

Audit Committee Attachments



Shire of
YILGARN

“good country for hardy people”

*Audit
Committee
Meeting
Minutes*

*17th December
2020*

Table of Content

1. Declaration of Opening.....	1
2. Record of Attendance.....	1
3. Response to Previous Public Questions Taken on Notice.....	1
4. Public Question Time.....	1
5. Confirmation of Minutes.....	1
6. Declarations by Members & Officers.....	2
7. Status of Actions Previously Tabled.....	2
8. Risk Developments.....	2
9. Presentations.....	2
10. Officers Reports	
10.1 2019/2020 Audit and Management Report.....	3
11. Closure of meeting.....	7

1. DECLARATION OF OPENING

The Presiding Member declared the meeting open at 2pm

2. ATTENDANCE

Cr W Della Bosca	Member (Chair)
Cr S Shaw	Member
Cr J Cobden	Member
Mrs. J Della Bosca	Community Member
Mr. P Clarke	Chief Executive Officer
Mr. C Watson	Executive Manager Corporate Services
Mrs. N Mwale	Manager of Finance

Apologies: Nil

Observers: Cr Bryan Close, Cr Gary Guerini, Cr Phil Nolan,
Cr Linda Rose, Robert Bosenberg, Nic Warren,
Laura Della Bosca

Leave of Absence: Nil

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Nil

5. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

Minutes of the Audit Committee Meeting, 20th February 2020

AC4/2020

Moved Cr Shaw/Seconded Cr Cobden

That the minutes of the Audit Committee Meeting held on 20 February, 2020 be confirmed as a true and correct record of proceedings.

CARRIED (4/0)

6. DECLARATIONS BY MEMBERS AND OFFICERS

Nil

7. STATUS OF ACTIONS PREVIOUSLY TABLED

All actions resulting from items previously tabled are complete.

8. RISK DEVELOPMENTS

No change

9. PRESENTATIONS

Mr Wen-Shien Chai of Moore Australia, Councils Auditor, attended the meeting via teleconference and discussed audit processes and outcomes.

Mr Chai explained the reason for his meeting with Councils Audit Committee and explained the contents of the Audit Concluding Memorandum. Mr. Chai indicated that it was a clean audit with the only matters of note being significant adverse trends with Councils Operating Surplus Ratio, Asset Sustainability Ratio and Asset Renewal Funding Ratio which are below both the DLGSCI industry and the Office of the Auditor Generals benchmarks.

Mr Chai then went to explain the implications to the Annual Financial Report being presented from the recently implemented *Local Government (Financial Management) Amendment Regulations 2020*. These amendments to the regulations had the following effects:

1. Regulation 17, Land vested with Council has been removed;
2. Regulation 17A, Plant, Furniture & Equipment to be valued at cost;
3. Land Under Roads is to be recognised at Nil cost; and
4. A new class of asset, Vested Improvements, to be introduced and valued at fair value.

In conclusion, Mr Chai gave a brief overview of the audit processes undertaken and of the new Accounting Standards that became applicable to Local Governments in the reporting year.

Mr Chai thanked the Committee for their time and attention and left the meeting.

The Executive Manager Corporate Services gave a brief update on the work carried out to Councils asset useful lives and associated depreciation rates and indicated that this work will result in a positive improvement to the three ratios mentioned by Mr Chai. However, the actual result will only be verifiable at the conclusion of the 2020/2021 financial year.

The Executive Manager then thanked the Council Manager of Finance for the hard work put in to achieve the positive and clean audit.

10. Officers report – Executive Manager Corporate Services

10.1 2019/20 Audit & Management Report

File Reference	8.2.3.3
Disclosure of Interest	Nil
Voting Requirements	Absolute Majority
Attachments	Attachment 1 – 2019/2020 Annual Report including the Annual Financial Report incorporating the Independent Auditor's Report.
	Attachment 2 – Management Report for Year Ending 30 June 2020.
	Attachment 3 – CEO's Report relating to Audit.

Purpose of Report

The Audit Committee is requested to endorse the Annual Financial Report, Management Report and Chief Executive Officers Report relating to the Annual Financial Report for the year ending 2019/2020.

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

Prior to the consideration of this report, Councils appointed Auditor will discuss the conduct of the audit and any issues which arose within the attached Management Report.

The auditor's completed the audit for the financial year ended 30 June 2020. The attached reports include the Chief Executive Officer's response to both the Management Report for the year ended 30 June 2020 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 is to include —
 - (a) any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government; and
 - (b) any matters indicating non-compliance with Part 6 of the Act, the Local Government (Financial Management) Regulations 1996 or applicable financial controls in any other written law; and
 - (c) details of whether information and explanations were obtained by the auditor; and
 - (d) a report on the conduct of the audit; and

- (e) the opinion of the auditor as to whether or not the following financial ratios included in the annual financial report are supported by verifiable information and reasonable assumptions —
 - (i) the asset consumption ratio; and
 - (ii) the asset renewal funding ratio.
- (4A) In subregulation (3)(e) —
 - asset consumption ratio** has the meaning given in the Local Government (Financial Management) Regulations 1996 regulation 50(2);
 - asset renewal funding ratio** has the meaning given in the Local Government (Financial Management) Regulations 1996 regulation 50(2).
- (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

AC5/2020

Moved Cr Shaw/Seconded Cr Cobden

That the Audit Committee:

- 1. accepts the Annual Financial Report, inclusive of the Independent Auditors Report to the Electors of the Shire of Yilgarn, for the year ending 30 June 2020;**
- 2. accepts the Chief Executive Officer's Report and recommends a copy of said report be forwarded to the Minister; and**
- 3. endorses the presented Shire of Yilgarn Annual Report for the financial period ending 30 June 2020 and recommends its presentation to the December 2020 meeting of Council for formal acceptance.**

CARRIED BY ABSOLUTE MAJORITY (4/0)

11. CLOSURE OF MEETING

With there being no further business to discuss the Presiding Member closed the meeting at 2.24pm

Cr Wayne Della Bosca
Shire President

10.1

Compliance
Audit Return



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

Yilgarn - Compliance Audit Return 2020

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
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 2020?	N/A		Peter Clarke
2	s3.59(2)(b) F&G Regs 7,8,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2020?	N/A		Peter Clarke
3	s3.59(2)(c) F&G Regs 7,8,10	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 2020?	N/A		Peter Clarke
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 2020?	N/A		Peter Clarke
5	s3.59(5)	During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Peter Clarke



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A		Peter Clarke
2	s5.16	Were all delegations to committees in writing?	N/A		Peter Clarke
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Peter Clarke
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Peter Clarke
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	N/A		Peter Clarke
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 Act?	Yes		Peter Clarke
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Peter Clarke
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Peter Clarke
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Peter Clarke
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		Peter Clarke
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		Peter Clarke
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	Yes	Review undertaken on 20 February 2020	Peter Clarke
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 Admin Reg 19?	Yes		Peter Clarke

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
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, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Peter Clarke



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

No	Reference	Question	Response	Comments	Respondent
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 Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Peter Clarke
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Peter Clarke
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		Peter Clarke
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	Yes		Peter Clarke
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		Peter Clarke
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?	Yes		Peter Clarke
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, in the form prescribed in Admin Reg 28?	Yes		Peter Clarke
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Peter Clarke
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) 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		Peter Clarke
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, in the form prescribed in Admin Reg 28A?	Yes		Peter Clarke
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		Peter Clarke
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Peter Clarke



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

No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Peter Clarke
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	Yes		Peter Clarke
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes?	N/A		Peter Clarke
17	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		Peter Clarke
18	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 s5.71A(1) 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		Peter Clarke
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Peter Clarke
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes		Peter Clarke
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Peter Clarke

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
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) (unless section 3.58(5) applies)?	Yes	Commenced process of disposal in December 2020 but will not be finalised until reporting in 2021 CAR	Peter Clarke
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A		Peter Clarke



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

Elections					
No	Reference	Question	Response	Comments	Respondent
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?	N/A	No Elections in year under review	Peter Clarke
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?	N/A		Peter Clarke
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 Elect Reg 30G(6)?	N/A		Peter Clarke

Finance					
No	Reference	Question	Response	Comments	Respondent
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 Act?	N/A	Audit Committee appointed by absolute majority in Oct 2019	Cameron Watson
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Cameron Watson
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	N/A	Auditor appointed in July 2015	Cameron Watson
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	N/A	Auditor appointed in July 2015	Cameron Watson
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	Yes		Cameron Watson
6	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	No matters raised	Cameron Watson



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

No	Reference	Question	Response	Comments	Respondent
7	s7.12A(4)(a)	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?	Yes	Matters identified related to adverse trends in the Asset Renewal & Sustainability Ratio's and Operating Surplus Ratio all of which are heavily influenced by depreciation.	Cameron Watson
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Yes		Cameron Watson
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes		Cameron Watson
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	N/A	Auditor appointed in July 2015	Cameron Watson
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes		Cameron Watson

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	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 at Ordinary Council Meeting on 18 June 2020. Internal review required in 2022.	Peter Clarke
2	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 Corporate Business Plan 2019/2020 - 2023/2024 at Ordinary Council meeting on 20 June 2019. Intend to review and present to Council new Corporate Business Plan in May 2021.	Peter Clarke
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Peter Clarke



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Peter Clarke
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes	Executive Manager Regulatory Services recruitment undertaken in year under review	Peter Clarke
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Peter Clarke
4	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)?	N/A		Peter Clarke
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes		Peter Clarke
6	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		Peter Clarke

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes		Peter Clarke
2	s5.121(1)	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)?	Yes		Peter Clarke
3	s5.121(2)	Does the complaints register include all information required by section 5.121 (2)?	Yes		Peter Clarke
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		Peter Clarke

Optional Questions



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

No	Reference	Question	Response	Comments	Respondent
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 Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	Yes	Adopted at Ordinary Meeting of Council held on 19 September 2019	Peter Clarke
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 Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	Yes	Adopted at Ordinary Meeting of Council held on 19 September 2019	Peter Clarke
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	N/A		Peter Clarke
4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	N/A		Peter Clarke
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	Yes	Adopted at Ordinary Meeting of Council on 17 September 2020	Peter Clarke
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	Yes		Peter Clarke
7	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)?	Yes		Peter Clarke
8	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	Adopted at Ordinary Meeting of Council on 17 September 2020	Peter Clarke
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	Yes		Peter Clarke
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	Yes		Peter Clarke



Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Peter Clarke
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy 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		Peter Clarke
3	s3.57 F&G Reg 11	Subject to F&G Reg 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 F&G Reg 11(1)?	Yes		Peter Clarke
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		Peter Clarke
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Peter Clarke
6	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?	N/A		Peter Clarke
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Peter Clarke
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Peter Clarke
9	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?	N/A		Peter Clarke



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

No	Reference	Question	Response	Comments	Respondent
10	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		Peter Clarke
11	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		Peter Clarke
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A		Peter Clarke
13	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?	N/A		Peter Clarke
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A		Peter Clarke
15	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services as an acceptable tenderer?	N/A		Peter Clarke
16	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 F&G Reg 24?	N/A		Peter Clarke
17	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 F&G Reg 24AD(4) and 24AE?	N/A		Peter Clarke
18	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?	N/A		Peter Clarke
19	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 F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Peter Clarke
20	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 F&G Reg 24AG?	N/A		Peter Clarke



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

No	Reference	Question	Response	Comments	Respondent
21	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?	N/A		Peter Clarke
22	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?	N/A		Peter Clarke
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Peter Clarke
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	Yes		Peter Clarke

