



2023/2024 **BUDGET**



Budget Message from the Shire President



I am pleased to present to the residents and ratepayers of the Shire of Yilgarn the 2023/2024 Budget that was adopted by Council at its Ordinary meeting held on Thursday, 20 July 2023.

I am sure residents and ratepayers are feeling the pressure of the post-Covid economic climate, with costs and interest rates continuing to rise. The Shire of Yilgarn is not immune to these increases, and as such a rate increase was necessary, however, it is believed an increase of 2.5% will cover some of the increases experienced, whilst not being a significant burden on ratepayers.

It is important to note, the rate increase is based on the total value of rates raised in 2022/2023 as opposed to applying it to the "Rate in the Dollar". This method was chosen due to significant increases in the valuations for both UV-Rural and UV-Mining by the Valuer General.

Basing the current rate increase on the value of total rates raised results in the majority of ratepayers incurring an increase of around 2.5% on the previous year's rates, however, it does mean some ratepayers may incur a greater individual rate change, depending on the value allocated by the Valuer General. It should be noted, changes to the value of rateable properties is not within the control of Council. Ratepayers aggrieved by a change in value of their property may lodge an appeal, with the appeal process detailed in the information sheets sent with the Rate Notices.

As mentioned, costs are rising, and this has an effect on the Shire's budget, however there are a number of initiatives the Shire staff are undertaking to counteract these cost increases, including:

- A full Asset Review, from signposts to buildings, is being undertaken to provide a detailed description of the Shire's assets and the associated cost liabilities. Shire staff are producing condition reports of all assets and expected 10-year maintenance costs. This will provide Council with a clear indication of expected costs over the next 10 years and beyond. From this data, Council will be able to make informed decisions around building and road strategies including levels of service. This will ensure rates income is allocated frugally and where maximum community benefit will be achieved.
- Productivity data for road maintenance and construction works is being obtained. The result of this has already seen modifications to the Shire's plant and equipment replacement program to improve functionality within the fleet. One example has seen the proposed replacement of a light truck, originally with standard tray, to a truck with a beavertail tray, allowing the transport of small equipment throughout the Shire. This will remove the need to take the freightliner truck from gravel carting operations, improving road maintenance and construction productivity.
- Maximising building use and minimising maintenance costs. The budget contains funds to obtain concept plans to combine the Shire Administration Building and CRC into the existing Southern Cross Town Hall. The idea will see ongoing maintenance and capital upgrade costs minimised into one building. It will also allow for better use of Shire personnel in one purpose-built facility. If progressed, the site of the old administration building will also provide an opportunity to beautify the Antares Street townscape, providing an added attraction to tourists and potential residents.

In regards to the 2023/2024 Budget, Council has endorsed a program that continues to provide ongoing services to all residents and ratepayers and additional to these services, the 2023/2024 Budget has a number of significant projects which are detailed below:-

- \$45,000 for asbestos roof removal and wall repair at the Southern Cross Child Care Centre;
- \$128,724 for the upgrade of carports and front fence at the Homes for the Aged;
- \$30,000 for the installation of solar power for the swimming pool;
- \$204,157 for the upgrade of 2 x Sandlewood Rooms, 5 caravan park bays and residence at the Southern Cross Caravan Park;
- \$50,000 for upgrades to the standpipe controller systems;
- \$85,907 to complete the upgrade to the 11 Antares Street residence for professional accommodation;
- \$1,237,044 for major upgrades to Southern Cross Sports Complex;

- \$45,000 for solar power on Shire staff housing;
- \$42,236 for upgrades/repairs to Shire housing; and
- \$33,454 for renovations to various Shire buildings.

Council continues to ensure that it has a modern fleet of plant and equipment in order for our vast road network and parks and gardens to be maintained and upgraded to the satisfaction of users and ratepayers. Council have allocated \$1,644,350 in 2023/2024 towards plant and equipment, with major purchases including:

Prime Mover	Skid Steer
Loader	Backhoe
Works Department Light Vehicles	Administration light vehicles;

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

Whilst farming has been a mainstay in the Yilgarn for over half a century, the mining industry ebbs and flows in its proliferation in the area. Currently the Shire is experiencing a strong mining presence due to strong markets, with gold, iron ore and lithium the main targets. It is hoped with strong mineral markets predicted to continue; this will see increased support within the community from the local mining entities.

Producing the budget is a team effort from management and relevant staff within the organisation, however special mention goes to the Shire's Executive Manager Corporate Services for the work that he has put in to present this Budget to Councillors for their deliberation and final presentation to the residents and ratepayers of the Shire.

As always, I would encourage 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.

As President, I would like to thank all of Council, including Councillors, Management and staff for their continued efforts for the Yilgarn community. I would like to specifically thank the Infrastructure staff for their efforts in keeping the roads and buildings maintained and towns neat and tidy; the Regulatory staff for their work in servicing and managing Shire facilities as well as compliance duties and the administration staff for their continued services to the community. To the Councillors I thank you for your support for the last year and look forward to another strong year.

