



# Shire of YILGARN

*“good country for hardy people”*

## *2018 / 2019 Budget*



*Adopted by Council  
July 2018 Ordinary Meeting, Resolution 94/2018*

## Message from the Shire President



It gives me pleasure in presenting to the residents and ratepayers of the Shire of Yilgarn the 2018/2019 Budget that was adopted by Council at its Ordinary meeting held on Thursday, 19 July 2018.

I am pleased to advise that Council has again kept rate increases below CPI and this year an average 1.5% rate increase has been applied. Both GRV's and UV's were subject to revaluations for the 2018/2019 financial year and therefore some ratepayers will receive an increase in their rates beyond the 1.5%, purely based on their valuations increasing accordingly. Landgate, the State Valuer, assesses valuations based on land sale movements within the district and significant land sales in particular areas can have an adverse impact upon the valuations, something which Council has no control over.

Kerbside rubbish/recycling fees and sewerage rates for both residential and commercial properties have been kept at the same levels as the 2017/2018 financial year in an effort to minimise further increases.

Council continues to ensure that the services provided to the residents and ratepayers are in keeping with their expectations and I consider that once again, Council has delivered a Budget that meets with this requirement. Over and above the normal annual service provisions such as maintaining Council's road network, parks and gardens, recreation facilities etc., the following major projects/works and future planning provisions are included in the 2018/2019 Budget:-

- \$543,000 has been allocated for transfer to the Recreation Reserve Fund for the redevelopment of the Southern Cross Swimming Pool. The overall development has been indicatively costed at \$3.6M. Council will be preparing a grant funding application to State Government under its Community Sporting and Recreation Facilities Fund in 2018/2019 Budget and if successful in its application, construction of the new facility will commence in the 2019/2020 financial year.
- \$78,000 for refurbishment works to one Unit at the Yilgarn Homes for the Aged
- \$225,000 for the purchase of a second hand Loader to be located at the Southern Cross Waste Disposal Facility to continue to maintain the facility plus \$31,000 for other improvements in the ongoing management of the site
- \$23,000 to replace the Rotunda at Rotary Park
- \$152,500 to acquire a new Community Bus

- \$32,000 for various refurbishment/maintenance works to the Southern Cross Community Centre.
- \$152,000 for Stage I of the removal of the asbestos roof at the Southern Cross Recreation Centre and replace with a new colour-bond roof.

The Shire of Yilgarn continues to maintain a modern fleet of machinery for its road construction and maintenance programs and it is imperative that Council holds adequate Reserve Funds for this purpose. In 2018/2019 alone, Council will purchase \$658,000 of new plant, which includes replacement of a Grader, Truck and other smaller plant items. Without forward planning via its 10 year Plant Replacement Program and sustaining its Reserve Fund, Council would not be able to maintain such a modern fleet.

I would like to thank my fellow Councillors and the senior management team for the work and deliberations undertaken to present this Budget. Should residents and ratepayers have any queries in relation to certain items of expenditure, I would urge them to contact Council's senior managers for clarification.

***Cr Onida Truran***  
***SHIRE PRESIDENT***



**SHIRE OF YILGARN**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**SHIRE'S VISION**

A strong, vibrant and progressive Shire that retains strength in its communities by way of continual promotion of agriculture and mining as the Shires major industries, with an added focus on tourism, to ensure that a robust economic and social base is retained for all residents.

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	3,901,988	3,675,024	3,686,019
Operating grants, subsidies and contributions	9	1,547,122	2,747,007	1,568,503
Fees and charges	8	1,174,058	1,102,049	1,023,814
Interest earnings	10(a)	209,837	211,777	178,000
Other revenue	10(b)	158,000	229,264	211,800
		<b>6,991,005</b>	<b>7,965,121</b>	<b>6,668,136</b>
<b>Expenses</b>				
Employee costs		(2,988,383)	(2,565,577)	(2,856,631)
Materials and contracts		(2,002,092)	(1,341,760)	(1,579,817)
Utility charges		(426,892)	(401,919)	(411,250)
Depreciation on non-current assets	5	(8,017,000)	(8,124,067)	(5,533,092)
Insurance expenses		(261,938)	(246,709)	(260,470)
Other expenditure		(165,382)	(143,006)	(205,913)
		<b>(13,861,687)</b>	<b>(12,823,038)</b>	<b>(10,847,173)</b>
		<b>(6,870,682)</b>	<b>(4,857,917)</b>	<b>(4,179,037)</b>
Non-operating grants, subsidies and contributions	9	1,519,579	2,090,338	2,069,254
Profit on asset disposals	4(b)	56,411	36,780	0
Loss on asset disposals	4(b)	(101,550)	(34,885)	(46,500)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
<b>Net result</b>		<b>(5,396,242)</b>	<b>(2,765,684)</b>	<b>(2,156,283)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(5,396,242)</b>	<b>(2,765,684)</b>	<b>(2,156,283)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2019

### BASIS OF PREPARATION

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

### 2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

### 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 rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service 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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

##### PROFIT ON ASSET DISPOSAL

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

##### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### REVENUES (CONTINUED)