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Yilgarn

Signed CEO, Yilgarn

10.2

Corporate Business
Plan

2020/2021

-

2024/2025



Corporate Business Plan

2020/21 to 2024/25

Table of Contents

Introduction.....	2
Strategic Direction.....	3
Our Shire.....	4
Shire of Yilgarn Workforce.....	6
Service Delivery Plan.....	8
Capital Works Plan – Land & Buildings.....	44
Capital Works Plan – Furniture & Equipment.....	53
Capital Works Plan – Infrastructure.....	56

Introduction

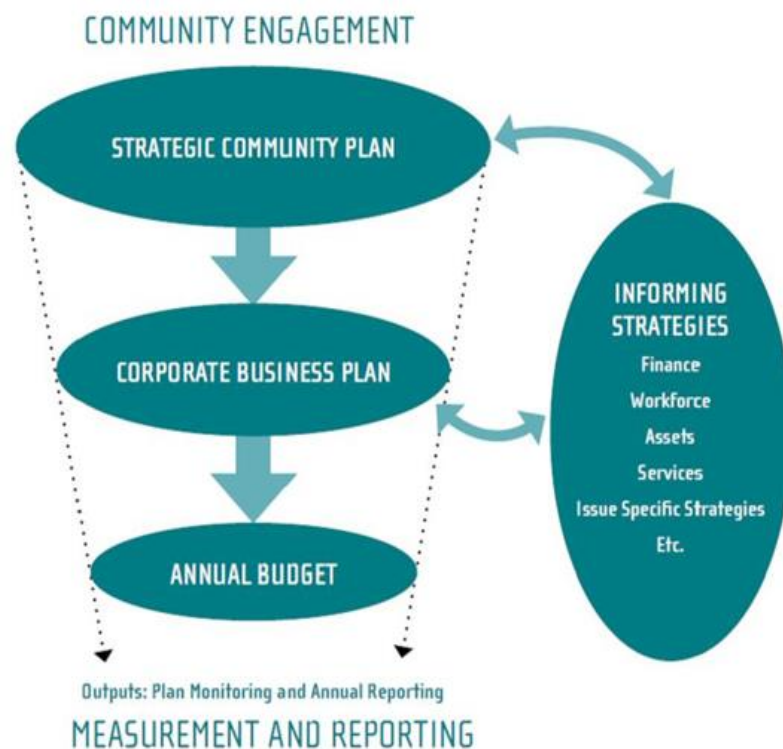
The Corporate Business Plan is the Shire of Yilgarn's five year service and project delivery plan. It is aligned with the Community Strategic Plan. The purpose of this Plan is to demonstrate the operational capacity of the Shire to achieve the aspirations that have been identified in the Community Strategic plan.

The Corporate Business Plan and the Community Strategic Plan are the primary documents that form part of the integrated planning and reporting framework legislated by State Government that give communities the opportunity to shape their own future.

The Community Strategic Plan sits at the top of the framework supported by the Corporate Business Plan, Annual Budget, Asset Management Plan, Long Term Financial Plan and Workforce Plan. The Corporate Business Plan is the first step towards achieving the communities' key priorities.

Planning Framework

The diagram below illustrates the relationship between the Shire's strategic and operational documents, highlighting the position of the Corporate Business Plan within this planning hierarchy.



Strategic Direction

Our Vision

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

Our Mission

The Shire of Yilgarn will deliver quality service, facilities and representation in order to achieve our Vision.

Our Values

We will promote and enhance the following values in our relationships with our community:

- **Honesty** in our dealings
- **Integrity** in our actions
- **Consistency** in decision making
- **Teamwork** in our operations
- **Respect** to others and their decisions
- **Caring** for people in our community
- **Commitment** to decisions and roles
- **Responsive** to the needs of others
- **Effective Communication** with all

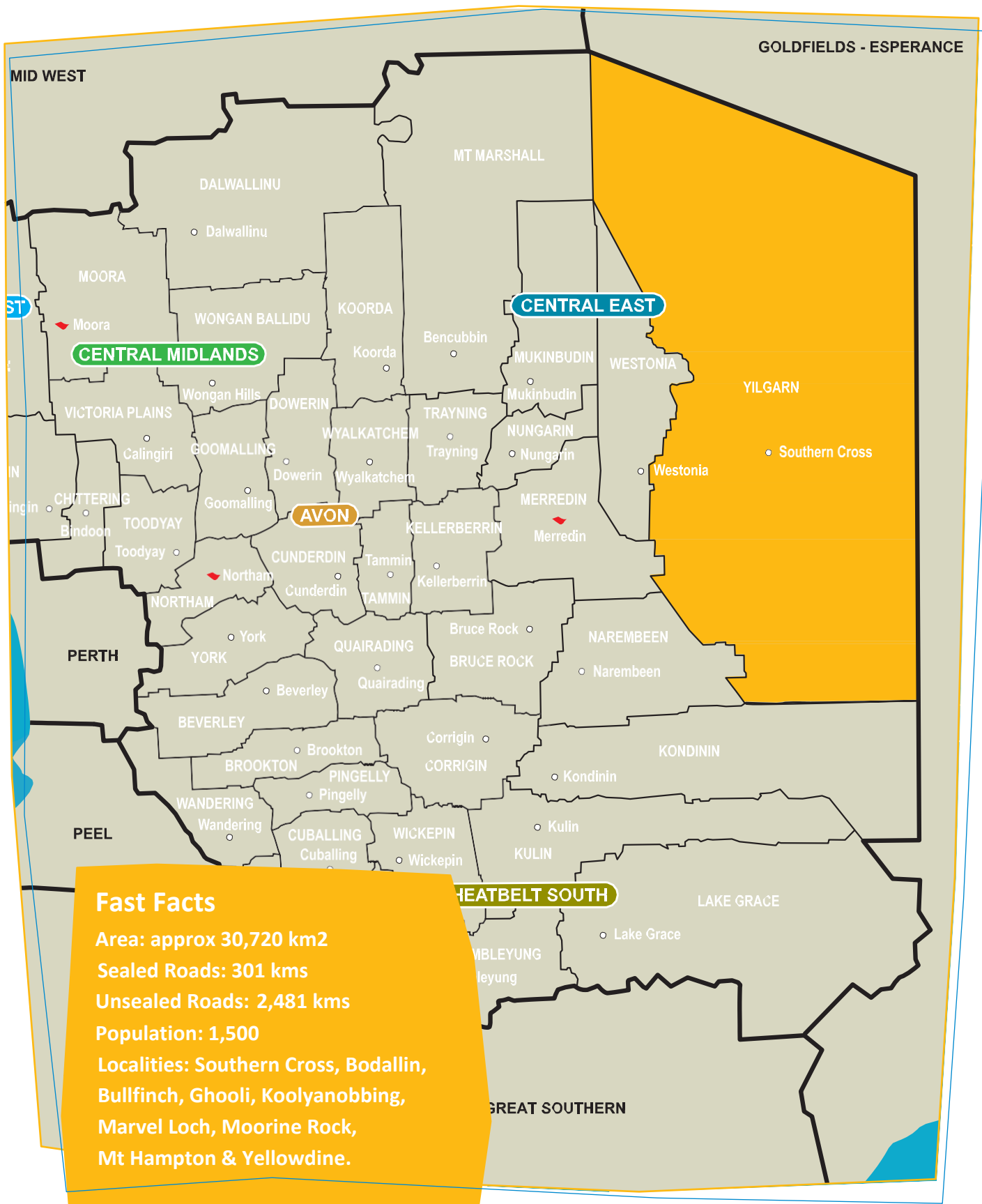
10 Year Strategic Priorities

The Council is proposing that current services will continue to be delivered but there will be a particular focus on the following strategic priorities over the coming years:

- Embracing technology
- Supporting tourism
- Support for business
- Community involvement
- Advocacy for essential services



Our Shire



Our Shire, continued

The Shire of Yilgarn is located in Western Australia's Eastern Wheatbelt region. The main town in the Yilgarn, Southern Cross, is located on the Great Eastern Highway 370 kms east of Perth and 220 kms west of Kalgoorlie.

Our Shire covers 30,720 square kilometres, which compares to approximately half of the size of the State of Tasmania, and is almost the same land mass area as the whole of The Netherlands. The area of the Shire of Yilgarn is approximately 19% of the total Wheatbelt region.

The Shire has a population of approximately 1,200 people (2016 census), however it serves well over 2,000 people due to the resources industry in the Shire and the fly in fly out / drive in drive out nature of work. The Shire is well known as the Gateway between the Wheatbelt and the Goldfields.

The name 'Yilgarn' is aboriginal for 'white stone' or 'quartz'.

Southern Cross is the main centre, and houses the administration of the Shire, however, there are numerous other smaller townsites throughout the Shire, including, Bodallin, Bullfinch, Ghooli, Koolyanobbing, Marvel Loch, Moorine Rock, Mt Hampton and Yellowdine.

In 1891, the Yilgarn Road Board was gazetted, and in 1918, it merged with the Municipality of Southern Cross. In 1961 it became the Shire of Yilgarn following changes to the Local Government Act 1960.

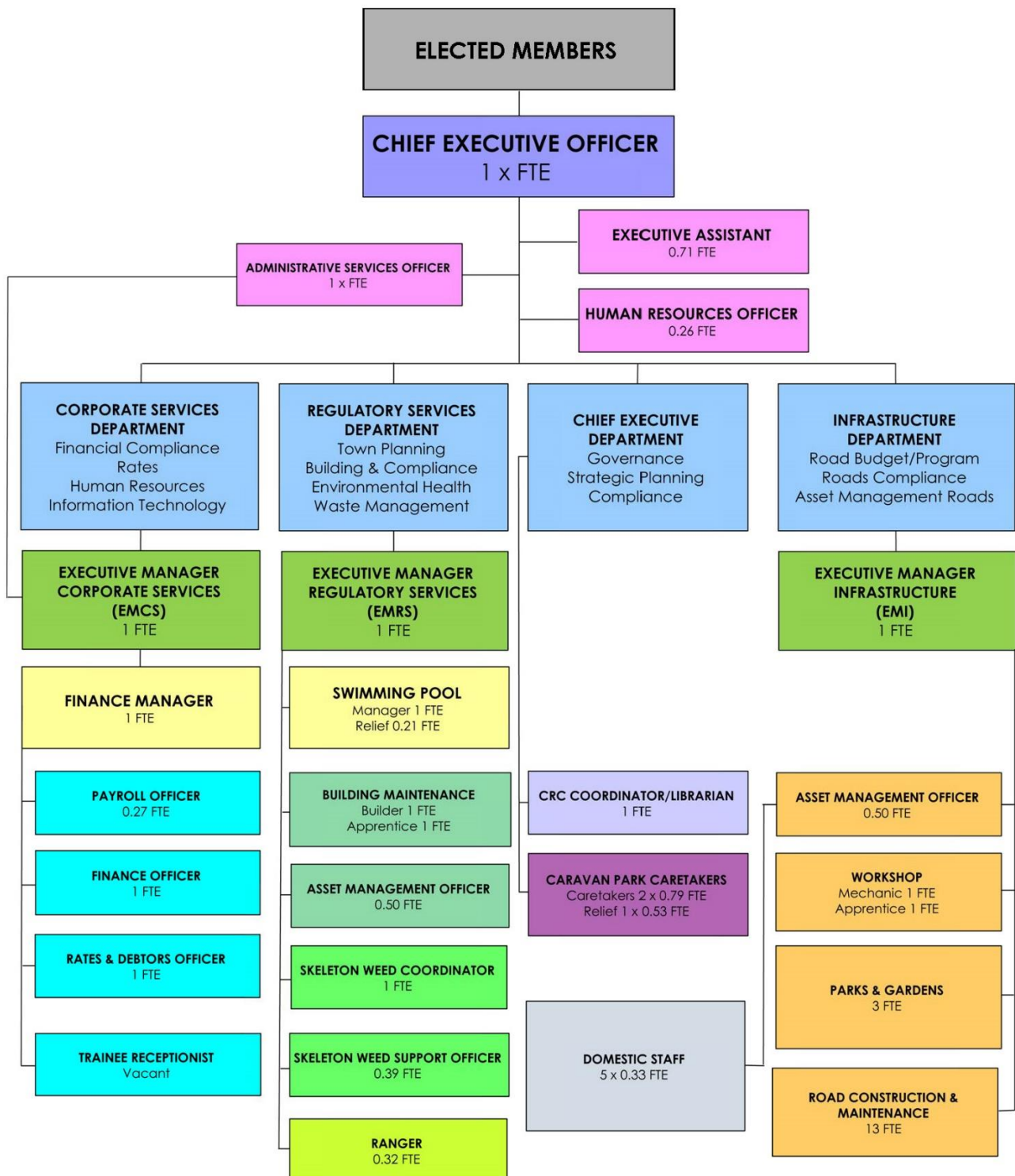
The Shire provides roads, recreational facilities, funding for medical services, parks and gardens, street lighting, and waste collection amongst other community services and infrastructure. Our elected members advocate for the interests of the community and make decisions about where and how development can occur.

