



Shire of
YILGARN

"good country for hardy people"

2019/2020 BUDGET



SOUTHERN CROSS AQUATIC CENTRE

ADOPTED BY COUNCIL—AUGUST 2019

ORDINARY MEETING RESOLUTION: I27/2019



Message from the Shire President

It gives me pleasure to present to the residents and ratepayers of the Shire of Yilgarn the 2019/2020 Budget that was adopted by Council at its Ordinary meeting held on Thursday, 15 August 2019.

The development of Council's Budget is not an easy task and every effort is made to continue to provide the services that our ratepayers and residents expect without increasing rates to an unacceptable level. I believe that Councillors and staff have again delivered a measurable and responsible Budget for the 2019/2020 financial year

Rate increases in this Budget have been set well below the current CPI with Council applying an average 0.5% rate increase across all GRV and UV areas. As UV ratepayers would be now well aware, due to annual revaluations undertaken by Landgate, some ratepayers will receive an increase in their rates beyond the 0.5%, which is purely based on their valuations increasing accordingly. Unfortunately, Council has no control over the valuations set on properties but if ratepayers feel aggrieved with their valuations, they do have the right to appeal with appropriate information detailed on the Rate Notice.

Whilst continuing to provide the normal annual service provisions such as maintaining Council's buildings, road network, parks and gardens etc., the 2019/2020 Budget has a number of significant projects in the coming year which are detailed below:-

- \$4.3M redevelopment of the Southern Cross Swimming Pool. This will see a brand new facility to replace the existing 50 plus year infrastructure.
- \$60,000 for the implementation of a Rural Numbering System (RNS). The RNS is an initiative to improve emergency response times to rural properties that is strongly supported by WA Police, St. John Ambulance and Department of Fire and Emergency Services.
- \$28,000 for the installation of automatic doors and new cabinetry at the Southern Cross Medical Centre. The installation of automatic doors ensures that Council is meeting its Disability Services and Inclusion Plan objectives.
- \$80,000 for renovation works to 2 units and adjoining en-suite at the Southern Cross Caravan Park's Sandalwood Lodge.
- \$302,000 for Stage II of the asbestos roof removal at the Yilgarn Recreation Complex.
- \$106,000 for external wall repairs and installation of an Ambulant toilet at the Yilgarn History Museum.
- \$50,000 for purchase of new playground equipment at Constellation Park.

- \$28,000 for upgrading works to the Southern Cross and Marvel Loch Sewerage schemes.
- \$30,000 as a contribution to the Moorine Rock Tennis Club's synthetic tennis courts at a total cost of \$75,000.

The Shire of Yilgarn has always prided itself on its fleet of modern plant and equipment in order to maintain its vast network of roads and in the 2019/2020 Budget, \$923,500 has been allocated to purchase the following major pieces of plant with a trade-in value of \$266,000, giving a nett expenditure of \$672,00:-

- \$236,000 – new Vibratory Steel Roller
- \$279,000 – new 8 Wheel Truck
- \$115,000 – new Skid Steer Loader

To allow for the ongoing replacement of plant and equipment, Council maintains a Plant Reserve Fund specifically for this purpose to ensure that there is minimal impact upon annual Budgets. A well managed 10 year Plant Replacement Program and Plant Reserve Fund ensures that Council is able to maintain such a modern fleet.

The 2019/2020 Budget that I now present to the community will be my last as I have made the decision not to re-contest my position as Councillor at the October 2019 Council Elections. It has been an absolute honour to serve the Yilgarn district as a Councillor and I feel even more privileged to have served as your Shire President for the past 6 years. I would like to thank my fellow Councillors and the senior management team, both past and present, for the support that they have given me over the years and I am positive that the Shire of Yilgarn will grow from strength to strength in the years to come.

Before closing, I sincerely thank Councillors and staff for the work and deliberations undertaken in the presentation of the 2019/2020 Budget and I would encourage residents and ratepayers to also take ownership of this document and approach Councillors and senior managers should clarification be required on any matters contained within this document.

Cr Onida Truran
SHIRE PRESIDENT

SHIRE OF YILGARN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE'S VISION

A strong, vibrant and progressive Shire that retains strength in it's 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 2020**

BY NATURE OR TYPE

| | NOTE | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|---|-------|--------------------|--------------------|--------------------|
| | | \$ | \$ | \$ |
| Revenue | | | | |
| Rates | 1(a) | 4,018,009 | 3,813,003 | 3,901,988 |
| Operating grants, subsidies and contributions | 9 | 2,024,419 | 3,623,605 | 1,874,227 |
| Fees and charges | 8 | 1,082,458 | 1,225,892 | 1,164,558 |
| Interest earnings | 10(a) | 244,799 | 275,103 | 209,337 |
| Other revenue | 10(b) | 226,200 | 237,131 | 146,000 |
| | | 7,595,885 | 9,174,734 | 7,296,110 |
| Expenses | | | | |
| Employee costs | | (3,077,786) | (2,840,505) | (3,063,858) |
| Materials and contracts | | (2,291,429) | (1,738,870) | (2,373,542) |
| Utility charges | | (498,052) | (461,631) | (426,892) |
| Depreciation on non-current assets | 5 | (6,661,650) | (6,628,599) | (6,094,800) |
| Insurance expenses | | (267,332) | (277,287) | (262,938) |
| Other expenditure | | (258,993) | (164,911) | (246,632) |
| | | (13,055,242) | (12,111,803) | (12,468,662) |
| Subtotal | | (5,459,357) | (2,937,069) | (5,172,552) |
| Non-operating grants, subsidies and contributions | 9 | 2,610,131 | 1,862,810 | 1,691,515 |
| Profit on asset disposals | 4(b) | 57,550 | 106,558 | 56,411 |
| Loss on asset disposals | 4(b) | (61,600) | (76,209) | (101,550) |
| | | 2,606,081 | 1,893,159 | 1,646,376 |
| Net result | | (2,853,276) | (1,043,910) | (3,526,176) |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | 0 | 0 | 0 |
| Total comprehensive income | | (2,853,276) | (1,043,910) | (3,526,176) |

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

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE**REVENUES****RATES**

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES**EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation 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 2020**