Cr Wayne Della Bosca
SHIRE PRESIDENT



SHIRE OF YILGARN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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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
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	4,354,273	4,155,774	4,196,740
Grants, subsidies and contributions	10	517,278	6,883,274	2,130,466
Fees and charges	14	1,981,998	2,424,752	2,046,918
Interest revenue	11(a)	614,324	479,452	381,255
Other revenue	11(b)	716,810	982,235	722,023
		8,184,683	14,925,487	9,477,402
Expenses				
Employee costs		(4,214,390)	(4,002,976)	(3,842,382)
Materials and contracts		(2,311,179)	(1,608,734)	(2,545,177)
Utility charges		(873,180)	(1,000,941)	(878,215)
Depreciation	6	(4,830,700)	(4,842,018)	(4,707,150)
Finance costs	11(d)	(12,662)	(10,695)	(8,967)
Insurance		(345,199)	(334,557)	(333,166)
Other expenditure		(853,840)	(835,721)	(834,102)
		(13,441,150)	(12,635,642)	(13,149,159)
		(5,256,467)	2,289,845	(3,671,757)
Capital grants, subsidies and contributions	10	3,982,064	1,441,852	3,541,599
Profit on asset disposals	5	16,275	54,569	26,462
Loss on asset disposals		(286,154)	(127,486)	(259,490)
		3,712,185	1,368,935	3,308,571
Net result for the period		(1,544,282)	3,658,780	(363,186)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,544,282)	3,658,780	(363,186)

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

SHIRE OF YILGARN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Rates		4,445,273	4,370,170	4,196,740
Grants, subsidies and contributions		517,278	6,827,912	2,130,466
Fees and charges		1,981,998	2,424,752	2,046,918
Interest revenue		614,324	479,452	381,255
Goods and services tax received		0	18,902	0
Other revenue		716,810	982,235	722,023
		8,275,683	15,103,423	9,477,402

Payments

Employee costs		(3,914,390)	(3,940,553)	(3,842,382)
Materials and contracts		(1,681,179)	(2,167,434)	(2,543,177)
Utility charges		(873,180)	(1,000,941)	(878,215)
Finance costs		(12,662)	(10,695)	(8,967)
Insurance		(345,199)	(334,557)	(333,166)
Other expenditure		(853,840)	(835,721)	(834,102)
		(7,680,450)	(8,289,901)	(8,440,009)

Net cash provided by (used in) operating activities 4 595,233 6,813,522 1,037,393

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(4,818,574)	(2,407,286)	(4,571,947)
Payments for construction of infrastructure	5(b)	(4,647,866)	(3,484,303)	(4,297,033)
Capital grants, subsidies and contributions		3,982,064	1,450,988	3,541,599
Proceeds from sale of property, plant and equipment	5(a)	563,500	537,756	500,700
Net cash provided by (used in) investing activities		(4,920,876)	(3,902,845)	(4,826,681)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(97,695)	(96,588)	(96,588)
Net cash provided by (used in) financing activities		(97,695)	(96,588)	(96,588)

Net increase (decrease) in cash held (4,423,338) 2,814,089 (3,885,876)

Cash at beginning of year 17,187,279 14,263,518 14,249,149

Cash and cash equivalents at the end of the year 4 **12,763,941** **17,077,607** **10,363,273**

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

SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
		\$	\$	\$
General rates	2(a)	4,304,468	4,163,879	4,160,948
Rates excluding general rates	2(a)	49,837	36,050	35,772
Grants, subsidies and contributions	10	517,278	6,883,274	2,130,466
Fees and charges	14	1,981,998	2,424,752	2,046,918
Interest revenue	11(a)	614,324	479,452	381,255
Other revenue	11(b)	716,810	982,235	722,023
Profit on asset disposals	5	16,275	54,569	26,462
		8,200,990	15,024,211	9,503,844
Expenditure from operating activities				
Employee costs		(4,214,390)	(4,002,976)	(3,842,382)
Materials and contracts		(1,618,724)	(1,608,734)	(2,545,177)
Utility charges		(873,180)	(1,000,941)	(878,215)
Depreciation	6	(4,830,700)	(4,842,018)	(4,707,150)
Finance costs	11(d)	(12,662)	(10,695)	(8,967)
Insurance		(345,199)	(334,557)	(333,166)
Other expenditure		(853,840)	(835,721)	(834,102)
Loss on asset disposals	5	(286,154)	(127,486)	(259,490)
		(13,034,849)	(12,763,128)	(13,408,649)
Non-cash amounts excluded from operating activities	3(b)	5,409,579	4,922,990	4,949,178
Amount attributable to operating activities		575,720	7,184,073	1,044,373
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	3,982,064	1,441,852	3,541,599
Proceeds from disposal of assets	5	563,500	537,756	500,700
		4,545,564	1,979,608	4,042,299
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(4,818,574)	(2,407,286)	(4,571,947)
Payments for construction of infrastructure	5(b)	(4,647,866)	(3,484,303)	(4,297,033)
		(9,466,440)	(5,891,589)	(8,868,980)
Amount attributable to investing activities		(4,920,876)	(3,911,981)	(4,826,681)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	0	1,234,022	1,112,469
		0	1,234,022	1,112,469
Outflows from financing activities				
Repayment of borrowings	7(a)	(97,695)	(96,588)	(96,588)
Transfers to reserve accounts	8(a)	(636,490)	(1,781,114)	(1,110,119)
		(734,185)	(1,877,702)	(1,206,707)
Amount attributable to financing activities		(734,185)	(643,680)	(94,238)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	5,017,473	3,136,387	3,481,501
Amount attributable to operating activities		575,720	7,184,073	1,044,373
Amount attributable to investing activities		(4,920,876)	(3,911,981)	(4,826,681)
Amount attributable to financing activities		(734,185)	(643,680)	(94,238)
Surplus or deficit at the end of the financial year	3	(61,868)	5,764,799	(395,045)