#### 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.

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### EXPENSES

##### EMPLOYEE COSTS

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

##### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

##### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

##### INTEREST EXPENSES

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

##### OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
General purpose funding		5,285,737	6,187,418	4,967,822
Law, order, public safety		73,110	45,680	89,350
Health		6,000	1,542	11,000
Education and welfare		165,680	193,786	179,195
Housing		91,000	90,358	87,480
Community amenities		588,094	542,459	541,484
Recreation and culture		31,850	42,951	73,050
Transport		82,900	102,070	81,280
Economic services		531,170	527,543	509,175
Other property and services		135,464	225,750	128,300
		6,991,005	7,959,557	6,668,136
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(439,463)	(344,490)	(416,874)
General purpose funding		(252,824)	(276,340)	(215,575)
Law, order, public safety		(418,840)	(377,341)	(460,108)
Health		(269,767)	(225,952)	(227,996)
Education and welfare		(564,458)	(503,008)	(514,140)
Housing		(336,771)	(244,953)	(302,590)
Community amenities		(4,020,927)	(3,883,126)	(2,496,843)
Recreation and culture		(1,825,561)	(1,513,951)	(1,635,854)
Transport		(4,630,482)	(4,471,406)	(3,518,680)
Economic services		(1,027,767)	(873,940)	(935,913)
Other property and services		(74,827)	(108,532)	(122,600)
		(13,861,687)	(12,823,039)	(10,847,173)
		(6,870,682)	(4,863,482)	(4,179,037)
Non-operating grants, subsidies and contributions	9	1,519,579	2,090,338	2,069,254
Profit on disposal of assets	4(b)	56,411	36,780	0
(Loss) on disposal of assets	4(b)	(101,550)	(34,885)	(46,500)
<b>Net result</b>		<b>(5,396,242)</b>	<b>(2,771,249)</b>	<b>(2,156,283)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(5,396,242)</b>	<b>(2,771,249)</b>	<b>(2,156,283)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2019

### 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.

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	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
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>	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.
<b>HEALTH</b>	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.
<b>EDUCATION AND WELFARE</b>	To provide services to disadvantaged persons, the elderly, children and youth	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
<b>HOUSING</b>	To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
<b>COMMUNITY AMENITIES</b>	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.
<b>RECREATION AND CULTURE</b>	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.
<b>TRANSPORT</b>	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.
<b>ECONOMIC SERVICES</b>	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.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.



**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		4,251,988	3,438,033	3,869,721
Operating grants, subsidies and contributions		1,547,122	2,730,661	1,895,230
Fees and charges		1,174,058	1,102,049	1,020,784
Service charges		0	0	0
Interest earnings		209,837	211,777	178,000
Goods and services tax		0	36,601	0
Other revenue		158,000	229,264	160,800
		<b>7,341,005</b>	<b>7,748,385</b>	<b>7,124,535</b>
<b>Payments</b>				
Employee costs		(2,988,383)	(2,513,788)	(2,538,963)
Materials and contracts		(1,947,092)	(1,429,980)	(1,644,611)
Utility charges		(426,892)	(401,919)	(414,250)
Interest expenses		0	0	0
Insurance expenses		(261,938)	(246,709)	(260,470)
Goods and services tax		0	0	0
Other expenditure		(165,382)	(143,006)	(238,315)
		<b>(5,789,687)</b>	<b>(4,735,402)</b>	<b>(5,096,609)</b>
<b>Net cash provided by (used in) operating activities</b>	3	<b>1,551,318</b>	<b>3,012,983</b>	<b>2,027,926</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for development of land held for resale	4(a)	0	0	0
Payments for purchase of property, plant & equipment	4(a)	(2,131,468)	(1,220,733)	(1,483,365)
Payments for construction of infrastructure	4(a)	(2,723,871)	(2,846,137)	(3,142,336)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,519,579	2,090,338	2,069,254
Proceeds from sale of plant & equipment	4(b)	305,500	314,630	248,500
<b>Net cash provided by (used in) investing activities</b>		<b>(3,030,260)</b>	<b>(1,661,902)</b>	<b>(2,307,947)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6	0	0	0
Advances to community groups	6	0	0	0
Proceeds from self supporting loans	6(a)	6,000	6,000	6,000
Proceeds from new borrowings	6(b)	0	0	0
<b>Net cash provided by (used in) financing activities</b>		<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Net increase (decrease) in cash held</b>		<b>(1,472,942)</b>	<b>1,357,081</b>	<b>(274,021)</b>
Cash at beginning of year		7,826,566	6,469,758	6,449,367
<b>Cash and cash equivalents at the end of the year</b>	3	<b>6,353,624</b>	<b>7,826,839</b>	<b>6,175,346</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY REPORTING PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	1,982,059	960,246	1,018,922
		1,982,059	960,246	1,018,922
<b>Revenue from operating activities (excluding rates)</b>				
Governance		0	0	0
General purpose funding		1,383,749	2,512,394	1,281,803
Law, order, public safety		73,110	45,680	89,350
Health		6,000	1,542	11,000
Education and welfare		165,680	193,786	179,195
Housing		91,000	90,358	87,480
Community amenities		588,094	542,459	541,484
Recreation and culture		31,850	42,951	73,050
Transport		113,459	138,850	81,280
Economic services		531,170	527,543	509,175
Other property and services		161,316	225,750	128,300
		3,145,428	4,321,313	2,982,117
<b>Expenditure from operating activities</b>				
Governance		(439,463)	(344,490)	(416,874)
General purpose funding		(252,824)	(276,340)	(215,575)
Law, order, public safety		(418,840)	(377,341)	(460,108)
Health		(269,767)	(232,429)	(227,996)
Education and welfare		(564,458)	(503,008)	(514,140)
Housing		(336,771)	(244,953)	(302,590)
Community amenities		(4,031,920)	(3,883,126)	(2,496,843)
Recreation and culture		(1,829,873)	(1,519,111)	(1,646,854)
Transport		(4,716,727)	(4,492,161)	(3,549,680)
Economic services		(1,027,767)	(873,940)	(935,913)
Other property and services		(74,827)	(111,025)	(127,100)
		(13,963,237)	(12,857,924)	(10,893,673)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	(56,411)	(36,780)	0
Loss on disposal of assets	4(b)	101,550	34,885	46,500
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Depreciation on assets	5	8,017,000	8,124,067	5,533,092
Movement in employee benefit provisions (non-current)		0	0	0
<b>Amount attributable to operating activities</b>		(773,611)	545,807	(1,313,042)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,519,579	2,090,338	2,069,254
Purchase land held for resale	4(a)	0	0	0
Purchase property, plant and equipment	4(a)	(2,131,468)	(1,220,733)	(1,483,365)
Purchase and construction of infrastructure	4(a)	(2,723,871)	(2,846,137)	(3,142,336)
Proceeds from disposal of assets	4(a)	0	314,630	248,500
<b>Amount attributable to investing activities</b>		(3,335,760)	(1,661,902)	(2,307,947)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	0	0	0
Proceeds from new borrowings	6(b)	0	0	0
Proceeds from self supporting loans	6(a)	6,000	6,000	6,000
Transfers to cash backed reserves (restricted assets)	7(a)	(634,335)	(1,887,700)	(1,518,038)
Transfers from cash backed reserves (restricted assets)	7(a)	1,005,148	1,296,511	1,263,674
<b>Amount attributable to financing activities</b>		376,813	(585,189)	(248,364)
<b>Budgeted deficiency before general rates</b>		(3,732,558)	(1,701,284)	(3,869,353)
<b>Estimated amount to be raised from general rates</b>	1	3,901,952	3,683,616	3,686,020
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>169,394</b>	<b>1,982,332</b>	<b>(183,333)</b>