BY REPORTING PROGRAM

| | NOTE | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|---|--------------------|--------------------|--------------------|--------------------|
| Revenue | 1, 8, 9, 10(a),(b) | \$ | \$ | \$ |
| General purpose funding | | 5,891,308 | 7,344,903 | 5,657,842 |
| Law, order, public safety | | 73,567 | 53,665 | 73,110 |
| Health | | 1,000 | 1,076 | 1,000 |
| Education and welfare | | 175,932 | 197,694 | 165,680 |
| Housing | | 78,000 | 77,783 | 84,500 |
| Community amenities | | 655,983 | 625,257 | 580,594 |
| Recreation and culture | | 42,897 | 33,357 | 31,850 |
| Transport | | 37,900 | 46,896 | 34,900 |
| Economic services | | 509,334 | 587,692 | 531,170 |
| Other property and services | | 129,964 | 206,411 | 135,464 |
| | | 7,595,885 | 9,174,734 | 7,296,110 |
| Expenses excluding finance costs | 5,10(c)(d)(e)(f) | | | |
| Governance | | (491,927) | (443,248) | (464,463) |
| General purpose funding | | (304,155) | (270,775) | (320,824) |
| Law, order, public safety | | (512,919) | (445,258) | (418,840) |
| Health | | (282,389) | (246,906) | (281,767) |
| Education and welfare | | (546,516) | (516,484) | (568,458) |
| Housing | | (376,542) | (234,629) | (336,771) |
| Community amenities | | (1,114,688) | (915,604) | (1,167,227) |
| Recreation and culture | | (1,814,142) | (1,757,964) | (1,892,211) |
| Transport | | (6,324,786) | (6,215,251) | (5,875,507) |
| Economic services | | (1,197,851) | (999,866) | (1,027,767) |
| Other property and services | | (89,327) | (65,818) | (114,827) |
| | | (13,055,242) | (12,111,803) | (12,468,662) |
| Subtotal | | (5,459,357) | (2,937,069) | (5,172,552) |
| Non-operating grants, subsidies and contributions | 9 | 2,610,131 | 1,862,810 | 1,691,515 |
| Profit on disposal of assets | 4(b) | 57,550 | 106,558 | 56,411 |
| (Loss) on disposal of assets | 4(b) | (61,600) | (76,209) | (101,550) |
| | | 2,606,081 | 1,893,159 | 1,646,376 |
| Net result | | (2,853,276) | (1,043,910) | (3,526,176) |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | 0 | 0 | 0 |
| Total comprehensive income | | (2,853,276) | (1,043,910) | (3,526,176) |

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

FOR THE YEAR ENDED 30TH JUNE 2020

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE**ACTIVITIES****GOVERNANCE**

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

HOUSING

To provide and maintain elderly residents housing.

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

To provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020

BY NATURE OR TYPE

| | NOTE | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 4,168,009 | 4,125,245 | 4,306,988 |
| Operating grants, subsidies and contributions | | 2,024,419 | 3,595,027 | 1,874,227 |
| Fees and charges | | 1,082,458 | 1,225,892 | 1,164,558 |
| Interest earnings | | 244,799 | 275,103 | 209,337 |
| Goods and services tax | | 0 | (7,244) | 0 |
| Other revenue | | 226,200 | 237,131 | 146,000 |
| | | 7,745,885 | 9,451,154 | 7,701,110 |
| Payments | | | | |
| Employee costs | | (3,077,786) | (2,750,146) | (3,063,858) |
| Materials and contracts | | (2,306,429) | (2,298,664) | (2,929,893) |
| Utility charges | | (498,052) | (461,631) | (426,892) |
| Insurance expenses | | (267,332) | (277,287) | (262,938) |
| Other expenditure | | (258,993) | (164,911) | (246,632) |
| | | (6,408,592) | (5,952,639) | (6,930,213) |
| Net cash provided by (used in) operating activities | 3 | 1,337,293 | 3,498,515 | 770,897 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 4(a) | (3,484,603) | (1,181,407) | (1,627,853) |
| Payments for construction of infrastructure | 4(a) | (6,235,012) | (2,362,410) | (2,610,872) |
| Non-operating grants, subsidies and contributions used for the development of assets | 9 | 2,610,131 | 1,862,810 | 1,691,515 |
| Proceeds from sale of plant & equipment | 4(b) | 286,500 | 331,585 | 305,500 |
| Net cash provided by (used in) investing activities | | (6,822,984) | (1,349,422) | (2,241,710) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Proceeds from self supporting loans | 6(a) | 0 | 6,000 | 0 |
| Net cash provided by (used in) financing activities | | 0 | 6,000 | 0 |
| Net increase (decrease) in cash held | | (5,485,691) | 2,155,093 | (1,470,813) |
| Cash at beginning of year | | 9,982,816 | 7,827,723 | 7,826,566 |
| Cash and cash equivalents at the end of the year | 3 | 4,497,125 | 9,982,816 | 6,355,753 |

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

| | NOTE | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|-----------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 2 (b)(i) | 3,345,560 | 2,063,252 | 2,002,036 |
| | | 3,345,560 | 2,063,252 | 2,002,036 |
| Revenue from operating activities (excluding rates) | | | | |
| General purpose funding | | 1,873,299 | 3,531,900 | 1,755,854 |
| Law, order, public safety | | 73,567 | 53,665 | 73,110 |
| Health | | 1,000 | 1,076 | 1,000 |
| Education and welfare | | 175,932 | 197,694 | 165,680 |
| Housing | | 78,000 | 77,783 | 84,500 |
| Community amenities | | 666,483 | 625,257 | 580,594 |
| Recreation and culture | | 43,447 | 40,575 | 31,850 |
| Transport | | 78,900 | 96,681 | 65,459 |
| Economic services | | 509,334 | 590,912 | 531,170 |
| Other property and services | | 135,464 | 252,746 | 161,316 |
| | | 3,635,426 | 5,468,289 | 3,450,533 |
| Expenditure from operating activities | | | | |
| Governance | | (491,927) | (443,248) | (464,463) |
| General purpose funding | | (304,155) | (270,775) | (320,824) |
| Law, order, public safety | | (512,919) | (445,258) | (418,840) |
| Health | | (282,389) | (246,906) | (281,767) |
| Education and welfare | | (546,516) | (516,484) | (568,458) |
| Housing | | (376,542) | (234,629) | (336,771) |
| Community amenities | | (1,114,688) | (933,307) | (1,178,220) |
| Recreation and culture | | (1,814,142) | (1,757,964) | (1,896,523) |
| Transport | | (6,386,386) | (6,273,757) | (5,961,752) |
| Economic services | | (1,197,851) | (999,866) | (1,027,767) |
| Other property and services | | (89,327) | (65,818) | (114,827) |
| | | (13,116,842) | (12,188,012) | (12,570,212) |
| Non-cash amounts excluded from operating activities | 2 (b)(ii) | 6,672,086 | 6,598,250 | 6,139,939 |
| Amount attributable to operating activities | | 536,230 | 1,941,779 | (977,704) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 9 | 2,610,131 | 1,862,810 | 1,691,515 |
| Purchase property, plant and equipment | 4(a) | (3,484,603) | (1,181,407) | (1,627,853) |
| Purchase and construction of infrastructure | 4(a) | (6,235,012) | (2,362,410) | (2,610,872) |
| Proceeds from disposal of assets | 4(b) | 286,500 | 331,585 | 305,500 |
| Amount attributable to investing activities | | (6,822,984) | (1,349,422) | (2,241,710) |
| FINANCING ACTIVITIES | | | | |
| Proceeds from self supporting loans | 6(a) | 0 | 6,000 | 0 |
| Transfers to cash backed reserves (restricted assets) | 7(a) | (1,162,610) | (1,105,448) | (634,335) |
| Transfers from cash backed reserves (restricted assets) | 7(a) | 3,586,154 | 629,903 | 950,548 |
| Amount attributable to financing activities | | 2,423,544 | (469,545) | 316,213 |
| Budgeted deficiency before general rates | | (3,863,210) | 122,812 | (2,903,201) |
| Estimated amount to be raised from general rates | 1 | 4,018,009 | 3,813,004 | 3,901,988 |
| Net current assets at end of financial year - surplus/(deficit) | 2 (b)(i) | 154,799 | 3,935,816 | 998,787 |