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

**SHIRE OF YILGARN
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) **BASIS OF PREPARATION**

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Mine Sites	Gross rental valuation	0.163728	7	529,565	86,705	0	0	86,705	84,590	84,590
Single Persons Quarters	Gross rental valuation	0.163728	10	816,219	133,638	0	0	133,638	130,378	130,378
Residential / Industrial	Gross rental valuation	0.116294	370	3,305,096	384,363	0	0	384,363	384,809	384,809
Commercial	Gross rental valuation	0.081865	33	974,765	79,799	0	0	79,799	78,262	78,367
Rural	Unimproved valuation	0.012500	351	155,053,117	1,938,164	0	0	1,938,164	1,891,987	1,890,163
Mining	Unimproved valuation	0.149184	344	10,816,836	1,613,699	0	0	1,613,699	1,588,425	1,576,541
Total general rates			1,115	171,495,598	4,236,368	0	0	4,236,368	4,158,451	4,144,848
(ii) Minimum payment										
		\$								
Mine Sites	Gross rental valuation	450	3	2,408	1,350	0	0	1,350	1,200	1,200
Single Persons Quarters	Gross rental valuation	450	2	1,075	900	0	0	900	800	800
Residential / Industrial	Gross rental valuation	600	138	243,353	82,800	0	0	82,800	58,500	58,500
Commercial	Gross rental valuation	450	8	21,561	3,600	0	0	3,600	2,800	2,800
Rural	Unimproved valuation	450	45	446,045	20,250	0	0	20,250	16,400	16,400
Mining	Unimproved valuation	450	276	382,996	124,200	0	0	124,200	89,600	96,400
Total minimum payments			472	1,097,438	233,100	0	0	233,100	169,300	176,100
Total general rates and minimum payments			1,587	172,593,036	4,469,468	0	0	4,469,468	4,327,751	4,320,948
(iv) Ex-gratia rates										
CBH Receptal Bins		0.075650		658,790	49,837	0	0	49,837	36,050	35,772
Total ex-gratia rates			0	658,790	49,837	0	0	49,837	36,050	35,772
					4,519,305	0	0	4,519,305	4,363,801	4,356,720
Discounts (Refer note 2(g))								(165,000)	(163,872)	(160,000)
Total rates					4,519,305	0	0	4,354,305	4,199,929	4,196,720

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

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	22 September 2023	0	0.00%	11.00%
Option two				
First instalment	22 September 2023	10	3.00%	11.00%
Second instalment	29 January 2024	10	3.00%	11.00%
Option three				
First instalment	22 September 2023	10	3.00%	11.00%
Second instalment	27 November 2023	10	3.00%	11.00%
Third instalment	29 January 2024	10	3.00%	11.00%
Fourth instalment	1 April 2024	10	3.00%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,500	3,310	11,500
Instalment plan interest earned	5,000	0	0
Unpaid rates and service charge interest earned	35,000	35,120	40,000
	43,500	38,430	51,500

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential / Industrial	Properties within a town site boundary with a land use that does not fall within the category of commercial.	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 non-residential properties.	This category is rated lower than Residential / Industrial to encourage competitiveness and viability.	To keep rates to a minimum to encourage local businesses to remain competitive and viable.
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 perspective.	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 rural purposes.	This rate to contribute to the services desired by the community.	This is considered to be the base rate above which all other UV rated properties are assessed.
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.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) 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 of commercial.	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 non-residential properties.	This category is rated lower than Residential / Industrial to encourage competitiveness and viability.	To keep rates to a minimum to encourage local businesses to remain competitive and viable.
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 perspective.	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 rural purposes.	This rate to contribute to the services desired by the community.	This is considered to be the base rate above which all other UV rated properties are assessed.
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.

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
UV - Mining	0.163037	0.149184	The Rate in the Dollar was reduced for both the UV - Mining and UV - Rural rate categories due to significant increases in their valuations, 9.95% for UV - Mining and 21.02% for UV - Rural.
UV - Rural	0.015114	0.012500	

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

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

(g) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
All GRV & UV Rate Types (Excluding Sewerage, ESL and Waste & Recycling Collection Charges).	Rate	5.00%	\$ 0	\$ 165,000	\$ 163,872	\$ 160,000	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.
				165,000	163,872	160,000	

(h) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Contract assets
 Inventories

Less: current liabilities

Trade and other payables
 Contract liabilities
 Capital grant/contribution liability
 Long term borrowings
 Employee provisions
 Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	12,763,943	17,187,279	10,133,256
	77,804	77,804	0
	599,586	699,586	765,788
	178,731	178,731	0
	39,128	19,128	33,636
	13,659,192	18,162,528	10,932,680
	(1,122,184)	(472,184)	(716,046)
	(42,969)	(1,056,204)	(261,821)
	(967,517)	(967,517)	0
7	(96,617)	(96,618)	(97,140)
	(471,302)	(471,302)	(495,945)
	(134,346)	(134,346)	0
	(2,834,935)	(3,198,171)	(1,570,952)
	10,824,257	14,964,357	9,361,728
3(c)	(10,368,979)	(9,946,884)	(9,396,894)
	455,278	5,017,473	(35,166)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation
 Non-cash movements in non-current assets and liabilities:
 - Pensioner deferred rates
 - Employee provisions

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(16,275)	(54,569)	(26,462)
5	286,154	127,486	259,490
6	4,830,700	4,842,018	4,707,150
	9,000	8,055	9,000
	300,000	0	0
	5,409,579	4,922,990	4,949,178

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
 Less: Current assets not expected to be received at end of year
 - Rates receivable
 - Current Liability - Right of use assets
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(10,399,255)	(9,762,765)	(9,213,297)
	(371,922)	(586,318)	(586,318)
	(2,749)	(2,749)	(2,749)
	96,617	96,618	97,140
	308,330	308,330	308,330
	(10,368,979)	(9,946,884)	(9,396,894)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

