



Audit and Risk  
Committee  
March 2025  
Attachments



# Audit Committee Meeting

19 December  
2024

## 1. DECLARATION OF OPENING

The Presiding Member declared the meeting open at 2:31pm

## 2. ATTENDANCE

Mrs. J Cobden	Community Member (Chair)
Cr W Della Bosca	Member
Cr B Close	Member
Cr B Bradford	Member

N Warren	Chief Executive Officer
F Mudau	Finance Manager
K Chrisp	Asset and Projects Manager

Apologies: Mr. C Watson, Executive Manager Corporate Services

Observers:

Leave of Absence:

## 3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

## 4. PUBLIC QUESTION TIME

Nil

## 5. PRESENTATIONS

Nil

## 6. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

Minutes of the Audit & Risk Committee Meeting, 21<sup>st</sup> December 2023 (Minutes Attached)

**AC4/2024**

**Moved Cr Della Bosca/Seconded Cr Bradford**

***That the minutes of the Audit Committee Meeting held on 21 December, 2023 be confirmed as a true and correct record of proceedings.***

***CARRIED (4/0)***

*Members For: Cobden, Della Bosca, Close, Bradford*

*Members Against: Nil*

## 7. DECLARATIONS BY MEMBERS AND OFFICERS

**Members and Officers are to declare Financial, Proximity or Impartiality Interests & submit forms to the Chief Executive Officer at the commencement of the meeting and also prior to the item.**

### **Disclosure of Financial & Proximity Interests**

- a. Members must disclose the nature of their interest in matters to be considered at the meeting. (*Sections 5.60B and 5.65 of the Local Government Act 1995*).
- b. Employees must disclose the nature of their interest in reports or advise when giving the report or advice to the meeting. (*Sections 5.70 and 5.71 of the Local Government Act 1995*).

### **Disclosure of Interest Affecting Impartiality**

- a. Members and staff must disclose their interest in matters to be considered at the meeting in respect of which the member or employee has given or will give advice.

## 8. STATUS OF ACTIONS PREVIOUSLY TABLED

All actions resulting from items previously tabled are complete.

## 9. RISK DEVELOPMENTS

No change

## 10. OFFICER REPORTS

### 10.1 2023/24 Audit & Management Report

<b>File Reference</b>	<b>8.2.3.3</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Voting Requirements</b>	<b>Absolute Majority</b>
<b>Author</b>	<b>Cameron Watson-Executive Manager Corporate Services</b>
<b>Attachments</b>	<b>Attachment 1 – 2023/2024 Annual Financial Report inc Auditors Opinion. Confidential Attachment 2 – 2023/2024 Audit Report to Management. Confidential Attachment 3 – CEO's Report relating to Audit.</b>

#### Purpose of Report

The Audit Committee is requested to endorse the Annual Financial Report, Management Report and Chief Executive Officers Report relating to the financial year ending 2023/2024.

#### Background

The purpose and responsibilities of the Audit Committee is outlined in Part 7 of the Local Government Act 1995.

One of the Audit Committee's responsibilities is to examine the reports of the auditor including the management report. The committee would then determine if any matters raised in the reports require action to be taken by the local government and to ensure that appropriate action is implemented.

The Audit Committee is also to receive and authorise a report relating to the audit prepared by the Chief Executive Officer that is subsequently to be sent to the Minister. This report outlines actions intended to be undertaken in relation to matters identified by the auditor.

#### Comment

The auditor's completed the audit for the financial year ended 30 June 2024. The attached reports include the Chief Executive Officer's response to both the Management Report for the year ended 30 June 2024 and the Independent Auditor's Report for the same period that is submitted for the Committee's attention.

#### Statutory Environment

Local Government Act 1995 –

##### 7.9. Audit to be conducted

- (1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —

- (a) the mayor or president; and
  - (b) the CEO of the local government; and
  - (c) the Minister.
- (2) Without limiting the generality of subsection (1), where the auditor considers that —
  - (a) there is any error or deficiency in an account or financial report submitted for audit; or
  - (b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or
  - (c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government, details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.
- (3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —
  - (a) prepare a report thereon; and
  - (b) forward a copy of that report to the Minister, and that direction has effect according to its terms.
- (4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government to be dealt with under section 7.12A.

#### **7.12 A Duty of local government with respect to audits**

- (1) A local government is to do everything in its power to —
  - (a) assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and
  - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —
  - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
  - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to —
  - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and

- (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

Local Government (Financial Management) Regulations 1996 –

**51 Annual financial report to be signed etc. by CEO and given to Department**

- (1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.
- (2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

Local Government (Audit) Regulations 1996 –

**10. Report by auditor**

- (1) An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.
- (2) The report is to give the auditor's opinion on —
  - (a) the financial position of the local government; and
  - (b) the results of the operations of the local government.
- (3) The report must include a report on the conduct of the audit.
- (4) Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.

The recommendation that follows is consistent with the legislative requirements.

**Strategic Implications**

There are no strategic implications as a result of this report.

**Policy Implications**

There are no policy implications as a result of this report.

**Financial Implications**

There are no financial implications as a result of this report.

### Officer Recommendation & Committee Decision

**AC5/2024**

***Moved Cr Close/Seconded Cr Bradford***

***That the Audit Committee:***

- 1. accepts the Annual Financial Report for the year ending 30 June 2024 as presented;  
and***
- 2. accepts the Chief Executive Officer's Report and recommends a copy of said report  
be forwarded to the Minister.***

**CARRIED (4/0)**

*Members For: Cobden, Della Bosca, Close, Bradford*

*Members Against: Nil*

### 11. CLOSURE OF MEETING

As there was no further business to discuss the Presiding Member declared the meeting closed at 2:35pm.





## COMPLIANCE AUDIT RETURN 2024

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes	April 2024 Ordinary Council Meeting Council resolution 35/2024
2	s5.16 (2)	Were all delegations to committees in writing?	Yes	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	Yes	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	Yes	April 2024 Ordinary Council Meeting Council resolution 35/2024
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	April 2024 Ordinary Council Meeting



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				Council resolution 35/2024
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	April 2024 Ordinary Council Meeting Council resolution 35/2024
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	April 2024 Ordinary Council Meeting Council resolution 35/2024
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	Yes	

Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	Item 9.1.2 August 2024 Ordinary Council Meeting
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	



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6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	<a href="https://www.yilgarn.wa.gov.au/shire/shire/registers.aspx">https://www.yilgarn.wa.gov.au/shire/shire/registers.aspx</a>
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	Item 9.1.3 February 2024 Ordinary Council Meeting



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16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	Yes	Adopted 18 February 2021 Resolution 32/2021
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	<a href="https://www.yilgarn.wa.gov.au/documents/10609/code-of-conduct-for-council-members-committee-members-and-candidates">https://www.yilgarn.wa.gov.au/documents/10609/code-of-conduct-for-council-members-committee-members-and-candidates</a>
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	<a href="https://www.yilgarn.wa.gov.au/documents/425/shire-of-yilgarn-staff-code-of-conduct">https://www.yilgarn.wa.gov.au/documents/425/shire-of-yilgarn-staff-code-of-conduct</a>

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	N/A	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section	N/A	



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		3.58(4) of the Act, in the required local public notice for each disposal of property?		
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Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ?	Yes	<a href="https://www.yilgarn.wa.gov.au/shire/shire/register.aspx">https://www.yilgarn.wa.gov.au/shire/shire/register.aspx</a>
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the <i>Local Government (Elections) Regulations 1997</i> ?	Yes	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the <i>Local Government Act 1995</i> ?	Yes	Special Meeting held on 01/11/2023 resolution 169/2023.
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	N/A	



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<b>3</b>	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	Adopted 19th December 2024 Ordinary Council Meeting, Resolution 170/2024
<b>4</b>	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
<b>5</b>	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
<b>6</b>	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	N/A	
<b>7</b>	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	Independent Auditors Opinion dated 13th December 2024, adopted by Council 19th December 2024

### Integrated Planning and Reporting

No	Reference	Question	Response	Comments
<b>1</b>	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted after major review at the November 2024 Ordinary Council Meeting Resolution 145/2024
<b>2</b>	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted 18th April 2024 Ordinary Council Meeting, Resolution 47/2024
<b>3</b>	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	Yes	



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Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	N/A	No senior vacancies advertised during 2024.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	N/A	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	CEO
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	Yes	
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	<a href="https://www.yilgarn.wa.gov.au/shire/shire/registers.aspx">https://www.yilgarn.wa.gov.au/shire/shire/registers.aspx</a>



Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	Yes	February 2023 Ordinary Council Meeting Resolution 5/2023 16/02/2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	Yes	February 2023 Ordinary Council Meeting Resolution 5/2023 16/02/2023
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	September 2024 Ordinary Council Meeting Item 9.1.1 Resolution 104/2024
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	Yes	<a href="https://www.yilgarn.wa.gov.au/documents/454/council-policy-manual">https://www.yilgarn.wa.gov.au/documents/454/council-policy-manual</a>
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	September 2024 Ordinary Council Meeting Item 9.1.1 Resolution 104/2024
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?	Yes	<a href="https://www.yilgarn.wa.gov.au/shire/shire/register.aspx">https://www.yilgarn.wa.gov.au/shire/shire/register.aspx</a>





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<b>8</b>	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	
<b>9</b>	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

**Tenders for Providing Goods and Services**

<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
<b>1</b>	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
<b>2</b>	s3.57 F&G Reg 11	Subject to <i>Local Government (Functions and General) Regulations 1996</i> , regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
<b>3</b>	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the <i>Local Government Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
<b>4</b>	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
<b>5</b>	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	
<b>6</b>	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?	Yes	



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7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	No	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	No	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24?	Yes	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with <i>Local Government (Functions &amp; General) Regulations 1996</i> regulations 24AD(4) and 24AE?	Yes	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	Yes	



Department of  
**Local Government, Sport  
and Cultural Industries**

17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	Yes	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24AG?	Yes	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	No	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	Yes	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	Yes	

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date



**Shire of Yilgarn  
BUDGET REVIEW REPORT  
For the Period Ended 31st January 2025**

**LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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**Shire of Yilgarn**  
**STATEMENT OF BUDGET REVIEW**  
**(Nature or Type)**  
**For the Period Ended 31st January 2025**

	Note	Budget v Actual		Predicted Variance			
		Adopted Annual Budget	YTD Actual	Budget Increase / (Decrease)	Timing / (Carryover)	Estimated Year End	Material Variance
		\$	\$	\$	\$	\$	
Net current assets at start of financial year surplus/(deficit)		8,015,561	8,401,745	386,184		8,401,745	▲
Revenue from operating activities (excluding rates)							
Grants, Subsidies and Contributions		1,545,271	1,141,570	(100,000)		2,011,208	▲
Profit on Asset Disposal		10,749	0			0	
Fees and Charges		2,060,787	1,718,365	272,000		1,935,224	
Interest Earnings		774,449	550,285			943,346	▲
Other Revenue		712,474	457,058	64,200		791,448	▲
		5,103,730	3,867,278	236,200	0	5,681,226	
Expenditure from operating activities							
Employee Costs		(4,676,758)	(2,348,783)	133,500		(4,097,229)	▼
Materials and Contracts		(2,403,066)	(1,588,964)	223,400		(3,108,926)	▲
Utilities Charges		(888,701)	(407,399)	(30,000)		(933,155)	
Depreciation (Non-Current Assets)		(4,739,000)	(3,053,385)			(5,280,254)	▲
Interest Expenses		(31,123)	(3,839)			(8,581)	
Insurance Expenses		(358,984)	(390,781)			(433,592)	▲
Loss on Asset Disposal		(240,976)	(21,037)			(236,537)	
Other Expenditure		(878,666)	(493,656)			(822,645)	
		(14,217,274)	(8,307,844)	326,900	0	(14,920,920)	
Funding Balance Adjustment							
Add Back Depreciation		4,739,000	3,053,385			5,280,254	
Adjust (Profit)/Loss on Asset Disposal		230,227	21,037			236,537	
Adjust for Realisation on Disposal of Assets		(491,500)	(60,910)			(526,605)	
Non-cash movements in non-current assets & liabilities		0	0			0	
Amount attributable to operating activities		3,379,744	6,974,691	949,284	0	4,152,238	
INVESTING ACTIVITIES							
Non-Operating Grants, Subsidies and Contributions		4,184,946	1,033,681			4,184,946	
Land Held for Resale		0	0			0	
Land and Buildings		(6,954,121)	(3,500,602)	(185,792)	(36,783)	(6,703,255)	
Plant and Equipment		(2,505,000)	(1,014,233)			(2,485,798)	
Furniture and Equipment		(90,000)	(24,660)	2,000		(92,660)	
Infrastructure Assets - Roads		(5,780,854)	(1,488,643)		(515,000)	(5,104,252)	▼
Infrastructure Assets - Other		(213,000)	(23,921)	20,000		(231,971)	
Purchase of Investments		0	0			0	
Proceeds from Disposal of Assets		491,500	244,137			494,137	
Proceeds from Sale of Investments		0	0			0	
Amount attributable to investing activities		(10,866,529)	(4,774,241)	(163,792)	(551,783)	(9,938,853)	
FINANCING ACTIVITIES							
Proceeds from New Debentures		1,190,000	0			1,190,000	
Proceeds from Advances		0	0			0	
Self-Supporting Loan Principal		0	0			0	
Transfer from Reserves		2,952,000	0			2,952,000	
Repayment of Debentures		(98,814)	(49,266)			(98,532)	
Advances to Community Groups		0	0			0	
Transfer to Reserves		(1,076,615)	(344,333)	480,000		(1,917,399)	▲
Amount attributable to financing activities		2,966,571	(393,599)	480,000	0	2,126,069	
Budget deficiency before general rates		(4,520,214)	1,806,739			(3,660,547)	
Estimated amount to be raised from general rates		4,601,698	4,568,590			4,568,590	
Closing Funding Surplus(Deficit)		81,484	6,375,329			908,043	

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

The report 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.

**Critical accounting estimates**

The preparation of a financial report 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 Local Government Reporting Entity**

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

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.

**(b) 2023/24 Actual Balances**

Balances shown in this budget review report as 2022/22 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

All figures shown in this budget review report, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

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

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

**(e) 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 Note 4 Net Current Assets

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.

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Superannuation**

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

**(g) 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 4 Net Current Assets.

**(h) 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.

**(i) 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.

**Land Held for Resale**

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

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

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

**(j) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Fixed Assets (Continued)**

***Mandatory requirement to revalue non-current assets***

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

***Revaluation***

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

***Land Under Roads***

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire



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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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.

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

<b>Asset</b>	<b>Years</b>
Buildings	30 to 50 years
Furniture and Equipment	5 to 10 years
Plant and Equipment	5 to 10 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
bituminous seals	30 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	15 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	12 years
Sewerage piping	50 years
Water supply piping & drainage systems	50 years
Airfields and runways	30 years
Refuse disposal sites	not depreciated

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

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

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

**(k) Fair Value of Assets and Liabilities**

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cost approach (Continued)**

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget review report as necessary.

**(I) Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

**(i) Financial assets at fair value through profit and loss**

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

**(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Financial Instruments (Continued)**

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**Impairment**

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

**Derecognition**

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(m) Impairment of Assets**

In accordance with Australian Accounting Standards the Shire assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**(m) Impairment of Assets (Continued)**

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget review report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2022.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget review report.

**(n) Trade and Other Payables**

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

**(o) 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.

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

**(p) 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.

**(q) 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.

**(r) Leases**

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

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

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) Investment in Associates**

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**(t) Interests in Joint Arrangements**

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1 (o) for a description of the equity method of accounting.

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

**(u) 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.

**(v) Comparative Figures**

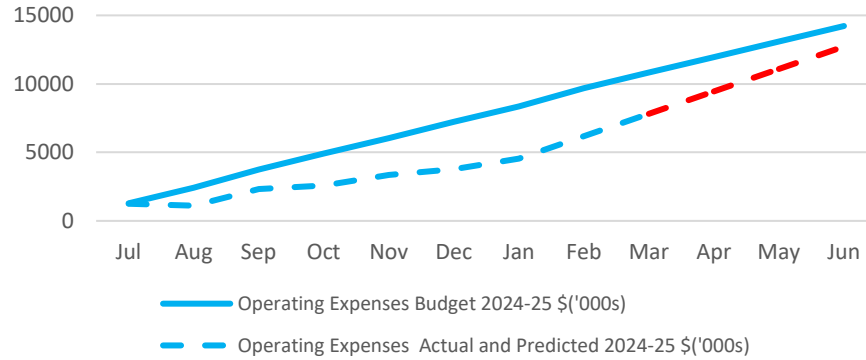
Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

**(w) Budget Comparative Figures**

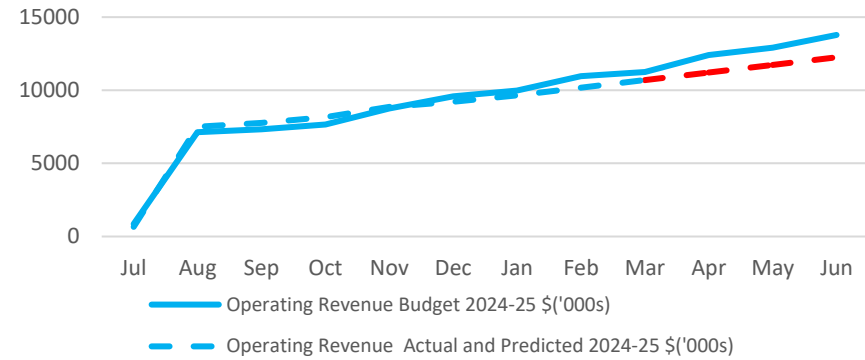
Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

**SHIRE OF YILGARN**  
**SUMMARY GRAPHS - BUDGET REVIEW**  
**For the Period Ended For the Period Ended 31st January 2025**

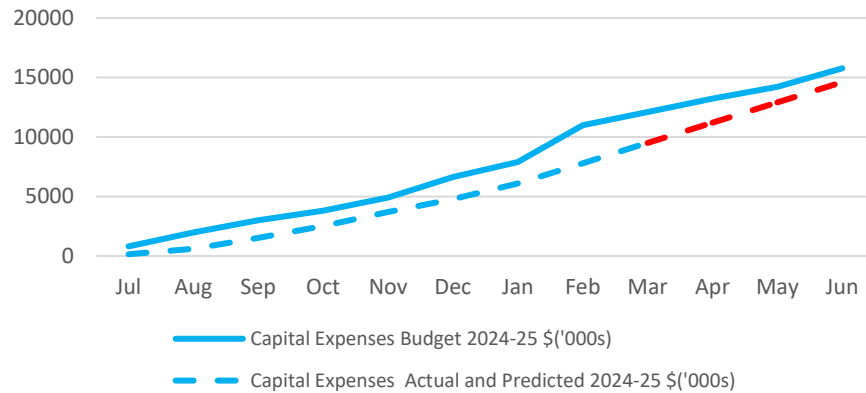
**Operating Expenses**



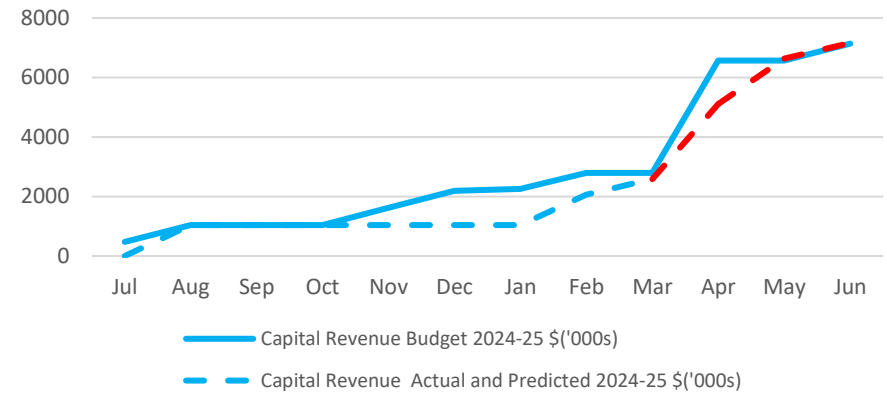
**Operating Revenue**



**Capital Expenditure**



**Capital Revenue**



This information is to be read in conjunction with the accompanying financial statements and notes.