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>								
GRV - Mine Sites	0.157362	4	529,564	83,333	0	0	83,333	18,629
GRV - Single Persons Quarters	0.157362	9	1,963,619	308,999	0	0	308,999	263,331
GRV - Residential / Industrial	0.111773	392	3,315,342	370,566	0	0	370,566	327,421
GRV - Commercial	0.078681	24	812,765	63,949	0	0	63,949	77,158
UV - Rural	0.017487	373	96,415,231	1,686,013	0	0	1,686,013	1,657,835
UV - Mining	0.173058	289	7,600,381	1,315,307	0	0	1,315,307	1,256,580
<b>Sub-Totals</b>		1,091	110,636,902	3,828,167	0	0	3,828,167	3,600,954
<b>Minimum payment</b>								
	\$							
GRV - Mine Sites	400	3	2,409	1,200	0	0	1,200	1,200
GRV - Single Persons Quarters	400	1	400	400	0	0	400	400
GRV - Residential / Industrial	500	123	171,997	61,500	0	0	61,500	63,500
GRV - Commercial	400	15	20,061	6,000	0	0	6,000	2,800
UV - Rural	400	39	331,445	15,600	0	0	15,600	15,600
UV - Mining	400	240	266,009	96,000	0	0	96,000	104,800
<b>Sub-Totals</b>		421	792,321	180,700	0	0	180,700	188,300
		1,512	111,429,223	4,008,867	0	0	4,008,867	3,789,254
Discounts/concessions (Refer note 1(g))							(140,000)	(139,577)
Exgratia Rates							33,085	33,939
<b>Total amount raised from general rates</b>							3,901,952	3,683,616
Specified area rates (Refer note 1(e))							0	0
<b>Total rates</b>							3,901,952	3,683,616

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

The general rates detailed for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

## 1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single Full Payment	7/09/2018	0	0.00%	11.00%
<b>Option two</b>				
First Instalment	7/09/2018	0	5.50%	11.00%
Second Instalment	9/11/2018	10	5.50%	11.00%
Third Instalment	11/01/2019	10	5.50%	11.00%
Fourth Instalment	8/03/2019	10	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	4,500	4,750
Unpaid rates and service charge interest earned	65,000	73,590
	69,500	78,340

### (c) Objectives and Reasons for Differential Rating

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

#### Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential / Industrial	Properties within the town site boundaries with a land use that does not fall within the category 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.

### (d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV Residential /	Properties within the town site boundaries with a	This rate to contribute to the services desired by the	This is considered to be the base rate above which all
GRV Commercial	Properties used for commercial purposes and	This category is rated lower than Residential /	To keep rates to a minimum to encourage local businesses
GRV Mine Sites	Applies to properties with a mining land use.	This rate reflects the cost of servicing mining activity	This rate category reflects the greater impact on roads by
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

There is no variation to the rates and minimum payments that were set out in the local public notice giving notice of the intention to charge differential rates.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2019.

(f) Service Charges

	Amount of charge	2018/19 Budgeted revenue	Budget Amount to be applied to costs	Budget Amount to be set aside to reserve	Reserve Amount to be applied to costs	2017/18 Actual revenue
	\$	\$	\$	\$	\$	\$
<b>Service charge</b>						
<b><u>Sewerage Charges (Section 41, Health (Miscellaneous Provisions) Act 1911)</u></b>						
<b>Southern Cross</b>						
Residential / Industrial	0.0730	187,770	187,770	0	0	160,778
Commercial	0.0500	33,291	33,291	0	0	51,386
Residential / Industrial - Minimum	276.00	1,687	1,687	0	0	583
Commercial - Minimum	583.00	15,158	15,158	0	0	0
<b>Marvel Loch</b>						
Commercial / SPQ	0.1200	46,012	46,012	0	0	17,889
Residential	0.0640	17,192	17,192	0	0	29,403
Commercial / SPQ - Minimum	300.00	300	300	0	0	0
Residential - Minimum	300.00	12,900	12,900	0	0	0
		314,310	314,310	0	0	260,039

Nature of the service charge	Objects of the charge	Reasons for the charge	Area/Properties charge to be imposed on
Sewerage Charges	To apply a user charge on those receiving the benefit.	To fund the costs associated with the provision of deep drain sewerage.	All owners within the town sites of Southern Cross and Marvel Loch connected to the Scheme

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018

1. RATES AND SERVICE CHARGES (CONTINUED)

(g) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which discount is granted
All GRV & UV Rate types (Excluding Sewerage, ESL and Household & Recycling waste collection charges.	5%	\$ 140,000	\$ 139,577	Full payment of Rates including arrears on or before the 35th day from the date of issue shown on the rates notice.
		<u>140,000</u>	<u>139,577</u>	