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

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 12,763,943	\$ 17,187,279	\$ 10,133,256
Total cash and cash equivalents		12,763,943	17,187,279	10,133,256
Held as				
- Unrestricted cash and cash equivalents	3(a)	1,397,171	6,456,997	658,138
- Restricted cash and cash equivalents	3(a)	11,366,772	10,730,282	9,475,118
		12,763,943	17,187,279	10,133,256
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		11,366,772	10,730,282	9,475,118
		11,366,772	10,730,282	9,475,118
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	10,399,255	9,762,765	9,213,297
Unspent capital grants, subsidies and contribution liabilities		967,517	967,517	261,821
		11,366,772	10,730,282	9,475,118
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,544,282)	3,658,779	(363,186)
Depreciation	6	4,830,700	4,842,018	4,707,150
(Profit)/loss on sale of asset	5	269,879	72,917	233,028
(Increase)/decrease in receivables		91,000	177,936	150,000
(Increase)/decrease in inventories		(20,000)	28,097	40,000
(Increase)/decrease in other assets		0	9,244	0
Increase/(decrease) in payables		650,000	(533,618)	(340,000)
Increase/(decrease) in unspent capital grants		0	9,106	0
Increase/(decrease) in other provision		0	30	0
Increase/(decrease) in employee provisions		300,000	0	0
Capital grants, subsidies and contributions		(3,982,064)	(1,450,988)	(3,351,243)
Net cash from operating activities		595,233	6,813,521	1,075,749

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Disposals - Net Book Value	2023/24 Disposals - Sale Proceeds	2023/24 Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Buildings - non-specialised	928,344	0	0	0	378,674	0	0	0	974,325	0	0	0
Buildings - specialised	1,618,655	0	0	0	133,734	0	0	0	1,576,409	0	0	0
Furniture and equipment	60,000	0	0	0	50,600	0	0	0	17,013	0	0	0
Plant and equipment	2,211,575	833,379	563,500	(269,879)	1,844,278	640,482	537,756	(102,726)	2,004,200	733,728	500,700	(233,028)
Total	4,818,574	833,379	563,500	(269,879)	2,407,286	640,482	537,756	(102,726)	4,571,947	733,728	500,700	(233,028)
(b) Infrastructure												
Infrastructure - roads	3,802,766	0	0	0	3,443,452	0	0	0	3,576,533	0	0	0
Infrastructure - footpaths	107,100	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - parks & ovals	680,000	0	0	0	12,469	0	0	0	670,000	0	0	0
Infrastructure - refuse	15,000	0	0	0	0	0	0	0	7,500	0	0	0
Infrastructure - sewerage	43,000	0	0	0	28,382	0	0	0	43,000	0	0	0
Total	4,647,866	0	0	0	3,484,303	0	0	0	4,297,033	0	0	0
Total	9,466,440	833,379	563,500	(269,879)	5,891,589	640,482	537,756	(102,726)	8,868,980	733,728	500,700	(233,028)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - parks & ovals
Infrastructure - sewerage
Infrastructure - townscape
Infrastructure - other
Infrastructure - refuse
Infrastructure - airport
Infrastructure - drainage

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
114,917	95,113	111,977
509,381	425,786	496,353
19,077	22,374	18,589
397,645	335,746	387,475
3,367,084	3,178,683	3,280,968
45,453	33,135	44,290
17,446	21,925	17,000
14,660	12,609	14,285
1,064	9,574	1,036
263,419	230,408	256,681
1,233	323	1,201
30,856	26,315	30,066
48,467	442,670	47,229
4,830,702	4,834,661	4,707,150
18,500	18,631	18,500
125,100	125,004	115,700
13,650	13,582	12,500
98,300	98,133	98,300
52,500	52,335	51,700
488,900	480,057	382,950
457,750	456,531	442,150
3,243,500	3,252,530	3,257,600
55,000	60,746	66,300
277,500	277,112	261,450
4,830,700	4,834,661	4,707,150

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 - 75 Years
Buildings - specialised	30 - 75 Years
Furniture and equipment	4 - 20 Years
Plant and equipment	5 - 30 Years
Infrastructure - roads	15 - 120 Years
Infrastructure - footpaths	10 - 80 Years
Infrastructure - parks & ovals	10 - 40 Years
Infrastructure - sewerage	60 - 100 Years
Infrastructure - townscape	20 - 35 Years
Infrastructure - other	10 - 80 Years
Infrastructure - refuse	Not Depreciated
Infrastructure - airport	10 - 30 Years
Infrastructure - drainage	5 - 80 Years

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Southern Cross Aquatic C	98	WATC	1.14%	760,578	0	(97,695)	662,883	(8,432)	857,166	0	(96,588)	760,578	(8,412)	857,166	0	(96,588)	760,578	(8,412)
				760,578	0	(97,695)	662,883	(8,432)	857,166	0	(96,588)	760,578	(8,412)	857,166	0	(96,588)	760,578	(8,412)

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

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

7. BORROWINGS

(b) New borrowings - 2023/24

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

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

credit standby arrangements

Credit card limit

Credit card balance at balance date

Total amount of credit unused

Loan facilities in use at balance date

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	0	(2,191)	0
Total amount of credit unused	25,000	22,809	25,000
Loan facilities in use at balance date	662,883	760,578	760,578

