

2022/2023 BUDGET



Budget Message from the Shire President

I am pleased to present to the residents and ratepayers of the Shire of Yilgarn the 2022/2023 Budget that was adopted by Council at its Ordinary meeting held on Thursday, 21 July 2022.



I believe that Council has again prepared a sound and responsible Budget, which recognises the ongoing cost of living pressures effecting ratepayers. Therefore, a minimal 0.5% rate increase has been imposed, which recognises the above impacts whilst accommodating Shire cost increases. It is important to note, the rate increase is based on the total value of rates raised in 2021/2022 as opposed to applying it to the "Rate in the Dollar". This method was chosen due to significant increases in the valuations for both UV-Rural and UV-Mining by the Valuer General.

Basing the current rate increase on the 2021/2022 value of total rates raised results in the majority of ratepayers incurring an increase of around 0.5% on the previous year's rates, however, it does mean some ratepayers may incur a greater individual rate change, depending on the value allocated by the Valuer General. It should be noted, changes to the value of rateable properties is not within the control of Council. Ratepayers aggrieved by a change in value of their property may lodge an appeal, with the appeal process detailed in the information sheets sent with the Rate Notices.

The Shire has undergone significant staffing changes, with new personnel in the Chief Executive Officer, Executive Manager Infrastructure and Executive Manager Regulatory Services roles. This has brought a fresh perspective to Council operations, and a chance to reassess the Shire's current levels of service and asset liabilities. A full asset management review is currently underway, which will flow into an asset strategy. The strategy will provide Council and ratepayers with a clear view of the costs associated with current operations. Future financial planning activities will revolve around the findings from this review.

Through Phase 3 of the Australian Government's COVID19 stimulus package, the Local Roads and Community Infrastructure Program, Council endorsed the upgrade of the Southern Cross Sports Complex, as well as the upgrade of play and open space equipment within Yilgarn's satellite townsites. The projects were selected based on feedback received from community consultation undertaken in February 2022 and will be progressed over the next 12 months. I am also pleased to advise that the Australian Government has re-committed to this program in the 2022/2023 financial year, with an extension to Phase 3 of \$943,522 granted to the Shire of Yilgarn for identified projects over the course of 2022/2023 and 2023/2024. The Government has yet to introduce Guidelines for this expenditure and we await advice in anticipation of allocating this significant funding to projects benefitting the community.

In regards to the 2022/2023 Budget, Council has endorsed a Budget that continues to provide ongoing services to all residents and ratepayers and additional to these services, the 2022/2023 Budget has a number of significant projects which are detailed below:-

- \$25,000 for the design and fabrication of relocatable solar camera mounts for use around the district for crime prevention and road activity monitoring purposes;
- \$30,000 for the installation of a backup generator for the Southern Cross Medical Centre, to ensure protection of consumables, including vaccines, and ensure service provision during power outages;

- \$49,000 for asbestos removal and wall repair at the Southern Cross Child Care Centre;
- \$116,000 for the upgrade of carports and front fence at the Homes for the Aged;
- \$590,000 for the construction of an Executive Staff residence;
- \$105,000 for a CCTV inspection and condition report on the sewerage network, for asset management purposes;
- \$50,000 for the Town Planning Scheme review;
- \$50,000 for the installation of solar power for the swimming pool;
- \$34,500 for the upgrade of the Golf Club Sewerage and Toilet system;
- \$81,224 for the upgrade of 2 x Sandlewood Rooms at the Caravan Park;
- \$50,000 for upgrades to the standpipe controller systems;
- \$60,000 to upgrade the 11 Antares Street residence for professional accommodation;

Council continues to ensure that it has a modern fleet of plant and equipment in order for our vast road network and parks and gardens to be maintained and upgraded to the satisfaction of users and ratepayers. Council have allocated \$1,642,500 in 2022/2023 towards plant and equipment, with major purchases including:

Ride on Slasher/Mower and Trailer
Light Tip Truck
Elevated Work Platform
Multi Tyre Roller
Towed Road Broom
Works Department Light Vehicles

Ride on Mower
Two 4x4 Single Cab Utes
Grader
Tandem Dolly
Loader Grab Attachments
Administration light vehicles;

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

Mining activity continues to grow within the district, with many extractive industry entities seeking to upgrade and utilise Shire roads for haulage purposes. Council and Executive staff have been negotiating with a number of mining and haulage contractors, in relation to the use of Shire roads, and are seeking contributions or maintenance agreements for access to Shire managed roads. Funds contributed in this regard are placed into reserve, to assist with the upgrade of roads in the future.

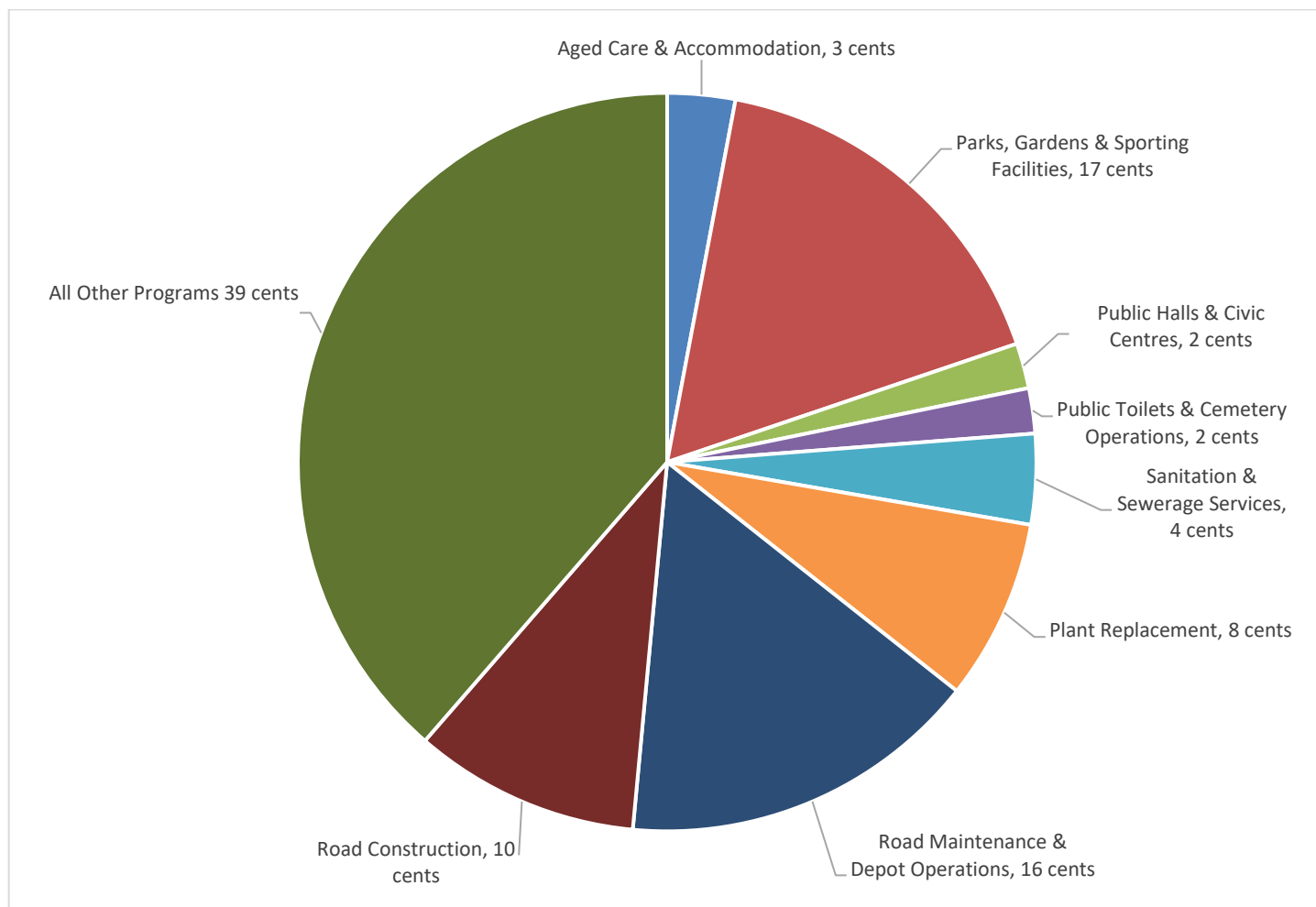
Whilst the production of the budget is a collaborative effort between Council and Staff, special thanks must go to the Shire's Executive Manager Corporate Services for the work that he has put in to present this Budget to Councillors for their deliberation and final presentation to the residents and ratepayers of the Shire.