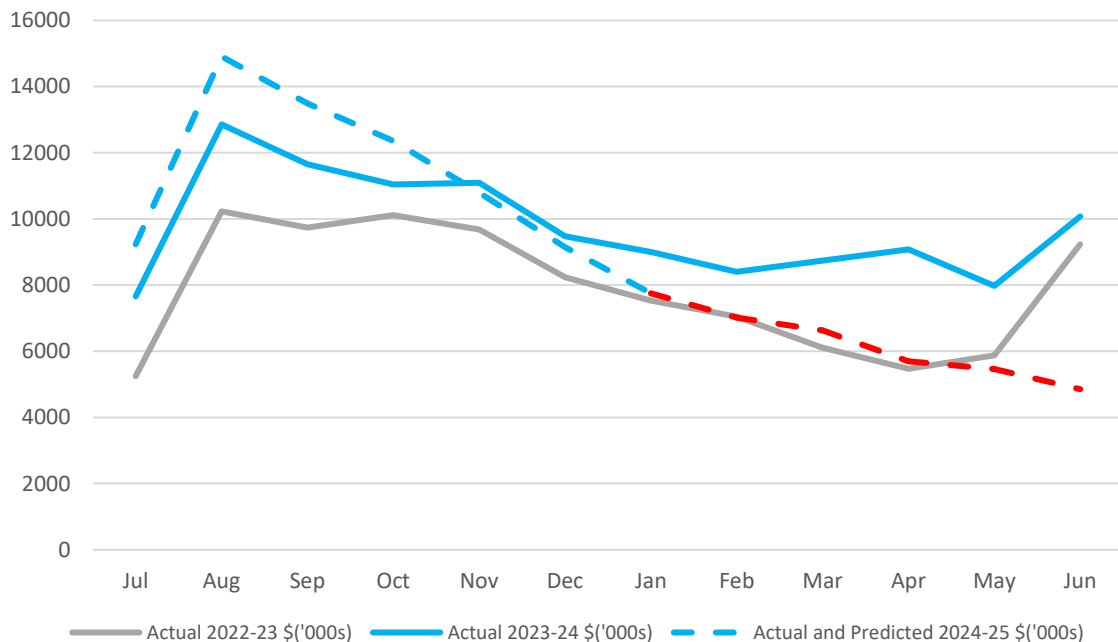


**Shire of Yilgarn**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st January 2025**

**Note 3: NET CURRENT FUNDING POSTION**

Positive=Surplus (Negative=Deficit)			
<b>2024-25</b>			
Note	This Period	Last Period	Same Period Last Year
	\$	\$	\$
<b>Current Assets</b>			
Cash Unrestricted	6,473,940	7,791,155	7,693,843
Cash Restricted	11,665,431	11,618,526	10,050,249
Receivables - Rates and Rubbish	634,813	754,923	563,610
Receivables -Other	599,227	564,622	721,026
Inventories	41,721	35,370	25,355
	<b>19,415,133</b>	<b>20,764,596</b>	<b>19,054,083</b>
<b>Less: Current Liabilities</b>			
Payables	(387,694)	(113,862)	(272,521)
Provisions	(472,459)	(472,459)	(668,481)
	<b>(860,153)</b>	<b>(586,321)</b>	<b>(941,003)</b>
Less: Cash Restricted	(11,665,431)	(11,618,526)	(10,050,249)
<b>Net Current Funding Position</b>	<b>6,889,549</b>	<b>8,559,750</b>	<b>8,062,831</b>

**Liquidity Over the Year**



**Comments/Notes - Net Current Funding Position**

Shire of Yilgarn  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 31st January 2025

**Note 4: BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
<b>Budget Adoption</b>			<b>Opening Surplus(Deficit)</b>		<b>386,184</b>		<b>386,184</b>	
<b>Budget Amendments Previously Approved - Pre 31 January 2023</b>								
RRG28	R2030 - Bodallin Wheatbin Rd - Replace Culvert And Reconstru	108/2024	Capital Expenses			97,501	(97,501)	Increase in Regional Road Group Funding
R12100	Grant Roads 2025	108/2024	Capital Revenue		64,989		64,989	
J11342	Lrci Rnd 3 - Southern Cross Sports Complex Upgrades	125/2024	Capital Expenses			570,000	(570,000)	
R11315	Proceeds From Debentures - Loan 99	125/2024	Capital Revenue		190,000		190,000	Add additional Scope of Works & Funding Source for Recreation Centre Renovations
R14712	Transfer From Reserve Building	125/2024	Capital Revenue		60,000		60,000	
R14720	Transfer From Sport & Rec Reserve	125/2024	Capital Revenue		320,000		320,000	
R14711	Transfer From Plant Reserve - Unclassified	132/2024	Capital Revenue		250,000		250,000	Purchase Side Tipping Trailers suitable for Freightliner
E12350	Purchase Of Plant And Equipment	132/2024	Capital Expenses			250,000	(250,000)	
E11357	Parks & Gardens - Plant & Equipment Capital	133/2024	Capital Expenses			65,000	(65,000)	Purchase Light Tip Truck for Parks & Gardens
<b>Budget Amendments Previously Approved - Post 31 January 2023</b>								
Nil							0	
<b>Budget Amendments Resulting From Review</b>								
<u>03. General Purpose Funding</u>								
E03114	Valuation Expenses		Operating Expenses			40,000	(40,000)	GRV Valuation completed 23/24, Invoiced 24/25
R03200	Grants Commission General		Operating Revenue			100,000	(100,000)	Overestimation on available FAG's after prepayment
<u>05. Law, Order &amp; Public Safety</u>								
E05306	Protective Clothing - Emergency Services Levy		Operating Expenses			15,000	(15,000)	Protective Uniform Issue
E05307	Other Goods And Services		Operating Expenses			8,000	(8,000)	Replace Hoses & Fittings
<u>08. Education &amp; Welfare</u>								
E08250	Child Care Centre - Land & Buildings Capital		Capital Expenses		30,000		30,000	Fence Only Being Replaced
J08403	Homes for the Aged - Units 5 & 6 - Capital Works		Capital Expenses		67,603		67,603	Reduced Scope of Works - Unit 6
<u>09. Housing</u>								
R09715	Housing Rental Income - All Sources - 2/50 Antares St		Operating Revenue			10,000	(10,000)	Residence no longer Commerically Rented
R09717	Housing Rental Income - All Sources - 4/50 Antares St		Operating Revenue			10,000	(10,000)	Residence no longer Commerically Rented
J09753	103 Altair St - Land & Buildings Capital		Capital Expenses		6,800		6,800	Scope of Works Modified
J09760	1/50 Antares St - Land & Buildings Capital		Capital Expenses		6,000		6,000	Unable to Carry Out Planned Works due to Occupancy

Shire of Yilgarn  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 31st January 2025

**Note 4: BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
J09764	2 Libra Place - Land & Buildings Capital		Capital Expenses	\$	\$ 30,783	\$	\$ 30,783	Works to be Carried Forward due to Lack of Builders
<b>10. Community Amenities</b>								
J10301	Southern Cross Sewerage Maintenance		Operating Expenses			11,500	(11,500)	Increased Costs due to Higher Level of Inspections
R10600	Planning Application Fee		Operating Revenue		60,500		60,500	Increase due to Green Energy & Carbon Offset Proj
J10604	Xmas decorations. lights and banners		Operating Expenses		9,000		9,000	Budget Reduction due to Savings Made
R10502	Septic Waste Disposal Fees		Operating Revenue			15,000	(15,000)	Reduced Usage from Mining Camps
<b>11. Recreation &amp; Culture</b>								
R11103	Outlying Community Hall Hire & Reimbursements		Operating Revenue		27,000		27,000	Hire of Bodallin Hall as Road Works Office
E11118	Bodallin Hall - Maintenance		Operating Expenses		6,800		6,800	Reduced need for Maintenance while being Rented
E11129	Wimmera Hill Monument - Maintenance		Operating Expenses			3,200	(3,200)	Increased Costs due to Vandalism
J11301	Public Parks - Southern Cross		Operating Expenses		100,000		100,000	General Overall Savings
J11304	Public Parks - Moorine Rock		Operating Expenses			17,000	(17,000)	General Increase in Costs
J11310	Sports Complex - Operation		Operating Expenses			30,000	(30,000)	Higher Utilities Due & Serviceing Portaloo's to Capital Works
J11311	Sports Complex - Maintenance		Operating Expenses			52,000	(52,000)	Predominatly Manpower costs after handover, final cleaning
SPRT11	Moorine Rock Tennis Club - Land & Buildings Capital		Capital Expenses		5,600		5,600	No Longer Needed
J11345	SX Sporting Complex - Plant & Equipment Capital		Capital Expenses			2,000	(2,000)	Small Overspend on Fitout of Equipment
SPORT9	Netball Courts / Pavilion / Toilets - Land & Buildings Capital		Capital Expenses		14,297		14,297	No Longer Needed
J11344	Renewal of Cricket Practice Nets & Surface		Capital Expenses			5,000	(5,000)	Required to Complete the Works
<b>12. Transport</b>								
R12220	Hvric - Heavy Vehicle Road Improvement Charge		Operating Revenue		280,000		280,000	Higher than expected revenue received
RRU38	Rru - Various Reseals, Short Sections And Intersections (24/25)		Capital Expenses		200,000		200,000	Remaining Works to be Carried Forward to 25/26
RRU40	Rru - Cockatoo Tank Rd - Resheet - Slk 0.00 - 5.00 (24/25)		Capital Expenses		315,000		315,000	Remaining Works to be Carried Forward to 25/26
J12206	Depot / Workshop Maintenance		Operating Expenses			55,000	(55,000)	Being Used as a Catch All for Non Related Exp
E12221	Signage And Safety Equipment		Operating Expenses			18,500	(18,500)	Includes \$18.5k for 500 Flex Guideposts (Stock)
E12224	Tools And Equipment - Handyman		Operating Revenue			9,500	(9,500)	Kit out Fredo
<b>13. Economic Services</b>								
J13201	Caravan Park Maintenance - Residence		Operating Expenses		12,000		12,000	Moved to Capital
J13204	Caravan Park Maintenance - Grounds & Bays		Operating Expenses			24,000	(24,000)	Appointment of Grounds Maintenance Contractor
E13215	Caravan Park Wages		Operating Expenses			50,000	(50,000)	Significant Additional Hours due to High Occupancy
J13207	Caravan Park Residence - Land & Buildings Capital		Capital Expenses			12,000	(12,000)	Moved from Operating

Shire of Yilgarn  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 31st January 2025

**Note 4: BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
<u>14. Other Property &amp; Services</u>								
E14314	Parts & Repairs		Operating Revenue			110,000	(110,000)	Significant Repair Costs to Several Large Plant
E14316	Repair Wages		Operating Expenses			52,000	(52,000)	Additional Manpower required
E14612	Admin Centre Maintenance		Operating Expenses			19,000	(19,000)	Pioneer Room Air Con & Rear Elec Board Replace
J14603	11 Antares Street - Shop Front Capital		Capital Expenses		11,000		11,000	Works No Longer Required
J14603	11 Antares Street - Shop Front Capital		Capital Expenses		11,000		11,000	Works No Longer Required
E14712	Transfer To Building Reserve		Operating Expenses			480,000	(480,000)	Transfer Part of Expected Surplus to Building Reserve
<b>Amended Budget Cash Position as per Council Resolution</b>				<b>0</b>	<b>2,464,556</b>	<b>2,131,201</b>	<b>333,355</b>	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 03. GENERAL PURPOSE FUNDING  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		(\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
RATES REVENUE & ADMINISTRATION									
Operating Income									
General Rate Income									
R03100		GRV RESIDENTIAL/INDUSTRIAL	393,970	396,703	396,703	-	-	-	
R03101		GRV COMMERCIAL	82,147	79,319	79,319	-	-	-	
R03102		GRV MINESITE	77,611	77,611	77,611	-	-	-	
R03103		GRV SINGLE PERSONS QUARTERS	122,371	122,371	122,371	-	-	-	
R03104		NEW GRV CODE	-	-	-	-	-	-	
R03106		UV RURAL	1,987,298	1,987,297	1,987,297	-	-	-	
R03107		UV MINING TENEMENT	1,818,484	1,792,708	1,792,708	-	-	-	
Minimum Rate Income									
R03110		GRV MINIMUM RESIDENTIAL/INDUST	84,000	79,800	79,800	-	-	-	
R03111		GRV MINIMUM COMMERCIAL	10,800	6,300	6,300	-	-	-	
R03112		GRV MINIMUM MINESITE	450	450	450	-	-	-	
R03113		GRV MINIMUM SINGLE PERSONS QTR	900	900	900	-	-	-	
R03116		UV MINIMUM RURAL	20,700	20,250	20,250	-	-	-	
R03117		UV MINIMUM MINING TENEMENT	119,700	117,450	117,450	-	-	-	
Other Rates Related Income									
E03112		LESS RATE DISCOUNT	( 165,000 )	( 160,833 )	( 160,833 )	-	-	-	
R03120		INSTALLMENT FEE	3,500	5,720	5,720	-	-	-	
R03121		INTEREST PENALTY	40,000	34,886	59,805	-	-	-	
R03122		CBH RATE CONTRIBUTION	48,267	48,264	48,264	-	-	-	
R03123		ACCOUNT INQUIRY CHARGES - GENERAL CHARGES	5,000	7,952	13,632	-	-	-	
R03124		REIMBURSE LEGAL FEES	15,000	6,959	11,930	-	-	-	
R03125		MOVEMENT IN EXCESS RATES	-	-	-	-	-	-	
R03126		INTEREST PENALTY - ESL	-	1,144	1,961	-	-	-	
R03130		RATE BILLING ACCOUNT - NIL BALANCE	-	-	-	-	-	-	
			4,665,198	4,625,251	4,661,637	-	-	-	
Operating Expenditure									
E03100		ADMINISTRATION ALLOCATED - RATES REVENUE & ADMIN (	141,848 )	( 74,608 )	( 127,899 )	-	-	-	
E03113		RATES INCENTIVE SCHEME	( 1,000 )	( 1,102 )	( 1,102 )	-	-	-	
E03114		VALUATION EXPENSES	( 15,000 )	( 39,786 )	( 52,636 )	( 40,000 )	-	40,000	GRV Valuation completed 23/24, Invoiced 24/25
E03115		LEGAL EXPENSES & DEBT RECOVERY - RATES & OTHER REV (	35,000 )	( 25,715 )	( 49,088 )	-	-	-	
E03116		TITLE/COMPANY SEARCHES	-	-	-	-	-	-	
E03117		LOSS IMPAIRMENT ALLOWANCE EXPENSE	-	-	-	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 03. GENERAL PURPOSE FUNDING  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
E03118		DEBTORS WRITTEN OFF	( 45,000 )	-	( 25,000 )	-	-	-	
E03119		CONSULTANCY	( 7,500 )	-	( 7,500 )	-	-	-	
			( 245,348 )	( 141,211 )	( 263,225 )	( 40,000 )	-	40,000	

Capital Income

Nil

Capital Expenditure

Nil

GENERAL PURPOSE GRANTS

Operating Income

R03200	GRANTS COMMISSION GENERAL	526,462	207,219	414,438	( 100,000 )	-	( 100,000 )	Overestimation on available FAG's after prepayment
R03201	GRANTS COMMISSION ROADS	179,759	88,726	177,452	-	-	-	
		706,221	295,945	591,890	( 100,000 )	-	( 100,000 )	

Operating Expenditure

E03200	ADMINISTRATION ALLOCATED - GENERAL PURPOSE GRAN	( 66,435 )	( 34,943 )	( 59,902 )	-	-	-	
E03210	GRANTS CONSULTANT	-	-	-	-	-	-	
		( 66,435 )	( 34,943 )	( 59,902 )	-	-	-	

Capital Income

R03204	TRANSFER FROM UNSPENT GRANTS	-	-	-	-	-	-	
R03205	GRANTS - LOCAL ROADS AND COMMUNITY INFRASTRUCT	1,136,311	-	1,136,311	-	-	-	
		1,136,311	-	1,136,311	-	-	-	

Capital Expenditure

Nil

INVESTMENT ACTIVITY

Operating Income

R03300	OTHER MINOR INCOME	-	624	1,070	-	-	-	
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Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 03. GENERAL PURPOSE FUNDING  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
R03301		COMMISSIONS - INVESTMENT ACTIVITY	1,500	-	-	-	-	-	
R03302		INTEREST EARNED - RESERVE FUNDS	509,449	344,334	590,287	-	-	-	
R03303		INTEREST EARNED - MUNICIPAL FUNDS	225,000	169,921	291,293	-	-	-	
R03305		OTHER INCOME (GST FREE)	-	-	-	-	-	-	
			735,949	514,879	882,650	-	-	-	

Operating Expenditure

E03300		ADMINISTRATION ALLOCATED - INVESTMENT ACTIVITY	( 41,297 )	( 21,721 )	( 37,236 )	-	-	-	
E03310		BANK FEES AND CHARGES	( 12,000 )	( 6,603 )	( 11,319 )	-	-	-	
			( 53,297 )	( 28,324 )	( 48,555 )	-	-	-	

Capital Income

Nil

Capital Expenditure

Nil

TOTALS - GENERAL PURPOSE FUNDING

Operating	- Income	6,107,368	5,436,075	6,136,177	( 100,000 )	-	( 100,000 )
	- Expenditure	( 365,080 )	( 204,478 )	( 371,683 )	( 40,000 )	-	40,000
Capital	- Income	1,136,311	-	1,136,311	-	-	-
	- Expenditure	-	-	-	-	-	-

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 04. GOVERNANCE  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

GL Account		Description	Budget v Actual			Variance		(\$Value) = Budget Decrease	Comment
Code	Job Code		Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	
MEMBERS OF COUNCIL									
Operating Income									
R04100		REIMBURSEMENT OF EXPENSES	-	-	-	-	-	-	
R04140		PROFIT ON SALE OF ASSET - MEMBERS OF COUNCIL	-	-	-	-	-	-	
R04141		REALISATION - MEMBERS OF COUNCIL	-	-	-	-	-	-	
			-	-	-	-	-	-	
Operating Expenditure									
E04100		ADMINISTRATION ALLOCATED - MEMBERS OF COUNCIL	( 213,669 )	( 112,384 )	( 192,658 )	-	-	-	
E04104		DEPRECIATION - MEMBERS OF COUNCIL	( 32,100 )	( 18,923 )	( 32,439 )	-	-	-	
E04111		COUNCILLOR TRAVEL ALLOWANCE	( 5,500 )	( 4,448 )	( 7,625 )	-	-	-	
E04112		TRAINING AND CONFERENCE EXPENSES	( 30,000 )	( 18,908 )	( 18,908 )	-	-	-	
E04113		ELECTION EXPENSES	-	-	-	-	-	-	
E04114		COUNCILLOR SITTING FEES	( 46,200 )	( 19,084 )	( 32,715 )	-	-	-	
E04115		PRESIDENTS ALLOWANCE	( 12,000 )	( 6,000 )	( 12,000 )	-	-	-	
E04116		DEPUTY PRESIDENT ALLOWANCE	( 3,000 )	( 1,500 )	( 3,000 )	-	-	-	
E04117		REFRESHMENTS, RECEPTIONS & MEETING EXPENSES	( 14,000 )	( 7,228 )	( 8,030 )	-	-	-	
E04118		CHAMBER MAINTENANCE	( 8,500 )	( 23 )	( 83 )	-	-	-	
E04119		SUPPORT TO COMMUNITY GROUPS	( 47,700 )	( 19,597 )	( 29,264 )	-	-	-	
E04120		PUBLIC RELATIONS	( 7,500 )	( 998 )	( 4,695 )	-	-	-	
E04121		SUBSCRIPTIONS	( 63,873 )	( 68,549 )	( 68,684 )	-	-	-	
E04122		AUDIT FEES	( 55,725 )	( 50,500 )	( 53,000 )	-	-	-	
E04123		COUNCILLOR IT ALLOWANCE	( 8,260 )	( 5,900 )	( 8,260 )	-	-	-	
E04140		LOSS ON SALE OF ASSET - MEMBERS OF COUNCIL	-	-	-	-	-	-	
			( 548,027 )	( 334,042 )	( 471,361 )	-	-	-	
Capital Income									
Nil									
Capital Expenditure									
Nil									
TOTALS - GOVERNANCE									
Operating	- Income		-	-	-	-	-	-	
	- Expenditure		( 548,027 )	( 334,042 )	( 471,361 )	-	-	-	
Capital	- Income		-	-	-	-	-	-	
	- Expenditure		-	-	-	-	-	-	



Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 05. LAW, ORDER AND PUBLIC SAFETY  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		

**ANIMAL CONTROL**

*Operating Income*

R05100		DOG FINES & DOG IMPOUND FEES	1,000	175	300	-	-	-	
R05101		DOG REGISTRATIONS	3,000	725	725	-	-	-	
R05102		CAT FINES AND IMPOUND FEES	-	-	-	-	-	-	
R05103		CAT REGISTRATIONS	600	110	110	-	-	-	
			4,600	1,010	1,135	-	-	-	

*Operating Expenditure*

E05100		ADMINISTRATION ALLOCATED - ANIMAL CONTROL	( 19,751 )	( 10,388 )	( 17,808 )	-	-	-	
E05101		ANIMAL CONTROL SALARIES	( 29,240 )	( 15,462 )	( 26,506 )	-	-	-	
E05102		ANIMAL CONTROL SUPERANNUATION	( 4,603 )	( 2,509 )	( 4,301 )	-	-	-	
E05104		DEPRECIATION - ANIMAL CONTROL	( 600 )	( 380 )	( 651 )	-	-	-	
E05110		ANIMAL CONTROL EXPENSES - OTHER	( 27,500 )	( 17,329 )	( 20,403 )	-	-	-	
E05111		ANIMAL POUND MAINTENANCE	( 649 )	-	-	-	-	-	
E05112		ABANDONED VEHICLES	( 5,000 )	( 377 )	( 5,046 )	-	-	-	
E05113		MAINTENANCE OF BUILDINGS - ANIMAL CONTROL	-	-	-	-	-	-	
E05114		PURCHASE OF SMALL EQUIPMENT	-	-	-	-	-	-	
E05115		CAT POUND MAINTENANCE	( 250 )	-	-	-	-	-	
			( 87,593 )	( 46,445 )	( 74,716 )	-	-	-	

*Capital Income*

Nil

*Capital Expenditure*

E05150		DOG / CAT POUND - LAND & BUILDINGS CAPITAL	-	-	-	-	-	-	
E05160		DOG / CAT POUND - INFRASTRUCTURE CAPITAL	-	-	-	-	-	-	
			-	-	-	-	-	-	

**FIRE PREVENTION**

*Operating Income*

R05200		FINES AND PENALTIES	150	-	-	-	-	-	
R05201		CONTRIBUTION FIRE TRUCK	-	-	-	-	-	-	

**Shire of Yilgarn**  
**STATEMENT OF BUDGET REVIEW**  
**SCHEDULE - 05. LAW, ORDER AND PUBLIC SAFETY**  
**For the Period Ended 31st January 2025**

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
R05203		FIRE STATION REIMBURSEMENTS	-	-	-	-	-	-	
R05204		FIRE PREVENTION REIMBURSEMENT	10,000	-	-	-	-	-	
			10,150	-	-	-	-	-	

**Operating Expenditure**

E05200		ADMINISTRATION ALLOCATED - FIRE PREVENTION - COUN	( 32,320 )	( 16,999 )	( 29,141 )	-	-	-	
E05204		DEPRECIATION - FIRE PREVENTION - COUNCIL	( 142,000 )	( 83,957 )	( 143,926 )	-	-	-	
E05210		FIRE FIGHTING/PREVENTION							
	FIRE01	Fire Fighting & Prevention	( 15,000 )	( 4,107 )	( 7,041 )	-	-	-	
	FIRE02	South Yilgarn - 6Th Feb 2018	-	-	-	-	-	-	
E05211		COST OF FIRE UNITS DISPOSED	-	-	-	-	-	-	
E05212		DISBURSE SURPLUS BRIGADE FUNDS	-	-	-	-	-	-	
E05213		PROTECTIVE BURNING AROUND SOUTHERN CROSS TOWN	( 1,250 )	-	-	-	-	-	
E05240		LOSS ON SALE OF ASSET - FIRE PREVENTION - COUNCIL	-	-	-	-	-	-	
E05260		LOSS ON REVALUATION OF FIXED ASSETS - FIRE PREVENTIK	-	-	-	-	-	-	
			( 190,570 )	( 105,063 )	( 180,108 )	-	-	-	