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave Reserve	308,330	13,875	0	322,205	297,148	11,182		308,330	297,148	1,040		298,188
(b) Plant Reserve	1,014,773	45,665	0	1,060,438	894,945	233,678	(113,850)	1,014,773	894,945	203,132		1,098,077
(c) Building Reserve	2,749,341	123,720	0	2,873,061	2,649,632	99,709		2,749,341	2,649,632	9,274		2,658,906
(d) Aerodrome Reserve	307,607	13,842	0	321,449	296,451	11,156		307,607	296,452	1,038		297,490
(e) Standpipe Maintenance / Upgrade Reser	207,687	9,346	0	217,033	200,155	7,532		207,687	200,155	701		200,856
(f) Sewerage Upgrade Reserve	1,200,327	54,015	0	1,254,342	1,156,795	43,532		1,200,327	1,156,795	4,049		1,160,844
(g) Mt Hampton / Dulyalbin Water Reserve	78,033	11,011	0	89,044	54,691	23,342		78,033	54,691	7,691		62,382
(h) Sport & Recreation Facilities Reserve	620,400	27,918	0	648,318	597,900	22,500		620,400	597,900	2,093		599,993
(i) Homes for the Aged Reserve	417,066	18,768	0	435,834	401,940	15,126		417,066	401,940	1,407		403,347
(j) Southern Cross Refuse Disposal Site Reser	252,089	11,344	0	263,433	242,947	9,142		252,089	242,947	850		243,797
(k) Community Bus Reserve	133,951	6,028	0	139,979	129,093	4,858		133,951	129,093	452		129,545
(l) Museum Reserve	29,477	4,326	0	33,803	24,853	4,624		29,477	24,827	3,087		27,914
(m) Health Services - Capital Reserve	220,234	9,911	0	230,145	212,247	7,987		220,234	212,247	743		212,990
(n) Unspent Grants Reserve	0	0	0	0	943,522	7,703	(951,225)	0	943,522	0	(943,522)	0
(o) Heavy Vehicle Road Improvement Contributi	668,379	210,077	0	878,456	584,839	252,487	(168,947)	668,379	584,839	156,047	(168,947)	571,939
(p) Youth Development Reserve	115,741	5,208	0	120,949	111,543	4,198		115,741	111,543	390		111,933
(q) Tourism Reserve	263,472	11,856	0	275,328	253,917	9,555		263,472	253,916	889		254,805
(r) Health Services - Operations Reserve	113,082	5,089	0	118,171	108,981	4,101		113,082	108,981	381		109,362
(s) Yilgam Bowls & Tennis Club Sinking Fund R	62,776	9,491	0	72,267	54,074	8,702		62,776	54,074	6,855		60,929
(t) Mineral Resources Contributions Reserve	1,000,000	45,000	0	1,045,000	0	1,000,000	1,000,000	0	710,000			710,000
	9,762,765	636,490	0	10,399,255	9,215,673	1,781,114	(1,234,022)	9,762,765	9,215,647	1,110,119	(1,112,469)	9,213,297

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	To be used to fund 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) Standpipe Maintenance / Upgrade Reser	Ongoing	To be used for major maintenance and upgrades to the Shires standpipe network.
(f) Sewerage Upgrade 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.
(g) Mt Hampton / Dulyalbin Water 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.
(h) Sport & Recreation Facilities Reserve	Ongoing	To be used To fund any major projects relating To Recreation within the community.
(i) 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.
(j) Southern Cross Refuse Disposal Site Reser	Ongoing	To be used To meet future costs of major works to be carried out at Refuse Disposal Sites within the Shire of Yilgam. 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.
(k) Community Bus Reserve	Ongoing	To provide a conduit Reserve for the proceeds from the hire of the Yilgam Community Bus.
(l) Museum Reserve	Ongoing	Monies held on behalf of the Yilgam Historical Museum for their purpose and use as required.
(m) Health Services - Capital Reserve	Ongoing	To be used to maintain the Health Service GP practice and associated assets.
(n) Unspent Grants Reserve	Ongoing	To recognise unspent grants.
(o) Heavy Vehicle Road Improvement Contributi	Ongoing	To provide adequate disclosure of funds received under the HVRIC and the relevant road funds are expended on.
(p) Youth Development Reserve	Ongoing	To be used for the development of Youth in the Yilgam District.
(q) Tourism Reserve	Ongoing	To be used to fund tourism in the Yilgam District.
(r) Health Services - Operations Reserve	Ongoing	To be use when the Shire of Yilgam is required to take operational control of the Southern Cross GP practice.
(s) Yilgam Bowls & Tennis Club Sinking Fund R	Ongoing	To recognise the Yilgam Bowls & tennis Clubs contribution to future playing surface upgrades.
(t) Mineral Resources Contributions Reserve	Ongoing	To recognise contributions made by Mineral Resources Limited for the purpose of future

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
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 contractual commitments	General appropriations and contributions with no specific contractual commitments	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
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
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

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

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

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. Provision and maintenance of Homes for the Aged.

Housing

To provide and maintain Staff and general housing.

Provision and maintenance of Staff and general 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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
General purpose funding	4,993,597	4,689,666	4,599,495
Law, order, public safety	18,750	11,394	18,750
Health	1,500	1,714	1,500
Education and welfare	66,860	39,503	68,340
Housing	67,600	70,977	79,840
Community amenities	684,789	804,239	757,289
Recreation and culture	58,840	(2,509)	30,165
Transport	633,401	840,948	614,599
Economic services	948,770	1,258,032	1,001,270
Other property and services	209,573	355,301	202,150
	7,683,680	8,069,265	7,373,398
Grants, subsidies and contributions			
General purpose funding	132,317	5,480,407	1,021,687
Law, order, public safety	73,718	73,718	73,718
Education and welfare	118,243	112,028	113,561
Community amenities	1,000	0	1,000
Transport	192,000	1,244,636	875,500
Economic services	0	0	45,000
	517,278	6,910,789	2,130,466
Capital grants, subsidies and contributions			
General purpose funding	160,311	0	1,103,833
Law, order, public safety	450,000	0	0
Education and welfare	0	9,721	0
Community amenities	23,000	63,748	100,000
Transport	3,348,753	1,368,383	2,337,766
	3,982,064	1,441,852	3,541,599
Total Income	12,183,022	16,421,906	13,045,463
Expenses			
Governance	(517,122)	(378,526)	(458,480)
General purpose funding	(361,674)	(273,197)	(368,474)
Law, order, public safety	(470,366)	(313,244)	(373,421)
Health	(334,298)	(274,168)	(327,266)
Education and welfare	(459,221)	(369,626)	(403,398)
Housing	(137,972)	(130,986)	(132,290)
Community amenities	(1,809,084)	(1,482,885)	(1,611,045)
Recreation and culture	(1,946,537)	(1,778,047)	(1,851,111)
Transport	(6,234,156)	(6,068,470)	(5,979,751)
Economic services	(1,322,691)	(1,396,710)	(1,629,625)
Other property and services	(134,183)	(297,268)	(273,788)
Total expenses	(13,727,304)	(12,763,127)	(13,408,649)
Net result for the period	(1,544,282)	3,658,779	(363,186)

