
GENERAL PURPOSE FUNDING				
<i>Rates</i>				
	Admin Fee - Caveat Lodgement	29.09	2.91	32.00
	Admin Fee - Rates Recovery from Rent	29.09	2.91	32.00
	Admin Fee - Refund of Excess Rates	15.91	1.59	17.50
	Electronic Advice of Sale (Rate Enquiry only)	29.09	2.91	32.00
	Electronic Advice of Sale (Full Service)	83.64	8.36	92.00
	Rate Notice Copy	14.55	1.45	16.00
	Rate Enquiry	33.64	3.36	37.00
	Rates Database Extract	14.55	1.45	16.00
	Title Search	40.00	4.00	44.00
<i>Freedom of Information</i>				
	Application Fee - FOI (personal)			No Charge
	Application Fee - FOI (non-personal)	30.00	0.00	30.00
	Staff Time Dealing with Application - Per Hour	30.00	0.00	30.00
	Staff Supervised Access to Information - Per Hour	30.00	0.00	30.00
	Photocopying - as per fees listed in CRC printing section			
	Delivery, Packaging & Postage			At Cost
<i>Other</i>				
	Copy of State Electoral Roll	19.09	1.91	21.00
	Dishonoured Cheque Fee	19.09	1.91	21.00
	Bullfinch Book	33.64	3.36	37.00
	Koolyanobbing Book	33.64	3.36	37.00
	Yilgarn History Book	38.18	3.82	42.00
	Vultee Vengeance Book - Soft Cover	28.18	2.82	31.00
	Yellowdine Book	29.09	2.91	32.00
	Books - Postage Charge	13.64	1.36	15.00
LAW ORDER AND PUBLIC SAFETY				
<i>Dog & Cat Poundage</i>				
	First 24 hours or part thereof	41.00	0.00	41.00
	Each subsequent 24 hours or part thereof	10.50	0.00	10.50

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
<i><u>Dog Registration</u></i>				
	Annual (Non sterilised)	50.00	0.00	50.00
	Tri-Annual	120.00	0.00	120.00
	Lifetime	250.00	0.00	250.00
	Annual (Sterilised)	20.00	0.00	20.00
	Tri-Annual	42.50	0.00	42.50
	Lifetime	100.00	0.00	100.00
	<i>Pensioners (50% of fee charged)</i>			
	Animal Destruction	40.91	4.09	45.00
	Kennel Annual Fee	200.00	0.00	200.00

Cat Registration

	Annual (Sterilised)	20.00	0.00	20.00
	Tri-Annual	42.50	0.00	42.50
	Lifetime	100.00	0.00	100.00
	<i>Pensioners (50% of fee charged)</i>			
	Animal Destruction	40.91	4.09	45.00
	Cat Breeding Fee per cat	100.00	0.00	100.00

HEALTH

Shire of Yilgarn Health local laws 1997

	Lodging house registration	180.00	0.00	180.00
	Itinerant food vendors license- Annual	180.00	0.00	180.00
	Itinerant food vendors license - Daily	10.00	0.00	10.00

Liquor and Gaming

	Cert. of Local Authority - Section 39 - Liquor	60.00	0.00	60.00
	Cert. of Planning Authority - Section 40 - Liquor	60.00	0.00	60.00
	Cert. of Local Authority - Section 55 - Gaming	60.00	0.00	60.00

Offensive Trades

As set by the Offensive Trades (Fees) Regulations 1976

Health (Public Building) Regulations 1992

	Low Risk Public Building Application	90.00	0.00	90.00
	Medium Risk Public Building Application	180.00	0.00	180.00
	High Risk Public Building Application	832.00	0.00	832.00

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
<i>Food Act 2008</i>				
	Notification of a Non-Exempt Food Business	60.00	0.00	60.00

(Source: Health Department Schedule of Local Government Fees and Charges)

EDUCATION AND WELFARE

SOUTHERN CROSS COMMUNITY RESOURCE CENTRE

Photocopying / printing - black (per page)

A4 single sided	0.27	0.03	0.30
A4 double sided	0.36	0.04	0.40
A3 single sided	0.55	0.05	0.60
A3 double sided	0.73	0.07	0.80
A4 nonstandard paper	0.55	0.05	0.60
Over 150 copies A4 single sided	0.18	0.02	0.20
Over 150 copies A4 double sided	0.27	0.03	0.30
Over 150 copies A3 single sided	0.45	0.05	0.50
Over 150 copies A3 double sided	0.64	0.06	0.70

Photocopying / printing - colour (per page)

A4 single sided	0.91	0.09	1.00
A4 double sided	1.36	0.14	1.50
A3 single sided	1.82	0.18	2.00
A3 double sided	2.55	0.25	2.80
Over 150 copies A4 single sided	0.82	0.08	0.90
Over 150 copies A4 double sided	1.27	0.13	1.40
Over 150 copies A3 single sided	1.73	0.17	1.90
Over 150 copies A3 double sided	2.45	0.25	2.70

Large format printing / scanning (up to 36" wide) - per 1/2 metre or part there of

Printing - schematics & line drawings (Black)	10.91	1.09	12.00
Printing - posters & pictures (Black)	22.73	2.27	25.00
Printing - schematics & line drawings (Colour)	16.36	1.64	18.00
Printing - posters & pictures (Colour)	31.82	3.18	35.00
Scanning - per 1/2 metre	4.55	0.45	5.00

Laminating

A4	1.82	0.18	2.00
A3	2.73	0.27	3.00

* Photocopying / printing cost not included.

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Facsimile</u>				
	Facsimile first page	1.36	0.14	1.50
	Per page thereafter	0.91	0.09	1.00
<u>Binding</u>				
	A4 booklet 1-150 pages	3.18	0.32	3.50
	A4 booklet over 150 pages	4.09	0.41	4.50
<u>Internet Usage</u>				
	15 minutes	1.82	0.18	2.00
	15 - 30 minutes	3.64	0.36	4.00
	30 minutes to 1 hour	5.45	0.55	6.00
<u>Secretarial Services</u>				
	15 minutes	9.09	0.91	10.00
	15 - 30 minutes	18.18	1.82	20.00
	1 Hour	36.36	3.64	40.00
* Photocopying / printing, faxing, scanning and emailing cost not included.				
<u>Video Conferencing</u>				
	Video Conference link-up - per hour	45.45	4.55	50.00
<u>Conference Room Hire</u>				
	Per hour (1 - 3 hours)	18.18	1.82	20.00
	Per day	63.64	6.36	70.00
	Late cancellation fee	18.18	1.82	20.00
	Internet access (per hour)	4.55	0.45	5.00
	Internet access (per day)	27.27	2.73	30.00
<u>Scanning</u>				
	A4 & email/ save on own USB or CD per page	0.27	0.03	0.30
	A3 & email/ save on own USB or CD per page	0.55	0.05	0.60
	CD media	1.36	0.14	1.50
* Photocopying / printing cost not included.				
<u>Exam Supervision</u>				
	Per hour	27.27	2.73	30.00

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Disks Services (per disk)</u>				
	CD & DVD (CD supplied not DVD)	2.73	0.27	3.00
	Disk cleaning - DVD, CD or Blue-Ray	2.73	0.27	3.00
* No items under copyright will be copied.				
<u>Crosswords Advertising - Businesses outside Shire of Yilgarn</u>				
<u>Black / white</u>				
	Full page A4	31.82	3.18	35.00
	Full page A4 with typesetting	50.00	5.00	55.00
	Half page A5	18.18	1.82	20.00
	Half page A5 with typesetting	27.27	2.73	30.00
	¼ page	13.64	1.36	15.00
	¼ page with typesetting	22.73	2.27	25.00
<u>Colour</u>				
	Full page A4	145.45	14.55	160.00
	Full page A4 with typesetting	163.64	16.36	180.00
	Half page A5	81.82	8.18	90.00
	Half page A5 with typesetting	90.91	9.09	100.00
	¼ page	45.45	4.55	50.00
	¼ page with typesetting	54.55	5.45	60.00
<u>Crosswords Advertising - Not for-profit & local businesses</u>				
<u>Black / white</u>				
	Full page A4	27.27	2.73	30.00
	Full page A4 with typesetting	45.45	4.55	50.00
	Half page A5	13.64	1.36	15.00
	Half page A5 with typesetting	16.36	1.64	18.00
	¼ page	9.09	0.91	10.00
	¼ page with typesetting	13.64	1.36	15.00
<u>Colour</u>				
	Full page A4	118.18	11.82	130.00
	Full page A4 with typesetting	145.45	14.55	160.00
	Half page A5	63.64	6.36	70.00
	Half page A5 with typesetting	81.82	8.18	90.00
	¼ page	31.82	3.18	35.00
	¼ page with typesetting	36.36	3.64	40.00
<u>Crosswords Classified lineage</u>				
	Real Estate, Garage Sales, Employment max 6 lines	7.27	0.73	8.00