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

| | NOTE | 2018/19 Budget | 2017/18 Actual | 2017/18 Budget |
|--|-----------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 2 (b)(i) | 3,345,560 | 2,063,252 | 2,002,036 |
| | | 3,345,560 | 2,063,252 | 2,002,036 |
| Revenue from operating activities (excluding rates) | | | | |
| Operating grants, subsidies and contributions | 9 | 2,024,419 | 3,623,605 | 1,874,227 |
| Fees and charges | 8 | 1,082,458 | 1,225,892 | 1,164,558 |
| Interest earnings | 10(a) | 244,799 | 275,103 | 209,337 |
| Other revenue | 10(b) | 226,200 | 237,131 | 146,000 |
| Profit on asset disposals | 4(b) | 57,550 | 106,558 | 56,411 |
| | | 3,635,426 | 5,468,289 | 3,450,533 |
| Expenditure from operating activities | | | | |
| Employee costs | | (3,077,786) | (2,840,505) | (3,063,858) |
| Materials and contracts | | (2,291,429) | (1,738,870) | (2,373,542) |
| Utility charges | | (498,052) | (461,631) | (426,892) |
| Depreciation on non-current assets | 5 | (6,661,650) | (6,628,599) | (6,094,800) |
| Insurance expenses | | (267,332) | (277,287) | (262,938) |
| Other expenditure | | (258,993) | (164,911) | (246,632) |
| Loss on asset disposals | 4(b) | (61,600) | (76,209) | (101,550) |
| | | (13,116,842) | (12,188,012) | (12,570,212) |
| Operating activities excluded from budgeted deficiency | | | | |
| Non-cash amounts excluded from operating activities | 2 (b)(ii) | 6,672,086 | 6,598,250 | 6,139,939 |
| Amount attributable to operating activities | | 536,230 | 1,941,779 | (977,704) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 9 | 2,610,131 | 1,862,810 | 1,691,515 |
| Purchase property, plant and equipment | 4(a) | (3,484,603) | (1,181,407) | (1,627,853) |
| Purchase and construction of infrastructure | 4(a) | (6,235,012) | (2,362,410) | (2,610,872) |
| Proceeds from disposal of assets | 4(b) | 286,500 | 331,585 | 305,500 |
| Amount attributable to investing activities | | (6,822,984) | (1,349,422) | (2,241,710) |
| FINANCING ACTIVITIES | | | | |
| Proceeds from self supporting loans | 6(a) | 0 | 6,000 | 0 |
| Transfers to cash backed reserves (restricted assets) | 7(a) | (1,162,610) | (1,105,448) | (634,335) |
| Transfers from cash backed reserves (restricted assets) | 7(a) | 3,586,154 | 629,903 | 950,548 |
| Amount attributable to financing activities | | 2,423,544 | (469,545) | 316,213 |
| Budgeted deficiency before general rates | | (3,863,210) | 122,812 | (2,903,201) |
| Estimated amount to be raised from general rates | 1 | 4,018,009 | 3,813,004 | 3,901,988 |
| Net current assets at end of financial year - surplus/(deficit) | 2 (b)(i) | 154,799 | 3,935,816 | 998,787 |

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 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

| RATE TYPE | Rate in | Number of properties | Rateable value | 2019/20 Budgeted rate revenue | 2019/20 Budgeted interim rates | 2019/20 Budgeted back rates | 2019/20 Budgeted total revenue | 2018/19 Actual total revenue | 2018/19 Budget total revenue |
|--|----------|----------------------------|-------------------|--|---|--------------------------------------|---|---------------------------------------|---------------------------------------|
| | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Differential general rate or general rate | | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| Residential/ Industrial | 11.23320 | 392 | 3,411,777 | 383,252 | 0 | 0 | 383,252 | 382,628 | 370,565 |
| Commercial | 7.90740 | 35 | 990,825 | 78,349 | 0 | 0 | 78,349 | 72,510 | 63,949 |
| Mines Sites | 15.81480 | 4 | 529,565 | 83,750 | 0 | 0 | 83,750 | 83,333 | 83,333 |
| Single Persons Quarters | 15.81480 | 10 | 780,859 | 123,491 | 0 | 0 | 123,491 | 121,896 | 308,998 |
| Unimproved valuations | | | | | | | | | |
| Rural | 1.75750 | 359 | 103,918,731 | 1,826,358 | 0 | 0 | 1,826,358 | 1,681,173 | 1,686,055 |
| Mining | 17.39230 | 334 | 8,343,013 | 1,451,040 | 0 | 0 | 1,451,040 | 1,357,362 | 1,315,303 |
| Sub-Totals | | 1,134 | 117,974,770 | 3,946,239 | 0 | 0 | 3,946,239 | 3,698,902 | 3,828,203 |
| Minimum | | | | | | | | | |
| Minimum payment | | | | | | | | | |
| \$ | | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| Residential/ Industrial | 500 | 117 | 153,808 | 58,500 | 0 | 0 | 58,500 | 60,000 | 61,500 |
| Commercial | 400 | 7 | 20,061 | 2,800 | 0 | 0 | 2,800 | 6,000 | 6,000 |
| Mines Sites | 400 | 3 | 2,408 | 1,200 | 0 | 0 | 1,200 | 1,200 | 1,200 |
| Single Persons Quarters | 400 | 2 | 1,075 | 800 | 0 | 0 | 800 | 400 | 400 |
| Unimproved valuations | | | | | | | | | |
| Rural | 400 | 39 | 289,145 | 15,600 | 0 | 0 | 15,600 | 15,600 | 15,600 |
| Mining | 400 | 249 | 275,026 | 99,600 | 0 | 0 | 99,600 | 100,691 | 96,000 |
| Sub-Totals | | 417 | 741,523 | 178,500 | 0 | 0 | 178,500 | 183,891 | 180,700 |
| | | 1,551 | 118,716,293 | 4,124,739 | 0 | 0 | 4,124,739 | 3,882,793 | 4,008,903 |
| Discounts/concessions (Refer note 1(g)) | | | | | | | (140,000) | (102,875) | (140,000) |
| Ex-Gracia Rates | | | | | | | 33,270 | 33,086 | 33,085 |
| Total amount raised from general rates | | | | | | | 4,018,009 | 3,813,004 | 3,901,988 |
| Specified area rates (Refer note 1(f)) | | | | | | | 0 | 0 | 0 |
| Total rates | | | | | | | 4,018,009 | 3,813,004 | 3,901,988 |

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 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------------|-----------------|---|--|--|
| | | \$ | % | % |
| Option one | | | | |
| Single Full Payment | 4/10/2019 | 0 | 0.00% | 11.00% |
| Option two | | | | |
| First Installment | 4/10/2019 | 0 | 5.50% | 11.00% |
| Second Installment | 6/03/2020 | 10 | 5.50% | 11.00% |
| Option three | | | | |
| First Installment | 4/10/2019 | 0 | 5.50% | 11.00% |
| Second Installment | 6/12/2019 | 10 | 5.50% | 11.00% |
| Third Installment | 7/02/2020 | 10 | 5.50% | 11.00% |
| Fourth Installment | 3/04/2020 | 10 | 5.50% | 11.00% |

| | 2019/20 Budget revenue | 2018/19 Actual revenue | 2018/19 Budget revenue |
|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 14,500 | 11,530 | 4,500 |
| | 89,500 | 103,419 | 69,500 |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. 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. |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(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 | 17.56530 | 17.39230 | Actual budget deficiency lower than that anticipated at time of advertising. |
| UV - Rural | 1.77490 | 1.75750 | Actual budget deficiency lower than that anticipated at time of advertising. |
| GRV - Mine Site | 15.97220 | 15.81480 | Actual budget deficiency lower than that anticipated at time of advertising. |
| GRV - Single Persons Quarters | 15.97220 | 15.81480 | Actual budget deficiency lower than that anticipated at time of advertising. |
| GRV - Residential / Industrial | 11.34490 | 11.23320 | Actual budget deficiency lower than that anticipated at time of advertising. |
| GRV - Commercial | 7.98610 | 7.90740 | Actual budget deficiency lower than that anticipated at time of advertising. |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2020.