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

As President, I would like to thank all of Council, including Councillors, Management, Administrative staff and the outside staff, with special thanks to the garden staff for the great way the town looks and to the road crews for the effort they are putting in trying to keep our roads up to scratch. To the Councillors I thank you for your support for the last year and look forward to another strong year.

Cr Wayne Della Bosca
SHIRE PRESIDENT

Where your Rate Dollar Goes



Road Construction and Maintenance

Approximately \$4.379m has been allocated to the construction and maintenance of our vast road network. Funding assistance is received from Main Roads WA (State Government) of approximately \$1.204m and from the Roads to Recovery (Federal Government) program of approximately \$0.9m.

Scheduled Construction Projects for 2022/23 include:

PROJECT			BUDGET	FUNDING SOURCE
Road / Street	Proposed Works	Section(SLK)		
Koolyanobbing Road	Construct to 8m Seal	0.0 to 2.1	\$ 624,822	Main Roads WA / Shire
Koolyanobbing Road	10mm Bitumen Reseal	14.0 to 17.0	\$ 100,559	Main Roads WA / Shire
Moorine South Road	10mm Bitumen Reseal	41.4 to 52.5	\$ 434,500	Main Roads WA / Shire
Koorda-Bullfinch Road	10mm Bitumen Reseal	1.5 to 2.5	\$ 48,754	Main Roads WA / Shire

PROJECT			BUDGET	FUNDING SOURCE
Road / Street	Proposed Works	Section(SLK)		
Bodallin South Road	Construct to 8m Seal	9.4 to 10.6	\$ 167,622	Federal Roads to Recoveries
Bodallin South Road	10mm Bitumen Reseal	7.8 to 9.4	\$ 61,296	Federal Roads to Recoveries
Cramphorne Road	Formation & Gravel Overlay	10.2 to 15.0	\$ 286,666	Federal Roads to Recoveries
Cramphorne Road	10mm Bitumen Reseal	8.2 to 9.9	\$ 82,698	Federal Roads to Recoveries
Emu Fence Road	Formation & Gravel Overlay	89.4 to 95.0	\$ 310,401	Federal Roads to Recoveries
Southern Cross South Road	Formation & Gravel Overlay	25.6 to 30.6	\$ 286,284	Shire
Koorda / Bullfinch Road	Gravel Shoulders	13.0 to 24.3	\$ 449,941	Shire
Marvel Loch-Forestania Road	10mm Bitumen Reseal	0.0 to 1.0	\$ 56,312	Shire
Caputo Road	Formation & Gravel Overlay	0.0 to 5.0	\$ 270,397	Shire
Emu Park, Southern Cross	Hardstand - EV Charging Station		\$ 69,266	Shire
Three Boys Road	Construct to 8m Seal	2.2 to 3.5	\$ 337,895	Shire / HVRIC Reserve
			\$ 3,587,413	

Building Upgrades and Renewals

The Shire of Yilgarn owns numerous community buildings throughout the Shire and has allocated \$2.356m for their renewal and/or upgrade. Some of the major renewal / upgrade works budgeted to be completed in 2022/23 include:

PROJECT		BUDGET	FUNDING SOURCE
Facility	Proposed Works		
Homes for the Aged	Carport Upgrades & Replace Front Fences	\$ 116,023	Shire
Staff & General Housing	Internal & External Renewals & Upgrades	\$ 70,868	Shire
Housing Construction	Construct New Executive Residence	\$ 595,277	Shire
Swimming Pool	Install Solar Panels	\$ 50,000	Shire
Yilgarn Bowls & Tennis Centre	External Paint	\$ 14,000	Shire
Southern Cross Golf Club	Upgrade Sewerage System & Toilets	\$ 34,500	Shire
Southern Cross Recreation Centre	Renovation & Improvements	\$ 1,237,044	Federal LRCI Grant
Shire Depot Facilities	Upgrades to Vehicle / Plant Washdown Facilities	\$ 20,000	Shire
Southern Cross Caravan Park	Renovate 2 x Sandalwood Lodge Rooms	\$ 81,224	Shire
Shire Administration Centre	Internal and External Upgrades and Repairs	\$ 35,830	Shire
Residence - 11 Antares St	Renovate to Executive Style Accommodation	\$ 102,214	Shire
		\$ 2,356,980	



SHIRE OF YILGARN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	4,196,740	4,163,640	4,070,680
Operating grants, subsidies and contributions	10	2,299,689	5,361,540	2,440,274
Fees and charges	14	1,762,498	2,062,181	2,062,342
Interest earnings	11(a)	82,255	70,712	74,875
Other revenue	11(b)	636,600	741,257	624,158
		8,977,782	12,399,330	9,272,329
Expenses				
Employee costs		(3,215,174)	(2,991,602)	(3,150,338)
Materials and contracts		(3,124,185)	(2,258,171)	(3,092,062)
Utility charges		(866,215)	(1,016,395)	(1,178,223)
Depreciation on non-current assets	6	(4,005,550)	(3,968,465)	(3,913,340)
Interest expenses	11(d)	(8,967)	(11,694)	(10,589)
Insurance expenses		(333,166)	(316,549)	(317,697)
Other expenditure		(819,102)	(770,125)	(834,049)
		(12,372,359)	(11,333,001)	(12,496,298)
		(3,394,577)	1,066,329	(3,223,969)
Non-operating grants, subsidies and contributions	10	3,351,243	3,056,966	3,599,775
Profit on asset disposals	5(b)	26,462	16,976	11,987
Loss on asset disposals	5(b)	(259,490)	(44,581)	(174,167)
		3,118,215	3,029,361	3,437,595
Net result for the period		(276,362)	4,095,690	213,626
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(276,362)	4,095,690	213,626