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Free Advertising</u>				
	Community Notices (Community Events, Community Group Notices, Health Services, Dog Bating, Volunteers needed etc.) Including Birthdays, Births, Deaths, Thanks, Congratulations, Gotchas, Raffle Results, Not For Profit Business Hours, Wanted adverts.			Free
<u>Crossword</u>				
	Per issue	0.91	0.09	1.00
	Annual mail subscription	75.00	7.50	82.50
	Online subscription (delivery via email)			Free
<u>Community Directory - Advertising</u>				
	Full Page - Glossy colour - Back cover	318.18	31.82	350.00
	Full Page - Glossy colour - Inside cover	318.18	31.82	350.00
	Full Page - Black & White - Inside book	209.09	20.91	230.00
	Half Page - Glossy colour - Inside & Back cover (excl, front cover)	245.45	24.55	270.00
	Half Page - Black & White - Inside book	190.91	19.09	210.00
	Quarter Page (Horizontal) - Glossy colour - Inside cover	200.00	20.00	220.00
	Quarter Page - Glossy colour - Inside cover	200.00	20.00	220.00
	Quarter Page - Black & White - Inside book	163.64	16.36	180.00
	Eighth Page - Black & White - Inside book	118.18	11.82	130.00
	Community phone directory	4.55	0.45	5.00
	* 1st copy of phone directory free per household and charges apply thereafter			
<u>Shire Calendar - Advertising</u>				
	1 Ad	45.45	4.55	50.00
	2 Ads	81.82	8.18	90.00
	3 Ads	109.09	10.91	120.00
<u>Area Promotions Materials</u>				
	Post Cards	0.91	0.09	1.00
	Stickers	0.91	0.09	1.00
<u>Library</u>				
	Membership permanent resident			Free
	Membership temporary residents			Free
	Overdue notice (First free, charges apply thereafter)	5.00	0.50	5.50
	Bond for temporary residents	25.00	0.00	25.00

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
HOUSING				
<i>Rental Rates per Week</i>				
	Council Staff Housing	60.00	0.00	60.00
	Council Staff - Unit Housing - 91a-c Antares St	50.00	0.00	50.00
	Commercially Rented Properties (on application)			
	- 11 Andromeda Court	225.00	0.00	225.00
	- 6 Libra Place	300.00	0.00	300.00
	- 91A Antares Street	125.00	0.00	125.00
	- 103 Altair Street	200.00	0.00	200.00
	- 80 Spica Street	65.00	0.00	65.00
	- 35 Taurus Street (Dr's House)			Free
	Homes for the Aged - Units 1 to 4	55.00	0.00	55.00
	Homes for the Aged - Units 5 to 8	75.00	0.00	75.00
	Homes for the Aged - Units 9 to 12	120.00	0.00	120.00
	50 Antares Street - Units 1 to 4	250.00	0.00	250.00
	Cleaning Fee (If required on tenent vacating premises) - per hour or part there-of.	45.45	4.55	50.00
* A bond equivalent to four times the weekly rent is payable on all Council houses and units				
<i>Professional Housing per Night</i>				
	13a Libra Place	55.00	0.00	55.00
	13b Libra Place	55.00	0.00	55.00
<i>Commercial Fee</i>				
	13a Libra Place	110.00	0.00	110.00
	13b Libra Place	110.00	0.00	110.00
	Cleaning Fee (If required on tenent vacating premises) - per hour or part there-of.	45.45	4.55	50.00
COMMUNITY AMENITIES				
<i>Rubbish Collection - Sale of 240 litre Sulo Bin</i>				
	As determined separately by Council			
	Note: 240 ltr bins; First collection - GST free			
	240 ltr Rubbish Bins - sale of	72.73	7.27	80.00

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
<i>Refuse Disposal</i>				
	Controlled Liquid Waste (K210, K110) - per litre	0.12	0.01	0.13
	Asbestos Containing Material - per cubic metre	59.09	5.91	65.00
	Commercial Waste - per cubic metre	31.82	3.18	35.00
	Commercial Green Waste - per cubic metre	9.09	0.91	10.00
	Tyres - Small - Passenger/Motorbike (each)	4.55	0.45	5.00
	Tyres - Medium - 4WD, SUV (each)	9.09	0.91	10.00
	Tyres - Large - Truck (each)	18.18	1.82	20.00
	Tyres - Tractor (each)	45.45	4.55	50.00
	Opening outside of normal operating hours (minimum charge, waste charges additional)	59.09	5.91	65.00
	Local residential waste - during open hours			Free

Metres³ will be measured onsite, it is in your interest to have waste compacted on arrival

Southern Cross Cemetery

	Grant of Right of Burial	250.00	0.00	250.00
	Grant of Right of Burial - Niche Wall	100.00	0.00	100.00
	Renewal of Grant of Right of Burial	100.00	0.00	100.00
	Transfer of Grant of Right of Burial	30.00	0.00	30.00
	Copy of Grant of Right of Burial	30.00	0.00	30.00
	Interment of Adult	330.91	33.09	364.00
	Digging Deeper Grave / Oversized Casket (in addition to applicable Interment Fee)	109.09	10.91	120.00
	Interment of child under 7 yrs	189.09	18.91	208.00
	Interment of stillborn	147.27	14.73	162.00
	Interment of ashes	49.09	4.91	54.00
	Reopening of adult grave	344.55	34.45	379.00
	Reopening of child grave	245.45	24.55	270.00
	Reopening of stillborn grave	196.36	19.64	216.00
	Interment without due notice (in addition to applicable Interment Fee)	59.09	5.91	65.00
	Interment outside usual hours (in addition to applicable Interment Fee)	98.18	9.82	108.00
	Late arrivals (in addition to applicable Interment Fee)	40.00	4.00	44.00
	Exhumations	343.64	34.36	378.00
	Permission to erect headstone	28.18	2.82	31.00
	Permission to erect monument	47.27	4.73	52.00
	Permission to erect nameplate	10.00	1.00	11.00
	Funeral Directors Annual License	200.00	0.00	200.00
	Funeral Directors Single License	40.00	0.00	40.00
	Single Niche placement (If Shire Staff assistance required)	30.00	3.00	33.00
	Double Niche placement (If Shire Staff assistance required)	30.00	3.00	33.00
	Masons Licence - Annual	100.00	0.00	100.00
	Masons Licence - Single	50.00	0.00	50.00

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
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Sewerage Applications

Fees set by Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974

Planning Application Fees - local Government Fees Only

Minor Town Planning Scheme Amendments, including rezoning or lots when not included as part of a LG amendment - use scale of fees or use average of \$2,000 plus cost for preparing amendment documentation (if applicable)	2,000.00	0.00	2,000.00
Major Town Planning Scheme Amendments, including Lot Subdivision for 10 or more lots, when not included as part of a LG amendment - use scale of fees or use average of \$4,000 plus cost of preparing amendment documentation (if applicable)	4,000.00	0.00	4,000.00

Planning Matters / Documents

Fees set by Planning and Development Regulations 2009

RECREATION AND CULTURE

Annual Fees

Southern Cross Football Club	3,272.73	327.27	3,600.00
Yilgarn Basketball Association (outdoor courts)	600.00	60.00	660.00
Yilgarn Basketball Association (indoor courts)	1,409.09	140.91	1,550.00
Yilgarn Netball Association (outdoor courts)	600.00	60.00	660.00
Yilgarn Netball Association (indoor courts)	1,409.09	140.91	1,550.00
Southern Cross Golf Club	545.45	54.55	600.00
Yilgarn Bowls & Tennis Clubrooms	1,409.09	140.91	1,550.00

HIRE OF PUBLIC BUILDINGS & GROUNDS

Note: Council has agreed to authorise the CEO to waive hire charges for the following:

1. When **not for profit organisations, based in the Shire of Yilgarn**, hires a facility for fundraising for an altruistic purpose (example being the Big Morning Tea). In these instances the hire fee is to be recorded as a Shire donation.
2. When the facility is being used for a **youth** event and the purpose is educational and beneficial to the youth who reside within the Shire (an example being the Young Entertainers). In these instances the hire fee is to be recorded and charged to account E10624 Youth Development Programs.