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

(g) Rates discounts

| Rate or fee to which discount is granted | Discount % | Discount (\$) | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget | Circumstances in which discount is granted |
|--|------------|---------------|----------------|----------------|----------------|---|
| All GRV & UV Rate types (Excluding Sewerage, ESL and Waste & Recycling collection charges. | 5.0% | 0 | \$ 140,000 | \$ 102,875 | \$ 140,000 | Full payment of Rates including areas on or before the 35th day from the date of issue shown on the rates notice. |
| | | | 140,000 | 102,875 | 140,000 | |

(h) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2020.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

| | | 2019/20 Budget 30 June 2020 | 2019/20 Budget 01 July 2019 | 2018/19 Estimated Actual 30 June 2019 | 2018/19 Budget 30 June 2019 |
|--|---|-----------------------------------|-----------------------------------|--|-----------------------------------|
| Note | | \$ | \$ | \$ | \$ |
| Composition of estimated net current assets | | | | | |
| Current assets | | | | | |
| | Cash - unrestricted | 3 | 338,906 | 1,706,706 | 620,350 |
| | Cash - restricted reserves | 3 | 4,158,218 | 6,581,762 | 5,735,403 |
| | Cash - restricted unspent borrowings / grants | 6 (b) | 0 | 1,694,347 | 0 |
| | Receivables | | 367,719 | 517,719 | 804,290 |
| | Inventories | | 44,909 | 29,909 | 39,137 |
| | | | 4,909,752 | 10,530,443 | 7,199,180 |
| Less: current liabilities | | | | | |
| | Trade and other payables | | (371,183) | (371,183) | 308,232 |
| | Provisions | | (522,232) | (522,232) | (417,828) |
| | | | (893,415) | (893,415) | (109,596) |
| | Net current assets | | 4,016,337 | 9,637,028 | 7,089,584 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from 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.

| | Note | 2019/20 Budget 30 June 2020 | 2019/20 Budget 01 July 2019 | 2018/19 Estimated Actual 30 June 2019 | 2018/19 Budget 30 June 2019 |
|---|------|-----------------------------------|-----------------------------------|--|-----------------------------------|
| | | \$ | \$ | \$ | \$ |
| (i) Current assets and liabilities excluded from budgeted deficiency | | | | | |
| Net current assets | 2 | 4,016,337 | 9,637,028 | 9,637,028 | 7,089,584 |
| The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement. | | | | | |
| Adjustments to net current assets | | | | | |
| Less: Cash - restricted reserves | 3 | (4,158,218) | (6,581,762) | (6,581,762) | (5,735,403) |
| Add: Current liabilities not expected to be cleared at end of year - Employee benefit provisions | | 296,680 | 290,294 | 290,294 | 198,561 |
| Adjusted net current assets - surplus/(deficit) | | 154,799 | 3,345,560 | 3,345,560 | 1,552,742 |
| (ii) Operating activities excluded from budgeted deficiency | | | | | |
| The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement. | | | | | |
| Adjustments to operating activities | | | | | |
| Less: Profit on asset disposals | 4(b) | (57,550) | (106,558) | (106,558) | (56,411) |
| Less: Movement in liabilities associated with restricted cash | | 6,386 | | | |
| Add: Loss on disposal of assets | 4(b) | 61,600 | 76,209 | 76,209 | 101,550 |
| Add: Depreciation on assets | 5 | 6,661,650 | 6,628,599 | 6,628,599 | 6,094,800 |
| Non cash amounts excluded from operating activities | | 6,672,086 | 6,598,250 | 6,598,250 | 6,139,939 |

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

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.

CONTRACT LIABILITIES

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

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 2020**

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:

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Cash - unrestricted | 338,906 | 1,706,706 | 620,350 |
| Cash - restricted | 4,158,219 | 8,276,110 | 5,735,403 |
| | 4,497,125 | 9,982,816 | 6,355,753 |
| The following restrictions have been imposed by regulation or other externally imposed requirements: | | | |
| Long Service / Annual Leave Reserve | 296,680 | 290,294 | 202,929 |
| Aerodrome Reserve | 245,028 | 239,753 | 239,010 |
| Building Reserve | 694,337 | 679,390 | 533,939 |
| Community Bus Reserve | 128,096 | 125,339 | 7,450 |
| Health Services Reserve | 210,947 | 233,803 | 233,078 |
| Heavy Vehicle Road Improvement Contribution Reserve | 118,237 | 215,451 | 169,250 |
| Homes for the Aged Reserve | 400,210 | 391,595 | 296,897 |
| Mt Hampton / Dulyalbin Water Supply Reserve | 49,777 | 31,277 | 31,180 |
| Plant Reserve | 888,119 | 477,612 | 441,008 |
| Recreation Facility Reserve | 73,819 | 2,811,956 | 2,504,419 |
| Refuse Disposal Site Reserve | 185,546 | 236,542 | 230,123 |
| Sewerage Upgrade Reserve | 553,631 | 541,713 | 540,034 |
| Tourism Reserve | 202,884 | 198,517 | 197,901 |
| Youth Development Reserve | 110,908 | 108,521 | 108,185 |
| Unspent grants and contributions not held in reserve | 0 | 1,694,347 | 0 |
| | 4,158,219 | 8,276,110 | 5,735,403 |
| Reconciliation of net cash provided by operating activities to net result | | | |
| Net result | (2,853,276) | (1,043,910) | (3,526,176) |
| Depreciation | 6,661,650 | 6,628,599 | 6,094,800 |
| (Profit)/loss on sale of asset | 4,050 | (30,349) | 45,139 |
| (Increase)/decrease in receivables | 150,000 | 276,420 | 350,000 |
| (Increase)/decrease in contract assets | 0 | 0 | 0 |
| (Increase)/decrease in inventories | (15,000) | 9,228 | (10,000) |
| Increase/(decrease) in payables | 0 | 44,217 | 65,000 |
| Increase/(decrease) in contract liabilities | 0 | 0 | 0 |
| Increase/(decrease) in employee provisions | 0 | 67,478 | 0 |
| Change in accounting policies transferred to retained surplus (refer to Note 15) | 0 | 0 | 0 |
| Grants/contributions for the development of assets | (2,610,131) | (1,862,810) | (1,691,515) |
| Net cash from operating activities | 1,337,293 | 4,088,873 | 1,327,248 |