**Capital Income**

R05201		CONTRIBUTION FIRE TRUCK	-	-	-	-	-	-	
R05242		PROCEEDS ON SALE OF ASSET - FIRE PREVENTION - COUN	-	-	-	-	-	-	
R05243		CONTRIB FROM FESA (NEW ASSETS)	-	-	-	-	-	-	
			-	-	-	-	-	-	

**Capital Expenditure**

E05250		PURCHASE FIRE UNITS - PLANT & EQUIPMENT CAPITAL	-	-	-	-	-	-	
E05251		EMA - VHF RADIO EXPANSION - PLANT & EQUIPMENT CAI	-	-	-	-	-	-	
E05252		FIRE SHED CONSTRUCTION - LAND & BUILDINGS CAPITAL	-	-	-	-	-	-	
			-	-	-	-	-	-	

**EMERGENCY SERVICES LEVY**

**Operating Income**

R05300		ESL COMMISSION	4,000	4,000	4,000	-	-	-	
R05301		ESL OPERATING GRANT	62,500	21,532	28,709	-	-	-	
			66,500	25,532	32,709	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 05. LAW, ORDER AND PUBLIC SAFETY  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		(\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
Operating Expenditure									
E05300		ADMINISTRATION ALLOCATED - EMERGENCY SERVICES LI	-	-	-	-	-	-	
E05301		DOG CONTROL SALARIES	-	-	-	-	-	-	
E05302		PURCHASE OF SMALL EQUIPMENT <1,200	( 2,871 )	-	( 2,871 )	-	-	-	
E05303		COMMUNICATION MAINTENANCE AND REPAIRS	( 1,450 )	( 350 )	( 6,829 )	-	-	-	
E05305		MAINTENANCE OF BUILDINGS - EMERGENCY SERVICES LI	( 2,000 )	-	( 2,000 )	-	-	-	
E05306		PROTECTIVE CLOTHING - EMERGENCY SERVICES LEVY	( 1,500 )	-	( 15,653 )	15,000	-	15,000	Protective Uniform Issue
E05307		OTHER GOODS AND SERVICES	( 2,500 )	( 800 )	( 11,573 )	8,000	-	8,000	Replace Hoses & Fittings
E05308		INSURANCE - EMERGENCY SERVICES LEVY	( 38,909 )	( 35,571 )	( 35,571 )	-	-	-	
E05310		TOYOTA LANDCRUISER ,CENTRAL (CBFCO) BUSHFIRES (YL	( 2,135 )	( 1,001 )	( 1,223 )	-	-	-	
E05311		CENTRAL (DCBFCO) LANDCRUISER	-	( 70 )	( 70 )	-	-	-	
E05313		CENTRAL 2.4 APPLIANCE (YL5313)	( 2,105 )	( 1,908 )	( 1,908 )	-	-	-	
E05314		BODALLIN 2.4 APPLIANCE (YL5621)	( 2,105 )	( 567 )	( 567 )	-	-	-	
E05315		TOYOTA LANDCRUISER, BODALLIN BUSHFIRE (YL315)	( 2,105 )	( 514 )	( 514 )	-	-	-	
E05316		BULLFINCH 2.4 APPLIANCE (YL3516)	( 2,105 )	( 1,792 )	( 1,792 )	-	-	-	
E05317		BULLFINCH LANDCRUISER, BUSHFIRE (YL5310)	( 2,105 )	( 624 )	( 624 )	-	-	-	
E05318		MOORINE ROCK 2.4 APPLIANCE	( 2,105 )	( 808 )	( 808 )	-	-	-	
E05319		MINERS SETTLEMENT 2.4 APPLIANCE (YL3519)	( 2,105 )	( 1,524 )	( 1,524 )	-	-	-	
E05320		MARVEL LOCH 2.4 APPLIANCE (YL5320)	( 2,105 )	( 829 )	( 829 )	-	-	-	
E05321		MT HAMPTON 2.4 APPLIANCE (YL5321)	( 2,105 )	( 2,707 )	( 2,707 )	-	-	-	
E05322		SOUTH YILGARN 2.4 APPLIANCE - TRUCK 1 (YL5322)	( 2,105 )	( 2,511 )	( 2,511 )	-	-	-	
E05323		SOUTH YILGARN 2.4 APPLIANCE - TRUCK 2 (YL5323)	( 2,105 )	( 1,997 )	( 2,377 )	-	-	-	
			( 74,520 )	( 53,573 )	( 91,951 )	23,000	-	23,000	

**Capital Income**

Nil

**Capital Expenditure**

Nil

**COMMUNITY SAFETY**

**Operating Income**

R05400		COMMUNITY SAFETY AUDIT - INCOME	-	-	-	-	-	-	
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Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 05. LAW, ORDER AND PUBLIC SAFETY  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		<div>Value = Budget Increase (\$Value) = Budget Decrease</div>	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
Operating Expenditure									
E05400		ADMINISTRATION ALLOCATED - COMMUNITY SAFETY	( 19,751 )	( 10,388 )	( 17,808 )	-	-	-	
E05405		IMPLEMENTATION RURAL NUMBERING SYSTEM	-	-	-	-	-	-	
E05410		COMMUNITY SAFETY AUDIT - EXPENDITURE	-	-	-	-	-	-	
E05411		CRIME PREVENTION STRATEGIES	( 18,200 )	( 1,288 )	( 17,288 )	-	-	-	
			( 37,951 )	( 11,676 )	( 35,096 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

Nil

**TOTALS - GENERAL PURPOSE FUNDING**

<b>Operating</b>	- Income	81,250	26,542	33,844	-	-	-
	- Expenditure	( 390,634 )	( 216,757 )	( 381,870 )	23,000	-	23,000
<b>Capital</b>	- Income	-	-	-	-	-	-
	- Expenditure	-	-	-	-	-	-

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 07. HEALTH  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
<b>PUBLIC HEALTH ADMINISTRATION</b>									

**Operating Income**

R07100		HEALTH OFFICER INCOME	-	-	-	-	-	-	
R07101		HEALTH FEES & LICENSES	1,500	532	912	-	-	-	
R07140		PROFIT ON SALE OF ASSET - PUBLIC HEALTH ADMINISTRATI	-	-	-	-	-	-	
			1,500	532	912	-	-	-	

**Operating Expenditure**

E07100		ADMINISTRATION ALLOCATED - PUBLIC HEALTH ADMINIST (	48,480 )	( 25,499 )	( 43,713 )	-	-	-	
E07101		HEALTH INSPECTION WAGES	( 92,045 )	( 20,749 )	( 35,570 )	-	-	-	100% RSO Salaries, Correct Allocation in 25/26 Budg
E07102		STAFF HOUSING ALLOCATION - PUBLIC HEALTH ADMINIST	-	-	-	-	-	-	
E07104		DEPRECIATION - PUBLIC HEALTH ADMINISTRATION	( 650 )	( 386 )	( 662 )	-	-	-	
E07110		TRAINING & CONFERENCES	( 3,000 )	-	-	-	-	-	
E07111		LEGAL EXPENSES - PUBLIC HEALTH ADMINISTRATION	( 12,000 )	-	( 12,000 )	-	-	-	
E07112		OTHER - PUBLIC HEALTH ADMINISTRATION	( 900 )	( 604 )	( 2,107 )	-	-	-	
E07113		MANAGER REGULATORY SERVICES VEHICLE - YL285	( 8,991 )	( 4,961 )	( 8,505 )	-	-	-	
E07140		LOSS ON SALE OF ASSET - PUBLIC HEALTH ADMINISTRATIO	-	-	-	-	-	-	
			( 166,066 )	( 52,199 )	( 102,556 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

Nil

**PEST CONTROL**

**Operating Income**

R07240		PROFIT ON SALE OF ASSET - PEST CONTROL	-	-	-	-	-	-	
			-	-	-	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 07. HEALTH  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		(\$Value) = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
Operating Expenditure									
E07200		ADMINISTRATION ALLOCATED - PEST CONTROL	( 10,773 )	( 5,667 )	( 9,715 )	-	-	-	
E07204		DEPRECIATION - PEST CONTROL	-	-	-	-	-	-	
E07210		MOSQUITO CONTROL							
	J07201	Mosquito Control Expenditure	( 13,700 )	-	( 3,000 )	-	-	-	
E07240		LOSS ON SALE OF ASSET - PEST CONTROL	-	-	-	-	-	-	
			( 24,473 )	( 5,667 )	( 12,715 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

Nil

**PREVENTATIVE SERVICES**

**Operating Income**

Nil

**Operating Expenditure**

E07300		ADMINISTRATION ALLOCATED - PREVENTATIVE SERVICES	( 7,182 )	( 3,778 )	( 6,477 )	-	-	-	
E07310		ANALYTICAL EXPENSES	( 5,000 )	( 3,447 )	( 7,512 )	-	-	-	
			( 12,182 )	( 7,225 )	( 13,989 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

Nil

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 07. HEALTH  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

GL Account Code	Job Code	Description	Budget v Actual			Variance		Proposed Budget Amendment	Comment
			Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		

## MEDICAL SERVICES

### Operating Income

R07400		CHEMIST LEASE (INCOME)	-	-	-	-	-	-	
R07401		MEDICAL PRACTITIONER CONTRIB	-	-	-	-	-	-	
R07402		MEDICAL COMPUTER LEASE (INCOME)	-	-	-	-	-	-	
R07403		OTHER HEALTH INCOME (GST FREE)	-	-	-	-	-	-	
R07404		PROVISION OF MEDICAL SERVICES (REIMBURSEMENT FRC	-	-	-	-	-	-	
R07440		PROFIT ON SALE OF ASSET - MEDICAL SERVICES	-	-	-	-	-	-	
			-	-	-	-	-	-	

### Operating Expenditure

E07400		ADMINISTRATION ALLOCATED - MEDICAL SERVICES	( 32,320 )	( 16,999 )	( 29,141 )	-	-	-	
E07404		DEPRECIATION - MEDICAL SERVICES	( 13,750 )	( 8,104 )	( 13,893 )	-	-	-	
E07410		CHEMIST LEASE (EXPEND)	( 6,600 )	( 2,550 )	( 4,371 )	-	-	-	
E07411		MEDICAL CENTRE OPERATIONS	( 20,132 )	( 7,344 )	( 22,166 )	-	-	-	
E07412		MEDICAL CENTRE BUILDING MAINTENANCE	( 10,696 )	( 3,707 )	( 7,587 )	-	-	-	
E07416		PROVISION OF MEDICAL SERVICES	( 96,000 )	( 56,000 )	( 96,000 )	-	-	-	
E07417		MINOR PLANT & EQUIPMENT	( 10,000 )	( 119 )	( 10,027 )	-	-	-	
E07418		HOUSING ALLOCATION - MEDICAL SERVICES							
	J07401	Housing Allocation - Medical Practitioner	( 12,859 )	( 3,073 )	( 5,268 )	-	-	-	
	J07402	Housing Allocation - Chemist	- ( 340 )	( 340 )	( 340 )	-	-	-	
E07440		LOSS ON SALE OF ASSETS	-	-	-	-	-	-	
E07460		LOSS ON REVALUATION OF FIXED ASSETS - MEDICAL SERV	-	-	-	-	-	-	
			( 202,357 )	( 98,236 )	( 188,793 )	-	-	-	

### Capital Income

R07442		PROCEEDS ON SALE OF ASSET - MEDICAL SERVICES	-	-	-	-	-	-	
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### Capital Expenditure

E07450		PURCHASE DR'S VEHICLE	-	-	-	-	-	-	
E07451		MEDICAL CENTRE - LAND & BUILDINGS CAPITAL	( 15,196 )	-	( 15,196 )	-	-	-	
E07452		AGE FRIENDLY COMMUNITIES - CAPITAL **** DO NOT USE	-	-	-	-	-	-	
E07453		MEDICAL SERVICES - FURNITURE & EQUIPMENT CAPITAL	-	-	-	-	-	-	
			( 15,196 )	-	( 15,196 )	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 07. HEALTH  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
TOTALS - HEALTH									
Operating	- Income		1,500	532	912	-	-	-	
	- Expenditure		( 405,078 )	( 163,327 )	( 318,052 )	-	-	-	
Capital	- Income		-	-	-	-	-	-	
	- Expenditure		( 15,196 )	-	( 15,196 )	-	-	-	



Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 08. EDUCATION AND WELFARE  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
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			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		

**COMMUNITY RESOURCE CENTRE**

**Operating Income**

R08102		GRANT FUNDING - OTHER	10,432	5,347	9,166	-	-	-	
R08103		ROOM HIRE	2,500	2,009	3,444	-	-	-	
R08104		CROSSWORDS ADVERTISING SALES	10,000	4,609	7,901	-	-	-	
R08108		GRANT FUNDING - CRC PROFESSIONAL DEVELOPMENT &	2,500	-	-	-	-	-	
R08111		CROSSWORDS EDITION SALES	1,500	892	1,529	-	-	-	
R08112		INTERNET & E-MAIL ACCESS	500	62	106	-	-	-	
R08116		RETAIL SALES	-	5	9	-	-	-	
R08118		OTHER INCOME - COMMUNITY RESOURCE CENTRE	3,000	909	1,558	-	-	-	
R08121		SECRETARIAL SERVICES	7,500	6,031	6,031	-	-	-	
R08125		DRD GRANT FUNDING (CRC)	113,944	89,571	119,428	-	-	-	
R08126		ACTIVITIES & EVENTS - INCOME	2,500	59	101	-	-	-	
R08140		PROFIT ON SALE OF ASSET - COMMUNITY RESOURCE CEN	-	-	-	-	-	-	
R08141		REALISATION - COMMUNITY RESOURCE CENTRE	-	-	-	-	-	-	
			154,376	109,494	149,274	-	-	-	

**Operating Expenditure**

E08100		ADMINISTRATION ALLOCATED - CRC GOVERNANCE	( 71,822 )	( 37,776 )	( 64,759 )	-	-	-	
E08101		CRC SALARIES	( 79,809 )	( 53,567 )	( 91,829 )	-	-	-	
E08102		CRC SUPERANNUATION	( 14,382 )	( 8,645 )	( 14,820 )	-	-	-	
E08104		DEPRECIATION - COMMUNITY RESOURCE CENTRE	( 2,100 )	( 1,236 )	( 2,119 )	-	-	-	
E08110		CRC OPERATIONS	( 7,854 )	( 3,846 )	( 6,593 )	-	-	-	
E08111		CRC BUILDING MTCE	( 5,821 )	( 2,296 )	( 4,404 )	-	-	-	
E08112		OFFICE EXPENSES, STATIONERY AND PRINTING	( 15,000 )	( 7,176 )	( 10,494 )	-	-	-	
E08113		MARKETING & PROMOTIONS	( 1,500 )	( 73 )	( 125 )	-	-	-	
E08116		PROFESSIONAL DEVELOPMENT & TRAINING	( 2,000 )	( 356 )	( 610 )	-	-	-	
E08118		COMPUTER HARDWARE/IT EQUIPMENT	( 2,500 )	-	-	-	-	-	
E08129		ACTIVITIES & EVENTS - EXPENDITURE	( 15,400 )	( 4,768 )	( 8,174 )	-	-	-	
E08140		LOSS ON SALE OF ASSET - COMMUNITY RESOURCE CENTRE	-	-	-	-	-	-	
			( 218,188 )	( 119,739 )	( 203,927 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

E08122		COMMUNITY RESOURCE CENTRE - FURNITURE & EQUIPMENT CAPITAL	-	-	-	-	-	-	
	CRC16	CRC - Carryover funds	-	-	-	-	-	-	

**Shire of Yilgarn**  
**STATEMENT OF BUDGET REVIEW**  
**SCHEDULE - 08. EDUCATION AND WELFARE**  
**For the Period Ended 31st January 2025**

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
E08150		COMMUNITY RESOURCE CENTER - LAND & BUILDING CA	-	-	-	-	-	-	
			-	-	-	-	-	-	

**CARE OF FAMILIES AND CHILDREN**

**Operating Income**

R08200	RENTAL - PLAYGROUP & SX DAY CARE	-	-	-	-	-	-	-	
R08240	PROFIT ON SALE OF ASSET - CARE OF FAMILIES AND CHIL	-	-	-	-	-	-	-	
R08241	REALISATION - CARE OF FAMILIES AND CHILDREN	-	-	-	-	-	-	-	
R08242	REIMBURSEMENTS, CONTRIBUTIONS & DONATIONS	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	

**Operating Expenditure**

E08200	ADMINISTRATION ALLOCATED - CARE OF FAMILIES AND C	8,978	( 4,722 )	( 8,095 )	-	-	-	-	
E08204	DEPRECIATION - CARE OF FAMILIES AND CHILDREN	( 3,400 )	( 1,973 )	( 3,382 )	-	-	-	-	
E08211	YILGARN OCC CHILD CARE CENTRE OPERATIONS	( 14,955 )	( 2,725 )	( 4,671 )	-	-	-	-	
E08212	YILG OCC CHILD CARE CENTRE MAINTENANCE	( 8,896 )	( 8,638 )	( 15,276 )	-	-	-	-	
E08240	LOSS ON SALE OF ASSET - CARE OF FAMILIES AND CHILDF	-	-	-	-	-	-	-	
E08260	LOSS ON REVALUATION OF FIXED ASSETS - CARE OF FAMI	-	-	-	-	-	-	-	
		( 36,229 )	( 18,058 )	( 31,424 )	-	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

E08250	CHILD CARE CENTRE - LAND & BUILDINGS CAPITAL	( 45,000 )	-	( 15,000 )	30,000	-	( 30,000 )	Fence Only Being Replaced
		( 45,000 )	-	( 15,000 )	30,000	-	( 30,000 )	

**AGED CARE - SENIOR CITIZENS CENTRE**

**Operating Income**

R08300	GRANT FUNDING - SENIOR CITIZENS	-	-	-	-	-	-	-	
R08301	SENIOR CITIZENS - USAGE FEE'S & WAIVERS	3,000	3,523	6,039	-	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 08. EDUCATION AND WELFARE  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
R08340		PROFIT ON SALE OF ASSET - AGED CARE - SENIOR CITZ CE	-	-	-	-	-	-	
R08341		REALIZATION	-	-	-	-	-	-	
			3,000	3,523	6,039	-	-	-	

Operating Expenditure

E08300		ADMINISTRATION ALLOCATED - AGED CARE - SENIOR CIT (	21,546 )	( 11,333 )	( 19,428 )	-	-	-	
E08304		DEPRECIATION - AGED CARE - SENIOR CITZ CENTRE	( 44,500 )	( 26,143 )	( 44,817 )	-	-	-	
E08308		INSURANCE - AGED CARE - SENIOR CITZ CENTRE	( 5,284 )	( 4,307 )	( 4,307 )	-	-	-	
E08311		SENIOR CITIZENS CENTRE - OPERATIONS	( 18,606 )	( 6,264 )	( 13,789 )	-	-	-	
E08312		SENIOR CITIZENS CENTRE MAINTENANCE	( 10,196 )	( 12,172 )	( 20,878 )	-	-	-	
E08313		SENIOR CITIZENS CENTRE - GENERAL	( 1,000 )	-	-	-	-	-	
E08316		SPECIAL EVENTS EXPENDITURE	( 1,000 )	-	-	-	-	-	
E08340		LOSS ON SALE OF ASSET - AGED CARE - SENIOR CITZ CEN	-	-	-	-	-	-	
			( 102,132 )	( 60,219 )	( 103,219 )	-	-	-	

Capital Income

Nil

Capital Expenditure

E08350		SENIOR CITIZENS CENTRE - LAND & BUILDINGS CAPITAL (	10,000 )	-	( 10,000 )	-	-	-	
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AGED CARE - ACCOMMODATION

Operating Income

R08401		HFA RENTAL - UNIT 1	2,860	1,430	2,451	-	-	-	
R08402		HFA RENTAL - UNIT 2	2,860	1,650	2,829	-	-	-	
R08403		HFA RENTAL - UNIT 3	2,860	1,760	3,017	-	-	-	
R08404		HFA RENTAL - UNIT 4	2,860	1,760	3,017	-	-	-	
R08405		HFA RENTAL - UNIT 5	3,900	2,400	4,114	-	-	-	
R08406		HFA RENTAL - UNIT 6	-	-	-	-	-	-	
R08407		HFA RENTAL - UNIT 7	3,900	2,100	3,600	-	-	-	
R08408		HFA RENTAL - UNIT 8	3,900	2,400	5,760	-	-	-	
R08409		HFA RENTAL - UNIT 9	6,240	3,600	6,171	-	-	-	
R08410		HFA RENTAL - UNIT 10	6,240	3,840	6,583	-	-	-	
R08411		HFA RENTAL - UNIT 11	6,240	3,840	6,583	-	-	-	
R08412		HFA RENTAL - UNIT 12	6,240	3,600	6,171	-	-	-	
R08413		REIMBURSEMENTS - AGED HOUSING	-	45	77	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 08. EDUCATION AND WELFARE  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
R08441		REALISATION - AGED CARE - ACCOMMODATION	-	-	-	-	-	-	
R08451		GRANT FUNDING - AGED CARE UNITS	-	-	-	-	-	-	
			48,100	28,425	50,374	-	-	-	