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
<i>Community Centre</i>				
	Foyer only per day	90.91	9.09	100.00
	Foyer only half day	63.64	6.36	70.00
	Kitchen only flat rate	63.64	6.36	70.00
	Private function per day	209.09	20.91	230.00
	Private function half a day	145.45	14.55	160.00
	Commercial function per day	304.55	30.45	335.00
	Commercial function half day	181.82	18.18	200.00
	Bond (refundable)	300.00	0.00	300.00
	Extra Cleaning Fee per hour (minimum 2 hours)	45.45	4.55	50.00

* Half Day = 4 hrs

Senior Citizens Centre

	Private & Corporate Functions - Maximum Charge	318.18	31.82	350.00
	Bond (refundable)	300.00	0.00	300.00

* Hire & Charge Rate at CEO's discretion

Sports Complex

Lounge - incl. bar and kitchen access

	Private function per day	163.64	16.36	180.00
	Private function half day	109.09	10.91	120.00
	Private function per hour	36.36	3.64	40.00
	Commercial function per day	209.09	20.91	230.00
	Commercial function half a day	145.45	14.55	160.00
	Commercial function per hour	45.45	4.55	50.00
	Kitchen only	50.00	5.00	55.00
	Lounge only	63.64	6.36	70.00
	Bar and Lounge only	113.64	11.36	125.00
	Indoor Courts per hour	27.27	2.73	30.00
	Sport function per day	95.45	9.55	105.00
	Ground Hire - Commercial i.e. Circus (The grassed area behind outdoor courts)	409.09	40.91	450.00
	Bond complex (refundable)	300.00	0.00	300.00
	Bond ground (refundable)	515.00	0.00	515.00

Hire of chairs & tables (From Recreation Complex only)

	Chairs - stack of 10	9.09	0.91	10.00
	Table each	4.55	0.45	5.00

* Pick up & return hirers responsibility.

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Community Car / Bus Hire Rates</u>				
<u>Community Bus</u>				
	Community Bus Hire (per km) (including fuel) Not for Profit Organisation	0.60	0.06	0.66
	Commercial / For Profit Organisations (excluding fuel)	0.90	0.09	0.99
	Community Bus Trailer (per day)	50.00	5.00	55.00
	Cleaning Charge (If Not Cleaned)	409.09	40.91	450.00

Community Car Use

	Community Car Hire per km (excluding fuel) - Not for Profit Organisation	0.18	0.02	0.20
	Subject to a Minimum Day hire rate - Not for Profit Organisation	13.64	1.36	15.00
	Community Car Hire per km (excluding fuel) - Commercial *	0.36	0.04	0.40
	Subject to a Minimum Day hire rate - Commercial	54.55	5.45	60.00
	Cleaning Charge (If Not Cleaned)	109.09	10.91	120.00

* Commercial Hire: Subject to CEO's Approval

Security Key System

	Bond required for individual keys (refundable)	50.00	0.00	50.00
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Swimming Pool Admission

	General Admission			Free
	Lane Hire per hour	8.00	0.80	8.80
	Private Hire per Hour	100.00	10.00	110.00

TRANSPORT

Aerodrome

	Aircraft Annual landing fees (local)	150.00	15.00	165.00
	Aircraft landing (per tonne rounded up)	15.91	1.59	17.50

Other

	Sale of Gravel & Sand per cubic metre	5.00	0.50	5.50
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ECONOMIC SERVICES

Building Permit Fees

As set by Building Regulations 2013

Building Services levy

As set by Building Services (Complaint Resolution and Administration) Regulations 2011

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Building and Construction Industry Training Fund</u>				
As set by Building and Construction Industry Training Fund and Levy Collection Act 1990				
<u>Land leases - Annual - Payable by 1 July -</u>				
	Horse Agistment Leases - Annual (per yard)	150.00	15.00	165.00
	Lots 36 & 44 - Cropping	772.73	77.27	850.00
	Airport - Cropping	454.55	45.45	500.00
<u>Water Charges (per kilolitre)</u>				
	Domestic use from Standpipes (On Application) ¹			No Charge
1. <i>Water Usage to the Value of \$1,200 Annually - No Charge, Thereafter at applicable normal Standpipe Charge rates.</i>				
<u>Dulyalbin Tank</u>				
	Water used for stock & spraying	1.30	0.00	1.30
<u>Mt Hampton Dam</u>				
	Water used for stock & spraying	0.67	0.00	0.67
<u>Standpipes</u>				
	Beaton - 50mm	8.50	0.00	8.50
	Bodallin - 80mm	8.50	0.00	8.50
	Bodallin - 25mm	3.00	0.00	3.00
	Bullfinch - 50mm	8.50	0.00	8.50
	Bullfinch - 25mm	3.00	0.00	3.00
	Castor - 25mm	3.00	0.00	3.00
	Garrett - 50mm	8.50	0.00	8.50
	Gatherer - 50mm	8.50	0.00	8.50
	Ghooli - 50mm	8.50	0.00	8.50
	Koolyanobbing - 50mm	8.50	0.00	8.50
	Marvel Loch - 50mm	8.50	0.00	8.50
	Moorine Rock - 80mm	8.50	0.00	8.50
	Moorine Rock - 25mm	3.00	0.00	3.00
	Noongar - 50mm	8.50	0.00	8.50
	Noongar - 25mm	3.00	0.00	3.00
	North Bodallin - 40mm	8.50	0.00	8.50
	O'Neils - 25mm	3.00	0.00	3.00
	Perilya - 50mm	8.50	0.00	8.50
* <i>High Flow Standpipes are 40mm and above, Low Flow are less than 40mm</i>				
	Standpipe Swipe Card (per card)	18.18	1.82	20.00

* *Standpipe water charges subject to change at any time due to possible increased supply costs.*

SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>CARAVAN PARK & TOURIST ACCOMMODATION</u>				
	Sandalwood Lodge - A Rooms (Per night)	109.09	10.91	120.00
	Sandalwood Lodge - Family Room (Per night)	154.55	15.45	170.00
	Sandlewood Lodge - B Rooms (Per night)	86.36	8.64	95.00
	Sandlewood Lodge - B Rooms Shared En-suite (Per night)	72.73	7.27	80.00
	Kurrajong Double or Single Room (Per Night)	77.27	7.73	85.00
	Kurrajong - Family Room (Per night)	122.73	12.27	135.00
	Powered Caravan Sites - First 2 Guests (Per night)	31.82	3.18	35.00
	Powered Caravan Sites - Additional Person (Per night)	4.55	0.45	5.00
	Powered Caravan Sites - First 2 Guests (Per week)	152.73	15.27	168.00
	Powered Caravan Sites - Additional Person (Per week)	27.27	2.73	30.00
	Unpowered Caravan Sites - First 2 Guests (Per night)	14.55	1.45	16.00
	Unpowered Caravan Sites - Additional Person (Per night)	4.55	0.45	5.00
	Unpowered Caravan Sites - First 2 Guests (Per week)	87.27	8.73	96.00
	Unpowered Caravan Sites - Additional Person (Per week)	27.27	2.73	30.00
	RV Potable Water (Per 20 Litres)	0.27	0.03	0.30
	Coin Operated Laundry Facilities - Washing Machine (Per cycle)	3.64	0.36	4.00
	Coin Operated Laundry Facilities - Dryer (Per cycle)	3.64	0.36	4.00
	Showers - Itinerant Use (Per person per use)	4.55	0.45	5.00
	Various Promotional & Non Promotional Merchandise			As Marked
	Lost Key Fee	45.45	4.55	50.00

* Powered & Unpowered Sites - Children under 5 years old free

Cancellations

Notice of:

More than 48 Hours
 More than 24 Hours
 Less than 24 Hours

Full Refund
 50% Refund
 No Refund

Cancellation Fee	13.64	1.36	15.00
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Concessions

"Stay for 7 nights, Pay for 6 Nights"

(Applicable only to Sandalwood Motor Lodge and Kurrajong Rooms)

Value of 1 night applicable rate

Additional Fees

Additional Servicing of Room/s (Per Room / Per Day) (While occupied, rooms are serviced on a weekly basis)	9.09	0.91	10.00
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Additional Cleaning on Check Out (Due to excessive level of disarray such as spills, rubbish, pet hair or rearranged furniture)	68.18	6.82	75.00
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SHIRE OF YILGARN

2020 - 2021 FEES AND CHARGES

Function	Description	Fee	GST	Total
OTHER PROPERTY AND SERVICES				
<u>11 Antares St - Shop Front Rent - Per Year</u>				
	Section A (61.90 m ²)	1,547.50	154.75	1,702.25
	Section B (35.17 m ²)	879.25	87.92	967.17
	Section C (46.64 m ²)	1,166.00	116.60	1,282.60
	Section D (49.43 m ²)	1,235.75	123.57	1,359.32
<u>Labour Hire</u>				
	Labour (Operator)	75.45	7.55	83.00
	Additional Loading for Overtime (Time and a Half)	16.36	1.64	18.00
	Additional Loading for Overtime (Double Time)	32.73	3.27	36.00
	Labour (Executive)	105.45	10.55	116.00
<u>Other</u>				
	Administration Charge			12%
<u>Major Plant - Per hour, operator included</u>				
	Grader	168.18	16.82	185.00
	Construction Loader	176.36	17.64	194.00
	Town Loader	135.45	13.55	149.00
	Backhoe	96.36	9.64	106.00
	Skid Steer Loader	135.45	13.55	149.00
	Prime Mover and Side Tippers	195.45	19.55	215.00
	Prime Mover and Low Loader	140.00	14.00	154.00
	Truck <13 tonne	102.73	10.27	113.00
	Truck >13 tonne	125.45	12.55	138.00
	Tractor	100.91	10.09	111.00
	Roller Steel Drum	105.45	10.55	116.00
	Roller Multi Tyred	96.36	9.64	106.00
<u>Minor Plant - Per day, dry hire</u>				
	Minor Plant - Pumps, Generators & Trailers etc. (each)	100.00	10.00	110.00



SHIRE OF YILGARN

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

SHIRE'S VISION

We are a proud agricultural and mining based economy, providing opportunities for our residents that will build an inclusive and prosperous community in the future. We are a resilient community best described by our moto “Good Country for Hardy People”.