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

SHIRE OF YILGARN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,246,740	4,276,110	4,070,680
Operating grants, subsidies and contributions		2,399,689	5,158,796	2,377,706
Fees and charges		1,762,498	2,062,181	2,062,342
Interest received		82,255	70,712	74,875
Goods and services tax received		0	11,549	0
Other revenue		636,600	741,257	686,726
		9,127,782	12,320,605	9,272,329
Payments				
Employee costs		(3,255,174)	(2,958,255)	(3,150,338)
Materials and contracts		(3,384,185)	(2,104,214)	(3,092,062)
Utility charges		(866,215)	(1,016,395)	(1,178,223)
Interest expenses		(8,967)	(11,694)	(10,589)
Insurance paid		(333,166)	(316,549)	(317,697)
Other expenditure		(819,102)	(770,125)	(834,049)
		(8,666,809)	(7,177,232)	(8,582,958)
Net cash provided by (used in) operating activities	4	460,973	5,143,373	689,371
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(4,247,940)	(1,293,404)	(1,909,027)
Payments for construction of infrastructure	5(a)	(4,303,913)	(3,680,732)	(3,829,402)
Non-operating grants, subsidies and contributions		3,351,243	3,056,966	3,599,775
Net cash provided by (used in) investing activities		(4,699,910)	(1,481,264)	(1,786,836)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(97,140)	(95,494)	(95,504)
Net cash provided by (used in) financing activities		(97,140)	(95,494)	(95,504)
Net increase (decrease) in cash held		(4,336,077)	3,566,615	(1,192,969)
Cash at beginning of year		14,249,149	10,632,508	4,953,984
Cash and cash equivalents at the end of the year	4	9,913,072	14,199,123	3,761,015

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

SHIRE OF YILGARN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	4,209,114	4,780,230	4,880,130
		4,209,114	4,780,230	4,880,130
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	10	2,299,689	5,361,540	2,440,274
Fees and charges	14	1,804,498	2,062,181	2,062,342
Interest earnings	11(a)	82,255	70,712	74,875
Other revenue	11(b)	636,600	741,257	624,158
Profit on asset disposals	5(b)	26,462	16,976	11,987
		4,849,504	8,252,666	5,213,636
Expenditure from operating activities				
Employee costs		(3,215,174)	(2,991,602)	(3,150,338)
Materials and contracts		(3,124,185)	(2,258,171)	(3,092,062)
Utility charges		(866,215)	(1,016,395)	(1,178,223)
Depreciation on non-current assets	6	(4,005,550)	(3,968,465)	(3,913,340)
Interest expenses	11(d)	(8,967)	(11,694)	(10,589)
Insurance expenses		(333,166)	(316,549)	(317,697)
Other expenditure		(819,102)	(770,125)	(834,049)
Loss on asset disposals	5(b)	(259,490)	(44,581)	(174,167)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
		(12,631,849)	(11,377,582)	(12,670,465)
Non-cash amounts excluded from operating activities	3(b)	4,238,578	3,996,070	4,075,520
Amount attributable to operating activities		665,347	5,651,384	1,498,821
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	3,351,243	3,056,966	3,599,775
Payments for property, plant and equipment	5(a)	(4,247,940)	(1,293,404)	(1,909,027)
Payments for construction of infrastructure	5(a)	(4,303,913)	(3,680,732)	(3,829,402)
Proceeds from disposal of assets	5(b)	500,700	439,903	351,818
Proceeds on disposal of financial assets at fair value through profit and loss		0	(3,997)	0
Amount attributable to investing activities		(4,699,910)	(1,481,264)	(1,786,836)
Amount attributable to investing activities		(4,699,910)	(1,481,264)	(1,786,836)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(97,140)	(95,494)	(95,504)
Transfers to cash backed reserves (restricted assets)	8(a)	(1,110,119)	(3,579,824)	(3,584,563)
Transfers from cash backed reserves (restricted assets)	8(a)	1,112,469	42,700	42,700
Amount attributable to financing activities		(94,790)	(3,632,618)	(3,637,367)
Budgeted deficiency before general rates		(4,129,353)	537,502	(3,925,382)
Estimated amount to be raised from general rates	2(a)	4,160,948	4,128,198	4,035,108
Net current assets at end of financial year - surplus/(deficit)	3	31,595	4,665,700	109,726

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

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1 (a) BASIS OF PREPARATION

The annual 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

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 annual 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 annual budget.

2021/22 actual balances
Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

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

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

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

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

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

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

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

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

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

Maintenance of child minding centre, playgroup centre, senior citizen centre. Provision and maintenance of Homes for the Aged.

Housing

To provide and maintain Staff and general housing.

Provision and maintenance of Staff and general housing.

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing.

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

Other property and services

To monitor and control council's overheads operating accounts.

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
Mine Sites	Gross Rental Value	0.159734	4	529,565	84,590	0	0	84,590	84,168	84,168
Single Persons Quarters	Gross Rental Value	0.159734	10	816,219	130,378	0	0	130,378	129,728	129,728
Residential / Industrial	Gross Rental Value	0.113458	388	3,391,640	384,809	0	0	384,809	383,549	383,739
Commercial	Gross Rental Value	0.079868	34	981,205	78,367	0	0	78,367	77,975	77,975
Rural	Unimproved Value	0.014745	352	128,190,117	1,890,163	0	0	1,890,163	1,880,831	1,835,806
Mining	Unimproved Value	0.159060	364	9,911,612	1,576,541	0	0	1,576,541	1,576,107	1,511,692
Sub-Total			1,152	143,820,358	4,144,848	0	0	4,144,848	4,132,358	4,023,108
Minimum payment										
		\$								
Mine Sites	Gross Rental Value	400	3	2,408	1,200	0	0	1,200	1,200	1,200
Single Persons Quarters	Gross Rental Value	400	2	1,075	800	0	0	800	800	800
Residential / Industrial	Gross Rental Value	500	117	148,402	58,500	0	0	58,500	58,000	58,000
Commercial	Gross Rental Value	400	7	20,061	2,800	0	0	2,800	2,800	2,800
Rural	Unimproved Value	400	41	305,145	16,400	0	0	16,400	16,000	16,000
Mining	Unimproved Value	400	241	274,674	96,400	0	0	96,400	84,400	93,200
Sub-Total			411	751,765	176,100	0	0	176,100	163,200	172,000
			1,563	144,572,123	4,320,948	0	0	4,320,948	4,295,558	4,195,108
Discounts on general rates (Refer note 2(h))								(160,000)	(167,360)	(160,000)
Total amount raised from general rates								4,160,948	4,128,198	4,035,108
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
CBH Receival Bins	Ex-gratia	0.07240			35,772	0	0	35,772	35,871	35,572
Total specified area and ex gratia rates								35,772	35,871	35,572
Total rates								4,196,720	4,164,069	4,070,680

The Shire did not raise specified area rates for the year ended 30th June 2023.

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 2022/23 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.

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	19th September 2022	10	0.0%	7.0%
Option two				
First instalment	19th September 2022	10	0.0%	7.0%
Second instalment	27th January 2023	10	0.0%	7.0%
Option three				
First instalment	19th September 2022	10	0.0%	7.0%
Second instalment	23rd November 2022	10	0.0%	7.0%
Third instalment	27th January 2023	10	0.0%	7.0%
Fourth instalment	31st March 2023	10	0.0%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,500	3,310	11,500
Unpaid rates and service charge interest earned	40,000	35,120	40,000
	43,500	38,430	51,500

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

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

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

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

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
UV - Mining	17.56670	15.90600	The Rate in the Dollar was reduced for both the UV - Mining and UV - Rural rate categories due to significant increases in their valuations, 14.35% for UV - Mining and 23.29% for UV - Rural.
UV - Rural	1.77510	1.47450	

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2023.