Operating Expenditure

E08400		ADMINISTRATION ALLOCATED - AGED CARE - ACCOMM	( 23,342 )	( 12,277 )	( 21,046 )	-	-	-	
E08404		DEPRECIATION - AGED CARE - ACCOMMODATION	( 32,500 )	( 19,531 )	( 33,482 )	-	-	-	
E08408		INSURANCE - AGED CARE - ACCOMMODATION	( 4,086 )	( 3,698 )	( 3,698 )	-	-	-	
E08411		AGED PERSONS RESIDENCE - OPERATIONS	( 17,000 )	( 8,122 )	( 13,923 )	-	-	-	
E08412		AGED PERSONS RESIDENCE - MAINTENANCE	( 39,956 )	( 18,857 )	( 33,926 )	-	-	-	
E08440		LOSS ON SALE OF ASSET - AGED CARE - ACCOMMODATI	-	-	-	-	-	-	
E08460		LOSS ON REVALUATION OF FIXED ASSETS - AGED CARE -	-	-	-	-	-	-	
			( 116,884 )	( 62,485 )	( 106,075 )	-	-	-	

Capital Income

Nil

Capital Expenditure

E08450		HOMES FOR THE AGED - LAND & BUILDINGS CAPITAL							
	J08403	Homes for the Aged - Units 5 & 6 - Capital Works	( 77,603 )	( 2,650 )	( 10,000 )	67,603	-	( 67,603 )	Reduced Scope of Works - Unit 6
			( 77,603 )	( 2,650 )	( 10,000 )	67,603	-	( 67,603 )	

EDUCATION

Operating Income

R08500		GRANT FUNDING - BUS SHELTER	-	-	-	-	-	-	
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Operating Expenditure

Nil

Capital Income

Nil

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 08. EDUCATION AND WELFARE  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>Capital Expenditure</b>									
E08550		BUS SHELTER	-	-	-	-	-	-	

TOTALS - GENERAL PURPOSE FUNDING									
<b>Operating</b>			205,476	141,442	205,688	-	-	-	
	- Income								
	- Expenditure		( 473,433 )	( 260,501 )	( 444,645 )	-	-	-	
<b>Capital</b>			-	-	-	-	-	-	
	- Income								
	- Expenditure		( 132,603 )	( 2,650 )	( 35,000 )	97,603	-	( 97,603 )	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 09. HOUSING  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
<b>OTHER HOUSING</b>									
<i>Operating Income</i>									
R09700		HOUSING RENTAL INCOME - ALL SOURCES - 6 LIBRA PLAC	-	-	-	-	-	-	
R09701		HOUSING RENTAL INCOME - ALL SOURCES - 35 TAURUS ST	-	-	-	-	-	-	
R09702		HOUSING RENTAL INCOME - ALL SOURCES - 37 TAURUS ST	-	-	-	-	-	-	
R09703		HOUSING RENTAL INCOME - ALL SOURCES - 2 LIBRA PL	-	-	-	-	-	-	
R09704		HOUSING RENTAL INCOME - ALL SOURCES - 3 LIBRA PL	-	-	-	-	-	-	
R09705		HOUSING RENTAL INCOME - ALL SOURCES - 6 LIBRA PL	-	-	-	-	-	-	
R09706		HOUSING RENTAL INCOME - ALL SOURCES - 13 (WEST) LIB	15,600	7,950	13,629	-	-	-	
R09707		HOUSING RENTAL INCOME - ALL SOURCES - 13 (EAST) LIBI	5,200	3,040	5,211	-	-	-	
R09708		HOUSING RENTAL INCOME - ALL SOURCES - 11 ANTARES :	-	1,210	1,210	-	-	-	
R09709		HOUSING RENTAL INCOME - ALL SOURCES - 71 ANTARES :	3,120	1,824	3,127	-	-	-	
R09710		HOUSING RENTAL INCOME - ALL SOURCES - 91A ANTARE:	2,600	1,440	2,469	-	-	-	
R09711		HOUSING RENTAL INCOME - ALL SOURCES - 91B ANTARES	2,600	1,520	2,606	-	-	-	
R09712		HOUSING RENTAL INCOME - ALL SOURCES - 91C ANTARE	2,600	1,824	3,127	-	-	-	
R09713		HOUSING RENTAL INCOME - ALL SOURCES - 120 ANTARES	6,240	3,408	3,408	-	-	-	
R09714		HOUSING RENTAL INCOME - ALL SOURCES - 1/50 ANTARE	13,000	7,500	12,857	-	-	-	
R09715		HOUSING RENTAL INCOME - ALL SOURCES - 2/50 ANTARE	13,000	2,024	3,470	( 10,000 )	-	( 10,000 )	Residence no longer Commerically Rented
R09716		HOUSING RENTAL INCOME - ALL SOURCES - 3/50 ANTARE	4,160	3,040	5,211	-	-	-	
R09717		HOUSING RENTAL INCOME - ALL SOURCES - 4/50 ANTARE	13,000	1,071	1,836	( 10,000 )	-	( 10,000 )	Residence no longer Commerically Rented
R09718		HOUSING RENTAL INCOME - ALL SOURCES - 11 ANDROM	-	-	-	-	-	-	
R09719		HOUSING RENTAL INCOME - ALL SOURCES - 103 ALTAIR S	3,120	2,064	3,538	-	-	-	
R09720		HOUSING RENTAL INCOME - ALL SOURCES - 80 SPICA ST	-	-	-	-	-	-	
R09740		PROFIT ON SALE - OTHER HOUSING	-	-	-	-	-	-	
R09741		REALISATION - OTHER HOUSING	-	-	-	-	-	-	
R09742		PRECEEDS ON SALE OF ASSET - OTHER HOUSING	-	-	-	-	-	-	
			84,240	37,915	61,699	( 20,000 )	-	( 20,000 )	

*Operating Expenditure*

E09700		ADMINISTRATION ALLOCATED - OTHER HOUSING	( 34,115 )	( 17,944 )	( 30,761 )	-	-	-	
E09701		OTHER HOUSING - MAINTENANCE							
J09701		Other Housing - 35 Taurus St - Maintenance	-	-	-	-	-	-	
J09702		Other Housing - 37 Taurus St - Maintenance	-	-	-	-	-	-	
J09703		Other Housing - 2 Libra Pl - Maintenance	-	-	-	-	-	-	
J09704		Other Housing - 3 Libra Pl - Maintenance	-	-	-	-	-	-	
J09705		Other Housing - 6 Libra Pl - Maintenance	-	-	-	-	-	-	
J09706		Other Housing - 13 (West) Libra Pl - Maintenance	( 4,998 )	( 2,232 )	( 3,826 )	-	-	-	
J09707		Other Housing - 13 (East) Libra Pl - Maintenance	-	-	-	-	-	-	
J09708		Other Housing - 11 Antares St - Maintenance	-	-	-	-	-	-	
J09709		Other Housing - 71 Antares St - Maintenance	-	-	-	-	-	-	

**Shire of Yilgarn**  
**STATEMENT OF BUDGET REVIEW**  
**SCHEDULE - 09. HOUSING**  
**For the Period Ended 31st January 2025**

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
	J09710	Other Housing - 91A Antares St - Maintenance	-	-	-	-	-	-	
	J09711	Other Housing - 91B Antares St - Maintenance	-	-	-	-	-	-	
	J09712	Other Housing - 91C Antares St - Maintenance	-	-	-	-	-	-	
	J09713	Other Housing - 120 Antares St - Maintenance	-	-	-	-	-	-	
	J09714	Other Housing - 1/50 Antares St - Maintenance	( 5,398 )	( 3,131 )	( 5,367 )	-	-	-	
	J09715	Other Housing - 2/50 Antares St - Maintenance	( 2,491 )	( 5,331 )	( 9,139 )	-	-	-	
	J09716	Other Housing - 3/50 Antares St - Maintenance	-	-	-	-	-	-	
	J09717	Other Housing - 4/50 Antares St - Maintenance	( 4,898 )	( 2,176 )	( 3,730 )	-	-	-	
	J09718	Other Housing - 11 Andromeda Ct - Maintenance	-	-	-	-	-	-	
	J09719	Other Housing - 103 Altair St - Maintenance	-	( 300 )	( 300 )	-	-	-	
	J09720	Other Housing - 80 Spica St - Maintenance	-	-	-	-	-	-	
E09702		OTHER HOUSING - OPERATIONS							
	J09721	Other Housing - 35 Taurus St - Operations	-	-	-	-	-	-	
	J09722	Other Housing - 37 Taurus St - Operations	-	-	-	-	-	-	
	J09723	Other Housing - 2 Libra Pl - Operations	-	-	-	-	-	-	
	J09724	Other Housing - 3 Libra Pl - Operations	-	-	-	-	-	-	
	J09725	Other Housing - 6 Libra Pl - Operations	-	( 619 )	( 1,061 )	-	-	-	
	J09726	Other Housing - 13 (West) Libra Pl - Operations	-	( 1,361 )	( 2,333 )	-	-	-	
	J09727	Other Housing - 13 (East) Libra Pl - Operations	-	-	-	-	-	-	
	J09728	Other Housing - 11 Antares St - Operations	-	-	-	-	-	-	
	J09729	Other Housing - 71 Antares St - Operations	-	-	-	-	-	-	
	J09730	Other Housing - 91A Antares St - Operations	-	-	-	-	-	-	
	J09731	Other Housing - 91B Antares St - Operations	-	-	-	-	-	-	
	J09732	Other Housing - 91C Antares St - Operations	-	-	-	-	-	-	
	J09733	Other Housing - 120 Antares St - Operations	-	-	-	-	-	-	
	J09734	Other Housing - 1/50 Antares St - Operations	( 1,740 )	( 340 )	( 583 )	-	-	-	
	J09735	Other Housing - 2/50 Antares St - Operations	-	-	-	-	-	-	
	J09736	Other Housing - 3/50 Antares St - Operations	-	-	-	-	-	-	
	J09737	Other Housing - 4/50 Antares St - Operations	( 1,740 )	( 340 )	( 583 )	-	-	-	
	J09738	Other Housing - 11 Andromeda Ct - Operations	-	-	-	-	-	-	
	J09739	Other Housing - 103 Altair St - Operations	( 1,740 )	-	-	-	-	-	
	J09740	Other Housing - 80 Spica St - Operations	-	-	-	-	-	-	
E09704		DEPRECIATION - OTHER HOUSING	( 47,000 )	( 28,043 )	( 48,074 )	-	-	-	
E09708		INSURANCE - OTHER HOUSING	( 14,335 )	( 16,847 )	( 16,847 )	-	-	-	
E09711		PROFESSIONAL HOUSING LIBRA PLACE - OPERATIONS	-	-	-	-	-	-	
E09712		PROFESSIONAL HOUSING LIBRA PLACE - MAINTENANCE	-	-	-	-	-	-	
E09740		LOSS ON SALE OF ASSET - OTHER HOUSING	-	-	-	-	-	-	
			( 118,455 )	( 78,664 )	( 122,605 )	-	-	-	

**Capital Income**

Nil

**Shire of Yilgarn**  
**STATEMENT OF BUDGET REVIEW**  
**SCHEDULE - 09. HOUSING**  
**For the Period Ended 31st January 2025**

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		(\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
Capital Expenditure									
E09710		HOUSING CONSTRUCTION - LAND & BUILDINGS	( 860,384 )	( 56,024 )	( 856,024 )	-	-	-	
E09750		OTHER HOUSING - LAND & BUILDINGS CAPITAL							
	J09750	37 Taurus St - Land & Buildings Capital	( 36,000 )	( 19,966 )	( 39,932 )	-	-	-	
	J09751	120 Antares St - Land & Buildings Capital	-	-	-	-	-	-	
	J09752	6 Libra Pl - Land & Buildings Capital	-	-	-	-	-	-	
	J09753	103 Altair St - Land & Buildings Capital	( 9,093 )	( 2,242 )	( 2,242 )	6,800	-	( 6,800 )	Scope of Works Modified
	J09754	3 Libra Pl - Land & Buildings Capital	( 18,653 )	( 18,950 )	( 18,950 )	-	-	-	
	J09755	35 Taurus St - Land & Buildings Capital	( 41,174 )	( 5,194 )	( 41,194 )	-	-	-	
	J09756	11 Andromeda Ct - Land & Buildings Capital	-	-	-	-	-	-	
	J09757	91A Antares St - Land & Buildings Capital	-	-	-	-	-	-	
	J09758	91B Antares St - Land & Buildings Capital	-	-	-	-	-	-	
	J09759	91C Antares St - Land & Buildings Capital	-	-	-	-	-	-	
	J09760	1/50 Antares St - Land & Buildings Capital	( 6,000 )	-	-	-	6,000	( 6,000 )	Unable to Carry Out Planned Works due to Occupa
	J09761	2/50 Antares St - Land & Buildings Capital	-	-	-	-	-	-	
	J09762	3/50 Antares St - Land & Buildings Capital	-	-	-	-	-	-	
	J09763	4/50 Antares St - Land & Buildings Capital	-	-	-	-	-	-	
	J09764	2 Libra Place - Land & Buildings Capital	( 30,783 )	-	-	-	30,783	( 30,783 )	Works to be Carried Forward due to Lack of Builders
E09751		OTHER HOUSING - FURNITURE & EQUIPMENT CAPITAL	-	-	-	-	-	-	
			( 1,002,087 )	( 102,376 )	( 958,342 )	6,800	36,783	( 43,583 )	

**STAFF HOUSING**

**Operating Income**

Nil

**Operating Expenditure**

E09800		STAFF HOUSING ALLOCATED	145,703	63,374	118,641	-	-	-	
E09801		STAFF HOUSING - MAINTENANCE							
	J09801	Staff Housing - 35 Taurus St - Maintenance	( 8,369 )	( 2,733 )	( 8,385 )	-	-	-	
	J09802	Staff Housing - 37 Taurus St - Maintenance	( 12,044 )	( 10,405 )	( 12,037 )	-	-	-	
	J09803	Staff Housing - 2 Libra Pl - Maintenance	( 9,194 )	( 4,635 )	( 9,146 )	-	-	-	
	J09804	Staff Housing - 3 Libra Pl - Maintenance	( 11,544 )	( 3,959 )	( 11,787 )	-	-	-	
	J09805	Staff Housing - 6 Libra Pl - Maintenance	( 9,744 )	( 4,186 )	( 7,176 )	-	-	-	
	J09806	Staff Housing - 13 (West) Libra Pl - Maintenance	-	-	-	-	-	-	
	J09807	Staff Housing - 13 (East) Libra Pl - Maintenance	( 4,998 )	( 2,569 )	( 4,404 )	-	-	-	
	J09808	Staff Housing - 11 Antares St - Maintenance	-	-	-	-	-	-	
	J09809	Staff Housing - 71 Antares St - Maintenance	( 7,696 )	( 1,024 )	( 5,055 )	-	-	-	



**Shire of Yilgarn**  
**STATEMENT OF BUDGET REVIEW**  
**SCHEDULE - 09. HOUSING**  
**For the Period Ended 31st January 2025**

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			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
	J09810	Staff Housing - 91A Antares St - Maintenance	( 7,346 )	( 1,196 )	( 7,250 )	-	-	-	
	J09811	Staff Housing - 91B Antares St - Maintenance	( 7,346 )	( 1,206 )	( 2,067 )	-	-	-	
	J09812	Staff Housing - 91C Antares St - Maintenance	( 7,346 )	( 876 )	( 7,302 )	-	-	-	
	J09813	Staff Housing - 120 Antares St - Maintenance	( 6,346 )	( 3,501 )	( 6,002 )	-	-	-	
	J09814	Staff Housing - 1/50 Antares St - Maintenance	-	-	-	-	-	-	
	J09815	Staff Housing - 2/50 Antares St - Maintenance	( 2,907 )	-	-	-	-	-	
	J09816	Staff Housing - 3/50 Antares St - Maintenance	( 4,898 )	( 5,708 )	( 9,785 )	-	-	-	
	J09817	Staff Housing - 4/50 Antares St - Maintenance	-	-	-	-	-	-	
	J09818	Staff Housing - 11 Andromeda Ct - Maintenance	( 6,496 )	( 5,832 )	( 9,998 )	-	-	-	
	J09819	Staff Housing - 103 Altair St - Maintenance	( 6,696 )	( 2,692 )	( 4,615 )	-	-	-	
	J09820	Staff Housing - 80 Spica St - Maintenance	-	-	-	-	-	-	
E09702		OTHER HOUSING - OPERATIONS							
	J09821	Staff Housing - 35 Taurus St - Operations	( 4,490 )	( 340 )	( 583 )	-	-	-	
	J09822	Staff Housing - 37 Taurus St - Operations	( 4,490 )	( 1,112 )	( 1,906 )	-	-	-	
	J09823	Staff Housing - 2 Libra Pl - Operations	( 4,490 )	( 2,002 )	( 3,432 )	-	-	-	
	J09824	Staff Housing - 3 Libra Pl - Operations	( 4,490 )	( 1,486 )	( 2,547 )	-	-	-	
	J09825	Staff Housing - 6 Libra Pl - Operations	( 4,490 )	( 421 )	( 722 )	-	-	-	
	J09826	Staff Housing - 13 (West) Libra Pl - Operations	-	-	-	-	-	-	
	J09827	Staff Housing - 13 (East) Libra Pl - Operations	( 1,740 )	( 560 )	( 960 )	-	-	-	
	J09828	Staff Housing - 11 Antares St - Operations	-	-	-	-	-	-	
	J09829	Staff Housing - 71 Antares St - Operations	( 1,740 )	( 340 )	( 583 )	-	-	-	
	J09830	Staff Housing - 91A Antares St - Operations	( 1,740 )	( 340 )	( 583 )	-	-	-	
	J09831	Staff Housing - 91B Antares St - Operations	( 1,740 )	( 340 )	( 583 )	-	-	-	
	J09832	Staff Housing - 91C Antares St - Operations	( 1,740 )	( 340 )	( 583 )	-	-	-	
	J09833	Staff Housing - 120 Antares St - Operations	- ( 340 )	( 583 )	( 583 )	-	-	-	
	J09834	Staff Housing - 1/50 Antares St - Operations	-	-	-	-	-	-	
	J09835	Staff Housing - 2/50 Antares St - Operations	( 1,740 )	( 340 )	( 583 )	-	-	-	
	J09836	Staff Housing - 3/50 Antares St - Operations	- ( 340 )	( 583 )	( 583 )	-	-	-	
	J09837	Staff Housing - 4/50 Antares St - Operations	-	-	-	-	-	-	
	J09838	Staff Housing - 11 Andromeda Ct - Operations	( 4,490 )	( 2,054 )	( 3,521 )	-	-	-	
	J09839	Staff Housing - 103 Altair St - Operations	- ( 340 )	( 583 )	( 583 )	-	-	-	
	J09840	Staff Housing - 80 Spica St - Operations	-	-	-	-	-	-	
			( 4,647 )	2,157	( 4,702 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

Nil

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 09. HOUSING  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance			
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
TOTALS - HOUSING									
Operating	- Income		84,240	37,915	61,699	( 20,000 )	-	( 20,000 )	
	- Expenditure		( 123,102 )	( 76,507 )	( 127,307 )	-	-	-	
Capital	- Income		-	-	-	-	-	-	
	- Expenditure		( 1,002,087 )	( 102,376 )	( 958,342 )	6,800	36,783	( 43,583 )	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 10. COMMUNITY AMENITIES  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>SANITATION - HOUSEHOLD</b>									
<i>Operating Income</i>									
R10100		DOMESTIC COLLECTION	149,930	145,180	145,180	-	-	-	
R10101		COMM REFUSE SITE DISPOSAL - BULK	61,006	31,751	54,430	-	-	-	
R10110		DOMESTIC SERVICES (ADDITIONAL)	2,500	2,473	2,473	-	-	-	
R10111		REIMBURSEMENTS/CONTRIBUTIONS FOR REFUSE EXPENSE	2,500	-	-	-	-	-	
R10112		PROCEEDS ON SALE OF ASSET - SANITATION HOUSEHOLD	-	-	-	-	-	-	
R10113		REALISATION ON DISPOSAL OF ASSET - SANITATION HOU	-	-	-	-	-	-	
			215,936	179,404	202,083	-	-	-	
<i>Operating Expenditure</i>									
E10100		ADMINISTRATION ALLOCATED - SANITATION - HOUSEHOLD	( 62,844 )	( 33,054 )	( 56,664 )	-	-	-	
E10104		DEPRECIATION - SANITATION - HOUSEHOLD	( 3,200 )	( 7,324 )	( 12,555 )	-	-	-	
E10105		LOSS ON SALE OF ASSET - SANITATION HOUSEHOLD	-	-	-	-	-	-	
E10110		REFUSE - OTHER	( 30,000 )	-	-	-	-	-	
E10111		DOMESTIC REFUSE COLLECTION	( 51,452 )	( 25,225 )	( 51,876 )	-	-	-	
E10112		SX REFUSE SITE/TRANSFER SITE MAINTENANCE							
J10101		Sx Refuse Transfer Site Operations	-	-	-	-	-	-	
J10102		Sx Refuse Site Operations	( 154,182 )	( 86,229 )	( 147,821 )	-	-	-	
J10103		Marvel Loch Refuse Site Operations	( 126,804 )	( 10,754 )	( 68,435 )	-	-	-	
J10104		Bullfinch Refuse Site Operations	( 18,707 )	( 4,385 )	( 7,517 )	-	-	-	
J10105		Moorine Rock Refuse Site Operations	( 66,371 )	( 4,982 )	( 30,541 )	-	-	-	
J10106		Bodallin Refuse Site Operations	( 22,707 )	( 4,837 )	( 30,292 )	-	-	-	
			( 536,267 )	( 176,790 )	( 405,702 )	-	-	-	
<i>Capital Income</i>									
Nil									
<i>Capital Expenditure</i>									
E10150		SX REFUSE DISPOSAL SITE - INFRASTRUCTURE CAPITAL							
J10107		SX Refuse Disposal Site - Infrastructure Capital	-	-	-	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 10. COMMUNITY AMENITIES  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>SANITATION - OTHER</b>									

**Operating Income**

R10200		NON-RATEABLE COLLECTION	17,400	16,830	16,830	-	-	-	
R10201		COMMERCIAL COLLECTION	22,541	21,840	21,840	-	-	-	
R10202		SALE OF SULO BINS	250	897	897	-	-	-	
R10203		RESOURCE RECOVERY REBATE SCHEME	-	1,068	2,136	-	-	-	
R10204		DRUMMUSTER PROCESS/COLLECTION	-	-	-	-	-	-	
R10205		LITTER CONTROL - FINES & PENALTIES	1,000	-	-	-	-	-	
R10210		NON RATEABLE COLLECTION (ADDITIONAL)	17,340	17,340	17,340	-	-	-	
R10211		COMMERCIAL COLLECTION (ADDITIONAL)	48,598	48,644	48,644	-	-	-	
			107,129	106,619	107,687	-	-	-	