SHIRE OF YILGARN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	4,051,369	3,941,007	4,018,009
Operating grants, subsidies and contributions	9(a)	2,302,367	3,707,709	2,161,619
Fees and charges	8	1,807,208	1,828,240	1,329,608
Interest earnings	11(a)	178,160	181,703	244,799
Other revenue	11(b)	104,000	324,380	89,000
		8,443,104	9,983,039	7,843,035
Expenses				
Employee costs		(3,007,766)	(2,899,264)	(3,093,461)
Materials and contracts		(2,486,463)	(1,628,772)	(2,299,729)
Utility charges		(952,782)	(890,585)	(498,052)
Depreciation on non-current assets	5	(6,616,250)	(6,613,397)	(6,661,650)
Interest expenses	11(d)	(16,902)	0	0
Insurance expenses		(319,986)	(286,169)	(267,332)
Other expenditure		(285,718)	(218,686)	(258,993)
		(13,685,867)	(12,536,873)	(13,079,217)
Subtotal				
		(5,242,763)	(2,553,834)	(5,236,182)
Non-operating grants, subsidies and contributions	9(b)	3,299,122	2,807,565	2,610,131
Profit on asset disposals	4(b)	5,387	7,404	57,550
Loss on asset disposals	4(b)	(119,976)	(146,530)	(61,600)
		3,184,533	2,668,439	2,606,081
Net result				
		(2,058,230)	114,605	(2,630,101)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income				
		0	0	0
Total comprehensive income				
		(2,058,230)	114,605	(2,630,101)

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

SHIRE OF YILGARN FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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 of Yilgarn controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

Revenue (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.

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 can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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.

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, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

SHIRE OF YILGARN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		0	182	0
General purpose funding		5,796,859	7,224,264	5,741,308
Law, order, public safety		82,799	103,909	73,567
Health		1,500	1,609	1,000
Education and welfare		177,651	177,594	175,932
Housing		78,000	81,823	78,000
Community amenities		682,544	645,870	670,044
Recreation and culture		15,150	19,565	60,150
Transport		183,300	27,077	444,267
Economic services		1,296,377	1,290,053	768,807
Other property and services		139,464	373,050	129,964
		8,453,644	9,944,996	8,143,039
Expenses excluding finance costs	4(a),5,11(c),(e),(f),(g)			
Governance		(537,923)	(472,103)	(495,627)
General purpose funding		(286,084)	(262,793)	(304,155)
Law, order, public safety		(478,194)	(472,636)	(512,919)
Health		(292,390)	(261,046)	(282,389)
Education and welfare		(543,327)	(439,920)	(546,516)
Housing		(386,691)	(274,685)	(376,542)
Community amenities		(1,165,745)	(882,890)	(1,130,688)
Recreation and culture		(1,764,574)	(1,653,446)	(1,887,842)
Transport		(6,395,846)	(6,013,365)	(6,348,761)
Economic services		(1,698,695)	(1,675,243)	(1,413,455)
Other property and services		(54,510)	(90,703)	(80,327)
		(13,603,979)	(12,498,830)	(13,379,221)
Finance costs	,6(a),11(d)			
Recreation and culture		(92,428)	0	0
		(92,428)	0	0
Subtotal		(5,242,763)	(2,553,834)	(5,236,182)
Non-operating grants, subsidies and contributions	9(b)	3,299,122	2,807,565	2,610,131
Profit on disposal of assets	4(b)	5,387	7,404	57,550
(Loss) on disposal of assets	4(b)	(119,976)	(146,530)	(61,600)
		3,184,533	2,668,439	2,606,081
Net result		(2,058,230)	114,605	(2,630,101)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,058,230)	114,605	(2,630,101)

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

Supervision and enforcement of various local laws relating to fire prevention and animal control.

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

HOUSING

To provide and maintain elderly residents housing.

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

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

SHIRE OF YILGARN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,051,369	3,878,909	4,168,009
Operating grants, subsidies and contributions		2,302,367	3,762,654	2,024,419
Fees and charges		1,807,208	1,828,240	1,082,458
Interest earnings		178,160	181,703	244,799
Goods and services tax		0	(156,343)	0
Other revenue		104,000	324,380	226,200
		8,443,104	9,819,543	7,745,885
Payments				
Employee costs		(3,007,766)	(3,054,459)	(3,077,786)
Materials and contracts		(2,486,463)	(2,393,738)	(2,306,429)
Utility charges		(952,782)	(890,585)	(498,052)
Interest expenses		(16,902)	0	0
Insurance expenses		(319,986)	(286,169)	(267,332)
Other expenditure		(285,718)	(218,686)	(258,993)
		(7,069,617)	(6,843,637)	(6,408,592)
Net cash provided by (used in) operating activities	3	1,373,487	2,975,906	1,337,293
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,931,414)	(3,264,897)	(3,497,788)
Payments for construction of infrastructure	4(a)	(5,420,560)	(5,196,153)	(6,815,388)
Non-operating grants, subsidies and contributions		3,299,122	2,807,565	2,610,131
Proceeds from sale of plant and equipment	4(b)	308,000	306,863	286,500
Net cash provided by (used in) investing activities		(4,744,852)	(5,346,622)	(7,416,545)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(92,428)	0	0
Proceeds from new borrowings	6(b)	1,000,000	0	0
Net cash provided by (used in) financing activities		907,572	0	0
Net increase (decrease) in cash held		(2,463,793)	(2,370,716)	(6,079,252)
Cash at beginning of year		8,362,243	9,982,663	9,982,816
Cash and cash equivalents at the end of the year	3	5,898,450	7,611,947	3,903,564

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

SHIRE OF YILGARN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	1,928,012	3,459,357	3,345,560
	1,928,012	3,459,357	3,345,560
Revenue from operating activities (excluding rates)			
Governance	0	182	0
General purpose funding	1,745,490	3,283,257	1,723,299
Law, order, public safety	82,799	103,909	73,567
Health	1,500	1,609	1,000
Education and welfare	177,651	177,594	175,932
Housing	78,000	81,823	78,000
Community amenities	682,544	645,870	680,544
Recreation and culture	15,150	19,565	60,700
Transport	188,687	34,481	485,267
Economic services	1,296,377	1,290,053	768,807
Other property and services	139,464	373,050	135,464
	4,407,662	6,011,393	4,182,580
Expenditure from operating activities			
Governance	(537,923)	(472,103)	(495,627)
General purpose funding	(286,084)	(262,793)	(304,155)
Law, order, public safety	(478,194)	(472,636)	(512,919)
Health	(292,390)	(261,046)	(282,389)
Education and welfare	(543,327)	(439,920)	(546,516)
Housing	(386,691)	(274,685)	(376,542)
Community amenities	(1,165,745)	(889,366)	(1,130,688)
Recreation and culture	(1,857,002)	(1,658,139)	(1,887,842)
Transport	(6,486,505)	(6,123,731)	(6,410,361)
Economic services	(1,698,695)	(1,675,243)	(1,413,455)
Other property and services	(83,827)	(115,698)	(80,327)
	(13,816,383)	(12,645,360)	(13,440,821)
Non-cash amounts excluded from operating activities	2 (a)(i) 6,730,839	6,724,304	6,665,700
Amount attributable to operating activities	(749,870)	3,549,694	753,019
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	9(b) 3,299,122	2,807,565	2,610,131
Purchase property, plant and equipment	4(a) (2,931,414)	(3,264,897)	(3,497,788)
Purchase and construction of infrastructure	4(a) (5,420,560)	(5,196,153)	(6,815,388)
Proceeds from disposal of assets	4(b) 308,000	306,863	286,500
Amount attributable to investing activities	(4,744,852)	(5,346,622)	(7,416,545)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (92,428)	0	0
Proceeds from new borrowings	6(b) 1,000,000	0	0
Transfers to cash backed reserves (restricted assets)	7(a) (562,327)	(1,427,866)	(1,162,610)
Transfers from cash backed reserves (restricted assets)	7(a) 1,141,841	2,874,610	3,586,154
Amount attributable to financing activities	1,487,086	1,446,744	2,423,544
Budgeted deficiency before general rates	(4,007,636)	(350,184)	(4,239,982)
Estimated amount to be raised from general rates	1 4,018,265	3,908,298	3,984,739
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii) 10,629	3,558,114	(255,243)