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 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

| Asset class | Reporting program | | | | | | | | | | | 2019/20 Budget total | 2018/19 Actual total | 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 | | | | | | 42,306 | | | | | | 42,306 | 23,745 | 64,152 |
| Buildings - specialised | | | 47,000 | 28,000 | | | 66,387 | 2,030,757 | 64,773 | 79,576 | 41,504 | 2,357,997 | 429,124 | 736,701 |
| Furniture and equipment | | | | | | | | | 27,500 | | | 27,500 | | |
| Plant and equipment | | | | | | | | 52,500 | 830,300 | 96,500 | 77,500 | 1,056,800 | 728,538 | 827,000 |
| | 0 | 0 | 47,000 | 28,000 | 0 | 42,306 | 66,387 | 2,083,257 | 922,573 | 176,076 | 119,004 | 3,484,603 | 1,181,407 | 1,627,853 |
| <i>Infrastructure</i> | | | | | | | | | | | | | | |
| Infrastructure - Roads | | | | | | | | | 2,852,669 | | | 2,852,669 | 2,257,814 | 2,446,404 |
| Infrastructure - Footpaths | | | | | | | | | 78,971 | | | 78,971 | | 26,987 |
| Infrastructure - Sewerage | | | | | | | 28,000 | | | | | 28,000 | 24,928 | 49,922 |
| Infrastructure - Parks & Ovals | | | | | | | | 50,000 | | | | 50,000 | | |
| Infrastructure - Drainage | | | | | | | | | | | | 14,172 | | 2,172 |
| Infrastructure - Refuse | | | | | | | | | | | | 56,200 | 40,321 | 31,200 |
| Infrastructure - Other (Inc Digital Equipment) | | | | | | | | 3,010,000 | | 145,000 | | 3,155,000 | 39,347 | 54,187 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 98,372 | 3,060,000 | 2,931,640 | 145,000 | 0 | 6,235,012 | 2,362,410 | 2,610,872 |
| Total acquisitions | 0 | 0 | 47,000 | 28,000 | 0 | 42,306 | 164,759 | 5,143,257 | 3,854,213 | 321,076 | 119,004 | 9,719,615 | 3,543,817 | 4,238,725 |

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

| | 2019/20 Budget Net Book Value | 2019/20 Budget Sale Proceeds | 2019/20 Budget Profit | 2019/20 Budget Loss | 2018/19 Actual Net Book Value | 2018/19 Actual Sale Proceeds | 2018/19 Actual Profit | 2018/19 Actual Loss | 2018/19 Budget Net Book Value | 2018/19 Budget Sale Proceeds | 2018/19 Budget Profit | 2018/19 Budget Loss |
|--------------------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| By Program | | | | | | | | | | | | |
| Community amenities | 5,800 | 16,300 | 10,500 | 0 | 44,976 | 27,273 | 0 | (17,703) | 45,993 | 35,000 | 0 | (10,993) |
| Recreation and culture | 19,450 | 20,000 | 550 | 0 | 20,963 | 28,181 | 7,218 | 0 | 24,312 | 20,000 | 0 | (4,312) |
| Transport | 242,300 | 221,700 | 41,000 | (61,600) | 218,995 | 210,274 | 49,785 | (58,506) | 249,186 | 193,500 | 30,559 | (86,245) |
| Economic services | 0 | 0 | 0 | 0 | 416 | 3,636 | 3,220 | 0 | 0 | 0 | 0 | 0 |
| Other property and services | 23,000 | 28,500 | 5,500 | 0 | 15,886 | 62,221 | 46,335 | 0 | 31,148 | 57,000 | 25,852 | 0 |
| | 290,550 | 286,500 | 57,550 | (61,600) | 301,236 | 331,585 | 106,558 | (76,209) | 350,639 | 305,500 | 56,411 | (101,550) |
| By Class | | | | | | | | | | | | |
| <u>Property, Plant and Equipment</u> | | | | | | | | | | | | |
| Plant and equipment | 290,550 | 286,500 | 57,550 | (61,600) | 301,236 | 331,585 | 106,558 | (76,209) | 350,639 | 305,500 | 56,411 | (101,550) |
| | 290,550 | 286,500 | 57,550 | (61,600) | 301,236 | 331,585 | 106,558 | (76,209) | 350,639 | 305,500 | 56,411 | (101,550) |

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

- Plant replacement programme

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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 - Sewerage |
| Infrastructure - Laneways |
| Infrastructure - Parks & Ovals |
| Infrastructure - Aerodromes |
| Infrastructure - Townscape |
| Infrastructure - Drainage |
| Infrastructure - Refuse |
| Infrastructure - Other (Inc Digital Equipment) |

| 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|-------------------|-------------------|-------------------|
| \$ | \$ | \$ |
| 61,000 | 60,060 | 59,500 |
| 253,700 | 253,640 | 226,700 |
| 21,000 | 19,769 | 31,600 |
| 160,500 | 155,355 | 174,400 |
| 122,800 | 118,003 | 122,400 |
| 168,800 | 163,144 | 259,900 |
| 607,800 | 603,310 | 573,600 |
| 4,520,000 | 4,511,991 | 3,917,100 |
| 127,750 | 127,333 | 107,000 |
| 618,300 | 615,994 | 622,600 |
| 6,661,650 | 6,628,599 | 6,094,800 |
| 185,047 | 184,129 | 169,300 |
| 931,031 | 926,412 | 851,808 |
| 2,038 | 2,028 | 1,865 |
| 784,727 | 780,834 | 717,953 |
| 4,400,196 | 4,378,365 | 4,025,777 |
| 100,835 | 100,335 | 92,255 |
| 16,591 | 16,509 | 15,180 |
| 2,701 | 2,688 | 2,472 |
| 1,185 | 1,179 | 1,084 |
| 19,106 | 19,011 | 17,480 |
| 192 | 191 | 176 |
| 119,744 | 119,150 | 109,555 |
| 4,943 | 4,918 | 4,522 |
| 93,314 | 92,850 | 85,373 |
| 6,661,650 | 6,628,599 | 6,094,800 |

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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 |

DEPRECIATION (CONTINUED)

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.

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2020 and did not have or budget to have any borrowings for the year ended 30th June 2019

(b) New borrowings - 2019/20

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

Credit card limit

Credit card balance at balance date

Total amount of credit unused

| 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|---------------------------|---------------------------|---------------------------|
| \$ | \$ | \$ |
| 15,000 | 15,000 | 15,000 |
| 0 | (3,131) | 0 |
| 15,000 | 11,869 | 15,000 |

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 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