**Operating Expenditure**

E10200		ADMINISTRATION ALLOCATED - SANITATION - OTHER	( 14,364 )	( 7,555 )	( 12,951 )	-	-	-	
E10211		COMMERCIAL REFUSE COLLECTION	( 22,275 )	( 12,927 )	( 21,514 )	-	-	-	
E10212		REFUSE COLLECTION - STREET BIN	( 3,916 )	( 1,659 )	( 2,954 )	-	-	-	
E10213		NON RATEABLE COLLECTION	( 8,311 )	( 3,775 )	( 6,365 )	-	-	-	
E10214		RECYCLING	( 78,263 )	( 43,810 )	( 74,953 )	-	-	-	
E10215		LITTER CONTROL	-	-	-	-	-	-	
E10216		PURCHASE OF STREET BINS	-	( 2,660 )	( 4,560 )	-	-	-	
E10217		PURCHASE BINS (SULO AND OTHER)	( 1,000 )	( 318 )	( 318 )	-	-	-	
E10218		WASTE OIL FACILITY RENTAL	( 6,695 )	( 5,728 )	( 5,728 )	-	-	-	
E10219		DRUMMUSTER PROCESSING AND COLLECTION AND MAI	-	-	-	-	-	-	
E10220		WASTE PROJECTS (INCLS BULK RECYCLING BINS & COLLE	( 28,383 )	( 5,282 )	( 21,003 )	-	-	-	
			( 163,207 )	( 83,714 )	( 150,345 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

Nil

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 10. COMMUNITY AMENITIES  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>SEWERAGE - SOUTHERN CROSS</b>									
<i>Operating Income</i>									
R10300		SX SEWERAGE CHARGES	247,200	310,995	310,995	-	-	-	
R10301		GRANT - WASTE WATER REUSE	-	-	-	-	-	-	
R10304		NON RATED FEE - SEWERAGE - SOUTHERN CROSS	7,500	7,514	7,514	-	-	-	
			254,700	318,509	318,509	-	-	-	
<i>Operating Expenditure</i>									
E10300		ADMINISTRATION ALLOCATED - SEWERAGE - SOUTHERN C	( 53,866 )	( 28,332 )	( 48,569 )	-	-	-	
E10301		SEWERAGE INSPECTION WAGES - SX	( 23,152 )	( 16,519 )	( 28,485 )	-	-	-	
E10304		DEPRECIATION - SEWERAGE - SOUTHERN CROSS	( 16,000 )	( 11,511 )	( 19,733 )	-	-	-	
E10311		S.X.SEWERAGE MAINTENANCE							
	J10301	Southern Cross Sewerage Maintenance	( 87,595 )	( 66,659 )	( 97,773 )	( 11,500 )	-	11,500	Increased Costs due to Higher Level of Inspections
E10313		S X SEWERAGE - OPERATIONS	( 21,300 )	( 7,850 )	( 20,233 )	-	-	-	
E10314		S X SEWERAGE CHEMICALS/FREIGHT	( 12,000 )	( 4,975 )	( 11,207 )	-	-	-	
E10315		S X SEWERAGE - OTHER	( 2,580 )	-	( 346 )	-	-	-	
			( 216,493 )	( 135,846 )	( 226,346 )	( 11,500 )	-	11,500	
<i>Capital Income</i>									
R10301		GRANT - WASTE WATER REUSE	-	-	-	-	-	-	
<i>Capital Expenditure</i>									
E10350		SOUTHERN CROSS SEWERAGE SCHEME - INFRASTRUCTURE	( 17,500 )	-	( 17,500 )	-	-	-	
E10351		SOUTHERN CROSS SEWERAGE SCHEME - LAND & BUILDING	-	-	-	-	-	-	
E10352		LIQUID WASTE DISPOSAL SITE - INFRASTRUCTURE CAPITAL	-	-	-	-	-	-	
E10353		SOUTHERN CROSS SEWERAGE SCHEME - PLANT & EQUIPMENT	( 52,500 )	-	( 52,500 )	-	-	-	
			( 70,000 )	-	( 70,000 )	-	-	-	
<b>SEWERAGE - MARVEL LOCH</b>									
<i>Operating Income</i>									
R10401		MARVEL LOCH SEWERAGE CHARGES	77,420	92,972	92,972	-	-	-	
R10412		REIMBURSEMENTS/REFUNDS - SEWERAGE - MARVEL LOCH	7,500	-	-	-	-	-	
			84,920	92,972	92,972	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 10. COMMUNITY AMENITIES  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>Operating Expenditure</b>									
E10400		ADMINISTRATION ALLOCATED - SEWERAGE - MARVEL LOCH	( 35,911 )	( 18,888 )	( 32,379 )	-	-	-	
E10401		SEWERAGE INSPECTION WAGES - MARVEL LOCH	( 7,994 )	( 7,953 )	( 13,634 )	-	-	-	
E10404		DEPRECIATION - SEWERAGE - MARVEL LOCH	( 4,200 )	( 2,439 )	( 4,181 )	-	-	-	
E10411		M/LOCH SEWERAGE REPAIR	( 15,000 )	( 423 )	( 10,725 )	-	-	-	
E10413		M/LOCH SEWERAGE ELECTRICITY	( 8,500 )	( 3,420 )	( 5,863 )	-	-	-	
E10414		M/LOCH SEWERAGE CHEM/FREIGHT	-	-	-	-	-	-	
E10415		M/LOCH SEWERAGE - OTHER	( 30,000 )	( 1,530 )	( 29,623 )	-	-	-	
			( 101,605 )	( 34,653 )	( 96,405 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

E10450		MARVEL LOCH SEWERAGE SCHEME - INFRASTRUCTURE C	( 25,500 )	-	( 25,500 )	-	-	-	
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**SEWERAGE - GENERAL**

**Operating Income**

R10500	SEPTIC TANK INSPECTION FEE	-	-	-	-	-	-	-	
R10501	EFFLUENT DISPOSAL LICENSES	335	-	-	-	-	-	-	
R10502	SEPTIC WASTE DISPOSAL FEES	65,000	26,473	45,382	( 15,000 )	-	( 15,000 )		Reduced Usage from Mining Camps
		65,335	26,473	45,382	( 15,000 )	-	( 15,000 )		

**Operating Expenditure**

E10500	ADMINISTRATION ALLOCATED - SEWERAGE - GENERAL	( 12,569 )	( 6,611 )	( 11,333 )	-	-	-	-	
E10510	FREIGHT CHARGES - SEWERAGE	-	-	-	-	-	-	-	
		( 12,569 )	( 6,611 )	( 11,333 )	-	-	-	-	

**Capital Income**

Nil

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 10. COMMUNITY AMENITIES  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

		Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
Description								

**Capital Expenditure**

Nil

**TOWN PLANNING**

**Operating Income**

R10600	PLANNING APPLICATION FEE	1,000	34,196	60,622	60,500	-	60,500	Increase due to Green Energy & Carbon Offset Proj
R10605	REIMBURSEMENT OF PLANNING COSTS INCURRED	-	-	-	-	-	-	
		1,000	34,196	60,622	60,500	-	60,500	

**Operating Expenditure**

E10600	ADMINISTRATION ALLOCATED - TOWN PLANNING	( 53,866 )	( 28,332 )	( 48,569 )	-	-	-	
E10610	TOWN PLANNING SCHEME - OTHER	( 60,000 )	( 6,520 )	( 51,427 )	-	-	-	
		( 113,866 )	( 34,852 )	( 99,996 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

E10650	PURCHASE OF LAND - TOWN PLANNING	-	-	-	-	-	-	
E10651	LABYRINTH CONSTRUCTION **** DO NOT USE ****	-	-	-	-	-	-	
		-	-	-	-	-	-	

**OTHER COMMUNITY AMENITIES**

**Operating Income**

R10700	CEMETERY FEES / CHARGES	3,500	2,079	3,564	-	-	-	
R10701	TELSTRA LEASES	2,750	2,512	2,512	-	-	-	
R10704	BILLBOARD LEASE	1,428	846	1,450	-	-	-	
R10740	PROFIT ON SALE OF ASSET - OTHER COMMUNITY AMENITI	-	-	-	-	-	-	
		7,678	5,437	7,526	-	-	-	

**Shire of Yilgarn**  
**STATEMENT OF BUDGET REVIEW**  
**SCHEDULE - 10. COMMUNITY AMENITIES**  
**For the Period Ended 31st January 2025**

Budget v Actual						Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
Operating Expenditure									
E10700		ADMINISTRATION ALLOCATED - OTHER COMMUNITY AME (	32,320 ) (	16,999 ) (	( 29,141 )	-	-	-	
E10704		DEPRECIATION - OTHER COMMUNITY AMENITIES (	22,000 ) (	13,008 ) (	( 22,299 )	-	-	-	
E10709		PUBLIC TOILET OPERATIONS & MAINTENANCE							
	J10701	Rotary Park Toilet - Maintenance	( 12,100 ) (	4,888 ) (	( 12,179 )	-	-	-	
	J10702	Sx Cbd Toilet - Maintenance	( 15,907 ) (	9,607 ) (	( 16,469 )	-	-	-	
	J10703	Bodallin Toilet - Maintenance	( 18,846 ) (	7,222 ) (	( 18,381 )	-	-	-	
	J10704	Marvel Loch Toilet - Maintenance	( 6,565 ) (	2,328 ) (	( 6,491 )	-	-	-	
	J10705	Moorine Rock Toilet - Maintenance	( 8,449 ) (	4,093 ) (	( 8,267 )	-	-	-	
	J10706	Southern Cross Cemetery Toilet - Maintenance	( 5,566 ) (	445 ) (	( 2,063 )	-	-	-	
	J10713	Rotary Park Toilet - Operations□	( 1,653 ) (	192 ) (	( 1,429 )	-	-	-	
	J10714	Sx Cbd Toilet - Operations□	( 8,846 ) (	7,230 ) (	( 12,394 )	-	-	-	
	J10715	Bodallin Toilet - Operations□	( 598 ) (	191 ) (	( 327 )	-	-	-	
	J10716	Marvel Loch Toilet - Operations□	( 569 ) (	304 ) (	( 521 )	-	-	-	
	J10717	Moorine Rock Toilet - Operations□	( 532 ) (	583 ) (	( 999 )	-	-	-	
	J10718	Southern Cross Cemetery Toilet - Operations□	( 100 ) (	122 ) (	( 209 )	-	-	-	
	J10719	Constellation Park Toilet - Operations	( 2,749 ) (	355 ) (	( 2,609 )	-	-	-	
	J10720	Constellation Park Toilet - Maintenance	( 4,448 ) (	4,085 ) (	( 7,003 )	-	-	-	
E10710		CEMETERY/CREMATORIUMS							
	J10710	Cemetery / Crematorium Operations	( 28,410 ) (	7,536 ) (	( 28,419 )	-	-	-	
E10718		RESERVE 9895 (OLD SHIRE DEPOT) - MENS SHED							
	J10707	Mens Shed - Operations	( 8,177 ) (	2,101 ) (	( 3,602 )	-	-	-	
	J10708	Mens Shed - Maintenance	( 7,348 ) (	5,665 ) (	( 9,711 )	-	-	-	
E10740		LOSS ON SALE OF ASSET - OTHER COMMUNITY AMENITIES	-	-	-	-	-	-	
E10760		LOSS ON REVALUATION OF FIXED ASSETS - OTHER COMM	-	-	-	-	-	-	
			( 185,183 ) (	86,954 ) (	( 182,514 )	-	-	-	

**Capital Income**

R10742		PROCEEDS ON SALE OF ASSET - OTHER COMMUNITY AME	-	-	-	-	-	-	
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**Capital Expenditure**

E10721		ROTARY PARK - INFRASTRUCTURE CAPITAL							
	J10711	Rotary Park - Infrastructure Capital	-	-	-	-	-	-	
E10750		PUBLIC TOILETS - LAND & BUILDINGS CAPITAL	( 12,063 ) (	14 ) (	12,014 )	-	-	-	
E10751		CEMETERY - INFRASTRUCTURE CAPITAL	-	-	-	-	-	-	
E10752		MEN'S SHED - LAND & BUILDINGS CAPITAL							
	J10712	Mens's Shed - Land & Buildings Capital	-	-	-	-	-	-	
			( 12,063 ) (	14 ) (	12,014 )	-	-	-	



Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 10. COMMUNITY AMENITIES  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>COMMUNITY VEHICLES</b>									
<i>Operating Income</i>									
R10800		COMMUNITY BUS FEES	4,500	3,886	6,662	-	-	-	
R10840		PROFIT ON SALE OF ASSET - COMMUNITY VEHICLES	-	-	-	-	-	-	
			4,500	3,886	6,662	-	-	-	
<i>Operating Expenditure</i>									
E10804		DEPRECIATION - COMMUNITY VEHICLES	( 5,750 )	( 3,374 )	( 5,784 )	-	-	-	
E10811		COMMUNITY BUS & CAR - OPERATIONS							
	J10801	Community Bus Operations	( 7,174 )	( 2,585 )	( 4,431 )	-	-	-	
E10840		LOSS ON SALE OF ASSET - COMMUNITY VEHICLES	-	-	-	-	-	-	
			( 12,924 )	( 5,959 )	( 10,215 )	-	-	-	
<i>Capital Income</i>									
R10842		PROCEEDS ON SALE OF PLANT	-	-	-	-	-	-	
<i>Capital Expenditure</i>									
E10842		PURCHASE - COMMUNITY BUS	-	-	-	-	-	-	
			-	-	-	-	-	-	
<b>URBAN STORMWATER DRAINAGE</b>									
<i>Operating Income</i>									
R10940		PROFIT ON SALE OF ASSET - URBAN STORMWATER DRAINAGE	-	-	-	-	-	-	
			-	-	-	-	-	-	
<i>Operating Expenditure</i>									
E10904		DEPRECIATION - URBAN STORMWATER DRAINAGE	( 580,500 )	( 341,513 )	( 585,451 )	-	-	-	
E10940		LOSS ON SALE OF ASSET - URBAN STORMWATER DRAINAGE	-	-	-	-	-	-	
			( 580,500 )	( 341,513 )	( 585,451 )	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 10. COMMUNITY AMENITIES  
For the Period Ended 31st January 2025

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			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		

**Capital Income**

Nil

**Capital Expenditure**

E10950		SX TOWN DRAINAGE - INFRASTRUCTURE CAPITAL							
	J10901	Southern Cross Town Drainage - Infrastructure Capita	-	-	-	-	-	-	
			-	-	-	-	-	-	

**COMMUNITY DEVELOPMENT**

**Operating Income**

R10602		CFP REIMBURSE COSTS OVER GRANT	-	2	3	-	-	-	
R10603		COMMUNITY CENTRE SHOWS (ENTRY FEES) MUN	1,000	114	114	-	-	-	
R10604		GRANT FUNDING	1,000	-	-	-	-	-	
R10623		REIMBURSEMENTS/CONTRIBUTIONS	-	780	1,337	-	-	-	
			2,000	896	1,455	-	-	-	

**Operating Expenditure**

E10620		COMMUNITY DEVELOPMENT - PROGRAMS & EVENTS							
	INKD01	Yilgarn Show	-	-	-	-	-	-	
	INKD02	Car & Collectors Show	-	-	-	-	-	-	
	J10601	Australia Day Celebrations	( 6,000 )	( 3,183 )	( 3,183 )	-	-	-	
	J10602	Anzac Day Ceremony	( 3,000 )	-	( 3,000 )	-	-	-	
	J10603	Seniors Christmas Dinner	( 8,750 )	( 7,628 )	( 7,628 )	-	-	-	
	J10604	Xmas Decorations, Lights And Banners	( 36,053 )	( 22,483 )	( 27,483 )	9,000	-	( 9,000 )	Budget Reduction due to Savings Made
	J10605	Community Development - General	( 44,250 )	( 5,702 )	( 30,775 )	-	-	-	
	J10608	Antares Street (Cbd) Redevelopment	( 25,000 )	( 6,524 )	( 25,184 )	-	-	-	
E10621		COMMUNITY FUNDING PROGRAMME							
	J10622	Annual Community Funding Program	( 16,000 )	( 12,021 )	( 12,021 )	-	-	-	
E10624		YOUTH DEVELOPMENT PROGRAMS	( 5,000 )	-	( 5,000 )	-	-	-	
E10626		COMMUNITY DEVELOPMENT - OTHER	( 600 )	-	-	-	-	-	
			( 144,653 )	( 57,541 )	( 114,274 )	9,000	-	( 9,000 )	

**Capital Income**

Nil

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 10. COMMUNITY AMENITIES  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment

Capital Expenditure

Nil

TOTALS - COMMUNITY AMENITIES

Operating	- Income	743,198	768,392	842,898	45,500	-	45,500
	- Expenditure	( 2,067,267 )	( 964,433 )	( 1,882,582 )	( 2,500 )	-	2,500
Capital	- Income	-	-	-	-	-	-
	- Expenditure	( 107,563 )	( 14 )	( 107,514 )	-	-	-

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 11. RECREATION AND CULTURE  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>PUBLIC HALLS AND CIVIC CENTRES</b>									
<b>Operating Income</b>									
R11100		COMMUNITY CENTRE OTHER INCOME	1,800	3,041	5,213	-	-	-	
R11103		OUTLYING COMMUNITY HALL HIRE & REIMBURSEMENTS	-	10,256	27,349	27,000	-	27,000	Hire of Bodallin Hall as Road Works Office
R11140		PROFIT ON SALE OF ASSET - PUBLIC HALLS AND CIVIC CENTRES	-	-	-	-	-	-	
			1,800	13,297	32,562	27,000	-	27,000	
<b>Operating Expenditure</b>									
E11100		ADMINISTRATION ALLOCATED - PUBLIC HALLS AND CIVIC CENTRES	35,911	18,888	32,379	-	-	-	
E11104		DEPRECIATION - PUBLIC HALLS AND CIVIC CENTRES	83,000	48,868	83,774	-	-	-	
E11108		INSURANCE - HALLS	5,523	5,207	5,207	-	-	-	
E11112		SX COMMUNITY CENTRE							
	J11101	Sx Community Centre Maintenance	17,017	6,198	10,625	-	-	-	
	J11102	Sx Community Centre Operations	17,042	14,192	24,329	-	-	-	
E11113		MARVEL LOCH HALL - OPERATIONS	741	1,363	2,337	-	-	-	
E11114		MARVEL LOCH HALL - MAINTENANCE	4,673	206	353	-	-	-	
E11115		BULLFINCH HALL - OPERATIONS	6,452	3,824	6,555	-	-	-	
E11116		BULLFINCH HALL - MAINTENANCE	7,196	5,162	10,096	-	-	-	
E11117		BODALLIN HALL - OPERATIONS	4,501	2,601	4,459	-	-	-	
E11118		BODALLIN HALL - MAINTENANCE	7,848	653	653	6,800	-	(6,800)	Reduced need for Maintenance while being Rented
E11121		MT HAMPTON HALL - OPERATIONS	3,664	1,649	2,827	-	-	-	
E11122		MT HAMPTON HALL - MAINTENANCE	9,196	2,616	4,632	-	-	-	
E11124		OUTLYING COMMUNITY HALL HIRE	2,750	909	909	-	-	-	
E11125		WAR MEMORIAL MAINTENANCE	3,348	150	3,257	-	-	-	
E11126		MASONIC LODGE MAINTENANCE	9,456	3,692	5,692	-	-	-	
E11127		MASONIC LODGE - OPERATIONS	3,776	1,615	2,769	-	-	-	
E11129		WIMMERA HILL MONUMENT - MAINTENANCE	464	1,154	3,603	(3,200)	-	3,200	Increased Costs due to Vandalism
E11140		LOSS ON SALE OF ASSET - PUBLIC HALLS AND CIVIC CENTRES	-	-	-	-	-	-	
E11160		LOSS ON REVALUATION OF FIXED ASSETS - PUBLIC HALLS AND CIVIC CENTRES	-	-	-	-	-	-	
			(222,558)	118,947	204,456	3,600	-	(3,600)	
<b>Capital Income</b>									
Nil									
<b>Capital Expenditure</b>									
E11151		PUBLIC HALLS & CIVIC CENTRES - LAND & BUILDINGS CAPITAL							
	J11150	SX Community Centre - Land & Buildings Capital	-	-	-	-	-	-	
	J11152	Marvel Loch Hall - Land & Buildings Capital	-	-	-	-	-	-	
	J11153	Bullfinch Hall - Land & Buildings Capital	-	-	-	-	-	-	
	J11154	Bodallin Hall - Land & Buildings Capital	-	-	-	-	-	-	
	J11155	Mt Hampton Hall - Land & Buildings Capital	-	-	-	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 11. RECREATION AND CULTURE  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
E11154	J11156	Masonic Lodge - Land & Buildings Capital	-	-	-	-	-	-	
		PUBLIC MONUMENTS - INFRASTRUCTURE CAPITAL							
	J11151	Southern Cross War Memorial - Infrastructure Capital	-	-	-	-	-	-	
	J11157	Wimmera Hill Monument - Infrastructure Capital	-	-	-	-	-	-	
			-	-	-	-	-	-	