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Residential / Industrial	0.112332	390	3,405,586	382,556	0	0	382,556	382,553	383,250
Commercial	0.079074	34	981,205	77,588	0	0	77,588	77,588	78,349
Single Persons Quarters	0.158148	9	774,619	122,504	0	0	122,504	122,904	123,492
Mine Sites	0.158148	4	529,565	83,750	0	0	83,750	83,750	83,750
Unimproved valuations									
Rural	0.017575	362	104,151,617	1,830,465	0	0	1,830,465	1,796,748	1,826,358
Mining	0.173923	325	8,567,598	1,490,102	0	0	1,490,102	1,415,761	1,451,040
Sub-Totals		1,124	118,410,190	3,986,965	0	0	3,986,965	3,879,304	3,946,239
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
Residential / Industrial	500	117	150,582	58,500	0	0	58,500	58,055	58,500
Commercial	400	7	20,061	2,800	0	0	2,800	2,800	2,800
Single Persons Quarters	400	3	1,713	1,200	0	0	1,200	800	800
Mine Sites	400	3	2,408	1,200	0	0	1,200	1,200	1,200
Unimproved valuations									
Rural	400	40	282,645	16,000	0	0	16,000	16,400	15,600
Mining	400	229	252,874	91,600	0	0	91,600	96,215	99,600
Sub-Totals		399	710,283	171,300	0	0	171,300	175,470	178,500
		1,523	119,120,473	4,158,265	0	0	4,158,265	4,054,774	4,124,739
Discounts (Refer note 1(f))							(140,000)	(146,476)	(140,000)
Total amount raised from general rates							4,018,265	3,908,298	3,984,739
Ex-gratia rates							33,104	33,265	33,270
Total rates							4,051,369	3,941,563	4,018,009

All land (other than exempt land) in the Shire of Yilgarn is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Yilgarn.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than 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.

1. 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	23/09/2020	0	0.0%	8.0%
Option two				
First Installment	23/09/2020	0	0.0%	8.0%
Second Installment	10/02/2021	0	0.0%	8.0%
Option three				
First Installment	23/09/2020	0	0.0%	8.0%
Second Installment	2/12/2020	0	0.0%	8.0%
Third Installment	10/02/2021	0	0.0%	8.0%
Fourth Installment	21/04/2021	0	0.0%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	0	4,540	14,500
Unpaid rates and service charge interest earned	40,000	38,779	75,000
	40,000	43,319	89,500

1. 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

Description	Characteristics	Objects	Reasons
GRV Residential / Industrial	Properties within the town site boundaries with a land use that does not fall within the category	This rate to contribute to the services desired by the community	This is considered to be the base rate above which all other GRV rated properties are assessed.
GRV Commercial	Properties used for commercial purposes and	This category is rated lower than Residential /	To keep rates to a minimum to encourage local businesses to
GRV Mine Sites	Applies to properties with a mining land use.	This rate reflects the cost of servicing mining activity including road infrastructure and other amenities and services.	This rate category reflects the greater impact on roads by way of heavy haulage as well as ancillary use of Shire services and facilities.
GRV Single Persons Quarters	Applies to properties with a transient workforce accommodation land use.	To maintain relativity comparative to residential properties from a unit of accommodation	Council preferred option is that workers be housed in normal residential accommodation located within the town boundary.
UV Rural	Consists of properties used predominantly for	This rate to contribute to the services desired by the	This is considered to be the base rate above which all other
UV Mining	Properties with land use associated with mining activities.	This rate reflects the cost of servicing mining activity including road infrastructure and other amenities and services.	This rate category reflects the greater impact on roads by way of heavy haulage as well as ancillary use of Shire services and facilities.

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV Residential / Industrial	Properties within the town site boundaries with a land use that does not fall within the category	This rate to contribute to the services desired by the community	This is considered to be the base rate above which all other GRV rated properties are assessed.
GRV Commercial	Properties used for commercial purposes and	This category is rated lower than Residential /	To keep rates to a minimum to encourage local businesses to
GRV Mine Sites	Applies to properties with a mining land use.	This rate reflects the cost of servicing mining activity including road infrastructure and other amenities and services.	This rate category reflects the greater impact on roads by way of heavy haulage as well as ancillary use of Shire services and facilities.
GRV Single Persons Quarters	Applies to properties with a transient workforce accommodation land use.	To maintain relativity comparative to residential properties from a unit of accommodation	Council preferred option is that workers be housed in normal residential accommodation located within the town boundary.
UV Rural	Consists of properties used predominantly for	This rate to contribute to the services desired by the	This is considered to be the base rate above which all other
UV Mining	Properties with land use associated with mining activities.	This rate reflects the cost of servicing mining activity including road infrastructure and other amenities and services.	This rate category reflects the greater impact on roads by way of heavy haulage as well as ancillary use of Shire services and facilities.

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(e) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

(f) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
Att GRV & UV Rate Types (Excluding Sewerage, ESL and Waste & Recycling Collection Charges).	5.0%	0	\$ 140,000	\$ 146,476	\$ 140,000	Full payment of Rates, Sewerage , ESL & Waste Collection charges including areas on or before the 35th day from the date of issue shown on the rates notice.
			140,000	146,476	140,000	

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

2 (a). NET CURRENT ASSETS

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.

(i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
Less: Profit on asset disposals	4(b)	(5,387)	(7,404)	(57,550)
Less: Movement in employee liabilities associated with restricted cash		0	(28,219)	0
Add: Loss on disposal of assets	4(b)	119,976	146,530	61,600
Add: Depreciation on assets	5	6,616,250	6,613,397	6,661,650
Non cash amounts excluded from operating activities		6,730,839	6,724,304	6,665,700

(ii) 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 Rate Setting Statement.

Adjustments to net current assets

Less: Cash - restricted reserves	3	(4,578,505)	(5,158,019)	(4,158,219)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		92,428	0	0
- Employee benefit provisions		(550,451)	(550,451)	0
Total adjustments to net current assets		(5,036,528)	(5,708,470)	(4,158,219)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	1,412,373	1,567,034	3,819,313
Cash and cash equivalents - restricted				
Cash backed reserves	3	4,578,505	5,158,019	4,158,219
Financial assets - unrestricted		70,068	70,068	70,068
Receivables		162,894	751,604	367,719
Inventories		27,554	27,554	44,909
		4,061,027	5,942,924	7,093,228
Less: current liabilities				
Trade and other payables		528,107	1,143,107	371,183
Long term borrowings		(92,428)	0	0
Provisions		550,451	550,451	522,232
		986,130	1,693,558	893,415
Net current assets		3,074,897	7,636,482	7,986,643
Less: Total adjustments to net current assets	2 (a)(ii)	(5,036,528)	(5,708,470)	(4,158,219)
Closing funding surplus / (deficit)		10,629	1,928,012	3,828,424

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the 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 of Yilgarn 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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

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

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

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 of Yilgarn contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Yilgarn contributes are defined contribution plans.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

TRADE AND OTHER RECEIVABLES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Yilgarn'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 of Yilgarn's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Yilgarn's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. 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	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	5,990,878	8,362,243	4,497,125
	5,990,878	8,362,243	4,497,125
- Unrestricted cash and cash equivalents	1,412,373	1,567,034	338,906
- Restricted cash and cash equivalents	4,578,505	6,795,209	4,158,219
	5,990,878	8,362,243	4,497,125
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave reserve	300,887	294,167	296,680
Plant Reserve	906,207	885,969	888,119
Building Reserve	506,574	690,794	694,337
Aerodrome Reserve	249,346	243,777	245,028
Sewerage Reserve	563,388	550,806	553,631
Mt Hampton / Dalyalbin Reserve	50,953	42,483	49,777
Recreation Facility Reserve	100,039	641,880	73,819
Homes for the Aged Reserve	406,998	397,909	400,210
Refuse Site Reserve	246,004	240,510	185,546
Community Bus Reserve	130,717	127,798	128,096
Health Services - Capital Reserve	242,967	237,541	210,947
Health Services - Operations Reserve	110,386	107,921	0
HVRIC Reserve	463,088	310,984	118,237
Youth Development Reserve	12,947	110,425	110,908
Tourism Reserve	206,276	201,669	202,884
Museum Reserve	33,809	33,054	0
Yilgarn Bowls & Tennis Club Sinking Fund Reserve	47,919	40,332	0
Unspent grants, subsidies and contributions	9 0	1,637,190	0
	4,578,505	6,795,209	4,158,219
Reconciliation of net cash provided by operating activities to net result			
Net result	(2,058,230)	114,605	(2,630,101)
Depreciation	5 6,616,250	6,613,397	6,661,650
(Profit)/loss on sale of asset	4(b) 114,589	139,126	4,050
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	150,000	(220,653)	150,000
(Increase)/decrease in contract assets	0	0	0
(Increase)/decrease in inventories	0	2,355	0
Increase/(decrease) in payables	1,000,000	(894,297)	(15,000)
Increase/(decrease) in contract liabilities	0	57,157	0
Increase/(decrease) in employee provisions	0	(28,219)	0
Non-operating grants, subsidies and contributions	(3,299,122)	(2,807,565)	(2,610,131)
Net cash from operating activities	2,523,487	2,975,906	1,560,468