Agricultural production and a continual increase in mining activities are the main primary industries for the Shire. Mining employees make up an increasing percentage of the workforce and the sector generates approximately \$80 - \$90 million worth of royalties for the state of Western Australia.

Distance to Perth and the regional centres of Kalgoorlie and Merredin is one of our biggest challenges and this challenge is often at the forefront of decisions our Council makes on behalf of our community to ensure we have access to facilities and services.

Shire of Yilgarn - Workforce

To achieve the strategic goals and community outcomes, the Chief Executive Officer and Executive Management team are responsible for successfully leading and managing the organisation. The current lines of reporting are as follows:



Our Workforce, continued

The Shire of Yilgarn entered into an Enterprise Bargaining Agreement with all staff (excluding Executives on fixed term performance-based contracts) in July 2017 and was assented to by the Fair Work Commission in September 2017 and is due expire in September 2021. This Enterprise Bargaining Agreement sets the pay and conditions for Shire employees until the end of the 2020/21 financial year.

In regards to Workforce Planning for the Shire of Yilgarn, Council agrees with the following:

Our employees are our most valued asset.

- ✓ We are committed to maintaining our own workforce for the provision of services and asset maintenance where appropriate
- ✓ The current Organisational Structure is supported and will be reviewed from time to time and when key personnel leave the organisation
- ✓ Consultants will be used to provide specialised advice where required when current staff do not possess the skills and knowledge required
- ✓ The Shire will continue to work with other local governments in the region and private contractors to provide specialised services where that service cannot reasonably be sourced efficiently and effectively from within the Shire eg contract Ranger Services, IT support
- ✓ The following are the key risks to the current staff structure and consequently to the level of service provision by the Shire:
 - Reduced government funding (eg General Purpose Grants, roadworks funding)
 - Reduced rate revenue from fluctuations in mining activity within the Shire
 - Removal of State funded services (eg Community Resource Centre, Police Licensing)
 - Reduction in population
- ✓ The Shire embraces the opportunities to improve customer service through use of Information Technology. It is recognised that through advances in Information Technology the need for customer service staff will reduce over time

Service Delivery Plan

Council has identified the following Services that are provided by the Shire:

Animal Control	Fire Prevention
Public Safety (Emergency Management)	Health Administration & Inspection
Pest Control	Medical Services
Community Resource Centre	Community Development
Care of Families & Children	Senior Citizens Centre
Aged Accommodation	Housing
Sanitation	Sewerage
Town Planning & Regional Development	Cemetery
Community Vehicles	Public Toilets
Public Halls and Civic Centres	Public Swimming Pool
Sport & Recreation Facilities	Library Services
Other Culture and Heritage	Road Construction
Road Maintenance	Aerodrome
Footpaths, Verges, Townscape	Transport Licensing & TransWA Ticketing
Tourism & Area Promotion	Caravan Park & Motor Lodge
Rural Services	Building Control
Standpipes	General Economic Initiatives
Civic Leadership	

Council has reviewed all services provided by the Shire. In undertaking this review Council has considered the following factors:

- ✓ Why do we provide the Service?
Is the service a statutory requirement or a service undertaken voluntarily by the Council to fill a need within the community.
- ✓ How is the Service funded?
Is the service funded by grant funding, user pays, general revenue or a mixture of these revenue sources.
- ✓ What is the level of service being provided?
- ✓ What issues will need to be addressed in providing the services in the future?
- ✓ How we will maintain, improve or reduce the level of service in the future?
- ✓ What actions need to be addressed over the life of the Plan?

The service delivery plan follows:

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain a liveable, safe and secure community.
Strategies:	<ul style="list-style-type: none"> Retain a strong focus on community safety and crime prevention.

Background

Local governments have responsibility for the registration and control of Dogs (Dog Act 1976) and Cats (Cat Act 2011). Council has also adopted new local laws relating to Dogs (2017), which are available on the Shire website.

Dog and Cat registrations are administered by the Shire. The Shire receives a modest income from Dog and Cat registrations however the cost of providing Animal Control is funded by general revenue.

Service Level

We will maintain the Service Level by continuing to

- ✓ Employ a part time Ranger.
- ✓ Engage WA Contract Ranger Service to provide a one day a fortnight service.
- ✓ Maintain the pound facilities located at the Shire Depot.
- ✓ Maintain the Dog & Cat registration system.
- ✓ Include educational and awareness material in the local Crosswords.
- ✓ Respond to complaints in a timely manner.

Issues

- Controlling Stray Cats.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMRS
2021/2022	Review service level standards of Ranger Services.	CEO/EMRS
2022/2023	Ongoing Service Provision.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Review of Dogs Local Law due 2025	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	65,425.69	66,537.93	67,669.07	68,819.44	69,989.37
Operating Income	(4,852.17)	(4,934.66)	(5,018.55)	(5,103.87)	(5,190.63)
Projected Program Cost to Council	60,573.51	61,603.26	62,650.52	63,715.58	64,798.74

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain a liveable, safe and secure community.
Strategies:	<ul style="list-style-type: none"> Advocate and actively support emergency management and services in the district.

Background

The Bushfires Act 1954 delegates the following responsibilities to Local Government:

- Varying the restrictive and prohibited burning times;
- Issuing permits to burn in restrictive burn periods;
- Enforcing fire break requirements;
- Manage vehicles used by volunteer brigades;
- Keep a register of bush fire brigade members;
- Undertake enforcement action for breaches under the Act;
- Manage Harvest & Movement of Vehicles Bans

The Emergency Services Levy is collected by local governments on behalf of the Department

Service Level

We will maintain the Service Level by continuing to

- ✓ Provide administrative support to our CBFCO, Deputy CBFCO's and volunteer brigades.
- ✓ Liaising with DFES and relevant parties regarding provision of equipment & vehicles to meet the Shires needs.
- ✓ Undertake townsite inspections for fuel loads and issue warnings and notices where required.
- ✓ Review standpipe locations for fire fighting logistics.
- ✓ Maintain Rural Numbering System for whole of Shire.

Issues

- Difficulty in attracting and retaining volunteers.
- Future of CBFCO role, will this become a paid position, should remuneration be paid.
- Operating and capital lost determinations by DFES.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMRS
2021/2022	Ongoing Service Provision.	EMRS
2022/2023	Ongoing Service Provision.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Ongoing Service Provision.	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	213,312.83	216,939.15	220,627.12	224,377.78	228,192.20
Operating Income	(65,391.42)	(66,503.08)	(67,633.63)	(68,783.40)	(69,952.72)
Projected Program Cost to Council	147,921.41	150,436.07	152,993.49	155,594.38	158,239.48

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain a liveable, safe and secure community.
Strategies:	<ul style="list-style-type: none"> Retain a strong focus on community safety. Advocate and actively support emergency management and services in the district

Background

The Emergency Management Act 2005 requires local government to have Local Emergency Management Arrangements in place including recovery provisions.

Emergency Management is funded by general revenue; however in the event of a “disaster” relief funding is available from the Lord Mayors Appeal Fund and the Western Australian Natural Disaster Relief Arrangements.

Service Level

We will maintain the Service Level by continuing to

- ✓ Provide administrative support to the Yilgarn – Westonia Local Emergency Management Committee.
- ✓ Participate in emergency management exercises.
- ✓ Plan and implement recovery services as required.

Issues

- Retaining and recruiting volunteers.

Actions

When	What	Who
2020/2021	Emergency management exercise	EMRS
2021/2022	Review Local Emergency Management Arrangements	EMRS
2022/2023	Emergency management exercise	EMRS
2023/2024	Emergency management exercise	EMRS
2024/2025	Emergency management exercise	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	24,249.30	24,661.54	25,080.79	25,507.16	25,940.78
Operating Income	-	-	-	-	-
Projected Program Cost to Council	24,249.30	24,661.54	25,080.79	25,507.16	25,940.78

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain a liveable, safe and secure community.
Strategies:	<ul style="list-style-type: none"> Retain a strong focus on community safety and crime prevention.

Background

The state government has introduced a new Public Health Act 2016 to replace the outdated Health Act 1911. The *Public Health Act 2016* will be implemented in a staged manner over the next 3 to 5 years. The old *Health Act 1911* (which will be known as the *Health (Miscellaneous Provisions) Act 1911*, and all regulations made under the *Health Act 1911*, will continue to be the main enforcement tool, until the new provisions of the *Public Health Act 2016* are proclaimed over the coming years.

The provision of Health Services is funded from general revenue for the most part, with a small amount of income derived from fees & charges.

Service Level**We will maintain the Service Level by continuing to**

- ✓ Employ a qualified Environmental Health Officer.
- ✓ Enforce and administer the provisions of the Health Act, Health Local Laws and other relevant health legislation.
- ✓ Educate and inform the community through the provision of relevant information.

Issues

- Implementation of new Public Health Act 2016.
- Difficulty in attracting and retaining qualified Environmental Health Officers.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMRS
2021/2022	Prepare Local Public Health Plan	EMRS
2022/2023	Review Health Local Laws to comply with the Public Health Act 2016.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Ongoing Service Provision.	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	81,313.72	82,696.06	84,101.89	85,531.62	86,985.66
Operating Income	(1,357.79)	(1,380.87)	(1,404.34)	(1,428.22)	(1,452.50)
Projected Program Cost to Council	79,955.94	81,315.19	82,697.54	84,103.40	85,533.16

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain a livable, safe and secure community.
Strategies:	

Background

There is no statutory requirement to undertake treatment of mosquitoes, however due to the health risks that can be associated through blood-borne viruses and for the comfort of our residents the Shire has undertaken a fogging program within town sites. The Shire is exploring more strategic and cost effective methods of mosquito control, namely baiting of breeding sites.

The Pest Control service is funded from general revenue.

Council supports the Eastern Wheatbelt Biosecurity Group (EWBG) in the control and management of declared pests in the area. The EWBG began in 2000/01 with three Shires each contributing financially to the group and matched dollar for dollar by the State Government.

There are now eleven Shires in the EWBG control area. These Shires border the eastern edge of the Wheatbelt agricultural area and are bounded on the eastern side by the State Barrier Fence. In 2015-16 the EWBG transitioned from a Declared Species Group to a Recognised Biosecurity Group under the Biosecurity and Management Act.