| | 2019/20 Budget Opening Balance | 2019/20 Budget Transfer to | 2019/20 Budget Transfer (from) | 2019/20 Budget Closing Balance | 2018/19 Actual Opening Balance | 2018/19 Actual Transfer to | 2018/19 Actual Transfer (from) | 2018/19 Actual Closing Balance | 2018/19 Budget Opening Balance | 2018/19 Budget Transfer to | 2018/19 Budget Transfer (from) | 2018/19 Budget Closing Balance |
|-------------------------------------|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Long Service / Annual Leave Reserve | 290,294 | 6,386 | 0 | 296,680 | 198,561 | 115,836 | (24,103) | 290,294 | 198,561 | 4,368 | 0 | 202,929 |
| Aerodrome Reserve | 239,753 | 5,275 | 0 | 245,028 | 233,865 | 5,888 | 0 | 239,753 | 233,865 | 5,145 | 0 | 239,010 |
| Building Reserve | 679,390 | 14,947 | 0 | 694,337 | 778,967 | 18,423 | (118,000) | 679,390 | 778,967 | 17,137 | (262,165) | 533,939 |
| Community Bus Reserve | 125,339 | 2,757 | 0 | 128,096 | 122,261 | 3,078 | 0 | 125,339 | 122,260 | 2,690 | (107,500) | 17,450 |
| Health Services Reserve | 233,803 | 5,144 | (28,000) | 210,947 | 228,061 | 5,742 | 0 | 233,803 | 228,061 | 5,017 | 0 | 233,078 |
| Heavy Vehicle Road Improvement C | 215,451 | 4,740 | (101,954) | 118,237 | 165,607 | 49,844 | 0 | 215,451 | 165,607 | 3,643 | 0 | 169,250 |
| Homes for the Aged Reserve | 391,595 | 8,615 | 0 | 400,210 | 381,978 | 9,617 | 0 | 391,595 | 381,977 | 8,403 | (93,483) | 296,897 |
| Mt Hampton / Dulyalbin Water Suppl | 31,277 | 18,500 | 0 | 49,777 | 30,509 | 768 | 0 | 31,277 | 30,509 | 671 | 0 | 31,180 |
| Plant Reserve | 477,612 | 410,507 | 0 | 888,119 | 731,907 | 15,705 | (270,000) | 477,612 | 731,906 | 16,102 | (270,000) | 478,008 |
| Recreation Facility Reserve | 2,811,956 | 661,863 | (3,400,000) | 73,819 | 1,961,271 | 850,685 | 0 | 2,811,956 | 1,961,271 | 543,148 | 0 | 2,504,419 |
| Refuse Disposal Site Reserve | 236,542 | 5,204 | (56,200) | 185,546 | 445,326 | 9,016 | (217,800) | 236,542 | 445,326 | 9,797 | (217,400) | 237,723 |
| Sewerage Upgrade Reserve | 541,713 | 11,918 | 0 | 553,631 | 528,409 | 13,304 | 0 | 541,713 | 528,409 | 11,625 | 0 | 540,034 |
| Tourism Reserve | 198,517 | 4,367 | 0 | 202,884 | 193,640 | 4,877 | 0 | 198,517 | 193,641 | 4,260 | 0 | 197,901 |
| Unspent Grants Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Youth Development Reserve | 108,521 | 2,387 | 0 | 110,908 | 105,856 | 2,665 | 0 | 108,521 | 105,856 | 2,329 | 0 | 108,185 |
| | 6,581,763 | 1,162,610 | (3,586,154) | 4,158,219 | 6,106,218 | 1,105,448 | (629,903) | 6,581,763 | 6,106,216 | 634,335 | (950,548) | 5,790,003 |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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 |
|---|--------------------------------|--|
| 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. |
| 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. |
| 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 2020**

8. FEES & CHARGES REVENUE

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| General purpose funding | 24,500 | 13,081 | 7,000 |
| Law, order, public safety | 4,600 | 4,318 | 4,600 |
| Health | 1,000 | 1,076 | 1,000 |
| Education and welfare | 65,880 | 58,599 | 65,880 |
| Housing | 78,000 | 77,783 | 84,500 |
| Community amenities | 605,344 | 624,189 | 576,594 |
| Recreation and culture | 15,150 | 15,936 | 13,850 |
| Transport | 5,500 | 4,395 | 2,500 |
| Economic services | 475,170 | 396,916 | 356,170 |
| Other property and services | 54,464 | 29,599 | 52,464 |
| | 1,329,608 | 1,225,892 | 1,164,558 |

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

| | | | |
|-----------------------------|------------------|------------------|------------------|
| General purpose funding | 1,600,000 | 3,229,862 | 1,163,412 |
| Law, order, public safety | 54,967 | 45,348 | 54,510 |
| Education and welfare | 109,052 | 138,261 | 98,800 |
| Community amenities | 1,000 | 0 | 1,000 |
| Recreation and culture | 0 | 746 | 0 |
| Transport | 54,400 | 9,401 | 54,400 |
| Economic services | 250,000 | 178,240 | 175,000 |
| Other property and services | 0 | 21,748 | 0 |
| | 2,069,419 | 3,623,606 | 1,547,122 |

Non-operating grants, subsidies and contributions

| | | | |
|---------------------------|------------------|------------------|------------------|
| Law, order, public safety | 47,000 | 38,308 | 46,000 |
| Community amenities | 0 | 0 | 8,800 |
| Recreation and culture | 525,000 | 182,979 | 0 |
| Transport | 2,038,131 | 1,641,523 | 1,636,715 |
| | 2,610,131 | 1,862,810 | 1,691,515 |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

10. OTHER INFORMATION

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| The net result includes as revenues | | | |
| (a) Interest earnings | | | |
| Investments | | | |
| - Reserve funds | 144,799 | 150,515 | 134,337 |
| - Other funds | 25,000 | 32,698 | 10,000 |
| Other interest revenue (refer note 1b) | 75,000 | 91,889 | 65,000 |
| | 244,799 | 275,102 | 209,337 |
| (b) Other revenue | | | |
| Reimbursements and recoveries | 137,200 | 96,073 | 57,500 |
| Other | 89,000 | 141,058 | 88,500 |
| | 226,200 | 237,131 | 146,000 |
| The net result includes as expenses | | | |
| (c) Auditors remuneration | | | |
| Audit services | 43,300 | 37,172 | 36,300 |
| Other services | 7,500 | 12,500 | 4,500 |
| | 50,800 | 49,672 | 40,800 |
| (d) Elected members remuneration | | | |
| Meeting fees | 46,200 | 25,900 | 26,500 |
| Mayor/President's allowance | 12,000 | 8,000 | 8,000 |
| Deputy Mayor/President's allowance | 3,000 | 2,000 | 2,000 |
| Travelling expenses | 5,000 | 2,968 | 5,000 |
| Telecommunications allowance | 8,260 | 18,971 | 18,060 |
| | 74,460 | 57,839 | 59,560 |
| (e) Write offs | | | |
| General rate | 37,500 | 12,214 | 70,000 |
| Fees and charges | 2,500 | 1,274 | 5,000 |
| | 40,000 | 13,488 | 75,000 |
| (f) Low Value lease expenses | | | |
| Office equipment | 3,648 | 3,648 | 3,648 |
| Skeleton weed coordinator vehicle | 4,254 | 9,630 | 9,630 |
| | 7,902 | 13,278 | 13,278 |

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At inception of a contract, an entity shall assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

LEASES (CONTINUED)

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

12. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

13. 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 1 July 2019 | Estimated amounts received | Estimated amounts paid | Estimated balance 30 June 2020 |
|----------------------------|------------------------|----------------------------------|------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ |
| Police Licensing | 5,757 | 562,796 | (562,796) | 5,757 |
| Builders Levy | 6,597 | 3,005 | (1,750) | 7,852 |
| Transwa Bookings | 2,979 | 12,810 | (13,621) | 2,168 |
| Staff Personal Dedns | 42,937 | 38,185 | (40,558) | 40,564 |
| Skeleton Weed | 53,887 | 0 | (53,887) | 0 |
| Clubs & Groups | 2,754 | 4,416 | (4,906) | 2,264 |
| Third Party Contributions | 6,548 | 0 | 0 | 6,548 |
| Rates Overpaid | 15,756 | 7,867 | (4,970) | 18,653 |
| 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 | 5,000 | 0 | 20,813 |
| | 288,877 | 641,745 | (682,488) | 248,134 |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