(g) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

2. RATES AND SERVICE CHARGES (CONTINUED)

(h) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
All GRV & UV Rate Types (Excluding Sewerage, ESL and Waste & Recycling Collection Charges).	Rate	5.0%	0	\$ 160,000	\$ 167,360	\$ 160,000	Full payment of Rates, Sewerage , ESL & Waste Collection charges including areas on or before the 35th day from the date of issue shown on the rates notice.
				160,000	167,360	160,000	

(i) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents - unrestricted
Cash and cash equivalents - restricted
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
4	658,138	4,771,681	5,108,253
4	9,475,118	9,477,468	9,253,205
	765,788	915,788	666,621
	33,636	73,636	25,582
	10,932,680	15,238,573	15,053,661
	(716,046)	(1,056,046)	(283,356)
	(261,821)	(261,821)	(32,520)
7	(97,140)	(95,494)	(95,494)
	(495,945)	(495,945)	(550,451)
	(1,570,952)	(1,909,306)	(961,821)
	9,361,728	13,329,267	14,091,840
3.(c)	(9,116,157)	(9,120,153)	(9,124,891)
	245,571	4,209,114	4,966,949

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on disposal of assets
Add: Depreciation on assets

Non cash amounts excluded from operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
5(b)	(26,462)	(16,976)	(11,987)
5(b)	259,490	44,581	174,167
6	4,005,550	3,968,465	3,913,340
	4,238,578	3,996,070	4,075,520

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings

Total adjustments to net current assets

8	(9,213,297)	(9,215,647)	(9,220,385)
	97,140	95,494	95,494
	(9,116,157)	(9,120,153)	(9,124,891)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire 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.

LAND HELD FOR RESALE

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

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

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.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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.

4. RECONCILIATION OF CASH

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

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 10,133,256	\$ 14,249,149	\$ 14,361,458
Total cash and cash equivalents		10,133,256	14,249,149	14,361,458
Held as				
- Unrestricted cash and cash equivalents	3(a)	658,138	4,771,681	5,108,253
- Restricted cash and cash equivalents	3(a)	9,475,118	9,477,468	9,253,205
		10,133,256	14,249,149	14,361,458
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		9,475,118	9,477,468	9,253,205
		9,475,118	9,477,468	9,253,205
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	9,213,297	9,215,647	9,220,385
Contract liabilities		261,821	261,821	32,820
		9,475,118	9,477,468	9,253,205
Reconciliation of net cash provided by operating activities to net result				
Net result		5,058,129	12,398,837	6,016,938
Depreciation	6	4,005,550	3,968,465	3,913,340
(Profit)/loss on sale of asset	5(b)	233,028	27,605	162,180
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		150,000	(19,313)	100,000
(Increase)/decrease in inventories		40,000	(52,120)	10,000
Increase/(decrease) in payables		(340,000)	239,424	0
Increase/(decrease) in contract liabilities		0	(59,412)	0
Increase/(decrease) in unspent non-operating grants		0	0	(350,000)
Non-operating grants, subsidies and contributions		(3,351,243)	(3,056,966)	(3,249,475)
Net cash from operating activities		5,795,464	13,446,520	6,602,983

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 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
Asset class	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>										
Buildings - non-specialised	116,023	666,105	0	0	0	0	102,214	884,342	39,619	46,800
Buildings - specialised	0	0	0	1,335,544	20,000	81,224	35,830	1,472,598	162,342	334,527
Furniture and equipment	0	0	15,000	0	50,000	0	0	65,000	39,626	29,500
Plant and equipment	0	0	183,000	342,500	1,120,500	0	180,000	1,826,000	1,051,817	1,498,200
	116,023	666,105	198,000	1,678,044	1,190,500	81,224	318,044	4,247,940	1,293,404	1,909,027
<i>Infrastructure</i>										
Infrastructure - roads & laneways	0	0	0	0	3,587,413	0	0	3,587,413	3,274,115	3,226,022
Infrastructure - footpaths	0	0	0	0	0	0	0	0	63,461	60,453
Infrastructure - drainage	0	0	0	0	0	0	0	0	0	14,427
Infrastructure - sewerage	0	0	43,000	0	0	0	0	43,000	0	28,000
Infrastructure - parks and ovals	0	0	0	666,000	0	0	0	666,000	229,969	374,000
Infrastructure - waste facilities	0	0	7,500	0	0	0	0	7,500	0	7,500
Infrastructure - other	0	0	0	0	0	0	0	0	113,187	119,000
	0	0	50,500	666,000	3,587,413	0	0	4,303,913	3,680,732	3,829,402
Total acquisitions	116,023	666,105	248,500	2,344,044	4,777,913	81,224	318,044	8,551,853	4,974,136	5,738,429

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Recreation and culture	129,285	85,700	5,349	(48,934)	0	0	0	0	0	0	0	0
Transport	479,939	295,000	11,149	(196,088)	373,897	338,114	5,685	(41,468)	421,631	250,000	0	(171,631)
Other property and services	124,504	120,000	9,964	(14,468)	93,640	101,789	11,262	(3,113)	104,354	101,818	0	(2,536)
	733,728	500,700	26,462	(259,490)	467,537	439,903	16,947	(44,581)	525,985	351,818	0	(174,167)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	733,728	500,700	26,462	(259,490)	467,537	439,903	16,947	(44,581)	525,985	351,818	0	(174,167)
	733,728	500,700	26,462	(259,490)	467,537	439,903	16,947	(44,581)	525,985	351,818	0	(174,167)

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

6. 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 & laneways
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - sewerage
Infrastructure - parks and ovals
Infrastructure - waste facilities
Infrastructure - aerodromes
Infrastructure - townscape
Infrastructure - digital infrastructure
Infrastructure - other
Right of use - furniture and fittings

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
18,500	18,543	18,500
115,700	115,514	115,700
10,900	12,240	9,500
98,300	97,719	94,400
51,700	51,607	49,850
82,950	82,596	78,940
442,150	441,204	405,950
2,857,600	2,855,187	2,827,300
66,300	66,187	62,900
261,450	227,668	250,300
4,005,550	3,968,465	3,913,340
95,287	94,405	88,086
422,371	418,461	414,501
15,818	15,672	15,830
329,722	326,669	329,516
2,791,940	2,766,091	2,747,763
37,689	37,340	34,627
40,188	39,816	39,536
12,156	12,043	11,785
14,466	14,332	14,298
1,022	1,013	785
25,585	25,348	25,287
882	874	667
12,728	12,610	12,772
205,695	203,791	169,194
0	0	8,693
4,005,550	3,968,465	3,913,340

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads & laneways	20 to 120 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - sewerage	30 to 75 years
Infrastructure - parks and ovals	10 to 60 Years
Infrastructure - waste facilities	40 Years
Infrastructure - aerodromes	10 to 60 Years
Infrastructure - townscape	10 to 60 Years
Infrastructure - digital infrastructure	5 to 15 years
Infrastructure - other	10 to 60 Years