**SWIMMING AREAS AND BEACHES**

**Operating Income**

R11240	PROFIT ON SALE OF ASSET - SWIMMING AREAS AND BEACHES	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	

**Operating Expenditure**

E11200	ADMINISTRATION ALLOCATED - SWIMMING AREAS AND BEACHES	( 19,751 )	( 18,888 )	( 32,379 )	-	-	-	-	
E11201	SWIMMING POOL SALARIES	( 137,974 )	( 40,144 )	( 133,818 )	-	-	-	-	
E11202	SWIMMING POOL SUPERANNUATION	( 22,315 )	( 6,727 )	( 11,532 )	-	-	-	-	
E11204	DEPRECIATION - SWIMMING AREAS AND BEACHES	( 65,100 )	( 38,241 )	( 65,556 )	-	-	-	-	
E11210	SWIMMING POOL - OPERATIONS	( 20,963 )	( 13,800 )	( 25,100 )	-	-	-	-	
E11211	SWIMMING POOL MAINTENANCE								
	J11201 Swimming Pool Maintenance	( 42,696 )	( 27,307 )	( 46,812 )	-	-	-	-	
E11212	SWIMMING POOL WATER	( 9,000 )	( 2,651 )	( 4,545 )	-	-	-	-	
E11213	SWIMMING POOL ELECTRICITY	( 27,000 )	( 17,241 )	( 29,556 )	-	-	-	-	
E11214	SWIMMING POOL CHEMICALS/GAS	( 10,000 )	( 5,910 )	( 7,421 )	-	-	-	-	
E11216	SWIMMING POOL OTHER	( 4,080 )	( 376 )	( 2,170 )	-	-	-	-	
E11218	LOAN INTEREST - LOAN 98	( 12,623 )	( 3,787 )	( 12,492 )	-	-	-	-	
E11240	LOSS ON SALE OF ASSET - SWIMMING AREAS AND BEACHES	-	-	-	-	-	-	-	
		( 371,502 )	( 175,072 )	( 371,381 )	-	-	-	-	

**Capital Income**

R11202	SWIMMING POOL GRANTS & CONTRIBUTIONS	-	-	-	-	-	-	-	
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**Capital Expenditure**

E11220	LOAN PRINCIPAL - LOAN 98	( 98,814 )	( 49,266 )	( 98,532 )	-	-	-	-	
E11250	SWIMMING POOL - LAND & BUILDINGS CAPITAL	( 30,000 )	-	( 30,000 )	-	-	-	-	
E11251	SWIMMING POOL - INFRASTRUCTURE CAPITAL	-	-	-	-	-	-	-	
E11252	SWIMMING POOL - PLANT & EQUIPMENT CAPITAL	-	-	-	-	-	-	-	
		( 128,814 )	( 49,266 )	( 128,532 )	-	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 11. RECREATION AND CULTURE  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>OTHER RECREATION AND SPORT</b>									
<b>Operating Income</b>									
R11300		SPORTS COMPLEX HIRE	500	145	145	-	-	-	
R11301		SPORT LEASES AND RENTALS	7,150	8,645	8,645	-	-	-	
R11311		CONTRIBUTIONS, REIMBURSEMENTS & DONATIONS	6,666	10,964	10,964	-	-	-	
R11340		PROFIT ON SALE OF ASSET - OTHER RECREATION AND SPC	-	-	-	-	-	-	
			14,316	19,754	19,754	-	-	-	
<b>Operating Expenditure</b>									
E11300		ADMINISTRATION ALLOCATED - OTHER RECREATION AND	( 39,502 )	( 20,777 )	( 35,618 )	-	-	-	
E11304		DEPRECIATION - OTHER RECREATION AND SPORT	( 277,000 )	( 189,178 )	( 324,305 )	-	-	-	
E11308		INSURANCE - PARKS & GARDENS	( 391 )	( 818 )	( 818 )	-	-	-	
E11311		PUBLIC PARKS - SX							
	J11301	Public Parks - Southern Cross	( 673,404 )	( 313,185 )	( 536,889 )	100,000	-	( 100,000 )	General Overall Savings
	J11302	Public Parks - Bodallin	( 10,174 )	( 7,046 )	( 12,079 )	-	-	-	
	J11303	Public Parks - Bullfinch	( 17,562 )	( 9,915 )	( 16,997 )	-	-	-	
	J11304	Public Parks - Moorine Rock	( 10,251 )	( 15,404 )	( 26,407 )	( 17,000 )	-	17,000	General Increase in Costs
E11312		PUBLIC PARKS - BODALLIN	-	-	-	-	-	-	
E11313		PUBLIC PARKS - BULLFINCH	-	-	-	-	-	-	
E11314		PUBLIC PARKS - MOORINE	- ( 126 )	( 216 )	-	-	-	-	
E11315		SPORTING FACILITIES							
	J11310	Sports Complex - Operation	( 47,128 )	( 44,879 )	( 76,935 )	( 30,000 )	-	30,000	Higher Utilities Due & Serviceing Portaloo's to Capital Work
	J11311	Sports Complex - Maintenance	( 18,891 )	( 33,584 )	( 72,573 )	( 52,000 )	-	52,000	Predominatly Manpower costs after handover, final clear
	J11312	Netball Courts / Pavillion - Maintenance	( 8,944 )	( 6,970 )	( 9,293 )	-	-	-	
	J11313	Moorine Rock Tennis Club - Maintenance	( 6,921 )	( 3,542 )	( 6,072 )	-	-	-	
	J11314	Marvel Loch Recreation Facility - Maintenance	( 2,848 )	( 3,865 )	( 3,865 )	-	-	-	
	J11315	Southern Cross Oval - Maintenance	( 91,505 )	( 48,255 )	( 82,723 )	-	-	-	
	J11316	Marvel Loch Townsite Maintenance	( 17,228 )	( 12,995 )	( 22,277 )	-	-	-	
	J11317	Yilgarn Bowls & Tennis Club - Operations	( 16,722 )	( 5,889 )	( 10,095 )	-	-	-	
	J11318	Yilgarn Bowls & Tennis Club - Maintenance	( 11,544 )	( 9,457 )	( 16,212 )	-	-	-	
	J11319	Skate Park - Maintenance	-	-	-	-	-	-	
	J11320	Southern Cross Golf Club	( 7,196 )	( 6,764 )	( 7,164 )	-	-	-	
E11323		VANDALISM DAMAGE - SX	( 2,500 )	( 263 )	( 451 )	-	-	-	
E11330		PARKS AND GARDENS EQUIPMENT	( 6,950 )	( 3,139 )	( 5,381 )	-	-	-	
E11340		LOSS ON SALE OF ASSET - OTHER RECREATION AND SPOR	( 14,881 )	( 11,832 )	( 11,832 )	-	-	-	
E11361		LOSS ON REVALUATION OF FIXED ASSETS - OTHER RECREA	-	-	-	-	-	-	
E11362		COMMUNITY ASSISTANCE	( 4,000 )	( 5,637 )	( 9,663 )	-	-	-	
			( 1,285,542 )	( 753,520 )	( 1,287,865 )	1,000	-	( 1,000 )	
<b>Capital Income</b>									
R11314		LAND VESTED IN AND UNDER THE CONTROL OF COUNCIL	-	-	-	-	-	-	
R11315		PROCEEDS FROM DEBENTURES - LOAN 99	1,190,000	-	1,190,000	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 11. RECREATION AND CULTURE  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
R11342		PROCEEDS ON SALE OF ASSETS - OTHER RECREATION AND	40,000	45,455	45,455	-	-	-	
			1,230,000	45,455	1,235,455	-	-	-	

Capital Expenditure

E11341		YILGARN BOWLS & TENNIS CLUB - LAND & BUILDINGS CAPITAL							
	J11341	Yilgarn Bowls & Tennis Centre - Land & Buildings Capital (	12,826 )	( 2,445 )	( 12,845 )	-	-	-	
E11342		OUTLYING SPORTS FACILITIES - LAND & BUILDINGS CAPITAL							
	SPRT11	Moorine Rock Tennis Club - Land & Buildings Capital (	5,600 )	-	-	5,600	-	( 5,600 )	No Longer Needed
	J11345	SX Sporting Complex - Plant & Equipment Capital (	25,000 )	( 18,076 )	( 27,076 )	( 2,000 )	-	2,000	Small Overspend on Fitout of Equipment
E11349		SX NETBALL COURTS - LAND & BUILDINGS CAPITAL							
	SPORT9	Netball Courts / Pavilion / Toilets - Land & Buildings Capital (	14,297 )	-	-	14,297	-	( 14,297 )	No Longer Needed
E11351		SPORTS COMPLEX - LAND & BUILDINGS CAPITAL							
	J11342	LRCI Rnd 3 - Southern Cross Sports Complex Upgrade (	4,990,000 )	( 3,362,921 )	( 4,962,921 )	-	-	-	
E11355		SOUTHERN CROSS OVAL - INFRASTRUCTURE CAPITAL							
	J11344	Renewal of Cricket Practice Nets & Surface (	30,000 )	( 23,921 )	( 34,921 )	( 5,000 )	-	5,000	Required to Complete the Works
E11356		SYNTHETIC BOWLING GREEN **** DO NOT USE ****	-	-	-	-	-	-	
E11357		PARKS & GARDENS - PLANT & EQUIPMENT CAPITAL	( 275,000 )	( 93,141 )	( 273,141 )	-	-	-	
E11365		LOAN PRINCIPAL - LOAN 99	( 40,200 )	-	-	40,200	-	40,200	First Repayment wont be until 25/26
			( 5,392,923 )	( 3,500,504 )	( 5,310,904 )	53,097	-	27,303	

LIBRARIES

Operating Income

R11400		LIBRARY PENALTIES & FEES	200	15	26	-	-	-	
R11440		PROFIT ON SALE OF ASSET - LIBRARIES	-	-	-	-	-	-	
			200	15	26	-	-	-	

Operating Expenditure

E11400		ADMINISTRATION ALLOCATED - LIBRARIES	( 26,933 )	( 14,166 )	( 24,285 )	-	-	-	
E11401		LIBRARY SALARIES	( 19,296 )	( 10,295 )	( 17,649 )	-	-	-	
E11402		SUPERANNUATION - LIBRARIAN	( 3,483 )	( 1,634 )	( 2,801 )	-	-	-	
E11410		LIBRARY - LOST BOOKS	( 250 )	-	-	-	-	-	
E11411		LIBRARY OPERATION - OTHER	( 3,337 )	( 2,741 )	( 4,699 )	-	-	-	
E11412		LIBRARY MAINTENANCE & EQUIPMENT	( 3,500 )	-	-	-	-	-	
E11440		LOSS ON SALE OF ASSET - LIBRARIES	-	-	-	-	-	-	
			( 56,799 )	( 28,836 )	( 49,433 )	-	-	-	

Capital Income

Nil

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 11. RECREATION AND CULTURE  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment

Capital Expenditure

Nil

HERITAGE

Operating Income

R11501		GRANTS - MUSEUM	-	-	-	-	-	-	
R11502		MUSEUM GENERAL INCOME	3,000	1,003	1,719	-	-	-	
R11540		PROFIT ON SALE OF ASSET - HERITAGE	-	-	-	-	-	-	
			3,000	1,003	1,719	-	-	-	

Operating Expenditure

E11500		ADMINISTRATION ALLOCATED - HERITAGE	( 19,751 )	( 10,388 )	( 17,808 )	-	-	-	
E11504		DEPRECIATION - HERITAGE	( 15,500 )	( 9,069 )	( 15,547 )	-	-	-	
E11505		MUSEUM WAGES	( 5,240 )	( 2,995 )	( 5,134 )	-	-	-	
E11506		MUSEUM SUPERANNUATION	( 941 )	-	-	-	-	-	
E11510		MUSEUM GENERAL PURCHASES (COMMITTEE USAGE)	( 7,500 )	( 1,881 )	( 3,911 )	-	-	-	
E11512		MUSEUM - OPERATIONS (COUNCIL)	( 8,132 )	( 4,553 )	( 14,129 )	-	-	-	
E11513		MUSEUM BUILDING MAINTENANCE							
	J11501	Museum Building Maintenance	( 14,124 )	( 11,168 )	( 19,145 )	-	-	-	
E11540		LOSS ON SALE OF ASSET - HERITAGE	-	-	-	-	-	-	
E11560		LOSS ON REVALUATION OF FIXED ASSETS - HERITAGE	-	-	-	-	-	-	
			( 71,188 )	( 40,054 )	( 75,674 )	-	-	-	

Capital Income

Nil

Capital Expenditure

E11550		MUSEUM - LAND & BUILDINGS CAPITAL							
	J11502	Yilgarn History Museum - Land & Buildings Capital	-	-	-	-	-	-	

OTHER CULTURE

Operating Income

R11620		RADIO / TV LICENCE FEES	3,000	-	-	-	-	-	
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Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 11. RECREATION AND CULTURE  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
Operating Expenditure									
E11620		FM RADIO MAINTENANCE/OPERATIONS/DEPRECIATION	( 37,146 )	( 16,633 )	( 28,514 )	-	-	-	
Capital Income									
Nil									
Capital Expenditure									
Nil									
TOTALS - RECREATION AND CULTURE									
Operating			22,316	34,069	54,062	27,000	-	27,000	
- Income									
- Expenditure			( 2,044,735 )	( 1,133,062 )	( 2,017,324 )	4,600	-	( 4,600 )	
Capital			1,230,000	45,455	1,235,455	-	-	-	
- Income									
- Expenditure			( 5,521,737 )	( 3,549,770 )	( 5,439,436 )	53,097	-	27,303	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 12. TRANSPORT  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>INFRASTRUCTURE - CONSTRUCTION</b>									
<b>Operating Income</b>									
R12220		HVRIC - HEAVY VEHICLE ROAD IMPROVEMENT CHARGE	550,000	729,175	830,014	280,000	-	280,000	Higher than expected revenue received
			550,000	729,175	830,014	280,000	-	280,000	
<b>Operating Expenditure</b>									
E12160		LOSS ON REVALUATION OF FIXED ASSETS - ROADS AND A	-	-	-	-	-	-	
E12700		TRANSFER UNSPENT CBH CONTRIBUTION TO TRUST	-	-	-	-	-	-	
			-	-	-	-	-	-	
<b>Capital Income</b>									
R12100		GRANT ROADS 2025	1,181,522	472,614	1,181,522	-	-	-	
R12101		MRWA DIRECT GRANT	561,067	561,067	561,067	-	-	-	
R12102		GRANT - ROADS TO RECOVERY (R2R)	1,178,691	-	1,178,691	-	-	-	
R12103		GRANT BLACK SPOT	-	-	-	-	-	-	
R12111		COMMODITY ROUTE / SECONDARY FREIGHT NETWORK FL	127,355	-	127,355	-	-	-	
			3,048,635	1,033,681	3,048,635	-	-	-	
<b>Capital Expenditure</b>									
E12100		PROJECT GRANT ROADS 2025							
RRG28		R2030 - Bodallin Wheatbin Rd - Replace Culvert and I	( 1,772,300 )	( 137,216 )	( 1,737,216 )	-	-	-	
E12101		ROADS TO RECOVERIES GRANT ROADS							
R2R40		R2R - Marvel Loch Forresteria Rd - Reconstruct to 8m	( 445,054 )	( 399,365 )	( 399,365 )	-	-	-	
R2R41		R2R - Marvel Loch Forresteria Rd - Reseal - SLK 0.17 - 11	( 120,728 )	( 98,500 )	( 98,500 )	-	-	-	
R2R42		R2R - Koorda-Bullfinch Rd - Shoulder Widening - SLK 6.1	( 303,088 )	( 123,298 )	( 268,298 )	-	-	-	
R2R43		R2R - Southern Cross South Rd - Gravel Sheet - SLK 86.1	( 414,953 )	( 291,347 )	( 390,347 )	-	-	-	
E12102		COMMODITY ROUTE / SECONDARY FREIGHT NETWORK FUNDED PROJECTS							
WSFN1		WSFN - Koorda/Bullfinch Rd - Geotesting, Survey & Rep	( 136,500 )	-	( 137,000 )	-	-	-	
E12103		FOOTPATH CONSTRUCTION / UPGRADES							
J12101		Concrete Footpath - Spica Street - Southern Cross	( 120,000 )	-	( 120,000 )	-	-	-	
E12605		RURAL ROADS UPGRADE - MUNICIPAL							
RRU38		RRU - Various Reseals, Short Sections and Intersection:	( 406,980 )	( 34,346 )	( 205,346 )	-	200,000	200,000	Remaining Works to be Carried Forward to 25/26
RRU39		RRU - Noongar North Rd - Gravel Sheet - SLK 9.1 - 11	( 303,017 )	( 70,268 )	( 302,268 )	-	-	-	
RRU40		RRU - Cockatoo Tank Rd - Resheet - SLK 0.00 - 5.00 (24/25)	( 364,894 )	( 13,990 )	( 49,990 )	-	315,000	315,000	Remaining Works to be Carried Forward to 25/26
RRU41		RRU - Dulyalbin Rd - Gravel Sheet - SLK 1.00 - 5.00 (24/25)	( 282,325 )	( 279,112 )	( 279,112 )	-	-	-	
RRU42		RRU - LRCI Phase 4B - Replace Various Culverts	( 272,000 )	( 79,581 )	( 274,581 )	-	-	-	
RRU43		RRU - Ivey Rd - Gravel Sheet - SLK 23.00 - 28.00 (24/25)	( 308,576 )	( 42,967 )	( 308,967 )	-	-	-	
E12606		TOWN ROADS UPGRADE - MUNICIPAL							
TRU13		TRU - Emu Park - Hard Stand for Electric Charging Stat	-	( 6,680 )	( 6,680 )	-	-	-	
TRU14		TRU - Altair St - Reseal - SLK 0.00 - 1.35 (24/25)	( 70,291 )	-	( 70,291 )	-	-	-	
TRU15		TRU - LRCI Phase 4B - SX Town Kerbing	( 272,000 )	-	( 272,000 )	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 12. TRANSPORT  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
E12631		HVRIC1 - HEAVY VEHICLE ROAD IMPROVEMENTS WORKS							
	HVRIC9	HVRIC - Koolyanobbing Rd - Replace Various Culvert:	( 308,148 )	( 36,291 )	( 304,291 )	-	-	-	
			( 5,900,854 )	( 1,612,961 )	( 5,224,252 )	-	515,000	515,000	

\$Value = Budget Increase  
(\$Value) = Budget Decrease

## INFRASTRUCTURE - MAINTENANCE

### Operating Income

R12200	STREET LIGHT - OPERATION GRANT	12,500	-	12,000	-	-	-
R12201	CROSSEOVERS - REIMBURSEMENTS	-	-	-	-	-	-
R12202	GRANTS, SUBSIDIES & CONTRIBUTIONS - INFRASTRUCTURE	-	-	-	-	-	-
R12240	PROFIT SALE OF INFRASTRUCTURE	-	-	-	-	-	-
		12,500	-	12,000	-	-	-

### Operating Expenditure

E12200	ADMINISTRATION ALLOCATED - INFRASTRUCTURE MAINTENANCE	( 253,171 )	( 133,161 )	( 228,276 )	-	-	-
E12204	INFRASTRUCTURE DEPRECIATION	( 2,950,000 )	( 1,957,798 )	( 3,356,225 )	-	-	-
E12212	EMERGENCY AND PRIORITY ROADS						
	J12201 Infrastructure Unclassified - Street Signs, Gravel Pushup	( 103,354 )	( 5,198 )	( 107,411 )	-	-	-
E12213	MUNICIPAL MAINTENANCE						
	J12202 Municipal Maintenance	( 1,500,935 )	( 834,328 )	( 1,430,277 )	-	-	-
E12214	STREET LIGHTING - OPERATING	( 60,836 )	( 33,555 )	( 57,523 )	-	-	-
E12215	VERGE MAINTENANCE & TREE PRUNING						
	J12203 Verge Maintenance & Tree Pruning	( 31,965 )	( 671 )	( 31,650 )	-	-	-
E12217	FOOTPATH MAINTENANCE						
	J12204 Footpath Maintenance	( 15,000 )	( 8,489 )	( 14,553 )	-	-	-
E12218	CONSULTANCY/ RSA / ROMAN	( 64,000 )	( 9,754 )	( 64,789 )	-	-	-
E12219	DEPOT/WORKSHOP OPERATIONS						
	J12205 Depot / Workshop Operations	( 33,534 )	( 19,907 )	( 34,126 )	-	-	-
	J12206 Depot / Workshop Maintenance	( 35,667 )	( 51,647 )	( 88,538 )	( 55,000 )	-	55,000
E12221	SIGNAGE AND SAFETY EQUIPMENT	( 25,500 )	( 36,283 )	( 44,585 )	( 18,500 )	-	18,500
E12222	CROSSEOVERS - CONSTRUCTED	-	-	-	-	-	-
E12223	WORKSHOP/DEPOT EQUIPMENT	( 25,000 )	( 6,681 )	( 24,953 )	-	-	-
E12224	TOOLS AND EQUIPMENT - HANDYMAN	( 3,500 )	( 982 )	( 13,030 )	9,500	-	9,500
E12240	LOSS ON SALE OF INFRASTRUCTURE	-	-	-	-	-	-
E12351	DEPOT TOOLS / MINOR PLANT - LESS THAN \$5,000	-	-	-	-	-	-
E12602	COMMUNITY ASSISTANCE - GENERAL PROVISIONS	( 7,075 )					
	INKD03 Yilgarn Show	-	( 8,573 )	( 8,573 )	-	-	-
	INKD04 Cars & Collectors Show	-	-	-	-	-	-
	INKD05 Australia Day	-	-	-	-	-	-
	INKD07 King Of The Cross	-	-	-	-	-	-
	INKD08 Night Under Stars	-	-	-	-	-	-
	INKD10 Yilgarn Show	-	-	-	-	-	-

Being Used as a Catch All for Non Related Exp  
Includes \$18.5k for 500 Flex Guideposts (Stock)

Kit out Fredo

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 12. TRANSPORT  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
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			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
	INKD11	Cars & Collectors Show	-	-	-	-	-	-	
	INKD12	Moorine Rock Tennis Club	-	-	-	-	-	-	
	INKD13	School Carnival	-	( 1,102 )	( 1,102 )	-	-	-	
			( 5,109,537 )	( 3,108,129 )	( 5,505,610 )	( 64,000 )	-	83,000	

Capital Income

Nil

Capital Expenditure

E12352		DEPOT - FURNITURE & EQUIPMENT CAPITAL	-	-	-	-	-	-	
E12353		DEPOT - PLANT & EQUIPMENT CAPITAL							
	J12300	Depot - Plant & Equipment Capital	( 75,000 )	( 55,652 )	( 74,152 )	-	-	-	
E14651		DEPOT - LAND & BUILDINGS CAPITAL							
	J14602	Depot - Land & Buildings Capital	( 58,479 )	( 22,824 )	( 58,824 )	-	-	-	
E14652		DEPOT WASH DOWN BAY **** DO NOT USE ****	-	-	-	-	-	-	
			( 133,479 )	( 78,476 )	( 132,976 )	-	-	-	