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

11. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	439,324	318,994	222,255
- Other funds	135,000	128,371	119,000
Other interest revenue	40,000	35,120	40,000
	614,324	482,485	381,255
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	88,010	198,803	83,423
Other	628,800	783,432	638,600
	716,810	982,235	722,023
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	29,400	31,956	31,000
Other services	7,725	0	4,500
	37,125	31,956	35,500
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	8,432	8,412	8,412
	8,432	8,412	8,412
(e) Write offs			
General rate	40,000	58,846	35,000
Fees and charges	5,000	0	5,000
	45,000	58,846	40,000

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

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cr Wayne Della Bosca			
President's allowance	12,000	12,000	12,000
Meeting attendance fees	9,000	9,880	9,000
Annual allowance for ICT expenses	1,180	1,180	1,180
	22,180	23,060	22,180
Cr Brian Close			
Deputy President's allowance	3,000	3,000	3,000
Meeting attendance fees	6,200	7,000	6,200
Annual allowance for ICT expenses	1,180	1,180	1,180
Travel and accommodation expenses	500	743	500
	10,880	11,923	10,880
Cr Jodie Cobden			
Meeting attendance fees	6,200	4,480	6,200
Annual allowance for ICT expenses	1,180	1,180	1,180
	7,380	5,660	7,380
Cr Linda Rose			
Meeting attendance fees	6,200	5,600	6,200
Annual allowance for ICT expenses	1,180	1,180	1,180
Travel and accommodation expenses	2,500	2,713	2,500
	9,880	9,493	9,880
Cr Phil Nolan			
Meeting attendance fees	6,200	5,200	6,200
Annual allowance for ICT expenses	1,180	1,180	1,180
Travel and accommodation expenses	1,250	1,782	1,250
	8,630	8,162	8,630
Cr Lisa Granich			
Meeting attendance fees	6,200	5,600	6,200
Annual allowance for ICT expenses	1,180	1,180	1,180
Travel and accommodation expenses	250	257	250
	7,630	7,037	7,630
Cr Gary Guerini			
Meeting attendance fees	6,200	6,000	6,200
Annual allowance for ICT expenses	1,180	1,180	1,180
Travel and accommodation expenses	1,000	965	1,000
	8,380	8,145	8,380
Total Elected Member Remuneration	74,960	73,480	74,960
President's allowance	12,000	12,000	12,000
Deputy President's allowance	3,000	3,000	3,000
Meeting attendance fees	46,200	43,760	46,200
Annual allowance for ICT expenses	8,260	8,260	8,260
Travel and accommodation expenses	5,500	6,460	5,500
	74,960	73,480	74,960

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

13. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Police Licensing	759	328,542	(328,542)	759
Builders Levy	16,673	9,940	(7,674)	18,939
Transwa Bookings	3,046	7,990	(8,138)	2,898
Housing Tenancy Bonds	4,540	1,432	(2,656)	3,316
Hall Hire Bonds	1,115	223	(622)	716
Security Key System Bonds	1,830	496	(436)	1,890
Clubs & Groups	110	0	0	110
Third Party Contributions	6,338	0	0	6,338
Rates Overpaid	15,926	0	0	15,926
Retention Monies	20,000	0	(20,000)	0
	70,337	348,623	(368,068)	50,892

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

14. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	8,500	15,575	5,000
Law, order, public safety	4,750	3,794	4,750
Health	1,500	1,714	1,500
Education and welfare	65,860	61,254	65,340
Housing	67,600	70,977	79,840
Community amenities	673,789	802,741	748,789
Recreation and culture	48,650	26,201	15,150
Transport	85,450	85,396	80,450
Economic services	948,770	1,194,539	979,270
Other property and services	77,129	162,561	66,829
	1,981,998	2,424,752	2,046,918

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

SHIRE OF YILGARN

2023 - 2024 FEES AND CHARGES

Function	Description	Fee	GST	Total
GENERAL PURPOSE FUNDING				
<u>Rates</u>				
	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 Overpayments	59.09	5.91	65.00
	Rate Enquiry Fees - Property Information Reports	90.00	9.00	99.00
	Rate Notice Copy	15.00	1.50	16.50
	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
<u>Freedom of Information</u>				
	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
<u>Other</u>				
	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
	Wheatbelt Visitors Centre - Wholesale			
	Koolyanobbing Book	20.45	2.05	22.50
	Vultee Vengeance Book - Soft Cover	16.91	1.69	18.60
	Yellowdine Book	17.45	1.75	19.20
LAW ORDER AND PUBLIC SAFETY				
<u>Dog & Cat Poundage</u>				
	Poundage / Sustenance - per day or part thereof	20.00	2.00	22.00
	Impounding Fee	68.18	6.82	75.00
	Release Fee	45.45	4.55	50.00
	Animal Destruction	40.91	4.09	45.00

* All Poundage & Registration Fees (if any) are to be paid in full prior to release.

* Poundage & Registration Fees will be waived if animal is surrendered for rehousing.