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>Property, Plant and Equipment</u>										
Buildings - non-specialised	280,248	101,500	0	0	0	0	0	381,748	0	0
Buildings - specialised	0	0	123,750	1,109,853	37,831	65,539	37,423	1,374,396	2,342,604	2,430,488
Furniture and equipment	0	0	8,500	24,000	15,000	0	0	47,500	10,430	22,000
Plant and equipment	0	0	0	60,000	889,470	0	178,300	1,127,770	911,863	1,045,300
	280,248	101,500	132,250	1,193,853	942,301	65,539	215,723	2,931,414	3,264,897	3,497,788
<u>Infrastructure</u>										
Roads	0	0	0	0	3,292,609	0	0	3,292,609	2,722,884	3,259,036
Footpaths	0	0	0	0	196,264	0	0	196,264	27,882	78,971
Urban Storm Water Drainage	0	0	14,172	0	0	0	0	14,172	7,437	14,172
Refuse Site	0	0	24,500	0	0	0	0	24,500	24,989	56,200
Sewerage	0	0	28,000	0	0	0	0	28,000	38,462	17,500
Parks & Ovals	0	0	14,509	123,000	0	0	0	137,509	2,207,518	3,214,509
Other - inc Digital Infrastructure	0	0	0	1,727,506	0	0	0	1,727,506	166,981	175,000
	0	0	81,181	1,850,506	3,488,873	0	0	5,420,560	5,196,153	6,815,388
Total acquisitions	280,248	101,500	213,431	3,044,359	4,431,174	65,539	215,723	8,351,974	8,461,050	10,313,176

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

SIGNIFICANT 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.

SHIRE OF YILGARN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Community amenities	0	0	0	0	18,521	12,045	0	(6,476)	5,800	16,300	10,500	0
Recreation and culture	0	0	0	0	33,784	29,091	0	(4,693)	19,450	20,000	550	0
Transport	293,272	208,000	5,387	(90,659)	339,598	236,636	7,404	(110,366)	242,300	221,700	41,000	(61,600)
Other property and services	129,317	100,000	0	(29,317)	54,086	29,091	0	(24,995)	23,000	28,500	5,500	0
	422,589	308,000	5,387	(119,976)	445,989	306,863	7,404	(146,530)	290,550	286,500	57,550	(61,600)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	422,589	308,000	5,387	(119,976)	445,989	306,863	7,404	(146,530)	290,550	286,500	57,550	(61,600)
	422,589	308,000	5,387	(119,976)	445,989	306,863	7,404	(146,530)	290,550	286,500	57,550	(61,600)

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

SIGNIFICANT ACCOUNTING POLICIES

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 YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

By Program

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	60,500	60,554	61,000
Law, order, public safety	272,300	272,600	253,700
Health	19,500	19,473	21,000
Education and welfare	158,700	158,059	160,500
Housing	122,350	122,374	122,800
Community amenities	168,250	167,604	168,800
Recreation and culture	561,450	561,109	607,800
Transport	4,575,600	4,574,821	4,520,000
Economic services	146,600	146,510	127,750
Other property and services	531,000	530,294	618,300
	6,616,250	6,613,398	6,661,650

By Class

Buildings - non-specialised	190,561	189,806	185,047
Buildings - specialised	869,017	865,588	931,031
Furniture and equipment	14,288	14,232	2,038
Plant and equipment	720,532	717,689	784,727
Infrastructure - Roads	4,460,197	4,464,111	4,402,897
Infrastructure - Footpaths	100,858	100,946	100,835
Infrastructure - Urban Storm Water Drainage	119,888	119,993	119,744
Infrastructure - Refuse Site	6,082	6,087	4,943
Infrastructure - Sewerage	17,305	17,319	16,591
Infrastructure - Townscape	588	589	192
Infrastructure - Parks & Ovals	863	864	1,185
Infrastructure - Aerodromes	19,111	19,127	19,106
Infrastructure - Other - inc Digital Infrastructure	96,961	97,046	93,314
	6,616,250	6,613,398	6,661,650

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 Years
Buildings - specialised	30 to 50 Years
Furniture and equipment	5 to 10 Years
Plant and equipment	5 to 10 Years
Infrastructure - Roads	12 to 50 Years
Infrastructure - Footpaths	50 Years
Infrastructure - Laneways	15 Years
Infrastructure - Aerodromes	30 Years
Infrastructure - Refuse	45 Years
Infrastructure - Sewerage	50 Years
Infrastructure - Drainage	50 Years
Infrastructure - Parks & Ovals	Not Depreciated
Infrastructure - Townscape	Not Depreciated
Infrastructure - Other	12 to 50 Years

AMORTISATION

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

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

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

SHIRE OF YILGARN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON 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	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Principal	Principal
				1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture																			
Yilgarn Aquatic Centre	98	WATC	1.7%	0	1,000,000	(92,428)	907,572	(16,902)	0	0	0	0	0	0	0	0	0	0	0
				0	1,000,000	(92,428)	907,572	(16,902)	0	0	0	0	0	0	0	0	0	0	0

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF YILGARN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Yilgarn Aquatic Centre	WATC	Debenture	10	1.7%	\$ 1,000,000	\$ 93,300	\$ 1,000,000	\$ 0
					1,000,000	93,300	1,000,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	(770)	0
Total amount of credit unused	15,000	14,230	15,000
Loan facilities			
Loan facilities in use at balance date	907,572	0	0

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF YILGARN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	294,167	6,720	0	300,887	290,294	74,158	(70,285)	294,167	290,294	6,386	0	296,680
(b) Plant Reserve	885,969	20,238	0	906,207	477,612	408,357	0	885,969	477,612	410,507	0	888,119
(c) Building Reserve	690,794	215,780	(400,000)	506,574	679,390	11,404	0	690,794	679,390	14,947	0	694,337
(d) Aerodrome Reserve	243,777	5,569	0	249,346	239,752	4,025	0	243,777	239,753	5,275	0	245,028
(e) Sewerage Reserve	550,806	12,582	0	563,388	541,713	9,093	0	550,806	541,713	11,918	0	553,631
(f) Mt Hampton / Dalyalbin Reserve	42,483	8,470	0	50,953	31,277	11,206	0	42,483	31,277	18,500	0	49,777
(g) Recreation Facility Reserve	641,880	100,000	(641,841)	100,039	2,811,955	634,250	(2,804,325)	641,880	2,811,956	661,863	(3,400,000)	73,819
(h) Homes for the Aged Reserve	397,909	9,089	0	406,998	391,595	6,314	0	397,909	391,595	8,615	0	400,210
(i) Refuse Site Reserve	240,510	5,494	0	246,004	236,542	3,968	0	240,510	236,542	5,204	(56,200)	185,546
(j) Community Bus Reserve	127,798	2,919	0	130,717	125,339	2,459	0	127,798	125,339	2,757	0	128,096
(k) Health Services - Capital Reserve	237,541	5,426	0	242,967	233,804	3,737	0	237,541	233,803	5,144	(28,000)	210,947
(l) Health Services - Operations Reser	107,921	2,465	0	110,386	0	107,921	0	107,921	0	0	0	0
(m) HVRIC Reserve	310,984	152,104	0	463,088	238,451	72,533	0	310,984	215,451	4,740	(101,954)	118,237
(n) Youth Development Reserve	110,425	2,522	(100,000)	12,947	108,522	1,903	0	110,425	108,521	2,387	0	110,908
(o) Tourism Reserve	201,669	4,607	0	206,276	198,517	3,152	0	201,669	198,517	4,367	0	202,884
(p) Museum Reserve	33,054	755	0	33,809	0	33,054	0	33,054	0	0	0	0
(q) Yilgarn Bowls & Tennis Club Sinking	40,332	7,587	0	47,919	0	40,332	0	40,332	0	0	0	0
	5,158,019	562,327	(1,141,841)	4,578,505	6,604,763	1,427,866	(2,874,610)	5,158,019	6,581,763	1,162,610	(3,586,154)	4,158,219