(h) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. NET CURRENT ASSETS**

	2018/19	2017/18
Note	Budget	Actual
	\$	\$
<b>Composition of estimated net current assets</b>		
<b>Current assets</b>		
Cash - unrestricted	3 620,350	1,720,350
Cash - restricted reserves	3 5,735,403	6,106,216
Receivables	454,290	804,290
Inventories	49,137	39,137
	6,859,180	8,669,993
<b>Less: current liabilities</b>		
Trade and other payables	(332,806)	(267,806)
Provisions	(417,828)	(506,473)
	(750,634)	(774,279)
<b>Unadjusted net current assets</b>	6,108,546	7,895,714
<b>Adjustments</b>		
Less: Cash - restricted reserves	3 (5,735,403)	(6,106,216)
Less: Land held for resale	0	0
Less: Current loans - clubs / institutions	(6,000)	(6,000)
Add: Current portion of borrowings	0	0
Add: Current liabilities not expected to be cleared at end of year	198,561	198,561
<b>Adjusted net current assets - surplus/(deficit)</b>	565,704	1,982,059

**Reason for Adjustments**

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

## **2. NET CURRENT ASSETS (CONTINUED)**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Yilgarn becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

#### **PROVISIONS**

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

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

#### **INVENTORIES**

##### **General**

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

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

##### **Superannuation**

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

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

#### **EMPLOYEE BENEFITS**

##### **Short-term employee benefits**

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

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



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**3. RECONCILIATION OF CASH**

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

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
Cash - unrestricted	\$ 620,350	\$ 1,720,350	\$ 110,931
Cash - restricted	5,735,403	6,106,216	5,885,261
	<b>6,355,753</b>	<b>7,826,566</b>	<b>5,996,192</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Aerodrome Reserve	239,010	233,865	233,559
Building Reserve	533,939	778,967	778,032
Community Bus Reserve	7,450	122,260	122,133
Health Services Reserve	233,078	228,061	208,675
Heavy Vehicle Road Improvement Contribution Reserve	169,250	165,607	74,263
Homes for the Aged Reserve	296,897	381,977	381,581
Long Service / Annual Leave Reserve	202,929	198,561	230,047
Mt Hampton / Dulyalbin Water Supply Reserve	31,180	30,509	30,477
Plant Reserve	441,008	731,906	730,956
Recreation Facility Reserve	2,504,419	1,961,271	1,823,627
Refuse Disposal Site Reserve	230,123	445,326	444,865
Sewerage Upgrade Reserve	540,034	528,409	527,861
Tourism Reserve	197,901	193,641	193,440
Youth Development Reserve	108,185	105,856	105,746
	<b>5,735,403</b>	<b>6,106,216</b>	<b>5,885,262</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>(5,471,242)</b>	<b>(2,771,522)</b>	<b>(2,186,283)</b>
Depreciation	8,017,000	8,124,067	5,533,092
(Profit)/loss on sale of asset	45,139	(1,895)	46,500
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	350,000	(216,736)	183,701
(Increase)/decrease in inventories	(10,000)	46,713	42,925
Increase/(decrease) in payables	65,000	(83,144)	84,757
Increase/(decrease) in employee provisions	0	0	0
Grants/contributions for the development of assets	(1,519,579)	(2,090,338)	(2,069,254)
<b>Net cash from operating activities</b>	<b>1,476,318</b>	<b>3,007,145</b>	<b>1,635,438</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2018/19 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised	0	0	0	0	109,480	112,815	0	0	0	0	0	222,295
Buildings - specialised	0	0	51,000	0	0	0	7,800	331,960	44,367	140,034	60,512	635,673
Furniture and equipment	0	0	0	0	0	0	0	10,500	5,500	15,500	27,000	58,500
Plant and equipment	0	0	0	0	0	0	377,500	52,000	669,000	0	116,500	1,215,000
	0	0	51,000	0	109,480	112,815	385,300	394,460	718,867	155,534	204,012	2,131,468
<i>Infrastructure</i>												
Infrastructure - Roads	0	0	0	0	0	0	0	0	2,446,404	0	0	2,446,404
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	26,987	0	0	26,987
Infrastructure - Refuse	0	0	0	0	0	0	31,200	0	0	0	0	31,200
Infrastructure - Sewerage	0	0	0	0	0	0	59,922	0	0	0	0	59,922
Infrastructure - Drainage	0	0	0	0	0	0	14,172	0	0	0	0	14,172
Infrastructure - Parks & Ovals	0	0	0	0	0	0	22,749	23,750	0	0	0	46,499
Infrastructure - Other	0	0	0	0	0	0	3,500	0	0	95,187	0	98,687
	0	0	0	0	0	0	131,543	23,750	2,473,391	95,187	0	2,723,871
<b>Total acquisitions</b>	0	0	51,000	0	109,480	112,815	516,843	418,210	3,192,258	250,721	204,012	4,855,339

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>								
Health	0	0	0	0	0	(6,477)	0	0
Community amenities	45,993	35,000	0	(10,993)	0	0	0	0
Recreation and culture	24,312	20,000	0	(4,312)	0	(5,160)	0	(11,000)
Transport	249,186	193,500	30,559	(86,245)	36,780	(20,755)	0	(31,000)
Other property and services	31,148	57,000	25,852	0	0	(2,493)	0	(4,500)
	350,639	305,500	56,411	(101,550)	36,780	(34,885)	0	(46,500)
<b>By Class</b>								
<u>Property, Plant and Equipment</u>								
Plant and equipment	350,639	305,500	56,411	(101,550)	36,780	(34,885)	0	(46,500)
	350,639	305,500	56,411	(101,550)	36,780	(34,885)	0	(46,500)

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Laneways
Infrastructure - Aerodromes
Infrastructure - Refuse
Infrastructure - Sewerage
Infrastructure - Drainage
Infrastructure - Parks & Ovals
Infrastructure - Townscape
Infrastructure - Other

2018/19 Budget	2017/18 Actual	2017/18 Budget
\$	\$	\$
59,500	59,535	56,300
226,700	216,303	240,000
31,600	30,659	32,350
174,400	173,784	155,050
122,400	122,149	118,200
3,120,100	3,205,142	1,721,100
573,600	572,920	566,050
2,979,100	3,013,239	1,841,600
107,000	106,221	95,000
622,600	624,115	707,442
<b>8,017,000</b>	<b>8,124,067</b>	<b>5,533,092</b>
293,146	297,061	202,320
868,667	880,268	599,528
9,414	9,540	6,497
472,698	479,011	326,242
2,954,129	2,993,582	2,038,851
84,046	85,168	58,006
6,683	6,772	4,612
13,322	13,500	9,195
13,863	14,048	9,568
88,950	90,138	61,390
3,130,353	3,172,159	2,160,476
8,701	8,818	6,005
3,458	3,504	2,387
69,569	70,498	48,014
<b>8,017,000</b>	<b>8,124,067</b>	<b>5,533,092</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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.