SHIRE OF YILGARN

2019 - 2020 FEES AND CHARGES

| Function | Description | Fee | GST | Total |
|------------------------------------|---|--------|------|-----------|
| GENERAL PURPOSE FUNDING | | | | |
| <i>Rates</i> | | | | |
| | Admin Fee - Caveat Lodgement | 29.09 | 2.91 | 32.00 |
| | Admin Fee - Rates Recovery from Rent | 29.09 | 2.91 | 32.00 |
| | Admin Fee - Refund of Excess Rates | 15.91 | 1.59 | 17.50 |
| | Electronic Advice of Sale (Rate Enquiry only) | 29.09 | 2.91 | 32.00 |
| | Electronic Advice of Sale (Full Service) | 83.64 | 8.36 | 92.00 |
| | Rate Notice Copy | 14.55 | 1.45 | 16.00 |
| | Rate Enquiry | 33.64 | 3.36 | 37.00 |
| | Rates Database Extract | 14.55 | 1.45 | 16.00 |
| | Title Search | 40.00 | 4.00 | 44.00 |
| <i>Freedom of Information</i> | | | | |
| | Application Fee - FOI (personal) | | | No Charge |
| | Application Fee - FOI (non-personal) | 30.00 | 0.00 | 30.00 |
| | Staff Time Dealing with Application - Per Hour | 30.00 | 0.00 | 30.00 |
| | Staff Supervised Access to Information - Per Hour | 30.00 | 0.00 | 30.00 |
| | Photocopying - as per fees listed in CRC printing section | | | |
| | Delivery, Packaging & Postage | | | At Cost |
| <i>Other</i> | | | | |
| | Copy of State Electoral Roll | 19.09 | 1.91 | 21.00 |
| | Dishonoured Cheque Fee | 19.09 | 1.91 | 21.00 |
| | Surcharge for payment by Credit card | | | 1.50% |
| | Bullfinch Book | 33.64 | 3.36 | 37.00 |
| | Koolyanobbing Book | 33.64 | 3.36 | 37.00 |
| | Yilgarn History Book | 38.18 | 3.82 | 42.00 |
| | Vultee Vengeance Book - Soft Cover | 28.18 | 2.82 | 31.00 |
| | Yellowdine Book | 29.09 | 2.91 | 32.00 |
| | Books - Postage Charge | 13.64 | 1.36 | 15.00 |
| LAW ORDER AND PUBLIC SAFETY | | | | |
| <i>Dog & Cat Poundage</i> | | | | |
| | First 24 hours or part thereof | 41.00 | 0.00 | 41.00 |
| | Each subsequent 24 hours or part thereof | 10.50 | 0.00 | 10.50 |
| <i>Dog Registration</i> | | | | |
| | Annual (Non sterilised) | 50.00 | 0.00 | 50.00 |
| | Tri-Annual | 120.00 | 0.00 | 120.00 |
| | Lifetime | 250.00 | 0.00 | 250.00 |
| | Annual (Sterilised) | 20.00 | 0.00 | 20.00 |

SHIRE OF YILGARN

2019 - 2020 FEES AND CHARGES

| Function | Description | Fee | GST | Total |
|--|--|--------|------|--------|
| | 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 |
| <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 | | | | |
| <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 |
| <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)

SHIRE OF YILGARN

2019 - 2020 FEES AND CHARGES

| Function | Description | Fee | GST | Total |
|---|--|-------|------|-------|
| EDUCATION AND WELFARE | | | | |
| <u>SOUTHERN CROSS COMMUNITY RESOURCE CENTRE</u> | | | | |
| <i>Photocopying / printing - black (per page)</i> | | | | |
| | 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 |
| <i>Photocopying / printing - colour (per page)</i> | | | | |
| | 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 |
| <i>Large format printing / scanning (up to 36" wide) - per 1/2 metre or part there of</i> | | | | |
| | 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 |
| <i>Laminating</i> | | | | |
| | A4 | 1.82 | 0.18 | 2.00 |
| | A3 | 2.73 | 0.27 | 3.00 |
| * Photocopying / printing cost not included. | | | | |
| <i>Facsimile</i> | | | | |
| | Facsimile first page | 1.36 | 0.14 | 1.50 |
| | Per page thereafter | 0.91 | 0.09 | 1.00 |

SHIRE OF YILGARN

2019 - 2020 FEES AND CHARGES

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

SHIRE OF YILGARN

2019 - 2020 FEES AND CHARGES

| Function | Description | Fee | GST | Total |
|--|---|--------|-------|--------|
| <i><u>Disks Services (per disk)</u></i> | | | | |
| | 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. | | | | |
| <i><u>Crosswords Advertising - Businesses outside Shire of Yilgarn</u></i> | | | | |
| <i><u>Black / white</u></i> | | | | |
| | 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 |
| <i><u>Colour</u></i> | | | | |
| | 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 |
| <i><u>Crosswords Advertising - Not for-profit & local businesses</u></i> | | | | |
| <i><u>Black / white</u></i> | | | | |
| | 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 |
| <i><u>Colour</u></i> | | | | |
| | 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 |
| <i><u>Crosswords Classified lineage</u></i> | | | | |
| | Real Estate, Garage Sales, Employment max 6 lines | 7.27 | 0.73 | 8.00 |

SHIRE OF YILGARN

2019 - 2020 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

2019 - 2020 FEES AND CHARGES

| Function | Description | Fee | GST | Total |
|--|--|--------|------|--------|
| HOUSING | | | | |
| <i>Rental Rates per Week</i> | | | | |
| | Council Staff Housing | 60.00 | 0.00 | 60.00 |
| | Council Staff - Unit Housing - 91a-c Antares St | 50.00 | 0.00 | 50.00 |
| | Commercially Rented Properties (on application) | | | |
| | - 11 Andromeda Court | 225.00 | 0.00 | 225.00 |
| | - 6 Libra Place | 300.00 | 0.00 | 300.00 |
| | - 91A Antares Street | 125.00 | 0.00 | 125.00 |
| | - 103 Altair Street | 200.00 | 0.00 | 200.00 |
| | - 80 Spica Street | 65.00 | 0.00 | 65.00 |
| | - 35 Taurus Street (Dr's House) | | | Free |
| | Homes for the Aged - Units 1 to 4 | 55.00 | 0.00 | 55.00 |
| | Homes for the Aged - Units 5 to 8 | 75.00 | 0.00 | 75.00 |
| | Homes for the Aged - Units 9 to 12 | 120.00 | 0.00 | 120.00 |
| | 50 Antares Street - Units 1 to 4 | 250.00 | 0.00 | 250.00 |
| * A bond equivalent to four times the weekly rent is payable on all Council houses and units | | | | |
| <i>Professional Housing per Night</i> | | | | |
| | 13a Libra Place | 55.00 | 0.00 | 55.00 |
| | 13b Libra Place | 55.00 | 0.00 | 55.00 |
| <i>Commercial Fee</i> | | | | |
| | 13a Libra Place | 110.00 | 0.00 | 110.00 |
| | 13b Libra Place | 110.00 | 0.00 | 110.00 |
| COMMUNITY AMENITIES | | | | |
| <i>Rubbish Collection - Sale of 240 litre Sulo Bin</i> | | | | |
| | As determined separately by Council | | | |
| | Note: 240 ltr bins; First collection - GST free | | | |
| | 240 ltr Rubbish Bins - sale of | 72.73 | 7.27 | 80.00 |
| <i>Refuse Disposal</i> | | | | |
| | Controlled Liquid Waste (K210, K110) - per litre | 0.12 | 0.01 | 0.13 |
| | Asbestos Containing Material - per cubic metre | 59.09 | 5.91 | 65.00 |
| | Commercial Waste - per cubic metre | 31.82 | 3.18 | 35.00 |
| | Commercial Green Waste - per cubic metre | 9.09 | 0.91 | 10.00 |
| | Tyres - Small - Passenger/Motorbike (each) | 4.55 | 0.45 | 5.00 |
| | Tyres - Medium - 4WD, SUV (each) | 9.09 | 0.91 | 10.00 |
| | Tyres - Large - Truck (each) | 18.18 | 1.82 | 20.00 |
| | Tyres - Tractor (each) | 45.45 | 4.55 | 50.00 |