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund Long Service Leave requirements. Council approves the fixing of this Reserve to the level of Long Service Leave liability, recognised as at the 30th June each year, totalling the combined balance of the Current and Non-Current Long Service Leave Liability.
(b) Plant Reserve	Ongoing	To be used for the purchase of major plant.
(c) Building Reserve	Ongoing	To be used for major construction and improvements to Council's Buildings.
(d) Aerodrome Reserve	Ongoing	To be used for the upkeep and any major upgrade works to the Southern Cross Airport.
(e) Sewerage Reserve	Ongoing	To be used to fund any major maintenance or future construction works required for the Southern Cross Sewerage and Marvel Loch Effluent Waste Water Schemes.
(f) Mt Hampton / Dalyalbin Reserve	Ongoing	To be used To fund future maintenance works at the Mt Hampton Dam and Dulyalbin Water Supply Tank via annual contributions from the sale of water from these facilities.
(g) Recreation Facility Reserve	Ongoing	To be used To fund any major projects relating To Recreation within the community.
(h) Homes for the Aged Reserve	Ongoing	To be used as a conduit for the placement of rental income from all twelve units, providing funding for future redevelopment works at this facility.
(i) Refuse Site Reserve	Ongoing	To be used To meet future costs of major works to be carried out at Refuse Disposal Sites within the Shire of Yilgarn. Funds held in this Reserve will provide a buffer in the event of an emergency where a substantial, catastrophic or undesired Refuse Disposal incident was to occur and could not be accommodated within the confines of Council's facilities.
(j) Community Bus Reserve	Ongoing	To provide a conduit Reserve for the proceeds from the hire of the Yilgarn Community Bus.
(k) Health Services - Capital Reserve	Ongoing	To be used to maintain the Health Service GP practice and associated assets.
(l) Health Services - Operations Reserve	Ongoing	To be use when the Shire of Yilgarn is required to take operational control of the Southern Cross GP practice.
(m) HVRIC Reserve	Ongoing	To provide adequate disclosure of funds received under the HVRIC and the relevant road funds are expended on.
(n) Youth Development Reserve	Ongoing	To be used for the development of Youth in the Yilgarn District.
(o) Tourism Reserve	Ongoing	To be used to fund tourism in the Yilgarn District.
(p) Museum Reserve	Ongoing	Monies held on behalf of the Yilgarn Historical Museum for their purpose and use as required.
(q) Yilgarn Bowls & Tennis Club Sinking Fund Reserve	Ongoing	To recognise the Yilgarn Bowls & tennis Clubs contribution to future playing surface upgrades.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
General purpose funding	\$ 5,000	\$ 6,804	\$ 24,500
Law, order, public safety	4,600	3,586	4,600
Health	1,500	1,609	1,000
Education and welfare	65,880	62,226	65,880
Housing	78,000	80,623	78,000
Community amenities	607,344	644,559	605,344
Recreation and culture	15,150	12,946	15,150
Transport	5,500	4,251	5,500
Economic services	969,770	974,558	475,170
Other property and services	54,464	37,078	54,464
	1,807,208	1,828,240	1,329,608

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	0	0	0	0	0	0	182	0
General purpose funding	0	0	0	0	0	1,555,330	3,078,859	1,450,000
Law, order, public safety	0	0	0	0	0	64,199	96,323	54,967
Education and welfare	0	0	0	0	0	110,771	112,099	109,052
Community amenities	0	0	0	0	0	1,000	149	1,000
Recreation and culture	0	0	0	0	0	0	4,521	0
Transport	0	0	0	0	0	154,800	27,669	9,400
Economic services	0	0	0	0	0	326,567	271,858	250,000
Other property and services	0	0	0	0	0	0	505	0
	0	0	0	0	0	2,212,667	3,592,165	1,874,419
(b) Non-operating grants, subsidies and contributions								
General purpose funding	0	0	0	0	0	943,500	0	0
Law, order, public safety	0	0	0	0	0	42,600	0	47,000
Recreation and culture	0	0	0	0	0	175,000	350,000	525,000
Transport	0	0	0	0	0	2,138,022	2,457,565	2,038,131
	0	0	0	0	0	3,299,122	2,807,565	2,610,131
Total	0	0	0	0	0	5,511,789	6,399,730	4,484,550

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue 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	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
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
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	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
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Investments			
- Reserve funds	103,160	95,727	144,799
- Other funds	35,000	47,197	25,000
Other interest revenue (refer note 1b)	40,000	38,779	75,000
	178,160	181,703	244,799

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8%.

(b) Other revenue

Reimbursements and recoveries	104,000	324,380	89,000
	104,000	324,380	89,000

The net result includes as expenses

(c) Auditors remuneration

Audit services	60,000	43,687	43,300
Other services	12,000	10,388	7,500
	72,000	54,075	50,800

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	16,902	0	0
	16,902	0	0

(e) Elected members remuneration

Meeting fees	46,200	46,826	46,200
Mayor/President's allowance	12,000	13,726	12,000
Deputy Mayor/President's allowance	3,000	3,575	3,000
Travelling expenses	5,000	3,721	5,000
Telecommunications allowance	8,260	5,940	11,960
	74,460	73,788	78,160

(f) Write offs

General rate	37,500	10,724	37,500
Fees and charges	2,500	3,000	2,500
	40,000	13,724	40,000

(g) Low Value lease expenses

Office equipment	6,648	6,648	3,648
	6,648	6,648	3,648

12. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Yilgarn's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

12. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Police Licensing	5,676	525,459	(525,540)	5,595
Builders Levy	25,891	22,558	(3,264)	45,185
Transwa Bookings	3,619	8,866	(8,226)	4,259
Staff Personal Dedns	43,429	35,490	(34,368)	44,551
Housing Tenancy Bonds	9,360	2,480	(4,740)	7,100
Security Key System Bonds	50	0	0	50
Skeleton Weed	0	0	(53,887)	(53,887)
Clubs & Groups	219	3,860	(4,430)	(351)
Third Party Contributions	6,243	145	(240)	6,148
Rates Overpaid	13,876	7,200	(10,979)	10,097
Retention Monies	277,550	24,696	(302,246)	0
	385,913	630,754	(947,920)	68,747

13. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

Shire of Yilgarn
2020 / 2021 BUDGET
For the Financial Year Ended 30th June 2021

CAPITAL PROGRAM

Description	GL Account	Job Number	CAPITAL EXPENDITURE														Total Capital Expenditure	FUNDING SOURCE													
			Property, Plant & Equipment				Infrastructure								Financing			Municipal Funds	Grant Funding	Proceeds from Sale of Asset	Transfer from Reserve	Reimburse & Contrib	Proceeds from Borrowings								
			Land	Buildings	Furniture & Equipment	Plant	Roads	Footpaths	Laneways	Aerodromes	Refuse	Sewerage	Drainage	Parks & Ovals	Townscape	Digital Equipment								Other	Loan Principal Repayment	Transfer to Reserve	Advances to Community Groups				
08. EDUCATION & WELFARE																															
AGED CARE - ACCOMMODATION																															
Homes For The Aged - Units 1 & 2 - Capital Works LRCI Grant - Courtyard Improvements		J08401		28,250															28,250		28,250										
Homes For The Aged - Units 3 & 4 - Capital Works LRCI Grant - Courtyard Improvements		J08402		28,250															28,250		28,250										
Homes For The Aged - Units 5 & 6 - Capital Works LRCI Grant - Courtyard Improvements		J08403		28,250															28,250		28,250										
Homes For The Aged - Units 7 & 8 - Capital Works Units 7 & 8 - New Windows & Patch & Paint Unit 7 & 8 - New Garden Shed inc Slab LRCI Grant - Courtyard Improvements		J08404		65,745															65,745		65,745	5,000	5,000								
Homes For The Aged - Units 9 & 10 - Capital Works LRCI Grant - Courtyard Improvements		J08405		28,250															28,250		28,250										
Homes For The Aged - Units 11 & 12 - Capital Works LRCI Grant - Courtyard Improvements		J08406		28,250															28,250		28,250										
09. HOUSING																															
HOUSING - WORKS																															
2 Libra Place - Land & Buildings Capital Electrical Rewire - Full House		J09200		8,000															8,000		8,000										
HOUSING - HEALTH & BUILDING																															
120 Antaries Street - Land & Buildings Capital Reroof Premises		J09400		26,227															26,227		26,227										
HOUSING - COMMERCIAL																															
103 Altair Street - Land & Buildings Capital Replace Boundary Fence		J09500		32,273															32,273		32,273										
6 Libra Place - Land & Buildings Capital Replace Airconditioners, Repaint & Floor Coverings		J09502		35,000															35,000		35,000										
10. COMMUNITY AMENITIES																															
SANITATION - HOUSEHOLD																															
Sx Refuse Disposal Site - Infrastructure Capital Install Security Camera's Solar Lighting		J10107																	10,000		10,000										
SEWERAGE - SOUTHERN CROSS																															
Southern Cross Sewerage Scheme - Infrastructure Capital Access Chamber Upgrades	E10350																		17,500		17,500										
Southern Cross Sewerage Scheme - Land & Buildings Capital Containerised Filtration & Treatment System inc Installation	E10351			123,750															123,750		123,750										
SEWERAGE - MARVEL LOCH																															
Marvel Loch Sewerage Scheme - Infrastructure Capital Access Chamber Upgrades	E10450																		10,500		10,500										
OTHER COMMUNITY AMENITIES																															
Rotary Park - Infrastructure Capital Replace 3 x Picnic Settings Install Water Fountain		J10711																													
Cemetery - Plant & Equipment Capital Grave Shoring Box	E10755				8,500														8,500		8,500										
URBAN STORMWATER DRAINAGE																															
Southern Cross Town Drainage - Infrastructure Capital		J10901																													