Service Level

We will maintain the Service Level by continuing to

- ✓ Undertake fogging where and when required.
- ✓ Monitor adult mosquito numbers to determine breeding areas.
- ✓ Strategic baiting of known breeding sites.
- ✓ Educate the public on how to minimise mosquito breeding opportunities.

Issues

- Are there better control options available including baiting waterways and potential breeding sites.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMRS
2021/2022	Review the effectiveness and alternative to current treatment.	EMRS
2022/2023	Ongoing Service Provision.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Ongoing Service Provision.	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	15,111.40	15,368.30	15,629.56	15,895.26	16,165.48
Operating Income	-	-	-	-	-
Projected Program Cost to Council	15,111.40	15,368.30	15,629.56	15,895.26	16,165.48

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Retain and upgrade of current health and educational services and infrastructure (Shire and State responsibility).
Strategies:	<ul style="list-style-type: none">Maintain quality infrastructure for health providers (medical centre, housing).Lobby state and federal government for improved health infrastructure.Support continued incentive funding for a GP in the Shire.Continue to provide free use of facilities for use by service providers (Chiropractors, Physiotherapist, Veterinarian).

Background

The Shire of Yilgarn has no statutory requirement to subsidise Medical Services as this is a clear State and Commonwealth government responsibility. Notwithstanding this Council has agreed to subsidise the provision of a local GP service and to subsidise the local Chemist due to the strong community demand to have access to these services.

Medical services are funded from general revenue

Service Level

We will maintain the Service Level by continuing to

- ✓ Provide free use of a house and the Doctors surgery located at Achernar St Southern Cross for a GP.
- ✓ Provide subsidised use of a Shire residence and pay the lease on the Chemist building for use by the local Chemist.
- ✓ Maintain and upgrade medical equipment owned by the Shire when necessary.
- ✓ Maintain cash backed health service reserve funds.

Issues

- General shortage of appropriately qualified GP's willing to practice in isolated one Doctor rural towns.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	CEO
2021/2022	Ongoing Service Provision.	CEO
2022/2023	Review Medical Services Agreement	CEO/Council
2023/2024	Ongoing Service Provision.	CEO
2024/2025	Ongoing Service Provision.	CEO

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	147,907.01	150,421.43	152,978.59	155,579.23	158,224.07
Operating Income	-	-	-	-	-
Projected Program Cost to Council	147,907.01	150,421.43	152,978.59	155,579.23	158,224.07

Strategic Community Plan

Economic Objective:	A prosperous future for our community.
Outcome:	Business in the Shire remain competitive and viable.
Strategies:	<ul style="list-style-type: none"> Continue to support and manage the Community Resource Centre. Improve Visitor information services.

Background

The Shire of Yilgarn has entered into a service agreement for community resource network services with the Department of Regional Development. The current agreement ends June 2020.

The Community Resource Centre building was designed and constructed for the specific purpose of providing community resource network services. This was a joint venture project with the Education Department. The building is located on the School grounds and was designed to allow use and access by both the School and general public.

The Shire has renewed the original 21 year lease agreement with the Education Department for a further 10 years with a 10 year option, commencing on the 1st January 2021.

The Community Resource Centre receives ~\$100,000 per annum from the Department of Regional Development and generates additional income from user charges with any shortfall funded by the Shire.

Service Level**We will maintain the Service Level by continuing to**

- ✓ Provide CRC services as per the service agreement with the Department of Regional Development.
- ✓ Encourage youth, community & business training opportunities.
- ✓ Review community service needs if the state government withdraws recurrent funding for community resource centres.

Issues

- Relevance of some of the services given improvements in access to IT resources.
- Provision of Library Services if CRC funding is to be discontinued.

Actions

When	What	Who
2020/2021	Facility Lease to be Renewed.	CEO
2021/2022	Ongoing Service Provision.	CEO
2022/2023	Ongoing Service Provision.	CEO
2023/2024	Ongoing Service Provision.	CEO
2024/2025	Ongoing Service Provision.	CEO

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	218,801.47	222,521.09	226,303.95	230,151.12	234,063.69
Operating Income	(150,141.47)	(152,693.87)	(155,289.67)	(157,929.59)	(160,614.40)
Projected Program Cost to Council	68,660.00	69,827.22	71,014.28	72,221.52	73,449.29

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain / increase percentage of residents engaged in recreation, cultural and leisure activities for all demographics in the Shire.
Strategies:	<ul style="list-style-type: none"> Continue to implement and support community programs. Provide and maintain high quality community infrastructure (recreation centre, oval, bowls, swimming pool, library community centre and halls). Provide support to local sport, recreation and community groups.

Background

As the closest of the three levels of government to the community, the Shire plays a key role in facilitating community development to help meet the needs of our community.

Community development is a process in which community members come together to take collective action and develop solutions to common problems. It involves engaging communities in policy making, planning, program development and evaluation. It is about government providing the opportunity for community initiatives in a 'bottom up' approach.

Community development is funded from general revenue. The Shire owns numerous community facilities that are accessed for community development.

Service Level

We will maintain the Service Level by continuing to

- ✓ Administer and fund the annual community grants program.
- ✓ Provide subsidised use of Shire facilities.
- ✓ Support and provide community events.

Issues

- Decline in residential population due to FIFO mining and amalgamation of farming interests including increased mechanisation.
- Decline in volunteers and participation in community events.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	CEO
2021/2022	Ongoing Service Provision.	CEO
2022/2023	Ongoing Service Provision.	CEO
2023/2024	Ongoing Service Provision.	CEO
2024/2025	Ongoing Service Provision.	CEO

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	49,747.10	50,592.80	51,452.87	52,327.57	53,217.14
Operating Income	(1,861.01)	(1,892.65)	(1,924.82)	(1,957.54)	(1,990.82)
Projected Program Cost to Council	47,886.09	48,700.15	49,528.05	50,370.03	51,226.32

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain / increase percentage of residents engaged in recreation, culture and leisure activities for all demographics in the Shire.
Strategies:	<ul style="list-style-type: none"> Support the provision of child care facilities within the community. Explore opportunities for youth programs.

Background

Regional Early Education & Development Inc. (REED)

Formerly "Yilgarn Occasional Child Care Centre".

REED operates and manages the Shire owned Child Care facilities on a commercial basis.

Playgroup

The Playgroup was a volunteer organisation for parents with young / pre-school aged children to meet and interact in a safe environment. The Southern Cross Playgroup was run by a volunteer committee and was held Tuesdays 9.30am-11.30am and may run during school holidays depending on numbers. The Playgroup has been inactive since 2018 with the building demolished. Redevelopment of the site as a youth friendly outdoor facility is currently progressing.

Service Level

We will maintain the Service Level by continuing to

- ✓ Provide subsidised use of Shire owned facilities for use by REED and Playgroup (if reactivated).
- ✓ Continue to support the provision of child care services through funding assistance as approved by Council.

Issues

- Demolition of the Playgroup building due to structural issues will require alternative facilities if the Playgroup was to reform.

Actions

When	What	Who
2020/2021	Completion of youth friendly play park facilities.	EMI / EMRS
2021/2022	Ongoing Service Provision.	CEO
2022/2023	Ongoing Service Provision.	CEO
2023/2024	Ongoing Service Provision.	CEO
2024/2025	Ongoing Service Provision.	CEO

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	50,070.35	50,921.55	51,787.21	52,667.60	53,562.95
Operating Income	(101.70)	(103.43)	(105.19)	(106.98)	(108.79)
Projected Program Cost to Council	49,968.65	50,818.12	51,682.03	52,560.62	53,454.15

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	High quality and well maintained Aged Care facilities.
Strategies:	<ul style="list-style-type: none"> Manage and maintain the Southern Cross Senior Citizens Centre.

Background

The Southern Cross District Health Service Board raised the issue of forward planning for the establishment of a dedicated Senior Citizen Centre in Southern Cross in January 2002 and in 2007 the Southern Cross Senior Citizen Centre was purposely built for the seniors and local CWA to use for recreational and social activities. The centre was built with funds from the Shire of Yilgarn and \$300,000 from the Department of Local Government and Regional Development as part of their Regional Infrastructure Funding program.

Service Level

We will maintain the Service Level by continuing to

- ✓ Maintain and provide free access for use of the Seniors Citizens Centre.
- ✓ Assist the Seniors with events.

Issues

- The building is underutilised at the present, especially since HACC has ceased to use the facility on Monday's and Wednesday's.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	CEO
2021/2022	Ongoing Service Provision.	CEO
2022/2023	Ongoing Service Provision.	CEO
2023/2024	Ongoing Service Provision.	CEO
2024/2025	Ongoing Service Provision.	CEO

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	114,791.56	116,743.01	118,727.65	120,746.02	122,798.70
Operating Income	(2,176.78)	(2,213.78)	(2,251.42)	(2,289.69)	(2,328.62)
Projected Program Cost to Council	112,614.78	114,529.23	116,476.23	118,456.32	120,470.08

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	High quality and well maintained Aged Care Facilities.
Strategies:	<ul style="list-style-type: none"> Continue to manage, refurbish and maintain the Homes for the Aged. Support the Central East Accommodation & Care Alliance Inc. (CEACA) Independent Living Unit's precinct in Southern Cross.

Background

The Shire of Yilgarn owns and manages 12 aged accommodation units, referred to as the Homes for the Aged. The facility is for use by seniors who meet the Department of Housing eligibility criteria.

The first six units were opened in 1973 with the following six units being opened in 1980. They were previously managed by an independent Committee (Yilgarn Homes for the Aged Incorporated). This Committee also managed Carinaville (located at the Southern Cross Hospital).

The Shire assumed control of the ongoing management and maintenance of the Units from 1 July 2005 and the Committee was disbanded at this time.

Service Level

We will maintain the Service Level by continuing to

- ✓ Manage and maintain the Homes for the Aged.
- ✓ Align rents with Department of Housing community housing rent setting policy.
- ✓ Continue to support the Central East Accommodation & Care Alliance Inc. (CEACA).

Issues

- Due to the age of the facility the gardens, common area's and external's all needs to be refurbished. The Shire has been refurbishing the internal space of units in recent years.

Actions

When	What	Who
2020/2021	Upgrade rear common area's.	EMRS
2021/2022	Ongoing Service Provision.	EMRS
2022/2023	Ongoing Service Provision.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Ongoing Service Provision.	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	138,718.59	141,076.80	143,475.11	145,914.18	148,394.73
Operating Income	(36,661.02)	(37,284.26)	(37,918.09)	(38,562.70)	(39,218.26)
Projected Program Cost to Council	102,057.57	103,792.55	105,557.02	107,351.49	109,176.46

Strategic Community Plan

Economic Objective:	A prosperous future for our community.
Outcome:	Quality and affordable housing is available.
Strategies:	<ul style="list-style-type: none"> Continue to invest in housing to attract professionals to the region, to attract and retain professionals and young people in the Shire.

Background

The Shire of Yilgarn owns the following houses:

37 Taurus St	Staff	71 Antares St	Staff
35 Taurus St	Doctor	120 Antares St	Staff
2 Libra Pl	Staff	11 Andromeda Ct	Staff
3 Libra Pl	Staff	103 Altair St	Staff
6 Libra Pl	Dept of Housing	80 Spica St	Chemist
91A Antares St	Staff	11 Antares St	Private
91B Antares St	Staff	13A Libra Pl	Staff
91C Antares St	Staff	13B Libra Pl	Professional
1/50 Antares St	Private	2/50 Antares St	Dept of Health
3/50 Antares St	Vacant	4/50 Antares St	Private

The cost of housing is funded from general revenue and rental income.