**DEPRECIATION (CONTINUED)**

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

The Shire of Yilgarn has no loan borrowings in 2017/18 and 2018/19.

**(b) New borrowings - 2018/19**

The Shire of Yilgarn has not budgeted to raise any new loan debentures during 2018/19.

**(c) Unspent borrowings**

The Shire of Yilgarn had no unspent loan funds as at 30th June 2018 nor is it expected to have any unspent loan funds as at 30th June 2019.

**(d) Credit Facilities**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	(1,077)	0
<b>Total amount of credit unused</b>	<b>15,000</b>	<b>13,923</b>	<b>15,000</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Aerodrome Reserve	233,865	5,145	0	239,010	130,429	103,437	0	233,865	130,429	103,130	0	233,559
Building Reserve	778,967	17,137	(262,165)	533,939	564,485	214,482	0	778,967	564,485	213,547	0	778,032
Community Bus Reserve	122,260	2,690	(117,500)	7,450	119,271	2,989	0	122,260	119,271	2,862	0	122,133
Health Services Reserve	228,061	5,017	0	233,078	203,785	24,276	0	228,061	203,785	4,890	0	208,675
Heavy Vehicle Road Improvement Contribution Reserve	165,607	3,643	0	169,250	72,523	93,084	0	165,607	72,523	1,740	0	74,263
Homes for the Aged Reserve	381,977	8,403	(93,483)	296,897	372,638	9,339	0	381,977	372,638	8,943	0	381,581
ICT, Furniture & Equipment Reserve	0	0	0	0	74,886	646	(75,532)	0	74,886	0	(74,886)	0
Land Development Bank Reserve	0	0	0	0	60,208	519	(60,727)	0	60,208	0	(60,208)	0
Long Service / Annual Leave Reserve	198,561	4,368	0	202,929	224,656	5,577	(31,672)	198,561	224,656	5,391	0	230,047
Mt Hampton / Dulyalbin Water Supply Reserve	30,509	671	0	31,180	29,763	746	0	30,509	29,763	714	0	30,477
Plant Reserve	731,906	16,102	(307,000)	441,008	420,856	311,051	0	731,906	420,856	310,100	0	730,956
Recreation Facility Reserve	1,961,271	543,148	0	2,504,419	986,714	974,557	0	1,961,271	986,714	836,913	0	1,823,627
Refuse Disposal Site Reserve	445,326	9,797	(225,000)	230,123	434,439	10,887	0	445,326	434,439	10,426	0	444,865
Sewerage Upgrade Reserve	528,409	11,625	0	540,034	515,490	12,918	0	528,409	515,490	12,371	0	527,861
Tourism Reserve	193,641	4,260	0	197,901	188,907	4,734	0	193,641	188,907	4,533	0	193,440
Unspent Grants Reserve	0	0	0	0	1,128,580	0	(1,128,580)	0	1,128,580	0	(1,128,580)	0
Youth Development Reserve	105,856	2,329	0	108,185	103,268	2,588	0	105,856	103,268	2,478	0	105,746
	6,106,216	634,335	(1,005,148)	5,735,403	5,630,898	1,771,830	(1,296,511)	6,106,216	5,630,898	1,518,038	(1,263,674)	5,885,262

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Aerodrome Reserve	Ongoing	- To be used for the upkeep and any major upgrade works to the Southern Cross Airport.
Building Reserve	Ongoing	- To be used for major construction and improvements to Council's Buildings.
Community Bus Reserve	Ongoing	- To provide a conduit Reserve for the proceeds from the hire of the Yilgarn Community Bus.
Health Services Reserve	Ongoing	- To be used to maintain the Health Service GP practice and associated assets.
Heavy Vehicle Road Improvement Contribution Reserve	Ongoing	- To provide adequate disclosure of funds received under the HVRIC and the relevant road funds are expended on.
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.
Long Service / Annual 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.
Mt Hampton / Dulyalbin Water Supply 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.
Plant Reserve	Ongoing	- To be used for the purchase of major plant.
Recreation Facility Reserve	Ongoing	- To be used To fund any major projects relating To Recreation within the community.
Refuse Disposal Site Reserve	Ongoing	- To be used To meet future costs of major works to be carried out at Refuse Disposal Sites within the Shire of Yilgarn. Funds held in this Reserve will provide a buffer in the event of an emergency where a substantial, catastrophic or undesired Refuse Disposal incident was to occur and could not be accommodated within the confines of Council's facilities.
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.
Tourism Reserve	Ongoing	- To be used to fund tourism in the Yilgarn District.
Unspent Grants Reserve	Ongoing	- To provide adequate record keeping and disclosure of tied grants received, the source of funds and related expenditure.
Youth Development Reserve	Ongoing	- To be used for the development of Youth in the Yilgarn District.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**8. FEES & CHARGES REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
General purpose funding	7,000	9,034
Law, order, public safety	4,600	3,505
Health	1,000	1,542
Education and welfare	65,880	63,140
Housing	91,000	90,358
Community amenities	576,594	534,787
Recreation and culture	13,850	16,272
Transport	5,500	7,714
Economic services	356,170	319,388
Other property and services	52,464	56,309
	<b>1,174,058</b>	<b>1,102,049</b>