SHIRE OF YILGARN

2023 - 2024 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Dog Registration - as per the Dog Act 1976</u>				
	Annual (Unsterilised)	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
	* Pensioners (50% of applicable fee charged)			
	* Bona fide use in the droving or tending of stock (25% of applicable fee charged)			
	Kennel Annual Fee	200.00	0.00	200.00
<u>Cat Registration - as per the Cat Act 2011</u>				
	Annual (Sterilised) - 50% if first registration and application made after 31 May	20.00	0.00	20.00
	Tri-Annual	42.50	0.00	42.50
	Lifetime	100.00	0.00	100.00
	Pensioners (50% of fee charged)			
	Application or Renewal of Approval to Breed Cats - fee per breeding cat	100.00	0.00	100.00
HEALTH				
<u>Shire of Yilgarn Health local laws 1997</u>				
	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
<u>Liquor and Gaming</u>				
	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
<u>Offensive Trades</u>				
	As set by the Offensive Trades (Fees) Regulations 1976			
<u>Health (Public Building) Regulations 1992</u>				
	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

2023 - 2024 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Food Act 2008</u>				
	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

Business Card	0.91	0.09	1.00
A4	1.82	0.18	2.00
A3	2.73	0.27	3.00

* Photocopying / printing cost not included.

SHIRE OF YILGARN

2023 - 2024 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	10.00	1.00	11.00
	15 - 30 minutes	20.00	2.00	22.00
	1 Hour	38.64	3.86	42.50
* 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
Additional to Conference Room rates				
	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/DVD per page	0.27	0.03	0.30
	A3 & email/ save on own USB or CD/DVD 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 or part thereof	38.64	3.86	42.50

SHIRE OF YILGARN

2023 - 2024 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Disks Services (per disk)</u>				
	CD & DVD Duplication (CD supplied not DVD)	2.73	0.27	3.00
	* No items under copyright will be duplicated.			
<u>Crosswords Advertising - Businesses outside Shire of Yilgarn</u>				
Black / white				
	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
Colour				
	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>				
Black / white				
	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
Colour				
	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

2023 - 2024 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

2023 - 2024 FEES AND CHARGES

Function	Description	Fee	GST	Total
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HOUSING

Rental Rates per Week

Council Staff Housing	60.00	0.00	60.00
Council Staff - Unit Housing - 91A-C Antares St	50.00	0.00	50.00
Housing - Medical Services			
- 80 Spica Street (Chemist)	65.00	0.00	65.00
- 35 Taurus Street (Doctor)			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 tenant vacating premises) - per hour or part there-of.	45.45	4.55	50.00

* General Shire housing stock may be rented at the discretion of the CEO for a negotiated weekly rental

* A bond equivalent to four times the weekly rent is payable on all Council houses and units

Professional Housing

Daily Rate

13 Libra Place (East)	55.00	0.00	55.00
13 Libra Place (West)	55.00	0.00	55.00

Weekly Rate

13 Libra Place (East)	250.00	0.00	250.00
13 Libra Place (West)	250.00	0.00	250.00

* The CEO is authorised to negotiate a suitable rental rate if deemed necessary.

Cleaning Fee (If required on tenant vacating premises) - per hour or part there-of.	45.45	4.55	50.00
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COMMUNITY AMENITIES

Rubbish Collection - Sale of 240 litre Sulo Bin

Kerb side waste collection As determined annually by Council

* Note: 240 ltr bins; First collection - GST free

240 ltr Rubbish Bins - sale of At Cost

SHIRE OF YILGARN

2023 - 2024 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	72.73	7.27	80.00
	Commercial Waste - per cubic metre	45.45	4.55	50.00
	Commercial Green Waste - per cubic metre			Free
	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)	150.00	15.00	165.00
	Local residential waste - during open hours			Free
* Metres ³ will be measured onsite				
<i>Southern Cross Cemetery</i>				
	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	400.00	40.00	440.00
	Digging Deeper Grave / Oversized Casket (in addition to applicable Interment Fee)	122.73	12.27	135.00
	Interment of child under 7 yrs	231.82	23.18	255.00
	Interment of stillborn	177.27	17.73	195.00
	Interment of ashes	60.00	6.00	66.00
	Reopening of adult grave	381.82	38.18	420.00
	Reopening of child grave	272.73	27.27	300.00
	Reopening of stillborn grave	218.18	21.82	240.00
	Interment without due notice (in addition to applicable Interment Fee)	163.64	16.36	180.00
	Interment outside normal working hours (in addition to applicable Interment Fee)	150.00	15.00	165.00
	Late arrivals - per hour (in addition to applicable Interment Fee)	45.45	4.55	50.00
	Exhumations	381.82	38.18	420.00
	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)	36.36	3.64	40.00
	Double Niche placement (If Shire Staff assistance required)	36.36	3.64	40.00
	Masons Licence - Annual	100.00	0.00	100.00
	Masons Licence - Single	50.00	0.00	50.00

Sewerage Applications

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

SHIRE OF YILGARN

2023 - 2024 FEES AND CHARGES

Function	Description	Fee	GST	Total
<i>Planning Scheme Amendment Fees - Local Government Fees Only</i>				
	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 Application Fees

Maximum 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.

Community Centre

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

SHIRE OF YILGARN

2023 - 2024 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Senior Citizens Centre</u>				
	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			
<u>Sports Complex</u>				
	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 Sports Court - incl. change rooms			
	Indoor Court per hour	27.27	2.73	30.00
	Indoor Court per day	95.45	9.55	105.00
	Outdoor Oval & Sports Courts			
	Sports Oval Hire per day	409.09	40.91	450.00
	Outdoor Courts per hour	27.27	2.73	30.00
	Outdoor Courts per day	95.45	9.55	105.00
	* Outdoor Oval & Courts Charges only applicable if exclusive use required			
	* Charges NOT applicable to groups/clubs who pay an annual usage fee			
	Bond complex (refundable)	300.00	0.00	300.00
	Bond grounds (refundable)	515.00	0.00	515.00
<u>Hire of chairs & tables - Per Day (From Recreation Complex only)</u>				
	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