Service Level

We will maintain the Service Level by continuing to

- ✓ Manage and maintain Shire owned housing for use by relevant staff and others.

Issues

- When Executive and senior staff who reside in their own homes leave the employ of the Shire, the Shire will need to acquire additional suitable housing stock.

Actions

When	What	Who
2020/2021	Review housing and residential land stock.	CEO / EMCS
2021/2022	Budget to purchase Executive level house.	CEO / EMCS
2022/2023	Ongoing Service Provision.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Ongoing Service Provision.	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	287,137.44	292,018.78	296,983.10	302,031.81	307,166.35
Operating Income	(81,629.13)	(83,016.83)	(84,428.11)	(85,863.39)	(87,323.07)
Projected Program Cost to Council	205,508.31	209,001.95	212,554.99	216,168.42	219,843.28

Strategic Community Plan

Environmental Objective:	Protecting, utilising and enhancing our beautiful natural heritage.
Outcome:	Satisfaction with waste management services and recycling processes.
Strategies:	<ul style="list-style-type: none"> Establish and maintain environmentally sound regional waste facilities to cater for the Shire's long term waste disposal requirements. Continue to provide and promote recycling services, including fortnightly household pick up and e-waste collection.

Background

The Southern Cross Refuse Site are licenced by the Department of Water and Environment Regulation (DWER) and managed by the Shire. The Shire is also responsible for refuse sites located at Bodallin, Moorine Rock, Bullfinch & Marvel Loch.

The DWER licence imposes conditions and the Shire is required to submit an annual report by 30th November each year. The Executive Manager Regulatory Services is tasked with monitoring and submitting the reports.

Rubbish collection charges recovers some of the costs, however there is a current shortfall which is covered by general revenue.

Service Level

We will maintain the Service Level by continuing to

- ✓ Manage the Southern Cross, Bodallin, Moorine Rock, Bullfinch and Marvel Loch Refuse Sites.
- ✓ Provide a weekly 240L Bin collection and twice monthly 240L recycle bin collection service.
- ✓ Continue to participate in and promote Drum Muster.
- ✓ Continue to provide a waste oil collection service.

Issues

- Completion of Refuse Site and closure of Southern Cross Transfer Station.
- Restricting access hours to Refuse Site and having site manned when open.
- Illegal dumping

Actions

When	What	Who
2020/2021	Review management plan for all Yilgarn refuse sites.	EMRS
2021/2022	Review contract for provision of waste collection services	EMRS / EMI
2022/2023	Ongoing Service Provision.	EMRS / EMI
2023/2024	Ongoing Service Provision.	EMRS / EMI
2024/2025	Ongoing Service Provision.	EMRS / EMI

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	388,316.62	394,918.00	401,631.61	408,459.34	415,403.15
Operating Income	(267,954.82)	(272,510.05)	(277,142.72)	(281,854.15)	(286,645.67)
Projected Program Cost to Council	120,361.80	122,407.95	124,488.89	126,605.20	128,757.49

Strategic Community Plan

Environmental Objective:	Protecting, utilising and enhancing our beautiful natural heritage.
Outcome:	Satisfaction with sewerage services.
Strategies:	<ul style="list-style-type: none"> Continue to maintain current sewerage systems in accordance with licensing requirements and asset management plan. Continue to use recycled water for use at the Southern Cross oval and Constellation Park.

Background

The Shire owns and manages a deep sewer system in Southern Cross and a semi deep sewer system in Marvel Loch.

In Southern Cross the sewerage is piped by gravity feed from property connections to pump pits, these pits then pump the sewerage to a series of ponds where the sewerage undergoes primary treatment. Southern Cross has a re-use system installed that reticulates the Sports Complex lawn (oval, park) and Constellation Park and the system is licensed by the DWER and Department of Health

The Southern Cross sewerage system is licensed by Department of Environment Regulation, with the Shire required to submit an Annual Audit Compliance Report and an Annual Environmental Report by 1st September each year. Executive Manager of Regulatory Services is tasked with management of the system and submitting annual reports.

Service Level**We will maintain the Service Level by continuing to**

- ✓ Maintain the Southern Cross and Marvel Loch sewerage system in accordance with asset management plan & licence conditions.
- ✓ Manage the sullage pit located at the Southern Cross Refuse Site.
- ✓ Provide recycled water to Southern Cross oval & Constellation Park.

Issues

- Aging sewerage waste water infrastructure.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMRS
2021/2022	Commission detailed asset management plan for SX & ML Systems. Review opportunity to expand use of recycled water.	EMRS EMRS
2022/2023	Ongoing Service Provision.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Ongoing Service Provision.	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	226,289.75	230,136.67	234,048.99	238,027.83	242,074.30
Operating Income	(316,299.76)	(321,676.85)	(327,145.36)	(332,706.83)	(338,362.85)
Projected Program Cost to Council	(90,010.01)	(91,540.18)	(93,096.37)	(94,679.00)	(96,288.55)

Strategic Community Plan

Economic Objective:	A prosperous future for our community.
Outcome:	Business in the Shire to remain competitive and viable.
Strategies:	<ul style="list-style-type: none"> Continue to provide an effective and efficient approval process.
Outcome:	Improved telecommunications infrastructure.
Strategies:	<ul style="list-style-type: none"> Continue to lobby for improved telecommunications infrastructure to eliminate blackspots in the Shire.

Background**Town Planning**

Town Planning in WA is governed by the Planning & Development Act 2005. This requires local governments to be involved in planning for local communities by ensuring appropriate planning controls exist for land use and development. Local governments must base their planning decisions on the provisions and controls in their local planning scheme. All local government planning schemes and policies are required to be consistent with State Government planning objectives and requirements.

Regional Development - Telecommunications

Council acknowledges that access to telecommunications infrastructure and embracing the opportunities afforded by the NBN are vitally important in ensuring local businesses can remain competitive.

Service Level**We will maintain the Service Level by continuing to**

- ✓ Process planning applications in an efficient and effective manner.
- ✓ Lobby to ensure Shire residents have access to appropriate levels of telecommunications infrastructure.

Issues

- Need to incorporate recent amendments that apply to all Schemes into the Shire's Town Planning Scheme.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	CEO
2021/2022	Review the Town Planning Scheme.	CEO / EMCS / EMRS
2022/2023	Ongoing Service Provision.	CEO
2023/2024	Ongoing Service Provision.	CEO
2024/2025	Ongoing Service Provision.	CEO

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	39,941.17	40,620.17	41,310.71	42,012.99	42,727.21
Operating Income	(5,624.05)	(5,719.66)	(5,816.89)	(5,915.78)	(6,016.35)
Projected Program Cost to Council	34,317.12	34,900.51	35,493.82	36,097.21	36,710.86

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain a liveable, safe and secure community.
Strategies:	

Background

The Shire of Yilgarn has one operating cemetery located in Southern Cross.

Costs of burials are funded by fees & charges and the ground & building maintenance is funded from general revenue.

Service Level

We will maintain the Service Level by continuing to

- ✓ Maintain and operate the Southern Cross Cemetery.

Issues

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMI/EA
2021/2022	Ongoing Service Provision.	EMI/EA
2022/2023	Ongoing Service Provision.	EMI/EA
2023/2024	Ongoing Service Provision.	EMI/EA
2024/2025	Ongoing Service Provision.	EMI/EA

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	39,692.58	40,367.36	41,053.60	41,751.51	42,461.29
Operating Income	(2,835.41)	(2,883.61)	(2,932.63)	(2,982.48)	(3,033.19)
Projected Program Cost to Council	36,857.18	37,483.75	38,120.97	38,769.03	39,428.10

Strategic Community Plan

- Social Objective: An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
- Outcome: Maintain / increase percentage of residents engaged in recreation, culture and leisure activities for all demographics in the Shire.
- Strategies:
 - Provide support to local sport, recreation and community groups.

Background

Community Bus

A Community Bus is provided by the Shire for the use by Community Groups, Sporting Clubs and other Not-for-Profit organisations such as state & private schools at a subsidised hire rates.

For profit organisations can hire the Community Bus but at full hire rates.

Community Car

A Community Car is provided for the use of community members and itinerant Professionals.

Service Level

We will maintain the Service Level by continuing to

- ✓ Provide and maintain a community bus and community car.
- ✓ Ensure vehicles are appropriate for intended use.
- ✓ Maintain the vehicles in a safe, clean and roadworthy condition.

Issues

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMI/EMCS
2021/2022	Ongoing Service Provision.	EMI/EMCS
2022/2023	Ongoing Service Provision.	EMI/EMCS
2023/2024	Ongoing Service Provision.	EMI/EMCS
2024/2025	Ongoing Service Provision.	EMI/EMCS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	10,913.81	11,099.35	11,288.04	11,479.93	11,675.09
Operating Income	(5,147.91)	(5,235.42)	(5,324.42)	(5,414.94)	(5,506.99)
Projected Program Cost to Council	5,765.91	5,863.93	5,963.61	6,064.99	6,168.10

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain a liveable, safe and secure community
Strategies:	
Economic Objective:	A prosperous future for our community.
Outcome:	Tourism opportunities are maximised.
Strategies:	

Background

The Shire provides access to public toilets for the convenience of shoppers in the CBD and at public parks for visitors, travellers and residents within the Shire.

All maintenance, cleaning, utility, supplies and insurance cost are funded by the Shire of Yilgarn from general revenue.

Service Level**We will maintain the Service Level by continuing to**

- ✓ Provide clean and accessible public toilets located on Antares Street (CBD), in Rotary Park, Constellation Park (Antares St), at the Southern Cross Bowling / Tennis Club, Bodallin, Marvel Loch and Moorine Rock.

Issues**Actions**

When	What	Who
2020/2021	Ongoing Service Provision.	EMRS / EMI
2021/2022	Ongoing Service Provision.	EMRS / EMI
2022/2023	Ongoing Service Provision.	EMRS / EMI
2023/2024	Ongoing Service Provision.	EMRS / EMI
2024/2025	Ongoing Service Provision.	EMRS / EMI

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	62,966.58	64,037.01	65,125.64	66,232.78	67,358.73
Operating Income	-	-	-	-	-
Projected Program Cost to Council	62,966.58	64,037.01	65,125.64	66,232.78	67,358.73

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain / increase percentage of residents engaged in recreation, culture and leisure activities for all demographics in the Shire.
Strategies:	<ul style="list-style-type: none"> Continue to provide and maintain high quality community infrastructure (recreation centre, oval, bowls, tennis facilities, swimming pool, library, community centre and halls).

Background

The Shire provides infrastructure for community use such as community meetings, public presentations, shows, plays, concerts and other functions that require a larger space for the community to get together.

All expenses (maintenance, cleaning, insurance, utilities) relating to the building are funded by the Shire from general revenue with the Shire charging a nominal hire fee.

Service Level

We will maintain the Service Level by continuing to

- ✓ Review need for retention of Bodallin and Marvel Loch halls over time.

Issues

- The halls in Marvel Loch and Bodallin are minimally used by the community.
- Southern Cross Community Centre is under utilised.
- Masonic Lodge not utilised.

Actions

When	What	Who
2020/2021	Assess community usage of Bodallin Hall and its future	CEO/EMRS
2021/2022	Ongoing Service Provision.	EMRS
2022/2023	Ongoing Service Provision.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Ongoing Service Provision.	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	321,695.93	327,164.76	332,726.56	338,382.91	344,135.42
Operating Income	(4,749.76)	(4,830.50)	(4,912.62)	(4,996.14)	(5,081.07)
Projected Program Cost to Council	316,946.17	322,334.26	327,813.94	333,386.77	339,054.35

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain / increase percentage of residents engaged in recreation, culture and leisure activities for all demographics in the Shire.
Strategies:	<ul style="list-style-type: none">Continue to provide and maintain high quality community infrastructure (recreation centre, oval, bowls, tennis facilities, swimming pool, library, community centre and halls).