AMORTISATION

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

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

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22		
				Principal	Budget	Budget	Budget	Actual		Actual	Actual	Actual	Budget		Budget	Budget	Principal	Principal	Principal	Principal
				1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments		Principal 1 July 2021	New Loans	Principal Repayments	Principal outstanding 30 June 2022		Interest Repayments	Principal 1 July 2021	New Loans	Principal Repayments	Principal outstanding 30 June 2022	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Recreation and culture																				
Southern Cross Aquatic Centre	98	WATC	1.1%	854,999	0	(97,140)	757,859	(8,967)	950,493	0	(95,494)	854,999	(10,613)	950,493	0	(95,504)	854,989	(10,589)		
				854,999	0	(97,140)	757,859	(8,967)	950,493	0	(95,494)	854,999	(10,613)	950,493	0	(95,504)	854,989	(10,589)		

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

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	(1,000)	(1,064)	0
Total amount of credit unused	14,000	13,936	15,000
Loan facilities			
Loan facilities in use at balance date	757,859	854,999	854,989

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.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Long Service / Annual Leave Reserve	297,148	1,040	0	298,188	295,938	1,210	0	297,148	295,955	1,036	0	296,991
(b) Plant Reserve	894,945	203,132	0	1,098,077	891,301	3,644	0	894,945	891,352	3,120	0	894,472
(c) Building Reserve	2,649,632	9,274	0	2,658,906	1,144,951	1,504,681	0	2,649,632	1,144,991	1,504,007	0	2,648,998
(d) Aerodrome Reserve	296,452	1,038	0	297,490	295,245	1,207	0	296,452	295,258	1,033	0	296,291
(e) Standpipe Maintenance / Upgrade Reserve	200,155	701	0	200,856	0	200,155	0	200,155	0	200,000	0	200,000
(f) Sewerage Upgrade Reserve	1,156,795	4,049	0	1,160,844	654,121	502,674	0	1,156,795	654,153	502,290	0	1,156,443
(g) Mt Hampton Dam / Dulyalbin Tank Reserve	54,691	7,691	0	62,382	48,843	5,848	0	54,691	48,845	7,671	0	56,516
(h) Sport & Rec Major Facilities Reserve	597,900	2,093	0	599,993	346,483	251,417	0	597,900	346,486	251,213	0	597,699
(i) Homes for the Aged Reserve	401,940	1,407	0	403,347	400,303	1,637	0	401,940	400,326	1,401	0	401,727
(j) Southern Cross Refuse Disposal Site Reserve	242,947	850	0	243,797	241,958	989	0	242,947	241,971	847	0	242,818
(k) Community Bus Reserve	129,093	452	0	129,545	128,567	526	0	129,093	128,574	450	0	129,024
(l) Museum Reserve	24,827	3,087	0	27,914	35,431	4,396	(15,000)	24,827	35,433	3,124	(15,000)	23,557
(m) Health Services - Capital Reserve	212,247	743	0	212,990	238,970	977	(27,700)	212,247	238,984	836	(27,700)	212,120
(n) Unspent Grants Reserve	943,522	0	(943,522)	0	0	943,522	0	943,522	0	943,522	0	943,522
(o) Heavy Vehicle Road Improvement Contributions Reserve	584,839	156,047	(168,947)	571,939	443,296	141,543	0	584,839	443,051	155,551	0	598,602
(p) Youth Development Reserve	111,543	390	0	111,933	111,089	454	0	111,543	111,095	389	0	111,484
(q) Tourism Reserve	253,916	889	0	254,805	252,882	1,034	0	253,916	252,894	885	0	253,779
(r) Health Services - Operations Reserve	108,981	381	0	109,362	108,571	410	0	108,981	108,577	380	0	108,957
(s) Yilgarn Bowls & Tennis Club Sinking Fund Reserve	54,074	6,855	0	60,929	40,574	13,500	0	54,074	40,577	6,808	0	47,385
(t) Mineral Resources Contributions Reserve	0	710,000	0	710,000	0	0	0	0	0	0	0	0
	9,215,647	1,110,119	(1,112,469)	9,213,297	5,678,523	3,579,824	(42,700)	9,215,647	5,678,522	3,584,563	(42,700)	9,220,385

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
8. RESERVE ACCOUNTS

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) 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.
(b) Plant Reserve	Ongoing	To be used for the purchase of major plant.
(c) Building Reserve	Ongoing	To be used for major construction and improvements to Council's Buildings.
(d) Aerodrome Reserve	Ongoing	To be used for the upkeep and any major upgrade works to the Southern Cross Airport.
(e) Standpipe Maintenance / Upgrade Reserve	Ongoing	To be used for major maintenance and upgrades to the Shires standpipe network.
(f) Sewerage Upgrade Reserve	Ongoing	To be used to fund any major maintenance or future construction works required for the Southern Cross Sewerage and Marvel Loch Effluent Waste Water Schemes.
(g) Mt Hampton Dam / Dulyalbin Tank Reserve	Ongoing	To be used To fund future maintenance works at the Mt Hampton Dam and Dulyalbin Water Supply Tank via annual contributions from the sale of water from these facilities.
(h) Sport & Rec Major Facilities Reserve	Ongoing	To be used To fund any major projects relating To Recreation within the community.
(i) Homes for the Aged Reserve	Ongoing	To be used as a conduit for the placement of rental income from all twelve units, providing funding for future redevelopment works at this facility.
(j) Southern Cross Refuse Disposal Site Reserv	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.
(k) Community Bus Reserve	Ongoing	To provide a conduit Reserve for the proceeds from the hire of the Yilgarn Community Bus.
(l) Museum Reserve	Ongoing	Monies held on behalf of the Yilgarn Historical Museum for their purpose and use as required.
(m) Health Services - Capital Reserve	Ongoing	To be used to maintain the Health Service GP practice and associated assets.
(n) Unspent Grants Reserve	Ongoing	To recognise unspent grants.
(o) Heavy Vehicle Road Improvement Contributi	Ongoing	To provide adequate disclosure of funds received under the HVRIC and the relevant road funds are expended on.
(p) Youth Development Reserve	Ongoing	To be used for the development of Youth in the Yilgarn District.
(q) Tourism Reserve	Ongoing	To be used to fund tourism in the Yilgarn District.
(r) Health Services - Operations Reserve	Ongoing	To be use when the Shire of Yilgarn is required to take operational control of the Southern Cross GP practice.
(s) Yilgarn Bowls & Tennis Club Sinking Fund R	Ongoing	To recognise the Yilgarn Bowls & tennis Clubs contribution to future playing surface upgrades.
(t) Mineral Resources Contributions Reserve	Ongoing	To recognise contributions made by Mineral Resources Limited for the purpose of future remedial road works.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions			
	\$	\$	\$
General purpose funding	6,265,704	10,357,965	7,556,673
Law, order, public safety	92,468	61,819	82,776
Health	1,500	650	1,500
Education and welfare	180,701	182,471	179,589
Housing	75,920	71,674	75,920
Community amenities	768,289	805,385	751,859
Recreation and culture	35,514	32,555	24,816
Transport	3,768,969	2,643,224	2,805,178
Economic services	980,770	1,056,376	1,226,520
Other property and services	212,114	278,100	179,260
	12,381,949	15,490,219	12,884,091
Operating grants, subsidies and contributions			
General purpose funding	1,021,687	4,930,319	1,865,271
Law, order, public safety	73,728	53,666	64,176
Education and welfare	114,361	108,311	113,009
Community amenities	1,000	0	1,000
Transport	875,500	11,519	164,250
Economic services	130,000	170,000	170,000
	2,216,276	5,273,815	2,377,706
Non-operating grants, subsidies and contributions			
General purpose funding	943,522	1,166,086	1,512,847
Community amenities	100,000	0	0
Transport	2,307,721	1,889,880	2,086,928
Economic services	0	1,000	0
	3,351,243	3,056,966	3,599,775
Total Income	17,949,468	23,821,000	18,861,572
Expenses			
Governance	(458,480)	(403,760)	(502,413)
General purpose funding	(336,974)	(240,100)	(291,351)
Law, order, public safety	(373,421)	(311,345)	(373,153)
Health	(316,366)	(274,825)	(334,834)
Education and welfare	(433,398)	(359,037)	(414,524)
Housing	(124,390)	(144,094)	(116,401)
Community amenities	(1,407,545)	(888,249)	(1,244,499)
Recreation and culture	(1,909,045)	(1,736,840)	(1,781,982)
Transport	(5,775,839)	(5,173,834)	(5,648,436)
Economic services	(1,612,625)	(1,497,414)	(1,927,635)
Other property and services	(143,256)	(392,665)	(209,406)
Total expenses	(12,891,339)	(11,422,163)	(12,844,634)
Net result for the period	5,058,129	12,398,837	6,016,938