2023 - 2024 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Community Bus Hire Rates</u>				
<i>Community Bus</i>				
	Not for Profit Organisation - per km (including fuel)	0.60	0.06	0.66
	Commercial / For Profit Organisations - per km (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
	Hire Bond	300.00	0.00	300.00
	* Commercial Hire: Subject to CEO's Approval			
<u>Security Key System</u>				
	Bond required for individual keys (refundable)	50.00	0.00	50.00
<u>Swimming Pool Admission</u>				
	General Admission			Free
	Lane Hire per hour	8.00	0.80	8.80
	Private Hire per Hour	100.00	10.00	110.00
TRANSPORT				
<u>Aerodrome</u>				
	Aircraft Annual landing fees (local)	150.00	15.00	165.00
	Aircraft landing (per tonne rounded up)	15.91	1.59	17.50
	Passenger Fee (Incoming & Outgoing)	27.27	2.73	30.00
<u>Other</u>				
	Sale of Gravel & Sand per cubic metre	5.00	0.50	5.50
ECONOMIC SERVICES				
<u>Building Permit Fees</u>				
	As set by Building Regulations 2013			
<u>Building Services levy</u>				
	As set by Building Services (Complaint Resolution and Administration) Regulations 2011			
<u>Building and Construction Industry Training Fund</u>				
	As set by Building and Construction Industry Training Fund and Levy Collection Act 1990			

SHIRE OF YILGARN

2023 - 2024 FEES AND CHARGES

Function	Description	Fee	GST	Total
<i>Land leases - Annual - Payable by 1 July -</i>				
	Horse Agistment Leases - Annual (per yard)	150.00	15.00	165.00
	Lots 36 & 44 - Cropping	2,000.00	200.00	2,200.00
	Airport - Cropping	454.55	45.45	500.00
<i>Water Charges (per kilolitre)</i>				
	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>				
<i>Dulyalbin Tank</i>				
	Water used for stock & spraying	1.30	0.00	1.30
<i>Mt Hampton Dam</i>				
	Water used for stock & spraying	0.67	0.00	0.67
<i>Standpipes</i>				
	Beaton - 50mm	9.50	0.00	9.50
	Bodallin - 50mm	9.50	0.00	9.50
	Bodallin - 25mm	3.23	0.00	3.23
	Bullfinch - 50mm	9.50	0.00	9.50
	Bullfinch - 25mm	3.23	0.00	3.23
	Castor - 25mm	3.23	0.00	3.23
	Garrett - 50mm	9.50	0.00	9.50
	Gatherer - 50mm	9.50	0.00	9.50
	Ghooli - 50mm	9.50	0.00	9.50
	Koolyanobbing - 50mm	9.50	0.00	9.50
	Marvel Loch - 50mm	9.50	0.00	9.50
	Moorine Rock - 50mm	9.50	0.00	9.50
	Moorine Rock - 25mm	3.23	0.00	3.23
	Noongar - 50mm	9.50	0.00	9.50
	Noongar - 25mm	3.23	0.00	3.23
	North Bodallin - 40mm	9.50	0.00	9.50
	O'Neils - 25mm	3.23	0.00	3.23
	Perilya - 50mm	9.50	0.00	9.50
* <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
* <i>Standpipe water charges subject to change at any time due to changes in supply costs.</i>				

SHIRE OF YILGARN

2023 - 2024 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)	163.64	16.36	180.00
	Sandalwood Lodge - B Rooms (Per night)	90.91	9.09	100.00
	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)	190.91	19.09	210.00
	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				
<u>Cancellations</u>				
Notice of:				
	More than 48 Hours			Full Refund
	More than 24 Hours but less than 48 Hours			50% Refund
	Less than 24 Hours			No Refund
	Cancellation Fee	13.64	1.36	15.00
<u>Concessions</u>				
	"Stay for 7 nights, Pay for 6 Nights" (Applicable only to Sandalwood Motor Lodge and Kurrajong Rooms)			Value of 1 night applicable rate
<u>Additional Fees</u>				
	Additional Servicing of Room/s (Per Room / Per Day) (While occupied, rooms are serviced on a weekly basis)	27.27	2.73	30.00
	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

SHIRE OF YILGARN

2023 - 2024 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) plus 32.05% of Annual Sewerage & Rubbish Charges	1,655.83	165.58	1,821.41
	Section B (35.17 m ²) plus 18.21% of Annual Sewerage & Rubbish Charges	940.79	94.08	1,034.87
	Section C (46.64 m ²) plus 24.15% of Annual Sewerage & Rubbish Charges	1,247.62	124.76	1,372.38
	Section D (49.43 m ²) plus 25.59% of Annual Sewerage & Rubbish Charges	1,322.25	132.22	1,454.47
<u>Labour Hire - Per Hour</u>				
	Labour (Operator)	80.00	8.00	88.00
	Additional Loading for Overtime (Time and a Half)	20.00	2.00	22.00
	Additional Loading for Overtime (Double Time)	40.00	4.00	44.00
	Labour (Executive)	120.00	12.00	132.00
<u>Other</u>				
	Administration Charge			12%
<u>Major Plant - Per hour, operator included</u>				
	Grader	213.64	21.36	235.00
	Construction Loader	209.09	20.91	230.00
	Town Loader	181.82	18.18	200.00
	Backhoe	136.36	13.64	150.00
	Skid Steer Loader	159.09	15.91	175.00
	Prime Mover and Side Tippers	236.36	23.64	260.00
	Prime Mover and Low Loader	172.73	17.27	190.00
	Truck <13 tonne	136.36	13.64	150.00
	Truck >13 tonne	150.00	15.00	165.00
	Tractor	122.73	12.27	135.00
	Roller Steel Drum	145.45	14.55	160.00
	Roller Multi Tyred	145.45	14.55	160.00
<u>Minor Plant - Per day, dry hire</u>				
	Minor Plant - Pumps, Generators (< 10kVA) & Trailers etc. (each)	118.18	11.82	130.00

* Generators > 10kVA are not listed for Hire