Background

Local governments provide public swimming pools for use by their residents for a number of reasons, including; providing a facility for children to learn to swim, provide people with an escape from the pressures and tensions of daily life, lead to improved levels of physical and mental health, and build up strong social networks and relationships. Swimming is a healthy, low-impact activity that has many physical and mental health benefits.

Service Level

We will maintain the Service Level by continuing to

- ✓ Maintain new buildings, infrastructure and surrounds to a high standard.

Issues

- Maintain free entry or implement entry charge with new facility?

Actions

When	What	Who
2020/2021	Complete construction of new Aquatic Centre.	CEO/EMRS
2021/2022	Ongoing Service Provision.	EMRS
2022/2023	Ongoing Service Provision.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Ongoing Service Provision.	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	206,014.35	209,516.59	213,078.37	216,700.71	220,384.62
Operating Income	-	-	-	-	-
Projected Program Cost to Council	206,014.35	209,516.59	213,078.37	216,700.71	220,384.62

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain / increase percentage of residents engaged in recreation, culture and leisure activities for all demographics in the Shire.
Strategies:	<ul style="list-style-type: none"> • Provide and maintain high quality community infrastructure (recreation centre, oval, bowls, swimming pool, library, community centre and halls). • Provide support to local sport, recreation and community groups.

Background

The provision of sport & recreation infrastructure & services is a key responsibility of local government, especially in rural areas where there is no or little private investment. Sport and recreation is vital for our communities as it helps build stronger, healthier, happier, and safer communities. Communities that participate in sport and recreation develop strong social bonds, are safer places and the people who live in them are generally healthier and happier than places where physical activity isn't a priority.

Service Level

We will maintain the Service Level by continuing to

- ✓ Continue to provide and maintain the current infrastructure.
- ✓ Continue to support sporting clubs and volunteers.
- ✓ Consider solar power options to reduce costs.

Issues

- Reduction in people who participate in sport and recreation including volunteers.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMRS/EMI
2021/2022	Ongoing Service Provision.	EMRS/EMI
2022/2023	Refurbish Southern Cross Recreation Centre	EMRS/EMI
2023/2024	Ongoing Service Provision.	EMRS/EMI
2024/2025	Ongoing Service Provision.	EMRS/EMI

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	1,069,213.78	1,087,390.41	1,105,876.05	1,124,675.94	1,143,795.43
Operating Income	(16,346.46)	(16,624.35)	(16,906.96)	(17,194.38)	(17,486.69)
Projected Program Cost to Council	1,052,867.32	1,070,766.06	1,088,969.09	1,107,481.56	1,126,308.75

Strategic Community Plan

Social Objective:	An inclusive, secure and welcoming community that encourages family, youth and the aged to remain in and contribute to our Shire in the long term.
Outcome:	Maintain / increase percentage of residents engaged in recreation, culture and leisure activities for all demographics in the Shire.
Strategies:	<ul style="list-style-type: none"> Provide and maintain high quality community infrastructure (recreation centre, oval, bowls, swimming pool, library, community centre and halls).
Economic Objective:	A prosperous future for our community.
Outcome:	Business in the Shire remain competitive and viable.
Strategies:	<ul style="list-style-type: none"> Continue to support and manage the Community Resource Centre.

Background

The provision of Libraries in Western Australia is through a partnership between local government and the State Library. The Shire manages the Library and is responsible for all costs associated with the staffing and housing. The State Library provides public library collections of catalogued books and other materials.

Service Level**We will maintain the Service Level by continuing to**

- ✓ Manage the public library collection with Southern Cross Community Resource Centre.
- ✓ Maintain the Shire library if the Community Resource Centre funding is withdrawn.

Issues

- Advances in technology are changing the need for Libraries and the Shire must continue to diversify the services provided to ensure the Library does not become obsolete.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	CEO
2021/2022	Ongoing Service Provision.	CEO
2022/2023	Ongoing Service Provision.	CEO
2023/2024	Ongoing Service Provision.	CEO
2024/2025	Ongoing Service Provision.	CEO

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	44,494.45	45,250.85	46,020.12	46,802.46	47,598.10
Operating Income	(48.25)	(49.07)	(49.90)	(50.75)	(51.61)
Projected Program Cost to Council	44,446.20	45,201.78	45,970.21	46,751.71	47,546.49

Strategic Community Plan

Economic Objective:	A prosperous future for our community.
Outcome:	Improved telecommunications infrastructure
Strategies:	<ul style="list-style-type: none"> Continue to rebroadcast FM Radio and TV channels for the Southern Cross community.
Outcome:	Tourism opportunities are maximised.
Strategies:	<ul style="list-style-type: none"> Continue to support the Southern Cross Museum.

Background**Museum**

The Yilgarn Historical Society was founded in the early 1970's and the museum was opened in the late 1970's to showcase and preserve local and national history. The Yilgarn History Museum is housed in the former Registrar's Office and Courthouse, the earliest in Western Australia, built in 1892.

TV & Radio Re-Broadcast

The Shire has agreed to re-broadcast FM Radio due to community demand in order to improve the liveability of Southern Cross and Marvel Loch. Shire of Yilgarn holds an apparatus licence for re-broadcasting.

Service Level

We will maintain the Service Level by continuing to

- ✓ Maintain the Museum building and the attractions within it.
- ✓ Support the Museum Committee through the provision of ongoing operational funding.

Issues

- Lack of volunteers to operate the Museum.
- High cost to maintain the Museum building.
- Need to review the apparatus in the rebroadcast shed at Wimmera Hill.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	CEO / EMRS
2021/2022	Ongoing Service Provision.	CEO / EMRS
2022/2023	Ongoing Service Provision.	CEO / EMRS
2023/2024	Ongoing Service Provision.	CEO / EMRS
2024/2025	Ongoing Service Provision.	CEO / EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	99,920.67	101,619.32	103,346.85	105,103.75	106,890.51
Operating Income	(5,068.49)	(5,154.65)	(5,242.28)	(5,331.40)	(5,422.03)
Projected Program Cost to Council	94,852.18	96,464.67	98,104.57	99,772.35	101,468.48

Strategic Community Plan

Economic Objective:	A prosperous future for our community.
Outcome:	Safety and quality of transport networks are maintained and improved.
Strategies:	<ul style="list-style-type: none"> Continue to maintain and upgrade our road network.

Background

Local governments are responsible for the construction and maintenance of Roads under their control.

The Great Eastern Highway, Southern Cross – Marvel Loch Road and Bullfinch Road are State government roads and under the control of MRWA, all other roads within the Shire are the responsibility of the Shire of Yilgarn. The Shires road network comprises of approximately 253km of sealed roads and 2,530km of unsealed roads.

The Shire of Yilgarn employs a construction crew (8 staff) and a maintenance crew (7 staff) who are responsible for construction and maintenance works. Contractors are employed as required to complement the Shires own staff.

The Shire receives funding from the Commonwealth Government (Roads to Recovery Program) and the State Government (State Road Funds to Local Government Agreement, administered through Regional Road Groups) for construction projects. The Shire also receives general purpose (untied) road grants through the Local Government Grants Commission.

Service Level**We will maintain the Service Level by continuing to**

- ✓ Implement the road construction program as per the Capital Works Plan (subject to State and Federal funding).
- ✓ Prepare and adopt definitive and quantified 5 year plans for roads and and 10 year plans for plant replacement.

Issues

- Changes to State and Federal Government commitments, Roads to Recovery, Regional Roads, Direct Grants and Blackspots projects.

Actions

When	What	Who
2020/2021	Capital infra works & plant purchases per plan	EMI/EMCS
2021/2022	Capital infra works & plant purchases per plan	EMI/EMCS
2022/2023	Capital infra works & plant purchases per plan	EMI/EMCS
2023/2024	Capital infra works & plant purchases per plan	EMI/EMCS
2024/2025	Capital infra works & plant purchases per plan	EMI/EMCS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	-	-	-	-	-
Operating Income	-	-	-	-	-
Projected Program Cost to Council	-	-	-	-	-

Strategic Community Plan

Economic Objective:	A prosperous future for our community.
Outcome:	Safety and quality of transport networks are maintained and improved.
Strategies:	<ul style="list-style-type: none"> Continue to maintain and upgrade our road network.

Background

Local governments are responsible for the construction and maintenance of Roads under their control.

The Shires road network comprises of approximately 253km of sealed roads and 2,530km of unsealed roads.

The Shire of Yilgarn employs a construction crew (8 staff) and a maintenance crew (7 staff) who are responsible for construction and maintenance works. Contractors are employed as required to complement the Shires own staff.

The Shire owns the following Plant for the purposes of road maintenance and construction; 5 x Graders; 3 x Loaders; 1 x Backhoe; 2 x Eight Wheel Tip Trucks/Water Trucks; 1 x Primemover/Roadtrain; 3 x Rollers; 1 x Skidsteere Loader.

The provision of Street Lighting is included within the road maintenance function.

Service Level

We will maintain the Service Level by continuing to

- ✓ Employ our own road maintenance staff, supplemented by contractors, to maintain the road network in accordance with agreed service levels.

Issues

- Dependant on Roads to Recovery, Regional Road Group and Blackspot funding.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMI/EMCS
2021/2022	Ongoing Service Provision.	EMI/EMCS
2022/2023	Ongoing Service Provision.	EMI/EMCS
2023/2024	Ongoing Service Provision.	EMI/EMCS
2024/2025	Ongoing Service Provision.	EMI/EMCS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2/2	2023/2024	2023/2024	2024/2025
Non Cash Operating Expenditure (Depreciation)	3,949,047.63	4,016,181.44		4,084,456.53	4,153,892.29	4,224,508.46
Operating Expenditure	1,448,832.24	1,473,462.38		1,498,511.25	1,523,985.94	1,549,893.70
Operating Income	(9,662.93)	(9,827.20)	##	-	(10,164.17)	(10,336.96)
Projected Program Cost to Council	1,439,169.30	1,463,635.18		1,488,516.98	1,513,821.77	1,539,556.74

Strategic Community Plan

Economic Objective:	A prosperous future for our community.
Outcome:	Safety and quality of transport networks are maintained and improved.
Strategies:	<ul style="list-style-type: none"> Continue to maintain the Southern Cross Airstrip and facilities.

Background

The Shire owns and manages the Southern Cross aerodrome in accordance with Civil Aviation Safety Authority requirements.

The aerodrome has previously been used for fly in fly out mining operations. Its current use is predominantly recreation (Southern Cross Aero Club) and for the Royal Flying Doctor Service, however fly in fly out usage is in resurgence.

The aerodrome maintenance is funded from general revenue and the Regional Airports Development Scheme (RADS).

Service Level

We will maintain the Service Level by continuing to

- ✓ Ensure airstrip access for Royal Flying Doctor Service.
- ✓ Ensure facilities are maintained to a suitable level for current and anticipated FIFO usage.

Issues**Actions**

When	What	Who
2020/2021	Review current and projected use for capital upgrades	EMI
2021/2022	Ongoing Service Provision.	EMI
2022/2023	Ongoing Service Provision.	EMI
2023/2024	Ongoing Service Provision.	EMI
2024/2025	Ongoing Service Provision.	EMI

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2/2	2023/2024	2023/2024	2024/2025
Operating Expenditure	99,635.82	101,329.63		103,052.23	104,804.12	106,585.79
Operating Income	(5,540.60)	(5,634.79)	(5,730.58)	(5,828.00)	(5,927.08)	
Projected Program Cost to Council	94,095.22	95,694.84		97,321.65	98,976.12	100,658.72

Strategic Community Plan

Economic Objective:	A prosperous future for our community.
Outcome:	Safety and quality of transport networks are maintained and improved.
Strategies:	<ul style="list-style-type: none"> Continue to maintain and upgrade our road network.