11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	32,255	23,338	19,875
- Other funds	10,000	9,502	15,000
Other interest revenue (refer to Note 2(b))	40,000	35,120	40,000
	82,255	67,960	74,875
(b) Other revenue			
Reimbursements and recoveries	83,423	87,725	69,234
Other	553,177	653,532	608,092
	636,600	741,257	677,326
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	31,000	28,327	31,000
Other services	4,500	1,800	4,500
	35,500	30,127	35,500
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	8,967	10,613	10,589
	8,967	10,613	10,589
(e) Write offs			
General rate	35,000	2,113	35,000
Fees and charges	5,000	0	5,000
	40,000	2,113	40,000

12. ELECTED MEMBERS REMUNERATION

Cr Wayne Bella Bosca

President's allowance	12,000
Meeting attendance fees	9,000
Annual allowance for ICT expenses	1,180

Cr Bryan Close

Deputy President's allowance	3,000
Meeting attendance fees	6,200
Annual allowance for ICT expenses	1,180

Cr Lisa Granich

Meeting attendance fees	6,200
Annual allowance for ICT expenses	1,180
Travel and accommodation expenses	2,500

Cr Jodie Cobden

Meeting attendance fees	6,200
Annual allowance for ICT expenses	1,180

Cr Linda Rose

Meeting attendance fees	6,200
Annual allowance for ICT expenses	1,180
Travel and accommodation expenses	2,500

Cr Phil Nolan

Meeting attendance fees	6,200
Annual allowance for ICT expenses	1,180
Travel and accommodation expenses	1,900

Cr Garry Guerini

Meeting attendance fees	6,200
Annual allowance for ICT expenses	1,180
Travel and accommodation expenses	1,100

Cr Suzy Shaw (Retired Oct 2021)

Meeting attendance fees	0
Annual allowance for ICT expenses	0

Total Elected Member Remuneration

President's allowance	12,000
Deputy President's allowance	3,000
Meeting attendance fees	46,200
Annual allowance for ICT expenses	8,260
Travel and accommodation expenses	8,000

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
12,000	12,000	12,000
9,000	10,200	9,000
1,180	1,180	1,180
22,180	23,380	22,180
3,000	3,000	3,000
6,200	5,600	6,200
1,180	1,180	1,180
10,380	9,780	10,380
6,200	2,000	2,000
1,180	0	0
2,500	40	0
9,880	2,040	2,000
6,200	5,000	6,200
1,180	1,180	1,180
7,380	6,180	7,380
6,200	5,000	6,200
1,180	1,180	1,180
2,500	2,954	2,500
9,880	9,134	9,880
6,200	5,600	6,200
1,180	1,180	1,180
1,900	1,188	1,900
9,280	7,968	9,280
6,200	6,000	6,200
1,180	1,180	1,180
1,100	1,012	1,100
8,480	8,192	8,480
0	1,600	6,200
0	1,180	1,180
0	2,780	7,380
77,460	69,454	76,960
12,000	12,000	12,000
3,000	3,000	3,000
46,200	41,000	48,200
8,260	8,260	8,260
8,000	5,194	5,500
77,460	69,454	76,960

13. TRUST FUNDS

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

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Transwa Bookings	26	7,125	(6,529)	622
Staff Personal Dedns	20,577	32,500	(32,500)	20,577
Housing Tenancy Bonds	7,560	0	0	7,560
Security Key System Bonds	1,430	0	0	1,430
Clubs & Groups	12,975	0	0	12,975
Third Party Contributions	22,333	0	0	22,333
Rates Overpaid	4,452	8,215	(7,850)	4,817
	69,353	47,840	(46,879)	70,314

14. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	0	0	0
General purpose funding	5,000	8,044	16,500
Law, order, public safety	4,750	4,153	4,600
Health	1,500	650	1,500
Education and welfare	65,340	69,751	62,480
Housing	75,920	71,674	75,920
Community amenities	679,789	804,469	637,959
Recreation and culture	15,150	14,977	15,150
Transport	40,450	124,179	16,000
Economic services	849,770	885,285	824,770
Other property and services	66,829	78,998	53,613
	1,804,498	2,062,180	1,708,492

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

For the Financial Year Ended 30th June 2023

CAPITAL PROGRAM

FUNDING SOURCE					
Municipal Funds	Grant Funding	Proceeds from Sale of Asset	Transfer from Reserve	Reimburse & Contrib	Proceeds from Borrowings
19,101					
19,124					
23,113					
19,054					
19,054					
16,577					
595,277					
18,000					
44,607					
8,221					
7,500					
17,500					
172,500					
25,500					
10,500					
15,000					
16,000					
100,190					
50,000					