**9. GRANT REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
General purpose funding	1,163,412	2,292,438
Law, order, public safety	54,510	47,740
Education and welfare	98,800	127,132
Community amenities	1,000	800
Transport	54,400	71,304
Economic services	175,000	207,592
	<b>1,547,122</b>	<b>2,747,006</b>
<b>Non-operating grants, subsidies and contributions</b>		
Governance	0	0
General purpose funding	0	0
Law, order, public safety	51,000	0
Health	0	0
Education and welfare	0	0
Housing	0	0
Community amenities	0	0
Recreation and culture	0	25,000
Transport	1,468,579	2,064,059
Economic services	0	1,975
Other property and services	0	(696)
	<b>1,519,579</b>	<b>2,090,338</b>



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments  
 - Reserve funds  
 - Other funds  
 Other interest revenue (refer note 1b)

**(b) Other revenue**

Reimbursements and recoveries  
 Other

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services  
 Other services

**(d) Elected members remuneration**

Meeting fees  
 Mayor/President's allowance  
 Deputy Mayor/President's allowance  
 Travelling expenses  
 Telecommunications allowance

**(e) Write offs**

General rate

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	134,337	125,107	108,000
- Other funds	10,000	7,994	25,000
Other interest revenue (refer note 1b)	65,000	73,590	45,000
	<b>209,337</b>	<b>206,691</b>	<b>178,000</b>
(b) Other revenue			
Reimbursements and recoveries	69,500	105,524	58,000
Other	88,500	123,740	92,800
	<b>158,000</b>	<b>229,264</b>	<b>150,800</b>
(c) Auditors remuneration			
Audit services	36,300	25,491	32,300
Other services	4,500	1,650	5,000
	<b>40,800</b>	<b>27,141</b>	<b>37,300</b>
(d) Elected members remuneration			
Meeting fees	26,500	23,350	26,500
Mayor/President's allowance	8,000	8,000	8,000
Deputy Mayor/President's allowance	2,000	2,000	2,000
Travelling expenses	5,000	3,972	5,000
Telecommunications allowance	18,060	2,338	6,500
	<b>59,560</b>	<b>39,660</b>	<b>48,000</b>
(e) Write offs			
General rate	75,000	273	30,000
	<b>75,000</b>	<b>273</b>	<b>30,000</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Yilgarn are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**11. MAJOR LAND TRANSACTIONS**

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

**12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**13. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

**14. TRUST FUNDS**

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

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Police Licensing	5,757	617,000	(617,000)	5,757
Builders Levy	5,340	2,200	(2,200)	5,340
Transwa Bookings	3,789	13,000	(13,000)	3,789
Staff Personal Dedns	42,937	37,500	(34,000)	46,437
Housing Tenancy Bonds	10,660	1,300	(1,300)	10,660
Hall Hire Bonds And Deposits	3,108	350	(350)	3,108
Security Key System - Key Bonds	1,530	300	(300)	1,530
Skeleton Weed	53,887	0	0	53,887
Clubs & Groups	2,754	0	0	2,754
Third Party Contributions	6,548	630	(200)	6,978
Rates Overpaid	15,756	6,000	(6,000)	15,756
Medical Services Provision	107,093	0	0	107,093
YBTC Sinking Fund	26,664	6,666	0	33,330
Dump Point	92	0	0	92
SXFC Sinking Fund	2,000	1,000	0	3,000
Museum Trust	15,813	0	0	15,813
	<b>303,728</b>	<b>685,946</b>	<b>(674,350)</b>	<b>315,324</b>

## NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2019

### 15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

#### GOODS AND SERVICES TAX (GST)

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

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

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

#### CRITICAL ACCOUNTING ESTIMATES

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

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

#### ROUNDING OFF FIGURES

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

#### COMPARATIVE FIGURES

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

#### BUDGET COMPARATIVE FIGURES

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

#### REVENUE RECOGNITION

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Yilgarn obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
<b>GENERAL PURPOSE FUNDING</b>				
	Admin Fee - Caveat Lodgement	29.09	2.91	32.00
	Admin Fee - Rates Recovery from Rent	29.09	2.91	32.00
	Admin Fee - Refund of Excess Rates	15.91	1.59	17.50
	Application Fee - FOI (non-personal)	30.00	0.00	30.00
	Books - Postage Charge	13.64	1.36	15.00
	Bullfinch Book	33.64	3.36	37.00
	Copy of State Electoral Roll	19.09	1.91	21.00
	Dishonoured Cheque Fee	19.09	1.91	21.00
	Electronic Advice of Sale (Rate Enquiry only)	29.09	2.91	32.00
	Electronic Advice of Sale (Full Service)	83.64	8.36	92.00
	Koolyanobbing Book	33.64	3.36	37.00
	Rate Notice Copy	14.55	1.45	16.00
	Rate Enquiry	33.64	3.36	37.00
	Rates Database Extract	14.55	1.45	16.00
	Title Search	40.00	4.00	44.00
	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
	Surcharge for payment by Credit card			1.50%

### LAW ORDER AND PUBLIC SAFETY

#### Dog & Cat Poundage

First 24 hours or part thereof	41.00	0.00	41.00
Each subsequent 24 hours or part thereof	10.50	0.00	10.50

#### Dog Registration

Annual (Non sterilised)	50.00	0.00	50.00
Tri-Annual	120.00	0.00	120.00
Lifetime	250.00	0.00	250.00
Annual (Sterilised)	20.00	0.00	20.00
Tri-Annual	42.50	0.00	42.50
Lifetime	100.00	0.00	100.00
<i>Drovers Dog (25% of fee charged)</i>			
<i>Pensioners (50% of fee charged)</i>			
Animal Destruction	40.91	4.09	45.00
Kennel Annual Fee	200.00	0.00	200.00

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

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

### HEALTH

#### Shire of Yilgarn Health local laws 1997

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

#### Liquor and Gaming

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

#### Offensive Trades

As set by the Offensive Trades (Fees) Regulations 1976

#### Health (Public Building) Regulations 1992

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

#### Food Act 2008

Notification of a Non-Exempt Food Business	60.00	0.00	60.00
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(Source: Health Department Schedule of Local Government Fees and Charges)

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
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### 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

##### Laminating

A4	1.82	0.18	2.00
A3	2.73	0.27	3.00

\* Photocopying / printing cost not included.