PLANT ACQUISITION

Operating Income

R12300		SALE OF MISCELLANEOUS ITEMS	500	-	-	-	-	-	
R12330		TRANSFER FROM PLANT RESERVE - PLANT ACQUISITION	-	-	-	-	-	-	
R12340		PROFIT ON SALE OF ASSETS - PLANT ACQUISITION	10,749	-	-	-	-	-	
R12341		REALISATION - PLANT ACQUISITION	( 420,500 )	( 15,455 )	( 420,500 )	-	-	-	
R12342		PROCEEDS ON SALE OF ASSETS - PLANT ACQUISITION	420,500	170,500	420,500	-	-	-	
			11,249	155,045	-	-	-	-	

Operating Expenditure

E12340		LOSS ON SALE OF ASSET - PLANT ACQUISITION	( 224,790 )	( 9,205 )	( 224,705 )	-	-	-	
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Capital Income

Nil

Capital Expenditure

E12350		PURCHASE OF PLANT AND EQUIPMENT	( 1,975,000 )	( 778,263 )	( 1,978,263 )	-	-	-	
			( 1,975,000 )	( 778,263 )	( 1,978,263 )	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 12. TRANSPORT  
For the Period Ended 31st January 2025

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GL Account Code	Job Code	Description	Budget v Actual			Variance		Proposed Budget Amendment	Comment
			Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		

## AERODROMES

### Operating Income

R12400		AIRPORT LANDING CHARGES	85,000	79,559	86,792	-	-	-	
R12401		LOCAL USER FEES	450	150	257	-	-	-	
R12402		OTHER INCOME - AERODROMES	-	-	-	-	-	-	
R12440		PROFIT ON SALE OF ASSET - AERODROMES	-	-	-	-	-	-	
			85,450	79,709	87,049	-	-	-	

### Operating Expenditure

E12400		ADMINISTRATION ALLOCATED - AERODROMES	( 10,773 )	( 5,667 )	( 9,715 )	-	-	-	
E12404		DEPRECIATION - AERODROMES	( 38,000 )	( 22,468 )	( 38,517 )	-	-	-	
E12411		AERODROME OPERATIONS							
	J12401	Aerodrome Operations	( 91,836 )	( 37,943 )	( 65,045 )	-	-	-	
	J12402	Aerodrome Maintenance	( 93,402 )	( 58,884 )	( 100,944 )	-	-	-	
	J12403	Aerodrome Terminal Maintenance	( 9,196 )	( 1,012 )	( 9,235 )	-	-	-	
E12413		OTHER EXPENSES - AERODROMES	-	-	-	-	-	-	
E12440		LOSS ON SALE OF ASSET - AERODROMES	-	-	-	-	-	-	
E12460		LOSS ON REVALUATION OF FIXED ASSETS - AERODROMES	-	-	-	-	-	-	
			( 243,207 )	( 125,974 )	( 223,455 )	-	-	-	

### Capital Income

R12420		PRINCIPAL RECEIVED ON SSL - SX AERO CLUB	-	-	-	-	-	-	
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### Capital Expenditure

E12450		AERODROME - INFRASTRUCTURE CAPITAL							
	AERO1	Airport Terminal	-	-	-	-	-	-	
	AERO2	Airport Hangers	-	-	-	-	-	-	
	AERO3	Upgrade - Airport Information Frequency	-	-	-	-	-	-	
	AERO4	Asphalt Overlay Apron Area Airstrip	-	-	-	-	-	-	
			-	-	-	-	-	-	

## DPI LICENSING

### Operating Income

R12500		COMMISSIONS - DPI LICENSING	22,000	13,015	22,311	-	-	-	
R12502		TRANSPORT LICENSING VEHICLE NUMBER PLATE(GST)	500	91	156	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
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			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
R12503		TRANSPORT LICENSING - GENERAL TRANSACTIONS	500,000	320,075	548,700	-	-	-	
R12504		TRANSWA TICKET SALES	8,000	5,207	8,926	-	-	-	
R12505		COMMISSIONS - TRANSWA TICKET SALES	1,200	654	1,121	-	-	-	
			531,700	339,042	581,215	-	-	-	

**Operating Expenditure**

E12500		ADMINISTRATION ALLOCATED - DPI LICENSING	( 87,981 )	( 46,276 )	( 79,330 )	-	-	-	
E12501		TRANSPORT LICENSING VEHICLE INSPECTIONS	-	-	-	-	-	-	
E12502		TRANSPORT LICENSING - DOT TRANSACTION DEDUCTION	( 500,000 )	( 320,075 )	( 548,700 )	-	-	-	
E12503		TRANSWA TICKET SALES REMITTED	( 8,000 )	( 4,481 )	( 7,682 )	-	-	-	
			( 595,981 )	( 370,832 )	( 635,712 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

Nil

**TOTALS - TRANSPORT**

<b>Operating</b>	- Income	1,190,899	1,302,971	1,510,278	-	-	-	
	- Expenditure	( 6,173,515 )	( 3,614,140 )	( 6,589,482 )	( 64,000 )	-	83,000	
<b>Capital</b>	- Income	3,048,635	1,033,681	3,048,635	-	-	-	
	- Expenditure	( 8,009,333 )	( 2,469,700 )	( 7,335,491 )	-	515,000	515,000	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 13. ECONOMIC SERVICES  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
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			Budget v Actual			Variance		\$Value - Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
RURAL SERVICES									
Operating Income									
R13100		GRANT - RURAL SERVICES/VERMIN CONTROL	-	-	-	-	-	-	
R13140		PROFIT ON SALE OF ASSET - RURAL SERVICES	-	-	-	-	-	-	
			-	-	-	-	-	-	
Operating Expenditure									
E13100		ADMINISTRATION ALLOCATED - RURAL SERVICES	( 17,955 )	( 9,444 )	( 16,190 )	-	-	-	
E13111		NOXIOUS WEEDS							
	J13101	Noxious Weed Control	( 10,620 )	-	-	-	-	-	
E13112		VERMIN CONTROL	( 500 )	-	-	-	-	-	
E13140		LOSS ON SALE OF ASSET - RURAL SERVICES	-	-	-	-	-	-	
			( 29,075 )	( 9,444 )	( 16,190 )	-	-	-	
Capital Income									
R13142		PROCEEDS ON SALE OF ASSET - RURAL SERVICES	-	-	-	-	-	-	
Capital Expenditure									
Nil									
TOURISM AND AREA PROMOTION									
Operating Income									
R13200		CARAVAN PARK LEASES	-	-	-	-	-	-	
R13201		CARAVAN PARK RESIDENCE RENT	3,120	1,910	3,274	-	-	-	
R13202		GOLDEN PIPELINE BOOKS (CLOSED)	-	-	-	-	-	-	
R13203		GRANTS, SUBSIDIES & CONTRIBUTIONS - TOURISM AND AR	-	909	1,558	-	-	-	
R13208		SALE OF PROMOTIONAL MATERIAL	150	53	91	-	-	-	
R13209		GRANT INCOME	-	-	-	-	-	-	
R13210		CARAVAN PARK INCOME	350,000	330,124	565,927	-	-	-	
R13240		PROFIT ON SALE OF ASSET - TOURISM AND AREA PROMO	-	-	-	-	-	-	
			353,270	332,996	570,850	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 13. ECONOMIC SERVICES  
For the Period Ended 31st January 2025

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GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>Operating Expenditure</b>									
E13200		ADMINISTRATION ALLOCATED - TOURISM AND AREA PRO.	( 66,435 )	( 34,943 )	( 59,902 )	-	-	-	
E13204		DEPRECIATION - TOURISM AND AREA PROMOTION	( 28,000 )	( 17,328 )	( 29,705 )	-	-	-	
E13211		CARAVAN PARK OPERATIONS	( 94,500 )	( 46,358 )	( 125,718 )	-	-	-	
E13213		CARAVAN PARK MAINTENANCE							
	J13201	Caravan Park Maintenance - Residence	( 17,561 )	( 1,618 )	( 2,774 )	12,000	-	( 12,000 )	Moved to Capital
	J13202	Caravan Park Maintenance - Units / Ablution Blocks	( 36,783 )	( 23,662 )	( 40,563 )	-	-	-	
	J13204	Caravan Park Maintenance - Grounds & Bays	-	( 9,612 )	( 24,478 )	( 24,000 )	-	24,000	Appointment of Grounds Maintenance Contractor
E13215		CARAVAN PARK WAGES	( 129,924 )	( 104,212 )	( 178,649 )	( 50,000 )	-	50,000	Significant Additional Hours due to High Occupanc
E13216		CARAVAN PARK SUPER	( 24,686 )	( 15,785 )	( 27,060 )	-	-	-	
E13217		INSURANCE - TOURISM AND AREA PROMOTION	( 7,273 )	( 6,783 )	( 6,783 )	-	-	-	
E13218		CARAVAN PARK OTHER EXPENSES	( 3,500 )	( 140 )	( 440 )	-	-	-	
E13219		CARAVAN PARK MOTOR VEHICLE EXPENSES	( 1,246 )	( 179 )	( 307 )	-	-	-	
E13220		AREA PROMOTION	( 12,000 )	( 1,265 )	( 12,049 )	-	-	-	
E13221		TOURISM COMMITTEE ACTIVIES	( 170,000 )	( 9,408 )	( 170,216 )	-	-	-	
E13224		VISITORS CENTRE - OPERATIONS	( 3,000 )	( 753 )	( 1,291 )	-	-	-	
E13225		VISITORS CENTRE - MAINTENANCE	-	-	-	-	-	-	
E13226		RV AMENITIES MAINTENANCE	( 3,000 )	( 19 )	( 33 )	-	-	-	
E13240		LOSS ON SALE OF ASSET - TOURISM AND AREA PROMOTIC	-	-	-	-	-	-	
E13260		LOSS ON REVALUATION OF FIXED ASSETS - TOURISM AND	-	-	-	-	-	-	
			( 597,908 )	( 272,065 )	( 679,968 )	( 62,000 )	-	62,000	

**Capital Income**

R13253		LOAN PRINCIPAL - TOURIST CENTRE	-	-	-	-	-	-	
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**Capital Expenditure**

E13214		CARAVAN PARK IMPROVEMENTS - LAND & BUILDINGS CAPITAL							
	J13203	Caravan Park Improvements - Land & Buildings Capit	( 556,739 )	( 419,821 )	( 555,821 )	-	-	-	
	J13206	Caravan Park - Furniture & Equipment General	-	-	-	-	-	-	
	J13207	Caravan Park Residence - Land & Buildings Capital	( 18,000 )	( 9,852 )	( 29,852 )	( 12,000 )	-	12,000	Moved from Operating
E13256		CARAVAN PARK IMPROVEMENTS - INFRASTRUCTURE CAP	-	-	-	-	-	-	
E13257		CARAVAN PARK IMPROVEMENTS - PLANT & EQUIPMENT C	-	-	-	-	-	-	
	J13205	LRCI Rnd 2 - Fixed Backup Generator - SX Caravan Pc	-	-	-	-	-	-	
	J13208	Caravan Park Vehicle Replacement	( 65,000 )	( 53,623 )	( 53,623 )	-	-	-	
E13258		CARAVAN PARK IMPROVEMENTS - FURNITURE & EQUIPMENT CAPITAL							
	J13206	Caravan Park - Furniture & Equipment General	-	-	-	-	-	-	
			( 639,739 )	( 483,296 )	( 639,296 )	( 12,000 )	-	12,000	



Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
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GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
BUILDING CONTROL									
Operating Income									
R13300		POOL INSPECTION SCHEME	-	-	-	-	-	-	
R13301		BUILDING PERMIT FEES	3,000	477	818	-	-	-	
			3,000	477	818	-	-	-	
Operating Expenditure									
E13300		ADMINISTRATION ALLOCATED - BUILDING CONTROL	( 19,751 )	( 10,388 )	( 17,808 )	-	-	-	
E13301		BUILDING INSPECTION WAGES	( 5,647 )	( 10,760 )	( 18,446 )	-	-	-	
E13302		STAFF HOUSING ALLOCATION - BUILDING CONTROL	-	-	-	-	-	-	
E13311		BUILDING OTHER	( 2,000 )	-	-	-	-	-	
			( 27,398 )	( 21,148 )	( 36,254 )	-	-	-	
Capital Income									
Nil									
Capital Expenditure									
Nil									
OTHER ECONOMIC SERVICES									
Operating Income									
R13400		RENT - HORSE PADDOCKS & COMMUNITY CROPPING LA	5,000	4,855	4,855	-	-	-	
R13401		RENTS - COMMERCIAL PROPERTIES	-	-	-	-	-	-	
R13402		CHARGES - SALE OF WATER	600,000	305,485	523,689	-	-	-	
R13403		SALE OF WATER - DULYALBIN & MT HAMPTON	7,500	4,232	7,255	-	-	-	
R13404		GRANT - COMMUNITY WATER SUPPLY INVESTIGATION	-	-	-	-	-	-	
R13405		TREE PLANTER INCOME	1,000	-	-	-	-	-	
R13406		STANDPIPE ACCESS CARDS	1,000	382	382	-	-	-	
R13407		STANDPIPE CHARGES - PREPAID	25,000	14,573	24,982	-	-	-	
R13440		PROFIT ON SALE OF ASSET - OTHER ECONOMIC SERVICES	-	-	-	-	-	-	
			639,500	329,527	561,163	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
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For the Period Ended 31st January 2025

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GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>Operating Expenditure</b>									
E13400		ADMINISTRATION ALLOCATED - OTHER ECONOMIC SERV	( 25,138 )	( 13,222 )	( 22,666 )	-	-	-	
E13404		DEPRECIATION - OTHER ECONOMIC SERVICES	( 16,000 )	( 14,558 )	( 24,957 )	-	-	-	
E13405		INSURANCE - OTHER ECONOMIC SERVICES	( 1,513 )	( 1,481 )	( 1,481 )	-	-	-	
E13409		STANDPIPE WATER COSTS	( 550,000 )	( 189,503 )	( 524,862 )	-	-	-	
E13429		DONATED DOMESTIC WATER COST	( 18,000 )	-	( 18,000 )	-	-	-	
E13430		STANDPIPE MAINTENANCE	( 40,000 )	( 23,353 )	( 40,071 )	-	-	-	
E13431		HORSE PADDOCKS - WATER RATES	( 2,000 )	( 93 )	( 159 )	-	-	-	
E13440		LOSS ON SALE OF ASSET - OTHER ECONOMIC SERVICES	-	-	-	-	-	-	
			( 652,651 )	( 242,210 )	( 632,196 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

E13401		STANDPIPE CONTROLLERS - INFRASTRUCTURE CAPITAL	-	-	-	-	-	-	
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**ENVIRONMENTAL MANAGEMENT**

**Operating Income**

R13500		ENVIRONMENTAL INCOME / GRANTS	3,000	-	-	-	-	-	
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**Operating Expenditure**

E13500		ADMINISTRATION ALLOCATED - ENVIRONMENTAL MANA	( 53,866 )	( 28,331 )	( 48,567 )	-	-	-	
E13504		DEPRECIATION - LANDCARE	-	-	-	-	-	-	
E13511		TREE PLANTER MAINTENANCE	( 1,100 )	-	-	-	-	-	
E13512		ENVIRONMENTAL OFFICER WAGES	( 4,000 )	-	-	-	-	-	
E13515		ENVIRONMENTAL PROJECTS	( 8,000 )	-	-	-	-	-	
E13516		TREE PLANTING PROGRAM	-	-	-	-	-	-	
			( 66,966 )	( 28,331 )	( 48,567 )	-	-	-	

**Capital Income**

Nil

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 13. ECONOMIC SERVICES  
For the Period Ended 31st January 2025

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		Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
Description								

**Capital Expenditure**

Nil

**SUBDIVISION DEVELOPMENT**

**Operating Income**

R13600	SALE OF SUBDIVIDED LAND	-	-	-	-	-	-	Main Roads Land Resumption - GE Highway
R13601	SALE OF LAND (SX TOWNSITE)	-	3,694	3,694	3,700	-	3,700	
R13640	PROFIT ON SALE OF ASSET - SUBDIVISION DEVELOPMENT	-	-	-	-	-	-	
		-	3,694	3,694	3,700	-	3,700	

**Operating Expenditure**

E13604	DEPRECIATION - SUBDIVISION DEVELOPMENT	-	-	-	-	-	-	
E13605	DEMOLITION OF OLD BUILDINGS	-	-	-	-	-	-	
E13640	LOSS ON SALE OF ASSET - SUBDIVISION DEVELOPMENT	-	-	-	-	-	-	
		-	-	-	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

E13650	PURCHASE OF LAND - SUBDIVISION DEVELOPMENT	-	-	-	-	-	-	
E13651	SUBDIVISION DEVELOPMENT	-	-	-	-	-	-	
		-	-	-	-	-	-	

**ECONOMIC DEVELOPMENT**

**Operating Income**

R13800	SX BUSINESS ASSOCIATION DINNER MEETINGS - INCOME	-	-	-	-	-	-	
R13802	SX BUSINESS ASSOCIATION DINNER MEETINGS - ***** DO I	-	-	-	-	-	-	
		-	-	-	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 13. ECONOMIC SERVICES  
For the Period Ended 31st January 2025

\$Value = Budget Increase  
(\$Value) = Budget Decrease

			Budget v Actual			Variance		\$Value - Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
Operating Expenditure									
E13800		ADMINISTRATION ALLOCATED - ECONOMIC DEVELOPME (	19,751 )	( 10,388 )	( 17,808 )	-	-	-	
E13810		ECONOMIC DEVELOPMENT	-	-	-	-	-	-	
			( 19,751 )	( 10,388 )	( 17,808 )	-	-	-	

**Capital Income**

Nil

**Capital Expenditure**

Nil

**DOMESTIC SERVICES**

**Operating Income**

Nil

**Operating Expenditure**

E13900	ADMINISTRATION ALLOCATED - DOMESTIC SERVICES	( 23,342 )	( 12,277 )	( 21,046 )	-	-	-
E13901	DOMESTIC SALARIES	( 22,734 )	( 12,029 )	( 20,621 )	-	-	-
E13902	SUPERANNUATION - DOMESTIC SERVICES	( 22,065 )	( 4,627 )	( 7,932 )	-	-	-
E13903	DOMESTIC STAFF MEDICAL TESTS	( 650 )	-	-	-	-	-
E13904	DEPRECIATION - DOMESTIC SERVICES	-	-	-	-	-	-
E13908	INSURANCE - DOMESTIC SERVICES	( 1,947 )	( 9,538 )	( 9,538 )	-	-	-
E13912	CONSUMABLES/DISPOSABLES/CHEMICALS	( 6,500 )	-	-	-	-	-
E13913	EQUIPMENT PURCHASES	( 6,850 )	( 4,995 )	( 8,563 )	-	-	-
E13949	DOMESTIC ALLOCATED TO FUNCTION	-	-	-	-	-	-
		( 84,088 )	( 43,466 )	( 67,700 )	-	-	-

**Capital Income**

Nil

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 13. ECONOMIC SERVICES  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment

Capital Expenditure

Nil

TOTALS - GENERAL PURPOSE FUNDING

Operating	- Income	998,770	666,694	1,136,525	3,700	-	3,700
	- Expenditure	( 1,477,837 )	( 627,052 )	( 1,498,683 )	( 62,000 )	-	62,000
Capital	- Income	-	-	-	-	-	-
	- Expenditure	( 639,739 )	( 483,296 )	( 639,296 )	( 12,000 )	-	12,000

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 14. OTHER PROPERTY AND SERVICES  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>PRIVATE WORKS</b>									
<i>Operating Income</i>									
R14100		INCOME - PRIVATE WORKS	26,880	100,000	120,000	-	-	-	
<i>Operating Expenditure</i>									
E14111		PRIVATE WORKS	( 24,000 )	( 9,901 )	( 116,973 )	-	-	-	
			( 24,000 )	( 9,901 )	( 116,973 )	-	-	-	
<i>Capital Income</i>									
Nil									
<i>Capital Expenditure</i>									
Nil									
<b>PUBLIC WORKS OVERHEADS</b>									
<i>Operating Income</i>									
R14200		PUBLIC WORKS OVERHEAD COST REIMBURSEMENT	5,508	-	-	-	-	-	
<i>Operating Expenditure</i>									
E14201		SUPERVISION - SALARIES	( 217,596 )	( 145,905 )	( 250,123 )	-	-	-	
E14202		SUPERANNUATION - WORKS & SVCS	( 338,734 )	( 229,220 )	( 337,949 )	-	-	-	
E14203		A/LEAVE-SICK-PUBLIC HOLIDAYS	( 286,182 )	( 211,514 )	( 292,595 )	-	-	-	
E14204		DEPRECIATION - PUBLIC WORKS OVERHEADS	( 33,000 )	( 20,100 )	( 34,457 )	-	-	-	
E14205		ASSETS OFFICER WAGES	( 92,710 )	( 55,156 )	( 94,553 )	-	-	-	
E14206		WH&S / WORKS ADMIN OFFICER WAGES	( 132,021 )	( 58,071 )	( 99,550 )	-	-	-	
E14208		INSURANCE ON WORKS	( 103,124 )	( 110,132 )	( 110,132 )	-	-	-	
E14209		WORKS EMPLOYEES LSL	-	( 24,041 )	( 41,213 )	-	-	-	
E14210		DEPOT FREIGHT	( 7,500 )	( 2,208 )	( 22,998 )	-	-	-	
E14211		PROTECTIVE CLOTHING - PUBLIC WORKS OVERHEADS	( 12,500 )	( 20,896 )	( 37,034 )	-	-	-	
E14212		TRAINING - DEPOT STAFF	( 90,000 )	( 43,219 )	( 78,220 )	-	-	-	
E14214		PRE-EMPLOYMENT MEDICALS	( 2,000 )	( 1,513 )	( 6,997 )	-	-	-	
E14215		HOUSING INCENTIVE	( 118,560 )	( 63,260 )	( 108,446 )	-	-	-	
E14216		LOCATION ALLOWANCE-PWO	( 2,777 )	( 1,044 )	( 1,790 )	-	-	-	
E14217		ADVERSE WORKING CONDITIONS ALLOWANCE	( 24,080 )	( 11,138 )	( 19,094 )	-	-	-	
E14218		SERVICE PAY	( 27,560 )	( 12,690 )	( 21,754 )	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 14. OTHER PROPERTY AND SERVICES  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
E14219		ENGINEERING OFFICE EXPENSES	( 16,400 )	( 6,270 )	( 17,934 )	-	-	-	
E14220		EXEC. MANAGER INFRASTRUCTURE VEHICLE - YL150	( 10,470 )	( 6,178 )	( 10,591 )	-	-	-	
E14221		WORK SUPERVISORS VEHICLE YL333	( 28,003 )	( 15,238 )	( 26,122 )	-	-	-	
E14222		ON CALL ALLOWANCE	-	( 250 )	( 429 )	-	-	-	
E14223		EMPLOYMENT COSTS - MEDICALS & POLICE CHECKS - PL	-	-	-	-	-	-	
E14224		STAFF HOUSING ALLOCATION - PUBLIC WORKS OVERHEA	( 77,906 )	( 39,374 )	( 67,498 )	-	-	-	
E14250		LESS P.W.O. ALLOCATED	1,621,123	1,077,417	1,679,480	-	-	-	
			-	-	0	-	-	-	