Shire of Yilgarn
2020 / 2021 BUDGET
For the Financial Year Ended 30th June 2021

CAPITAL PROGRAM

Description	GL Account	Job Number	CAPITAL EXPENDITURE															Total Capital Expenditure	FUNDING SOURCE							
			Property, Plant & Equipment				Infrastructure										Financing			Municipal Funds	Grant Funding	Proceeds from Sale of Asset	Transfer from Reserve	Reimburse & Contrib	Proceeds from Borrowings	
			Land	Buildings	Furniture & Equipment	Plant	Roads	Footpaths	Laneways	Aerodromes	Refuse	Sewerage	Drainage	Parks & Ovals	Townscape	Digital Equipment	Other		Loan Principal Repayment							Transfer to Reserve
11. RECREATION & CULTURE																										
SWIMMING AREAS AND BEACHES																										
Swimming Pool - Land & Buildings Capital	E11250																									
Project Management				61,549																		61,549				
Contracted Works to be Completed				713,047																				213,047	500,000	
Construction Contingency				200,000																	165,261	34,739				
Swimming Pool - Infrastructure Capital	E11251																									
Contracted Works to be Completed																1,507,506								928,794	500,000	
Swimming Pool - Plant & Equipment Capital	E11252																									
LCRI Grant - Swimming Pool Covers							60,000																60,000			
OTHER RECREATION & SPORT																										
Sx Sporting Complex - Land & Buildings Capital		SPRT10																								
Update Ladies Toilet & Change Rooms				37,409																		37,409				
Replace Basketball Court Flooring				60,000																		60,000				
Replace Entrance Windows				13,000																		13,000				
Sx Youth Recreational Works - Infrastructure Capital	E11350																									
LCRI Grant - Construction - Southern Cross Skate Park																220,000							220,000			
Playground Equipment - Infrastructure Capital	E11352																									
Toddler Play Ground Equipment - Constellation Park																										
Shade Sails												40,000											40,000			
Solar Lighting												22,000											22,000			
Fencing along Sirius St												35,000											35,000			
Water Drinking Fountain												6,000											6,000			
Parks & Gardens - Plant & Equipment Capital	E11357																									
LCRI Grant - Upgrade Constellation Park BBQ						12,000																12,000				
LCRI Grant - Upgrade Rotary Park BBQ						12,000																12,000				
HERITAGE																										
Yilgarn History Museum - Land & Buildings Capital		J11502																								
Replace Boundry Fences				24,848																			24,848			
12. TRANSPORT																										
INFRASTRUCTURE - CONSTRUCTION																										
R2030 - M40 - 10Mm Bitumen Reseal - Slk 3.0 - 9.0 (20/21)		RRG14																								
R2030 - Koolyanobbing Rd - Construct To 7M Seal - Slk 11.0 - 14.0 (20/21)		RRG15																								
R2030 - Koolyanobbing Rd - 10Mm Bitumen Reseal - Slk 8.0 - 11.0 (20/21)		RRG16																								
R2030 - Moorine South Rd - 10Mm Bitumen Reseal - Slk 16.5 - 24.5 (20/21)		RRG17																								
R2R - Cramphorne Rd - Construct To 7M Seal - Slk 8.5 - 10.0 (20/21)		R2R22																								
R2R - Bodallin South Rd - Construct To 7M Seal - Slk 6.5 - 7.7 (20/21)		R2R23																								
R2R - Bodallin South Rd - Bitumen Reseal - Slk 4.9 - 6.4 (20/21)		R2R24																								
R2R - Southern Cross South Rd - Formation & Gravel Overlay - Slk 47.8 - 51.3 (20/21)		R2R25																								
R2R - Southern Cross South Rd - Formation & Gravel Overlay - Slk 13.4 - 16.4 (19/20)		R2R20																								
R2R - Gatley Rd - Formation & Gravel Overlay - Slk 2.5 - 4.5 (20/21)		R2R26																								
Rru - Kent Rd - Formation & Gravel Overlay - Slk 18.3 - 20.3 (19/20 & 20/21)		RRU12																								
Rru - Nulla Nulla South Rd - Formation & Gravel Overlay - Slk 30.0 - 32.5 (20/21)		RRU17																								
Rru - Cockatoo Tank Rd - Formation & Gravel Overlay - Slk 7.0 - 9.0 (20/21)		RRU18																								
Rru - Emu Fence Rd - Formation & Gravel Overlay - Slk 137.5 - 139.5 (20/21)		RRU19																								
Rru - Koolyanobbing Rd - Bitumen Reseal - Slk 31.0 - 33.0 (19/20)		RRU20																								
Rru - Brennand Rd - Formation & Gravel Overlay - Slk 13.5 - 15.5 (20/21)		RRU21																								
Lrci - Beaton Rd - Construct To 7M Seal - Bullfinch Rd To Three Boys Rd (20/21)		RRU22																								
Lrci - Moorine South Rd - Sliplane - Moorine South & Bennett Rds (20/21)		RRU23																								
Tru - Acheneat St - Bitumen Reseal, Antares St - Sirius St (19/20 & 20/21)		TRU05																								
Tru - Cnr Altair / Geh - Concrete Crossover Corner Parking Area (20/21)		TRU06																								
Tru - Bituminise Depot Parking & Depot Entrance (20/21)		TRU07																								
Tru - Pegasi Street - Drainage & Seal (20/21)		TRU08																								
Concrete Footpath - Spica Street - Southern Cross		J12101																								
LCRI Grant - Concrete Footpath - Beaton Rd - Antares St To Cemetary - Southern Cross		J12102																								

(Schedule 12—Transport Capital Expenditure)
Roads to Recovery and Commodity Route Funding

R2R23—R2R24 — Bodallin South Road
 1.2 kilometre construct to prime-seal
 1.5 kilometres bitumen reseal
Total—\$334,261







R2R25 — Southern Cross South Road
 3 kilometres gravel overlay
Total—\$145,697

Commodity Route Funding — Bodallin South Road
 2.2 kilometre bitumen reseal
Total—\$81,493

R2R26—Gatley Road
 2 kilometres gravel overlay
Total \$98,188

R2R22 - Cramphorne Road
 1.5 kilometres construct to 7metre primeseal
Total—\$328,017

Legend

-  CBH Grain Silo's
-  Sealed Road
-  Gravel Road
-  4WD only
-  Mining Track
-  Mine

(Schedule 12—Transport Capital Expenditure)
Project Grants Roads Regional Roads 2030







RRG14—M40
(SLK 3—9)
 6 kilometres bitumen reseal
Total — \$194,326

RRG17—Moorine South Road
(SLK 16.5 - 24.5)
 8 kilometres Bitumen seal
Total—\$270,398

RRG15—Koolyanobbing Road
(SLK 11—14)
 3 kilometres construct to 7m prime-seal
RRG16—Koolyanobbing Road
(SLK 8—11)
 3 kilometres bitumen reseal
Total—\$716,113

LRC1—Moorine South Road
 Construct 500 metre Slip-lane
Total—\$100,000

Legend

-  CBH Grain Silo's
-  Sealed Road
-  Gravel Road
-  4WD only
-  Mining Track
-  Mine

(Schedule 12—Transport Capital Expenditure)
Rural Roads Upgrade Municipal Funding

RRU20 — Koolyanobbing Road
 2 kilometres Bitumen Reseal
 Total—\$58,150

RRU22 - Three Boys Road
 1.4 kilometres Construct to seven metre seal
 Total—\$285,473

RRU12 - Kent Road
 2 kilometres Gravel Overlay
 Total—\$97,836







RRU18 - Cockatoo Tank Road
 2 kilometres Gravel Overlay
 Total—\$108,086

RRU17 - Nulla Nulla South Road
 2 kilometres Gravel Overlay
 Total—\$102,244

RRU21 - Brennand Road
 2 kilometres Gravel Overlay
 Total—\$99,382

RRU19 - Emu Fence Road
 2 kilometres Gravel Overlay
 Total—\$102,029

Legend

-  CBH Grain Silo's
-  Sealed Road
-  Gravel Road
-  4WD only
-  Mining Track
-  Mine

(Schedule 12—Transport Capital Expenditure)
Bitumen Seal/Footpath Southern Cross Streets

LRCI — Beaton Road /Antares Street
Reconstruct to 7 metre bitumen and
install concrete pathway from Antares Street to
Cemetery
Total \$370,000

RRU - Spica Street
Dual-Use Path from Canopus Street
to Centaur Street
Total \$49,364

RRU - Achernar Street
Bitumen Reseal from Antares to Sirius Street
Total \$61,737