##### Facsimile

Facsimile first page	1.36	0.14	1.50
Per page thereafter	0.91	0.09	1.00

##### Binding

A4 booklet 1-150 pages	3.18	0.32	3.50
A4 booklet over 150 pages	4.09	0.41	4.50

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Scanning</u>				
	A4 & email/ save on own USB or CD per page	0.27	0.03	0.30
	A3 & email/ save on own USB or CD per page	0.55	0.05	0.60
	CD media	1.36	0.14	1.50
	* Photocopying / printing cost not included.			
<u>Exam Supervision</u>				
	Per hour	27.27	2.73	30.00
<u>Disks Services (per disk)</u>				
	CD & DVD (CD supplied not DVD)	2.73	0.27	3.00
	Disk cleaning - DVD, CD or Blue-Ray	2.73	0.27	3.00
	* No items under copyright will be copied.			
<u>Crosswords Advertising - Businesses outside Shire of Yilgarn</u>				
<u>Black / white</u>				
	Full page A4	31.82	3.18	35.00
	Full page A4 with typesetting	50.00	5.00	55.00
	Half page A5	18.18	1.82	20.00
	Half page A5 with typesetting	27.27	2.73	30.00
	¼ page	13.64	1.36	15.00
	¼ page with typesetting	22.73	2.27	25.00
<u>Colour</u>				
	Full page A4	145.45	14.55	160.00
	Full page A4 with typesetting	163.64	16.36	180.00
	Half page A5	81.82	8.18	90.00
	Half page A5 with typesetting	90.91	9.09	100.00
	¼ page	45.45	4.55	50.00
	¼ page with typesetting	54.55	5.45	60.00
<u>Crosswords Advertising - Not for-profit &amp; local businesses</u>				
<u>Black / white</u>				
	Full page A4	27.27	2.73	30.00
	Full page A4 with typesetting	45.45	4.55	50.00
	Half page A5	13.64	1.36	15.00
	Half page A5 with typesetting	16.36	1.64	18.00
	¼ page	9.09	0.91	10.00
	¼ page with typesetting	13.64	1.36	15.00



# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
	<u>Colour</u>			
	Full page A4	118.18	11.82	130.00
	Full page A4 with typesetting	145.45	14.55	160.00
	Half page A5	63.64	6.36	70.00
	Half page A5 with typesetting	81.82	8.18	90.00
	¼ page	31.82	3.18	35.00
	¼ page with typesetting	36.36	3.64	40.00
	<u>Crosswords Classified lineage</u>			
	Real Estate, Garage Sales, Employment max 6 lines	7.27	0.73	8.00
	<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>			

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
	1 Ad	45.45	4.55	50.00
	2 Ads	81.82	8.18	90.00
	3 Ads	109.09	10.91	120.00
<i><u>Area Promotions Materials</u></i>				
	Post Cards	0.91	0.09	1.00
	Stickers	0.91	0.09	1.00
<i><u>Library</u></i>				
	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

### 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
Commercially Rented Properties (on application)			
- 11 Andromeda Court	225.00	0.00	225.00
- 6 Libra Place	300.00	0.00	300.00
- 91A Antares Street	125.00	0.00	125.00
- 103 Altair Street	200.00	0.00	200.00
- 80 Spica Street	65.00	0.00	65.00
- 35 Taurus Street (Dr's House)			Free
Homes for the Aged - Units 1 to 4	55.00	0.00	55.00
Homes for the Aged - Units 5 to 8	75.00	0.00	75.00
Homes for the Aged - Units 9 to 12	120.00	0.00	120.00
50 Antares Street - Units 1 to 4	250.00	0.00	250.00

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

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
<i>Professional Housing per Night</i>				
	13a Libra Place	55.00	0.00	55.00
	13b Libra Place	55.00	0.00	55.00
<i>Commercial Fee</i>				
	13a Libra Place	110.00	0.00	110.00
	13b Libra Place	110.00	0.00	110.00

### COMMUNITY AMENITIES

#### *Rubbish Collection - Sale of 240 litre Sulo Bin*

As determined separately by Council

Note: 240 ltr bins; First collection - GST free

240 ltr Rubbish Bins - sale of	72.73	7.27	80.00
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#### *Refuse Disposal*

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

*Metres<sup>3</sup> will be measured onsite, it is in your interest to have waste compacted on arrival*

#### *Southern Cross Cemetery*

Grant of Right of Burial (reserve plot)	250.00	0.00	250.00
Interment of Adult	330.91	33.09	364.00
First additional 30cm	38.18	3.82	42.00
Second additional 30cm	47.27	4.73	52.00
Third additional 30cm	56.82	5.68	62.50
Interment of child under 7 yrs	189.09	18.91	208.00
Interment of stillborn	147.27	14.73	162.00
Interment of ashes	49.09	4.91	54.00
Reopening of adult grave	344.55	34.45	379.00

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
	Reopening of child grave	245.45	24.55	270.00
	Reopening of stillborn grave	196.36	19.64	216.00
	Internment without due notice	59.09	5.91	65.00
	Internment outside usual hours	98.18	9.82	108.00
	Late arrivals	40.00	4.00	44.00
	Exhumations	343.64	34.36	378.00
	Permission to erect headstone	28.18	2.82	31.00
	Permission to erect monument	47.27	4.73	52.00
	Permission to erect nameplate	10.00	1.00	11.00
	Copy of Grant of Burial	10.00	1.00	11.00
	Undertakers Annual License	200.00	0.00	200.00
	Undertakers Single License	40.00	0.00	40.00
	Search request	30.00	3.00	33.00
	Copy of Local Law	18.18	1.82	20.00
	Single Niche placement	30.00	3.00	33.00
	Double Niche placement	30.00	3.00	33.00
	Second Niche inscription	30.00	3.00	33.00

} Fee plus costs incurred

### Sewerage Applications

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

### Planning Application Fees - local Government Fees Only

Minor Town Planning Scheme Amendments, including rezoning or lots when not included as part of a LG amendment - use scale of fees or use average of \$2,000 plus cost for preparing amendment documentation (if applicable)	2,000.00	0.00	2,000.00
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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
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### Planning Matters / Documents