For the Financial Year Ended 30th June 2023

CAPITAL PROGRAM

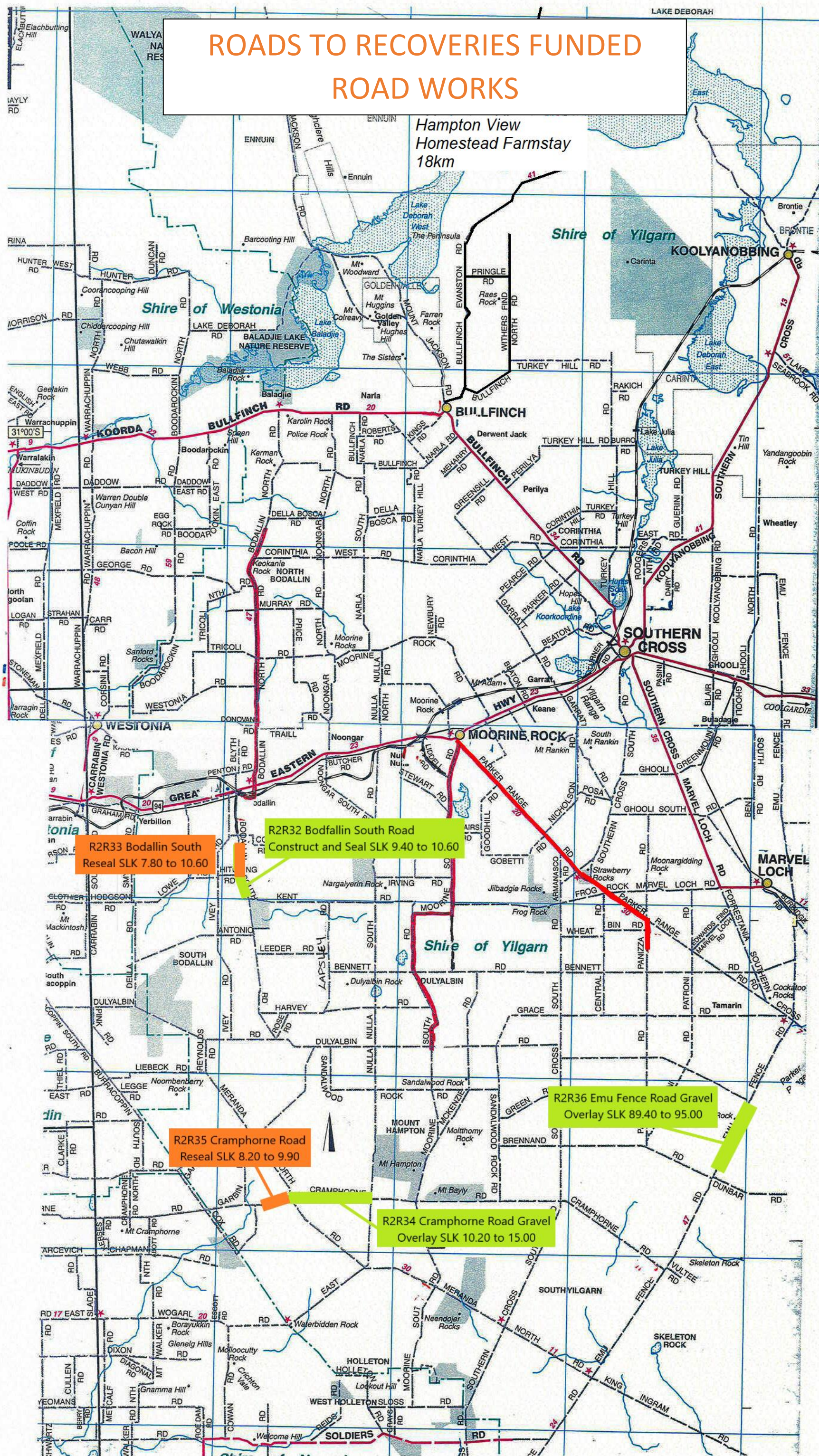
FUNDING SOURCE					
Municipal Funds	Grant Funding	Proceeds from Sale of Asset	Transfer from Reserve	Reimburse & Contrib	Proceeds from Borrowings
14,000					
	618,522		618,522		
	325,000		325,000		
39,000		6,000			
20,000					
8,500					
85,000		25,000			
18,000		30,000			
28,300		19,700			
58,000		5,000			
34,500					
208,274	416,548				
33,520	67,039				
144,833	289,667				
16,251	32,503				
	167,622				
	61,296				
	286,666				
	82,698				
	310,401				
286,284					
449,941					
56,312					
270,397					
69,266					
168,947			168,948		
20,000					
20,000					
325,000		75,000			
250,000		30,000			
30,000		5,000			
75,000					
40,000					
22,000		50,000			
22,000		50,000			
35,000		40,000			
26,500		45,000			
30,000					
81,224					
35,830					

Shire of Yilgarn
2022 / 2023 BUDGET
For the Financial Year Ended 30th June 2023

CAPITAL PROGRAM

			CAPITAL EXPENDITURE																		FUNDING SOURCE							
Description	GL Account	Job Number	Property, Plant & Equipment				Infrastructure											Financing			Total Capital Expenditure	Municipal Funds	Grant Funding	Proceeds from Sale of Asset	Transfer from Reserve	Reimburse & Contrib	Proceeds from Borrowings	
			Land	Buildings	Furniture & Equipment	Plant	Roads	Footpaths	Laneways	Aerodromes	Refuse	Sewerage	Drainage	Parks & Ovals	Townscape	Digital Equipment	Other	Loan Principal Repayment	Transfer to Reserve	Advances to Community Groups								
Renovate to Executive Style Accomodation				102,214																	102,214	102,214						
Purchase Plant - Admin	E14750																											
Asset 2015 - Toyota RAV4 - YL285																						45,000	30,000		15,000			
Asset 2038 - Toyota Prado - YL1																						75,000	10,000		65,000			
Asset 2 - Toyota Hilux SRS Ute - YL252																						60,000	20,000		40,000			
UNCLASSIFIED																												
Transfer To Long Service / Annual Leave Reserve	E14710																	1,040			1,040	1,040						
Transfer To Plant Reserve	E14711																	203,132			203,132	203,132						
Transfer To Building Reserve	E14712																	9,274			9,274	9,274						
Transfer To Airport Reserve	E14713																	1,038			1,038	1,038						
Transfer To Sewerage Upgrade Reserve	E14715																	4,049			4,049	4,049						
Transfer To Mt Hampt/Dulyalbin Reserve	E14719																	7,691			7,691	7,691						
Transfer To Sport And Rec Reserve	E14720																	2,093			2,093	2,093						
Transfer To Yilgarn Hfa Reserve	E14721																	1,407			1,407	1,407						
Transfer To Southern Cross Refuse Disposal Site Reserve	E14722																	850			850	850						
Transfer To Standpipe Maintenance / Upgrade Reserve	E14723																	701			701	701						
Transfer To Community Bus Reserve	E14725																	452			452	452						
Transfer To Museum Reserve	E14726																	3,087			3,087	3,087						
Transfer To Health Services - Capital Reserve	E14727																	743			743	743						
Transfer To Hvrvc Reserve	E14729																	156,047			156,047					156,047		
Transfer To Youth Development Reserve	E14730																	390			390	390						
Transfer To Tourism Reserve	E14732																	889			889	889						
Transfer To Health Services - Operations Reserve	E14735																	381			381	381						
Transfer To Yilgarn Bowls & Tennis Club Sinking Fund Reserve	E14736																	6,855			6,855	6,855						
Transfer to MRL Contribution Reserve	NEW Reserve																	710,000			710,000					710,000		
			-	2,356,940	65,000	1,826,000	3,587,413	-	-	-	7,500	43,000	-	666,000	-	-	-	100,190	1,110,119	-	9,762,162	4,624,983	2,657,962	500,700	1,112,470	866,047		