Background

The Shire is responsible for the road reserves including provision of footpaths, maintenance of the verges and for the townscapes of our town sites. The functionality and aesthetics of our towns is vitally important in ensuring ease of access for tourists, cars, pedestrians and cyclists.

The Shire is also responsible for street furniture, refuse bins, trees, parks & gardens, signage, street cleaning, parking and public toilets.

Footpaths, verge and town scaping maintenance and improvements are funded from general revenue.

Service Level

We will maintain the Service Level by continuing to

- ✓ Maintain and enhance the footpaths and verges.
- ✓ Plant new trees every year,

Issues**Actions**

When	What	Who
2020/2021	Ongoing Service Provision.	EMI
2021/2022	Ongoing Service Provision.	EMI
2022/2023	Ongoing Service Provision.	EMI
2023/2024	Ongoing Service Provision.	EMI
2024/2025	Ongoing Service Provision.	EMI

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	37,576.00	38,214.79	38,864.44	39,525.14	40,197.07
Operating Income	(2,575.17)	(2,618.94)	(2,663.47)	(2,708.74)	(2,754.79)
Projected Program Cost to Council	35,000.83	35,595.85	36,200.98	36,816.39	37,442.27

Strategic Community Plan

Economic Objective:	A prosperous future for our community.
Outcome:	Business in the Shire remain competitive and viable.
Strategies:	<ul style="list-style-type: none"> Support the local business community and promote further investment in the district, including opportunities for industry growth and development.

Background

The Shire of Yilgarn has an agreement with The Department of Transport for the provision of police licensing services and has an agreement with TransWA for the provision of public transport ticketing services (Prospector Train). The Shire is not obliged to provide these services to the community however it is reasonable to suggest there is a strong demand from the community to do so.

The Department of Transport pays a commission for the services provided however this does not meet the full costs, with the shortfall funded from general revenue. TransWA pays a commission calculated as a percentage of the individual ticket price.

Service Level

We will maintain the Service Level by continuing to

- ✓ Provide a police licensing and public transport ticketing service at the Shire customer service counter.

Issues

- Over time these services will be accessed more on-line and an in-person service may not be required.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMCS
2021/2022	Ongoing Service Provision.	EMCS
2022/2023	Ongoing Service Provision.	EMCS
2023/2024	Ongoing Service Provision.	EMCS
2024/2025	Ongoing Service Provision.	EMCS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	74,426.91	75,692.17	76,978.93	78,287.57	79,618.46
Operating Income	(21,056.51)	(21,414.47)	(21,778.52)	(22,148.75)	(22,525.28)
Projected Program Cost to Council	53,370.40	54,277.69	55,200.41	56,138.82	57,093.18

Strategic Community Plan

Economic Objective:	A prosperous future for our community.
Outcome:	Tourism opportunities are maximised.
Strategies:	<ul style="list-style-type: none"> Re-establish a Yilgarn Tourism Committee to advise / recommend to Council on actions to promote tourism in the district.

Background

The provision of tourism and promotion services has been identified by the community as a key focus for the local economy – subsequently Tourism was identified in the Strategic Community Plan as a valuable and important industry for our region.

Service Level

We will maintain the Service Level by continuing to

- ✓ Provide free public Wi-Fi.
- ✓ Improve Signage.
- ✓ Maintain the Shire website and ensure information remains up to date.
- ✓ Develop a tourism specific marketing strategy and associated website.

Issues

- The main issue facing the Shire is how to transition from a bricks and mortar approach to providing services, i.e. a dedicated building structure with staff to an online presence.

Actions

When	What	Who
2020/2021	Develop tourism marketing strategy & implement website	CEO / EMCS
2021/2022	Ongoing Service Provision.	CEO
2022/2023	Ongoing Service Provision.	CEO
2023/2024	Ongoing Service Provision.	CEO
2024/2025	Ongoing Service Provision.	CEO

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	80,764.67	58,137.67	59,126.01	60,131.15	61,153.38
Operating Income	(530.35)	(539.36)	(548.53)	(557.86)	(567.34)
Projected Program Cost to Council	80,234.33	57,598.31	58,577.48	59,573.30	60,586.04

Strategic Community Plan

Goal:	A prosperous future for our community.
Outcome:	Tourism opportunities are maximised.
Strategies:	<ul style="list-style-type: none"> Continue to manage and promote the Southern Cross Caravan Park.

Background

The Shire owns and manages the Southern Cross Caravan Park and Sandalwood Motor Lodge as these facilities are not profitable enough to attract private ownership and are important to our local economy for the following reasons:

- ✓ Southern Cross is located on the Great Eastern Highway, being the link between WA and the eastern states and accordingly caravanners have little choice but to travel through our town and this facility encourages them to stay overnight.
- ✓ Caravan park visitors inject dollars into the local community by self-catering, eating out and visiting local attractions.
- ✓ Caravan park facilities support the accommodation requirements for local events & functions and for contractors working in the region.

The Southern Cross Caravan Park and Sandalwood Motor Lodge is funded through user charges with any shortfall met from general revenue.

Service Level

We will maintain the Service Level by continuing to

- ✓ Manage and operate the Caravan Park.
- ✓ Consider future management options.

Issues**Actions**

When	What	Who
2020/2021	Ongoing Service Provision.	CEO / EMCS
2021/2022	Ongoing Service Provision.	CEO / EMCS
2022/2023	Ongoing Service Provision.	CEO / EMCS
2023/2024	Ongoing Service Provision.	CEO / EMCS
2024/2025	Ongoing Service Provision.	CEO / EMCS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	390,071.08	396,702.29	403,446.23	410,304.81	417,280.00
Operating Income	(257,273.27)	(261,646.92)	(266,094.92)	(270,618.53)	(275,219.05)
Projected Program Cost to Council	132,797.81	135,055.37	137,351.31	139,686.28	142,060.95

Strategic Community Plan

Environmental Objectives:	Protecting, utilising and enhancing our beautiful natural heritage.
Outcome:	A valued natural environment where community members in all industries and government invest in land care.
Strategies:	<ul style="list-style-type: none"> Lobby for continued investment in landcare and conservation. Continue to provide administrative support for the Skeleton Weed Local Action Group.

Background

The Shire provides administrative support to assist the rural sector with landcare initiatives including the control of Skeleton Weed. Skeleton weed is a declared pest under the Biosecurity and Agriculture Management Act 2007.

The Shire receives funding from the Seed and Hay Industry Funding Committee that covers the costs of the Skeleton Weed control program.

Service Level

We will maintain the Service Level by continuing to

- ✓ Provide administrative support for the Local Action Group.
- ✓ Engage a part time Natural Resource Officer subject to funding.

Issues

- Service provision conditional on funding from State Government.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMRS
2021/2022	Ongoing Service Provision.	EMRS
2022/2023	Ongoing Service Provision.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Ongoing Service Provision.	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	235,798.70	239,807.27	243,884.00	248,030.02	252,246.53
Operating Income	(223,561.46)	(227,362.01)	(231,227.16)	(235,158.02)	(239,155.71)
Projected Program Cost to Council	12,237.23	12,445.27	12,656.84	12,872.00	13,090.83

Strategic Community Plan

Economic Objectives:	A prosperous future for our community.
Outcome:	Business in the Shire remain competitive and viable.
Strategies:	<ul style="list-style-type: none"> Continue to provide an efficient and effective approval process.

Background

The Building Act 2011 provides the framework and outlines the responsibilities of the parties in regards to the building control process. The Act separates the process of certifying that a design complies with building standards from the administrative process of the local government issuing building approval (Building Permit).

A Certificate of Design Compliance is issued by a registered Building Surveyor (in private practice or local government) to confirm certification, and a Building Permit is issued by the local government Permit Authority to confirm approval to build. Building Surveyors offer certification as part of the building service to their customers.

The Shire must deal with applications within a specified time, an uncertified application must be determined within twenty five (25) business days and a certified application must be determined by the local government/ Permit Authority in ten (10) business days. If the Shire does not determine the application in the prescribed time then the application is deemed refused and the Shire is required to return the full fees paid for the application.

The costs to the Shire in processing building permit applications is funded from the fees charged and general revenue.

Service Level

We will maintain the Service Level by continuing to

- ✓ Continue to comply with the Building Act 2011, specifically the timeframes for approvals.
- ✓ Continue to provide building permit data to the Department of Commerce.

Issues

- Impact of recently introduced Bushfire Assessment Levels on new construction.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMRS
2021/2022	Ongoing Service Provision.	EMRS
2022/2023	Ongoing Service Provision.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Ongoing Service Provision.	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	60,614.36	61,644.80	62,692.77	63,758.54	64,842.44
Operating Income	(3,291.13)	(3,347.08)	(3,403.98)	(3,461.85)	(3,520.70)
Projected Program Cost to Council	57,323.23	58,297.73	59,288.79	60,296.70	61,321.74

Strategic Community Plan

Economic Objectives: A prosperous future for our community.
Outcome: Business in the Shire remain competitive and viable.
Strategies:

Background

The Shire provides Standpipes to ensure water is available throughout the Shire where the Water Corporation reticulated scheme is not available.

Service Level

We will maintain the Service Level by continuing to

- ✓ Ensure access to a potable water supply within a reasonable distance to all properties on a cost recovery basis with subsidies for domestic water use.
- ✓ Applying the swipe card access system to all standpipes, in a staged approach.

Issues

- Some standpipes rely on the honesty system, which in some instances, is being abused. However swipe card access has been applied to the majority of standpipes.
- Cost of installing and serviceing swipe card system.

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	EMRS
2021/2022	Ongoing Service Provision.	EMRS
2022/2023	Ongoing Service Provision.	EMRS
2023/2024	Ongoing Service Provision.	EMRS
2024/2025	Ongoing Service Provision.	EMRS

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	378,647.97	385,084.98	391,631.43	398,289.16	405,060.08
Operating Income	(348,409.70)	(354,332.66)	(360,356.32)	(366,482.37)	(372,712.57)
Projected Program Cost to Council	30,238.27	30,752.32	31,275.11	31,806.79	32,347.50

Strategic Community Plan

Objectives:	All
Outcome:	All
Strategies:	All

Background

The Shire of Yilgarn currently supports the local economy by:

- Ensuring the CBD is maintained to a high standard, being a pleasant place to shop and do business.
- Providing clean & modern public conveniences.
- Ensuring adequate public car parking is available throughout the CBD.
- Promoting the District as a viable place to prospective new businesses.
- Providing an efficient & effective approvals process.
- Providing relevant information through signage, website, app, Crosswords & other means.
- Supporting local tradespersons & businesses where viable and possible.
- Providing training opportunities through the CRC.
- Providing security cameras at strategic locations.
- Maintaining population by providing local employment opportunities including traineeships & apprentices.

Service Level

We will maintain the Service Level by continuing to

- ✓ Maintain the CBD to a high standard.
- ✓ Providing clean & modern public conveniences & ensuring adequate public car parking is available.
- ✓ Promoting the District as a viable place to prospective new businesses.
- ✓ Supporting local tradespersons & businesses where viable and possible.

Issues

- Impact of IT on business and service provision (negative and positive).