Fees set by Planning and Development Regulations 2009

## RECREATION AND CULTURE

### Annual Fees

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
	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
	Southern Cross Playgroup	500.00	50.00	550.00
	Southern Cross Occasional Daycare	500.00	50.00	550.00

### HIRE OF PUBLIC BUILDINGS & GROUNDS

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

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

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
<i>Community Centre</i>				
	Foyer only per day	90.91	9.09	100.00
	Foyer only half day	63.64	6.36	70.00
	Kitchen only flat rate	63.64	6.36	70.00
	Private function per day	209.09	20.91	230.00
	Private function half a day	145.45	14.55	160.00
	Commercial function per day	304.55	30.45	335.00
	Commercial function half day	181.82	18.18	200.00
	Bond (refundable)	300.00	0.00	300.00
	Extra Cleaning Fee per hour (minimum 2 hours)	45.45	4.55	50.00
	* <i>Half Day = 4 hrs</i>			

### Senior Citizens Centre

Hire at CEO's discretion

### Sports Complex

#### ***Lounge - incl. bar and kitchen access***

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

### Hire of chairs & tables (From Recreation Complex only)

	Chairs - stack of 10	9.09	0.91	10.00
	Table each	4.55	0.45	5.00
	* <i>Pick up &amp; return hirers responsibility.</i>			

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Community Car / Bus Hire Rates</u>				
<u>Community Bus</u>				
	Community Bus Hire (per km) (including fuel) Not for Profit Organisation	0.60	0.06	0.66
	Commercial / For Profit Organisations (excluding fuel)	0.90	0.09	0.99
	Cleaning Charge (If Not Cleaned)	409.09	40.91	450.00
<u>Community Car Use</u>				
	Community Car Hire per km (excluding fuel) - Not for Profit Organisation	0.18	0.02	0.20
	Subject to a Minimum Day hire rate - Not for Profit Organisation	13.64	1.36	15.00
	Community Car Hire per km (excluding fuel) - Commercial	0.36	0.04	0.40
	Subject to a Minimum Day hire rate - Commercial	54.55	5.45	60.00
	Cleaning Charge (If Not Cleaned)	109.09	10.91	120.00
	* Commercial Hire: Subject to CEO's Approval			
<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
<b>TRANSPORT</b>				
<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
<u>Other</u>				
	Sale of Gravel & Sand per cubic metre	5.00	0.50	5.50

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
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### ECONOMIC SERVICES

#### Building Permit Fees

As set by Building Regulations 2013

#### Building Services levy

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

#### Building and Construction Industry Training Fund

As set by Building and Construction Industry Training Fund and Levy Collection Act 1990

#### Land leases - Annual - Payable by 1 July -

Horse Agistment Leases - Annual (per yard)	150.00	15.00	165.00
Lots 36 & 44 - Cropping	772.73	77.27	850.00
Airport - Cropping	454.55	45.45	500.00

#### Water Charges (per kilolitre)

Domestic use from Standpipes			Free
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#### Dulyalbin Tank

Water used for stock & spraying	1.30	0.00	1.30
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#### Mt Hampton Dam

Water used for stock & spraying	0.67	0.00	0.67
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All Other Standpipes	3.00	0.00	3.00
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Standpipe Swip Card (per card)	18.18	1.82	20.00
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\* Standpipe water charges subject to change at any time due to possible increased supply costs.



# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
<b><u>CARAVAN PARK &amp; TOURIST ACCOMODATION</u></b>				
	Refurbished Sandlewood Lodge - A Rooms (Per night)	109.09	10.91	120.00
	Non-Refurbished Sandlewood Lodge - A Rooms (Per night)	100.00	10.00	110.00
	Sandlewood Lodge - B Rooms* (Per night)	86.36	8.64	95.00
	B Rooms Shared En-suite* (Per night) each	72.73	7.27	80.00
	Sandlewood Lodge - Family Room (Per night)	154.55	15.45	170.00
	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 - Double (Per night)	31.82	3.18	35.00
	Powered Caravan Sites - Single (Per night)	27.27	2.73	30.00
	Powered Caravan Sites - Additional Person (Per night)	4.55	0.45	5.00
	Powered Caravan Sites - Single or Couple (Per week)	163.64	16.36	180.00
	Unpowered Caravan Sites - Double (Per night)	25.45	2.55	28.00
	Unpowered Caravan Sites - Single (Per night)	14.55	1.45	16.00
	Unpowered Caravan Sites - Additional Person (Per night)	4.55	0.45	5.00
	Unpowered Caravan Sites - Single or Couple (Per week)	141.82	14.18	156.00
	RV Water Dispenser (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)	4.55	0.45	5.00
	Various Promotional & Non Promotional Merchandise			As Marked
	Lost Key Fee	22.73	2.27	25.00

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

### OTHER PROPERTY AND SERVICES

	Labour (Operator)	75.45	7.55	83.00
	Labour (Executive)	105.45	10.55	116.00
	Grader	168.18	16.82	185.00
	Construction Loader	176.36	17.64	194.00
	Town Loader	135.45	13.55	149.00
	Backhoe	96.36	9.64	106.00
	Skid Steer Loader	135.45	13.55	149.00
	Prime Mover and Side Tippers	195.45	19.55	215.00
	Prime Mover and Low Loader	140.00	14.00	154.00
	Truck <13 tonne	102.73	10.27	113.00
	Truck >13 tonne	125.45	12.55	138.00
	Tractor	100.91	10.09	111.00
	Roller Steel Drum	105.45	10.55	116.00
	Roller Multi Tyred	96.36	9.64	106.00

# SHIRE OF YILGARN

## 2018 - 2019 FEES AND CHARGES

Function	Description	Fee	GST	Total
	Additional Loading for Overtime (Time and a Half)	16.36	1.64	18.00
	Additional Loading for Overtime (Double Time)	32.73	3.27	36.00
	Administration Charge			12%