ROADS TO RECOVERIES FUNDED ROAD WORKS



REGIONAL ROAD GROUP FUNDED ROAD WORKS

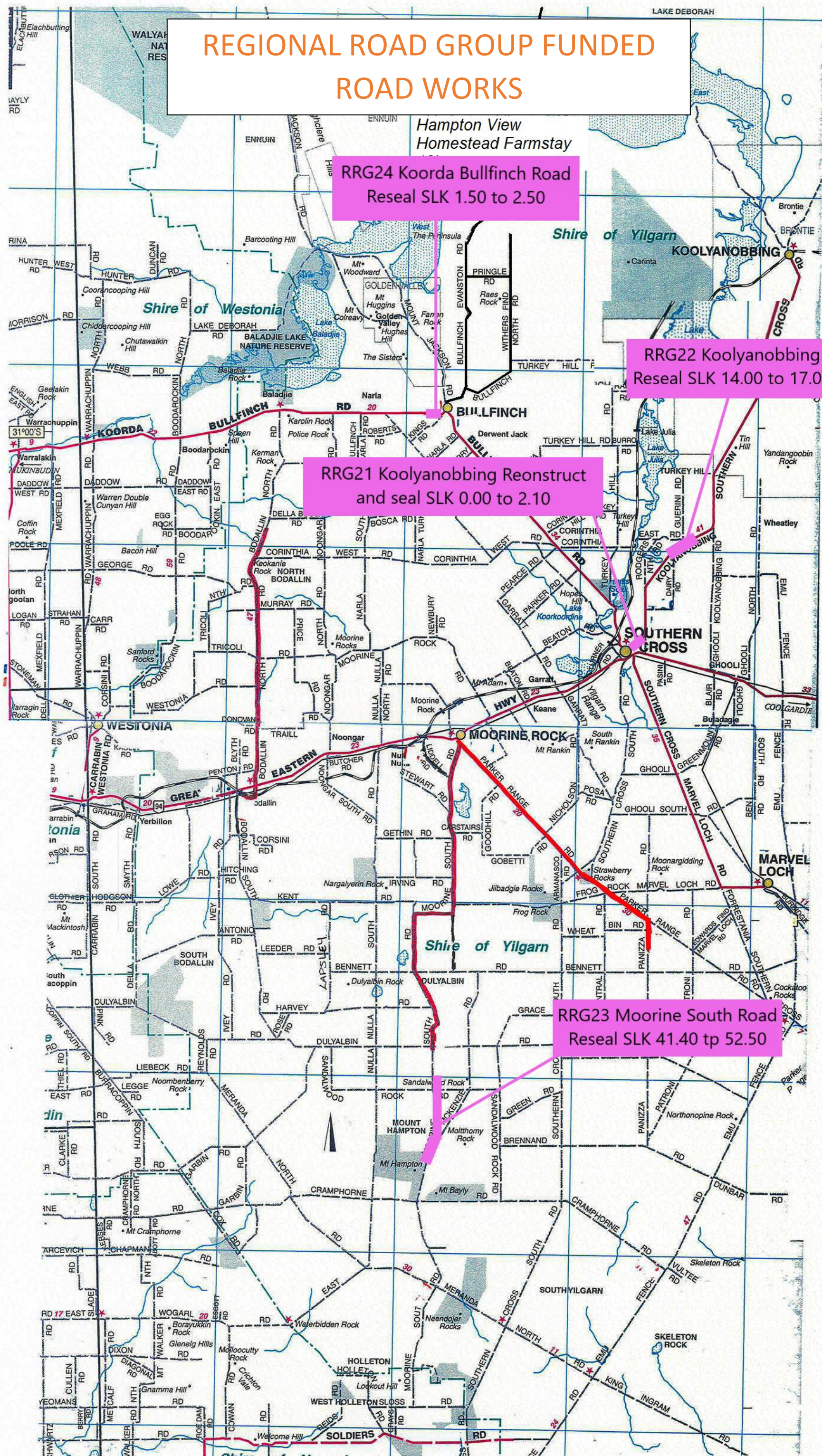
Hampton View
Homestead Farmstay

RRG24 Koorda Bullfinch Road
Reseal SLK 1.50 to 2.50

RRG22 Kooryanobbing
Reseal SLK 14.00 to 17.00

RRG21 Kooryanobbing Reconstruct
and seal SLK 0.00 to 2.10

RRG23 Moorine South Road
Reseal SLK 41.40 to 52.50



[illegible][illegible]

COUNCIL FUNDED ROAD WORKS

Hampton View Homestead Farmstay 18km

Shire of Yilgarn

Shire of Westonia

RRU30 Koorda Bullfinch Road reinstate shoulders SLK 13.00 to 24.30

RRU32 Capito Road Gravel Overlay SLK 0.00 to 5.00

HVRIC7 Three Boys Road Reconstruct and Seal SLK 2.20 to 3.50

RRU31 Marvel Lock Forrestania Road Reseal SLK 0.00 to 1.00

RRU29 Southern Cross South Road Gravel Overlay SLK 26.5 to 30.60

KOOLYANOBBOING

SOUTHERN CROSS

MOORINE ROCK

MARVEL LOCH

WESTONIA

BULLFINCH

COORDA

LAKE DEBORAH

Lake Deborah East

Lake Deborah West

The Peninsula

GOLDENVALE

Highgate Hills

Ennuin

Barcooting Hill

Chutawalkin Hill

Coorancooping Hill

Geelakin Rock

Warrachuppin

DADDOW

Egg Rock

Bacon Hill

Warren Double Cunyan Hill

Keokanie Rock

NORTH BODALLIN

MURRAY RD

PENTON RD

BLUTH RD

TRAILL RD

NOONGAR RD

NOONGAR SOUTH RD

IRVING RD

GETHIN RD

CARSTAIRS RD

GOBBETT RD

GOODHILL RD

NICHOLSON RD

POWELL RD

JUDGEL RD

STEWART RD

PARKER RANGE RD

MOORINE RD

MOORINE SOUTH RD

MOORINE ROCK

MOORINE MOUNTAIN

MOORINE HILLS

MOORINE CREEK

MOORINE LAKE

MOORINE RIVER

MOORINE FALLS

MOORINE DAM

MOORINE BRIDGE

MOORINE TUNNEL

MOORINE GALLERY

MOORINE CHURCH

MOORINE SCHOOL

MOORINE POST OFFICE

MOORINE HOTEL

MOORINE PUB

MOORINE RESTAURANT

MOORINE SHOP

MOORINE PHARMACY

MOORINE DOCTOR

MOORINE VETERINARY

MOORINE MECHANIC

MOORINE ELECTRICIAN

MOORINE PLUMBER

MOORINE PAINTER

MOORINE CARPENTER

MOORINE JOINER

MOORINE MILLER

MOORINE BUTCHER

MOORINE BAKER

MOORINE FISH AND CHIPS

MOORINE TAKEAWAY

MOORINE SUPERMARKET

MOORINE GROCERY

MOORINE FLOWERS

MOORINE HAIRDRESSER

MOORINE OPTICIAN

MOORINE DENTIST

MOORINE SOLICITOR

MOORINE ACCOUNTANT

MOORINE AGENT

MOORINE REAL ESTATE

MOORINE INSURANCE

MOORINE TAXI

MOORINE BUS

MOORINE TRAIN

MOORINE AIRPORT

MOORINE PORT

MOORINE HARBOUR

MOORINE BAY

MOORINE BEACH

MOORINE CLIFF

MOORINE CAVE

MOORINE CANYON

MOORINE VALLEY

MOORINE MOUNTAIN

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COUNCIL FUNDED ROAD WORKS

The map displays several council-funded road works projects across the Shire of Yilgarn and surrounding regions:

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Other locations shown include Hampton View Homestead Farmstay (18km), Lake Deborah, Shire of Westonia, Shire of Yilgarn, Moorine Rock, Southern Cross, Marvel Loch, and Soldiers.

[illegible]

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