SHIRE OF YILGARN

2019 - 2020 FEES AND CHARGES

| Function | Description | Fee | GST | Total |
|----------|--|-------|------|-------|
| | Opening outside of normal operating hours (minimum charge, waste charges additional) | 59.09 | 5.91 | 65.00 |
| | Local residential waste - during open hours | | | Free |

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

Southern Cross Cemetery

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

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 |
|---|----------|------|----------|

SHIRE OF YILGARN

2019 - 2020 FEES AND CHARGES

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

Planning Matters / Documents

Fees set by Planning and Development Regulations 2009

RECREATION AND CULTURE

Annual Fees

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

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

2019 - 2020 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 Courts per hour | 27.27 | 2.73 | 30.00 |
| | Sport function per day | 95.45 | 9.55 | 105.00 |
| | Ground Hire - Commercial i.e. Circus (The grassed area behind outdoor courts) | 409.09 | 40.91 | 450.00 |
| | Bond complex (refundable) | 300.00 | 0.00 | 300.00 |
| | Bond ground (refundable) | 515.00 | 0.00 | 515.00 |
| <u>Hire of chairs & tables (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. | | | |
| <u>Community Car / Bus Hire Rates</u> | | | | |
| <u>Community Bus</u> | | | | |
| | Community Bus Hire (per km) (including fuel) Not for Profit Organisation | 0.60 | 0.06 | 0.66 |
| | Commercial / For Profit Organisations (excluding fuel) | 0.90 | 0.09 | 0.99 |
| | Community Bus Trailer (per day) | 50.00 | 5.00 | 55.00 |
| | Cleaning Charge (If Not Cleaned) | 409.09 | 40.91 | 450.00 |
| <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 |

SHIRE OF YILGARN

2019 - 2020 FEES AND CHARGES

| Function | Description | Fee | GST | Total |
|--------------------------|---|--------|-------|--------|
| | 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 |
| | * <i>Commercial Hire: Subject to CEO's Approval</i> | | | |
| | <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 |
| | <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 | | | |
| | <u>Land leases - Annual - Payable by 1 July -</u> | | | |
| | Horse Agistment Leases - Annual (per yard) | 150.00 | 15.00 | 165.00 |
| | Lots 36 & 44 - Cropping | 772.73 | 77.27 | 850.00 |
| | Airport - Cropping | 454.55 | 45.45 | 500.00 |

SHIRE OF YILGARN

2019 - 2020 FEES AND CHARGES

| Function | Description | Fee | GST | Total |
|--------------------------------------|--|-------|------|-----------|
| <u>Water Charges (per kilolitre)</u> | | | | |
| | Domestic use from Standpipes (On Application) ¹ | | | No Charge |
| 1. | <i>Water Usage to the Value of \$1,200 Annually - No Charge, Thereafter at applicable normal Standpipe Charge rates.</i> | | | |
| | <u>Dulyalbin Tank</u> | | | |
| | Water used for stock & spraying | 1.30 | 0.00 | 1.30 |
| | <u>Mt Hampton Dam</u> | | | |
| | Water used for stock & spraying | 0.67 | 0.00 | 0.67 |
| | <u>Standpipes</u> | | | |
| | Beaton - 50mm | 8.50 | 0.00 | 8.50 |
| | Bodallin - 80mm | 8.50 | 0.00 | 8.50 |
| | Bodallin - 25mm | 3.00 | 0.00 | 3.00 |
| | Bullfinch - 50mm | 8.50 | 0.00 | 8.50 |
| | Bullfinch - 25mm | 3.00 | 0.00 | 3.00 |
| | Castor - 25mm | 3.00 | 0.00 | 3.00 |
| | Garrett - 50mm | 8.50 | 0.00 | 8.50 |
| | Gatherer - 20mm | 3.00 | 0.00 | 3.00 |
| | Ghooli - 50mm | 8.50 | 0.00 | 8.50 |
| | Koolyanobbing - 50mm | 8.50 | 0.00 | 8.50 |
| | Marvel Loch - 50mm | 8.50 | 0.00 | 8.50 |
| | Moorine Rock - 80mm | 8.50 | 0.00 | 8.50 |
| | Moorine Rock - 25mm | 3.00 | 0.00 | 3.00 |
| | Noongar - 50mm | 8.50 | 0.00 | 8.50 |
| | Noongar - 25mm | 3.00 | 0.00 | 3.00 |
| | North Bodallin - 40mm | 8.50 | 0.00 | 8.50 |
| | O'Neils - 50mm | 8.50 | 0.00 | 8.50 |
| | Perilya - 50mm | 8.50 | 0.00 | 8.50 |
| | * <i>High Flow Standpipes are 40mm and above, Low Flow are less than 40mm</i> | | | |
| | Standpipe Swipe Card (per card) | 18.18 | 1.82 | 20.00 |

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

SHIRE OF YILGARN

2019 - 2020 FEES AND CHARGES

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

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

Cancellations

Notice of:

More than 48 Hours

More than 24 Hours

Less than 24 Hours

Full Refund

50% Refund

No Refund

| | | | |
|------------------|-------|------|-------|
| Cancellation Fee | 13.64 | 1.36 | 15.00 |
|------------------|-------|------|-------|

Concessions

"Stay for 7 nights, Pay for 6 Nights"

(Applicable only to Sandalwood Motor Lodge and Kurrajong Rooms)

Value of 1 night applicable rate

Additional Fees

| | | | |
|---|------|------|-------|
| Additional Servicing of Room/s (Per Room / Per Day) (While occupied, rooms are serviced on a weekly basis) | 9.09 | 0.91 | 10.00 |
|---|------|------|-------|

| | | | |
|--|-------|------|-------|
| 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

2019 - 2020 FEES AND CHARGES

| Function | Description | Fee | GST | Total |
|--|--|--------|-------|--------|
| OTHER PROPERTY AND SERVICES | | | | |
| <i>Labour Hire</i> | | | | |
| | Labour (Operator) | 75.45 | 7.55 | 83.00 |
| | Additional Loading for Overtime (Time and a Half) | 16.36 | 1.64 | 18.00 |
| | Additional Loading for Overtime (Double Time) | 32.73 | 3.27 | 36.00 |
| | Labour (Executive) | 105.45 | 10.55 | 116.00 |
| <i>Other</i> | | | | |
| | Administration Charge | | | 12% |
| <i>Major Plant - Per hour, operator included</i> | | | | |
| | 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 |
| <i>Minor Plant - Per day, dry hire</i> | | | | |
| | Minor Plant - Pumps, Generators & Trailers etc. (each) | 100.00 | 10.00 | 110.00 |