\$Value = Budget Increase  
(\$Value) = Budget Decrease

Capital Income

Nil

Capital Expenditure

Nil

PLANT OPERATING COSTS

Operating Income

R14300	FUEL TAX CREDITS	75,000	32,837	78,809	-	-	-
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Operating Expenditure

E14310	FREIGHT CHARGES - PLANT OPERATIONS	( 1,000 )	-	-	-	-	-	
E14311	FUEL & OIL	( 456,000 )	( 159,243 )	( 272,988 )	-	-	-	
E14313	INSURANCES/LICENCES	( 53,191 )	( 58,813 )	( 58,813 )	-	-	-	
E14314	PARTS & REPAIRS	( 321,000 )	( 157,534 )	( 442,143 )	( 110,000 )	-	110,000	Significant Repair Costs to Several Large Plant
E14315	TYRES	-	-	-	-	-	-	
E14316	REPAIR WAGES	( 204,339 )	( 132,276 )	( 226,759 )	( 52,000 )	-	52,000	Additional Manpower required
E14319	PLANT COSTS - HISTORICAL	-	-	-	-	-	-	
E14320	LESS P.O.C. ALLOCATED	1,035,530	507,866	1,000,703	-	-	-	
		-	-	-	( 162,000 )	-	162,000	

Capital Income

Nil

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 14. OTHER PROPERTY AND SERVICES  
For the Period Ended 31st January 2025

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GL Account Code	Job Code	Description	Budget v Actual			Variance		Proposed Budget Amendment	Comment
			Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		

**Capital Expenditure**

Nil

**SALARIES AND WAGES**

**Operating Income**

Nil

**Operating Expenditure**

E14411	GROSS SALARIES & WAGES	( 4,238,363 )	( 2,347,866 )	( 4,024,913 )	-	-	-
E14412	LESS ALLOCATED	4,238,363	2,348,147	4,025,395	-	-	-
E14413	UNALLOCATED SALARIES & WAGES	-	-	-	-	-	-
R14601	EXECUTIVE LABOUR	-	-	-	-	-	-
		-	281	482	-	-	-

**Capital Income**

Nil

**Capital Expenditure**

Nil

**PLANT DEPRECIATION**

**Operating Income**

Nil

**Operating Expenditure**

E14504	PLANT & TOOL DEPRECIATION	( 245,500 )	( 160,579 )	( 321,158 )	-	-	-
E14511	PLANT & TOOL DEPN ALLOCATED	245,500	94,711	321,158	-	-	-
E14560	LOSS ON REVALUATION OF FIXED ASSETS - PLANT DEPREC	-	-	-	-	-	-
		-	( 65,868 )	-	-	-	-



Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
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For the Period Ended 31st January 2025

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			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		

**Capital Income**

Nil

**Capital Expenditure**

Nil

**PUBLIC ADMINISTRATION**

**Operating Income**

R14640	PROFIT ON SALE OF ASSET - PUBLIC ADMINISTRATION	-	-	-	-	-	-	-
R14641	REALISATION - PUBLIC ADMINISTRATION	( 31,000 )	-	( 28,182 )	-	-	-	-
R14642	PROCEEDS ON SALE OF ASSET ADMINISTRATION	31,000	28,182	28,182	-	-	-	-
R14643	11 ANTARES ST - SHOP FRONT RENT 2	3,949	4,544	4,544	-	-	-	-
		3,949	32,726	4,544	-	-	-	-

**Operating Expenditure**

E14601	SALARIES - ADMIN	( 941,577 )	( 483,727 )	( 939,246 )	-	-	-	
E14602	SUPERANNUATION - ADMIN	( 163,707 )	( 93,116 )	( 159,627 )	-	-	-	
E14603	EMPLOYMENT COSTS - MEDICALS & POLICE CHECKS - PL	( 2,500 )	( 731 )	( 3,898 )	-	-	-	
E14604	DEPRECIATION-RIGHT OF USE ASSETS	( 26,200 )	( 776 )	( 1,330 )	-	-	-	
E14608	INSURANCE - PUBLIC ADMINISTRATION	( 33,661 )	( 31,051 )	( 31,051 )	-	-	-	
E14609	INSURANCE - WORKERS COMPENSATION - PUBLIC ADMIN	( 38,932 )	( 41,065 )	( 41,065 )	-	-	-	
E14610	FREIGHT CHARGES - ADMIN	( 1,500 )	( 24 )	( 41 )	-	-	-	
E14611	ADMIN CENTRE OPERATIONS	( 4,536 )	( 1,679 )	( 5,254 )	-	-	-	
E14612	ADMIN CENTRE MAINTENANCE	( 11,768 )	( 25,185 )	( 30,464 )	( 19,000 )	-	19,000	Pioneer Room Air Con & Rear Elec Board Replace
E14613	DOMESTIC SERVICES - PUBLIC ADMINISTRATION	( 12,288 )	( 2,477 )	( 4,246 )	-	-	-	
E14614	TELEPHONE - PUBLIC ADMINISTRATION	( 53,000 )	( 34,369 )	( 60,134 )	-	-	-	
E14615	ELECTRICITY	( 2,675 )	( 2,573 )	( 4,411 )	-	-	-	
E14616	ADVERTISING	( 12,500 )	( 4,010 )	( 11,246 )	-	-	-	
E14617	POSTAGE - PUBLIC ADMINISTRATION	( 6,000 )	( 2,634 )	( 4,515 )	-	-	-	
E14618	OTHER - PUBLIC ADMINISTRATION	( 6,120 )	( 3,573 )	( 6,125 )	-	-	-	
E14619	STATIONERY	( 7,500 )	( 3,071 )	( 5,876 )	-	-	-	
E14620	OTHER EQUIPMENT MAINTENANCE & TONERS	( 12,000 )	( 7,395 )	( 15,566 )	-	-	-	
E14621	COMPUTER HARDWARE	( 22,500 )	( 8,156 )	( 8,156 )	-	-	-	
E14622	COMPUTER SOFTWARE & SUBSCRIPTIONS - PUBLIC ADMIN	( 135,155 )	( 98,179 )	( 135,135 )	-	-	-	
E14623	STAFF UNIFORM EXPENSES	( 5,000 )	( 851 )	( 1,459 )	-	-	-	
E14624	TRAINING AND CONFERENCES - ADMIN STAFF	( 35,000 )	( 10,197 )	( 32,818 )	-	-	-	
E14625	JOURNALS AND PUBLICATIONS	( 1,000 )	( 453 )	( 1,506 )	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
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For the Period Ended 31st January 2025

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			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
E14626		FBT - ADMIN	( 46,500 )	( 16,445 )	( 46,890 )	-	-	-	
E14627		ADMINISTRATION EQUIPMENT	-	-	-	-	-	-	
E14628		UTILITY SUBSIDY - TEAM EXECUTIVE	( 8,500 )	( 2,067 )	( 3,543 )	-	-	-	
E14630		CEO VEHICLE YL1	( 8,587 )	( 5,053 )	( 5,053 )	-	-	-	
E14631		CORPORATE SERVICES VEHICLES							
	J14605	Emcs Vehicle - YI-50	( 8,082 )	( 5,852 )	( 10,032 )	-	-	-	
	J14606	Fm Vehicle - YI-190	( 7,946 )	( 3,361 )	( 5,762 )	-	-	-	
E14636		OFF SITE COMPUTER SUPPORT	( 7,500 )	( 1,294 )	( 6,352 )	-	-	-	
E14637		INTERNET ACCESS	-	-	-	-	-	-	
E14639		EXECUTIVE TEAM SALARY PACKAGING	( 7,500 )	( 7,951 )	( 13,755 )	-	-	-	
E14640		LOSS ON SALE OF ASSET - ADMIN	( 1,305 )	-	-	-	-	-	
E14641		11 ANTARES ST SHOP FRONT - OPERATIONS	( 2,140 )	( 2,333 )	( 3,999 )	-	-	-	
E14642		11 ANTARES STREET SHOP FRONT - MAINTENANCE	( 5,521 )	( 4,858 )	( 8,503 )	-	-	-	
E14645		CONSULTANTS	( 100,700 )	( 18,041 )	( 98,491 )	-	-	-	
E14646		STAFF HOUSING ALLOCATION - PUBLIC ADMINISTRATION	( 54,938 )	( 20,587 )	( 35,292 )	-	-	-	
E14649		ADMIN ALLOCATED TO FUNCTIONS	1,795,538	964,801	1,708,051	-	-	-	
E14657		INTEREST-RIGHT OF USE ASSETS	( 1,200 )	( 52 )	( 89 )	-	-	-	
			-	20,157	( 35,381 )	( 19,000 )	-	19,000	

Capital Income

Nil

Capital Expenditure

E14650		ADMINISTRATION CENTRE - LAND & BUILDINGS CAPITAL							
	J14601	Administration Centre - Land & Buildings Capital	-	-	-	-	-	-	
E14653		DIGITAL INFRASTRUCTURE UPGRADE - CAPITAL	-	-	-	-	-	-	
E14654		11 ANTARES STREET - LAND & BUILDINGS CAPITAL							
	J14603	11 Antares Street - Shop Front Capital	( 18,739 )	( 2,482 )	( 7,482 )	11,000	-	( 11,000 )	Works No Longer Required
	J14607	11 Antares Street - Residence Capital	( 22,292 )	( 99 )	-	22,292	-	( 22,292 )	Works No Longer Required
E14655		SHIRE ADMINISTRATION - FURNITURE & EQUIPMENT CAPITAL	( 65,000 )	( 6,584 )	( 65,584 )	-	-	-	
E14656		SHIRE ADMINISTRATION - PLANT & EQUIPMENT	( 52,000 )	( 43,619 )	( 43,619 )	-	-	-	
E14750		PURCHASE PLANT - ADMIN	-	-	-	-	-	-	
			( 158,031 )	( 52,784 )	( 116,685 )	33,292	-	( 33,292 )	

UNCLASSIFIED

Operating Income

R14700		REFUNDS/OVERPAID/REIMBURSEMENTS	-	585	585	-	-	-	
R14701		REIMBURSEMENTS (GST FREE)	-	764	764	-	-	-	
R14702		SALE OF BOOKS, PUBLICATIONS & SURPLUS NON ASSETS	-	114	195	-	-	-	
R14703		WALGA ADVERTISING REBATE	-	-	-	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 14. OTHER PROPERTY AND SERVICES  
For the Period Ended 31st January 2025

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			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
R14704		WORKERS COMPENSATION RECOVERED	25,000	17,723	30,382	-	-	-	
R14705		RE-COUP OF LSL FROM OTHER SHIRES	-	-	-	-	-	-	
R14706		INSURANCE - REFUNDS	-	-	-	-	-	-	
R14707		UNCLAIM RATES OVERPAID & SURREND	-	-	-	-	-	-	
R14708		SALARY SACRIFICE REIMBURSEMENTS	10,000	984	1,687	-	-	-	
R14709		NOVATED LEASE REIMBURSEMENT	12,600	5,330	5,330	-	-	-	
R14718		ADMINISTRATION RECOVERY/ADMINISTRATION OFFICE RI	-	-	-	-	-	-	
R14733		INCOME - HANKING GOLD MARVEL LOCH CAMP LEASE	15,000	2,853	14,891	-	-	-	
R14734		INCOME - M3R SIRIUS STREET LEASE	-	-	-	-	-	-	
R14739		SEED FUNDS - RESERVE DEVELOPMENT	-	-	-	-	-	-	
R14740		PARENTAL LEAVE CENTRELINK REIMBURSEMENT	-	-	-	-	-	-	
R14741		*DO NOT USE* SHIRE FACILITY AND KEY BONDS - DEPOSIT:	-	-	-	-	-	-	
R14742		FACILITY & KEY BONDS - DEPOSITS	-	-	-	-	-	-	
R14743		GENERAL FEES & CHARGES	-	90	90	-	-	-	
R14744		GOLDNET - LEASE LOT 501 SKELETON ROCK	10,300	10,457	10,457	-	-	-	
			72,900	38,900	64,381	-	-	-	

Operating Expenditure

E14700		CASH ROUNDINGS	-	-	-	-	-	-	
E14701		REIMBURSEMENTS	- (	4,313 )	( 4,313 )	-	-	-	
E14702		OCCUPATIONAL HEALTH & SAFETY	( 41,541 )	( 9,590 )	( 56,960 )	-	-	-	
E14703		SECURITY KEY SYSTEM	-	-	-	-	-	-	
E14704		DEPRECIATION - UNCLASSIFIED	-	-	-	-	-	-	
E14705		LSL ENTITLEMENT PAID TO OTHER COUNCILS	- (	39,344 )	( 39,344 )	-	-	-	
E14706		INSURANCE - CLAIMS (EXCESS)	- (	273 )	( 273 )	-	-	-	
E14707		RATES REFUNDS O'PAID CLAIMED	-	-	-	-	-	-	
E14708		SALARY SACRIFICE EXPENDITURE	( 10,000 )	-	( 0 )	-	-	-	
E14709		NOVATED LEASE EXPENDITURE	( 12,500 )	( 5,278 )	( 9,048 )	-	-	-	
E14733		EXPENDITURE - HANKING GOLD MARVEL LOCH CAMP LE	( 20,000 )	( 9,686 )	( 16,605 )	-	-	-	
E14740		LOSS ON SALE OF ASSET - UNCLASSIFIED	-	-	-	-	-	-	
E14744		REGIONAL PAYMENT TO OTHER SHIRES	-	-	-	-	-	-	
E14745		ANNUAL & LSL ACCRUAL	-	-	-	-	-	-	
E14746		RDO ACCRUALS	- (	4,638 )	( 4,638 )	-	-	-	
E14747		SURPLUS EXP FROM BUDGET REVIEW	-	-	-	-	-	-	
E14748		WORKERS COMPENSATION PAID	( 25,000 )	( 41,139 )	( 41,139 )	-	-	-	
E14749		CHILD CARE ALLOWANCE	-	-	-	-	-	-	
E14751		EMERGENCY SERVICE LEAVE (SALARY)	- (	211 )	( 362 )	-	-	-	
E14760		LOSS ON REVALUATION OF FIXED ASSETS - UNCLASSIFIED	-	-	-	-	-	-	
			( 109,041 )	( 114,472 )	( 172,682 )	-	-	-	

Capital Income

R14710		TRANSFER FROM RESERVE LSL	-	-	-	-	-	-	
R14711		TRANSFER FROM PLANT RESERVE - UNCLASSIFIED	250,000	-	250,000	-	-	-	
R14712		TRANSFER FROM RESERVE BUILDING	2,020,000	-	2,020,000	-	-	-	
R14713		TRANSFER FROM RESERVE AIRPORT	-	-	-	-	-	-	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 14. OTHER PROPERTY AND SERVICES  
For the Period Ended 31st January 2025

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			Budget v Actual			Variance		Proposed Budget Amendment	Comment
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)		
R14714		TRANSFER FROM RES DEV RESERVE	-	-	-	-	-	-	
R14715		TRANSFER FROM SEWERAGE UPGRADE RESERVE	-	-	-	-	-	-	
R14716		TRANSFER FROM SWIMMING POOL RESERVE	-	-	-	-	-	-	
R14717		TRANSFER FROM COMPUTER RESERVE	-	-	-	-	-	-	
R14719		TRANSFER FROM WATER SUPPLY RESERVE	-	-	-	-	-	-	
R14720		TRANSFER FROM SPORT & REC RESERVE	682,000	-	682,000	-	-	-	
R14721		TRANSFER FROM HFA RESERVE	-	-	-	-	-	-	
R14722		TRANSFER FROM SX LANDFILL RESERVE	-	-	-	-	-	-	
R14724		TRANSFER FROM R2R2 RESERVE	-	-	-	-	-	-	
R14725		TRANSFER FROM COMMUNITY BUS RESERVE	-	-	-	-	-	-	
R14726		TRANSFER FROM MUSEUM RESERVE	-	-	-	-	-	-	
R14727		TRANSFER FROM HEALTH SERVICES - CAPITAL RESERVE	-	-	-	-	-	-	
R14728		TRANSFER FROM UNSPENT GRANT RESERVE	-	-	-	-	-	-	
R14729		TRANSFER FROM HVRIC RESERVE	-	-	-	-	-	-	
R14730		TRANSFER FROM YOUTH DEVELOPMENT RESERVE	-	-	-	-	-	-	
R14731		TRANSFER FROM ICT & FURNITURE & EQUIPMENT RESERVE	-	-	-	-	-	-	
R14732		TRANSFER FROM TOURISM RESERVE	-	-	-	-	-	-	
			2,952,000	-	2,952,000	-	-	-	

Capital Expenditure

E14710		TRANSFER TO LONG SERVICE / ANNUAL LEAVE RESERVE	( 14,583 )	( 9,857 )	( 16,898 )	-	-	-	
E14711		TRANSFER TO PLANT RESERVE	( 47,996 )	( 32,440 )	( 55,611 )	-	-	-	
E14712		TRANSFER TO BUILDING RESERVE	( 130,037 )	( 87,891 )	( 630,670 )	( 480,000 )	-	480,000	Transfer Part of Expected Surplus to Building Reserve
E14713		TRANSFER TO AIRPORT RESERVE	( 14,549 )	( 9,834 )	( 16,858 )	-	-	-	
E14714		TRANSFER TO LAND DEVELOPMENT RESERVE	-	-	-	-	-	-	
E14715		TRANSFER TO SEWERAGE UPGRADE RESERVE	( 56,773 )	( 38,372 )	( 65,781 )	-	-	-	
E14716		TRANSFER TO SWIMMING POOL RESERVE	-	-	-	-	-	-	
E14717		TRANSFER TO COMPUTER REPLACEMENT RESERVE	-	-	-	-	-	-	
E14718		TRANSFER TO STANDPIPE CONTROLLER RESERVE	-	-	-	-	-	-	
E14719		TRANSFER TO MT HAMPT/DULYALBIN RESERVE	( 11,444 )	( 2,666 )	( 12,070 )	-	-	-	
E14720		TRANSFER TO SPORT AND REC RESERVE	( 29,343 )	( 19,833 )	( 33,999 )	-	-	-	
E14721		TRANSFER TO YILGARN HFA RESERVE	( 19,726 )	( 13,333 )	( 22,857 )	-	-	-	
E14722		TRANSFER TO SOUTHERN CROSS REFUSE DISPOSAL SITE RE	( 11,923 )	( 8,059 )	( 13,815 )	-	-	-	
E14724		TRANSFER TO ROADS TO RECOVERY RESERVE	-	-	-	-	-	-	
E14725		TRANSFER TO COMMUNITY BUS RESERVE	( 6,336 )	( 4,282 )	( 7,341 )	-	-	-	
E14726		TRANSFER TO MUSEUM RESERVE	( 4,479 )	( 1,000 )	( 4,714 )	-	-	-	
E14727		TRANSFER TO HEALTH SERVICES - CAPITAL RESERVE	( 10,417 )	( 7,040 )	( 12,069 )	-	-	-	
E14728		TRANSFER TO UNSPENT GRANTS RESERVE	-	-	-	-	-	-	
E14729		TRANSFER TO HVRIC RESERVE	( 628,968 )	( 53,374 )	( 921,512 )	-	-	-	
E14730		TRANSFER TO YOUTH DEVELOPMENT RESERVE	( 5,474 )	( 3,700 )	( 6,343 )	-	-	-	
E14731		TRANSFER TO ICT, FURNITURE & EQUIPMENT RESERVE	-	-	-	-	-	-	
E14732		TRANSFER TO TOURISM RESERVE	( 12,462 )	( 8,423 )	( 14,439 )	-	-	-	
			( 1,004,510 )	( 300,104 )	( 1,834,978 )	( 480,000 )	-	480,000	

Shire of Yilgarn  
STATEMENT OF BUDGET REVIEW  
SCHEDULE - 14. OTHER PROPERTY AND SERVICES  
For the Period Ended 31st January 2025

			Budget v Actual			Variance		\$Value = Budget Increase (\$Value) = Budget Decrease	
GL Account Code	Job Code	Description	Adopted Annual Budget	YTD Actual	Predicted Year End	Permanent	Timing (Carryover)	Proposed Budget Amendment	Comment
<b>TOTALS - OTHER PROPERTY AND SERVICES</b>									
<i>Operating</i>		- Income	184,237	204,463	267,734	-	-	-	
		- Expenditure	( 133,041 )	( 169,803 )	( 324,554 )	( 181,000 )	-	181,000	
<i>Capital</i>		- Income	2,952,000	-	2,952,000	-	-	-	
		- Expenditure	( 1,162,541 )	( 352,888 )	( 1,951,663 )	( 446,708 )	-	446,708	