Actions

When	What	Who
2020/2021	Ongoing Service Provision.	All Senior Managers
2021/2022	Ongoing Service Provision.	All Senior Managers
2022/2023	Ongoing Service Provision.	All Senior Managers
2023/2024	Ongoing Service Provision.	All Senior Managers
2024/2025	Ongoing Service Provision.	All Senior Managers

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	-	-	-	-	-
Operating Income	-	-	-	-	-
Projected Program Cost to Council	-	-	-	-	-

Strategic Community Plan

Civic Leadership Objectives:	Dynamic and visionary leadership guiding our community into the future.
Outcome:	A trustworthy and cohesive Council that functions efficiently and effectively.
Strategies:	<ul style="list-style-type: none"> • Ensure compliance whilst embracing innovation and best practice principles. • Maintain a high level of corporate governance, responsibility and accountability.
Outcome:	A community that respects and values Council staff and elected members.
Strategies:	<ul style="list-style-type: none"> • Ensure adequate training programs for elected members and staff. • Provide leadership to the community, staff and wider region.
Outcome:	Positive and productive regional partnerships.
Strategies:	<ul style="list-style-type: none"> • Actively participate in regional forums including Great Eastern Country Zone WALGA, Wheatbelt East Regional Organisation of Councils, Wheatbelt Communities and CEACA.

Background

The Yilgarn Shire Council comprises seven Councillors, with the Shire President and Deputy Shire President being elected by the Council. Council elections are held in October every second year, with half of the seven Council positions being vacant.

Service Level**Issues****Actions**

When		Who
2020/2021	Major Review Strategic Community Plan	CEO
2021/2022	Review Corporate Business Plan	EMCS
2022/2023	Desktop Review Strategic Community Plan	CEO
2023/2024	Review Corporate Business Plan	EMCS
2024/2025	Major Review Strategic Community Plan	CEO

Projected Program Operational Income & Expenditure

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Expenditure	435,367.11	442,768.35	450,295.41	457,950.44	465,735.59
Operating Income	-	-	-	-	-
Antisipated Program Cost to Council	435,367.11	442,768.35	450,295.41	457,950.44	465,735.59

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Land & Buildings 2020/2021 to 2024/2025

Project	Forecast Budget					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	

BUILDINGS - SPECIALISED

07. Health

074. Medical Services

Medical Centre - Land & Buildings Capital	\$ 40,000	\$ -	\$ -	\$ -	\$ -	
Medical Centre upgrades Roof Works & Cabinetry	\$ 40,000					
	\$ 40,000	\$ -	\$ -	\$ -	\$ -	

08. Education & Welfare

082. Care of Families & Children

Child Care Centre - Land & Buildings Capital	\$ 5,500	\$ -	\$ -	\$ -	\$ -	
Yilgarn Occasional Child Care Centre	\$ 5,500					
Install Second Gate Enclosure						

083. Aged Care - Senior Citizens Centre

Senior Citizens Centre - Land & Buildings Capital	\$ 15,000	\$ -	\$ -	\$ -	\$ -	
Blinds	\$ 15,000					
Install Sun Blinds						
	\$ 20,500	\$ -	\$ -	\$ -	\$ -	

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Land & Buildings 2020/2021 to 2024/2025

Project	Forecast Budget					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	

10. Community Amenities

Public Toilets - Land & Buildings Capital	\$ 10,000	\$ -	\$ 5,000	\$ -	\$ -	
CBD toilet			\$ 5,000			
Cistern Upgrades						
CBD toilet	\$ 10,000					
New cabinetry in Mothers room as damaged						
Cemetery - Land & Buildings Capital	\$ 10,000	\$ -	\$ -	\$ -	\$ -	
Map and Marker Upgrades	\$ 10,000					

11. Recreation & Culture

111. Public Halls & Civic centres

Public Halls & Civic Centres - Land & Buildings Capital	\$ 58,000	\$ 60,000	\$ 60,000	\$ -	\$ -	
Southern Cross Community Centre - Land & Buildings Capital	\$ 15,000	\$ 60,000	\$ 60,000	\$ -	\$ -	
Air Conditioner Upgrades		\$ 60,000				
Carpet near Bar, Hallway	\$ 15,000					
Wood Flooring upgrade			\$ 60,000			
Bullfinch Hall - Land & Buildings Capital	\$ 8,000	\$ -	\$ -	\$ -	\$ -	
Hall upgrades	\$ 8,000					
Repair Internal Ceiling (50% with BF Progress Association)						
Bodallin Hall - Land & Buildings Capital	\$ 20,000	\$ -	\$ -	\$ -	\$ -	
Demolition	\$ 20,000					

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Land & Buildings 2020/2021 to 2024/2025

Project	Forecast Budget					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	
Mt Hampton Hall - Land & Buildings Capital	\$ 15,000	\$ -	\$ -	\$ -	\$ -	
Tennis Shed	\$ 10,000					
Demolition of Old Shed and Construction of a New Shed						
Industrial Fans	\$ 5,000					

112. Swimming Areas & Beaches

Swimming Pool - Land & Buildings Capital	\$ 1,039,633	\$ -	\$ -	\$ -	\$ -	
Swimming Pool Upgrade	\$ 117,936					
Facility Design & Project Management						
Swimming Pool Upgrade	\$ 921,697					
Land & Building Component 2020/2021 Completion						

Sports Complex - Land & Buildings Capital	\$ 123,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
SX Sproting Complex - Land & Buildings Capital	\$ 123,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Southern Cross Sports Complex - Main Building	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		
Various Internal Repairs / Upgrades						
SX Sports Complex - Court	\$ 60,000					
New flooring at indoor court						
SX Sport Complex	\$ 13,000					
Window replacements						
SX Complex	\$ 30,000					
Industrial fans in court area						

Golf Club House - Land & Buildings Capital	\$ 10,000	\$ -	\$ -	\$ -	\$ -	
Club House	\$ 10,000					
Repaint exterior and remove asbestos						

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Land & Buildings 2020/2021 to 2024/2025

Project	Forecast Budget					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	

115. Heritage

Museum - Land & Buildings Capital	\$ 20,000	\$ -	\$ -	\$ -	\$ -	
Yilgarn History Museum - Land & Buildings Capital	\$ 20,000	\$ -	\$ -	\$ -	\$ -	
Upgrade Public Toilets						
Replace Current Toilet with New Ambulant Toilet						
Fencing	\$ 20,000					
Replace existing Asbestos fence with colourbond						

12. Transport

121. Infrastructure - Maintenance

Depot - Land & Building Capital	\$ 15,500	\$ -	\$ -	\$ -	\$ -	
Depot - Land & Buildings Capital	\$ 15,500	\$ -	\$ -	\$ -	\$ -	
Plant Nursery						
Upgrade Shed						
Old Depot Office	\$ 10,000					
External Paint & Internal Archive Racking						
Water Tanks	\$ 5,500					

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Land & Buildings 2020/2021 to 2024/2025

Project	Forecast Budget					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	

13. Economic Services

132. Tourism and Area Promotion

Caravan Park Improvements - Land & Building Capital	\$ 170,000	\$ 87,500	\$ 130,500	\$ 5,600	\$ -	
Caravan Park Improvements - Land & Building Capital	\$ 170,000	\$ 87,500	\$ 130,500	\$ 5,600	\$ -	
Sandlewood Lodge Renovations to 2 x "B" Rooms	\$ 82,000	\$ 82,000	\$ 85,000			
Laundry Stacked Washer/Dryers		\$ 5,500	\$ 5,500	\$ 5,600		
Fencing Front of Caravan Park for Noise Control			\$ 40,000			
Removal of Old Ablution Block	\$ 50,000					
Solar Lights	\$ 8,000					
New Storage and Laundry Building with Carport	\$ 30,000					

14. Other Property & Services

146. Public Administration

Administration Centre - Land & Buildings Capital	\$ 41,000	\$ -	\$ -	\$ -	\$ -	
Administration Centre - Land & Buildings Capital	\$ 41,000	\$ -	\$ -	\$ -	\$ -	
Administration Centre Replace HR / Payroll Officer Office Window	\$ 25,000					
Administration Centre New carpeting Tea Room, President's Office, EMRS Office	\$ 6,000					
Administration Centre External Works	\$ 10,000					

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Land & Buildings 2020/2021 to 2024/2025

Project	Forecast Budget					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	
11 Antaries Street - Land & Buildings Capital	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	
11 Antaries Street - Land & Buildings Capital	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	
House Bathroom and Toilet. Water Damage	\$ 20,000					
New Kitchen in Residence		\$ 20,000				
Various Buildings	\$ 543,522	\$ -	\$ -	\$ -	\$ -	
Various Upgrades & Improvements	\$ 543,522					
Funded through the Local Roads & Infra Program						
TOTAL FOR BUILDINGS - SPECIALISED	\$ 2,121,155	\$ 187,500	\$ 215,500	\$ 25,600	\$ -	

BUILDINGS - NON SPECIALISED

08. Education & Welfare

084. Aged Care - Accommodation

Homes for the Aged - Land & Buildings Capital	\$ 71,250	\$ 6,000	\$ 6,000	\$ -	\$ -	
Units 1 & 2	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -	
Unit 2 patch, paint, Kitchen upgrade, new flooring, new screen doors and front doors	\$ 6,000	\$ 6,000	\$ 6,000			
Units 3 & 4	\$ 10,000	\$ -	\$ -	\$ -	\$ -	
Unit 3 New Shed	\$ 5,000					
Unit 4 New Shed	\$ 5,000					

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Land & Buildings 2020/2021 to 2024/2025

Project	Forecast Budget					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	
Units 5 & 6	\$ 27,500	\$ -	\$ -	\$ -	\$ -	
Unit 6	\$ 27,500					
Patch & Paint, Replace Doors						
Units 7 & 8	\$ 27,750	\$ -	\$ -	\$ -	\$ -	
Unit 7	\$ 16,250					
Patch & Paint, New Windows & Doors						
Unit 8	\$ 11,500					
New windows and doors						

09. Housing

091. Housing - Administration

Administration Housing - Land & Buildings Capital	\$ 45,000	\$ 457,000	\$ 25,806	\$ 16,000	\$ -	
37 Taurus Street - Land & Buildings Capital	\$ -	\$ 30,000	\$ -	\$ -	\$ -	
Upgrades & Renewals		\$ 30,000				
Front Entrance Reglazing, Security Doors Front & Back, external paint, Laundry Tiling & Paint						
3 Libra Place - Land & Buildings Capital	\$ 5,000	\$ -	\$ -	\$ 6,000	\$ -	
Upgrades and Renewals	\$ 5,000					
Upgrades and Renewals				\$ 6,000		
11 Andromeda Court - Land & Buildings Capital	\$ -	\$ 400,000	\$ -	\$ -	\$ -	
Replace Staff Housing		\$ 400,000				
120 Antares Street - Land & Buildings Capital	\$ 25,000	\$ 20,000	\$ 20,806	\$ 10,000	\$ -	
Upgrades & Renewals			\$ 20,806	\$ 10,000		
Replace North Side of Boundary Fence						
Bathroom Upgrade		\$ 20,000				
Roof Replacement	\$ 25,000					

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Land & Buildings 2020/2021 to 2024/2025

Project	Forecast Budget					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	
91c Antares Street - Land & Buildings Capital	\$ 15,000	\$ 7,000	\$ 5,000	\$ -	\$ -	
Upgrades & Renewals	\$ 15,000	\$ 7,000	\$ 5,000			
Kitchen upgrade, flooring, repaint						

092. Housing - Works

Works Housing - Land & Buildings Capital	\$ 11,000	\$ 20,000	\$ 15,000	\$ -	\$ -	
2 Libra Place - Land & Buildings Capital	\$ -	\$ -	\$ 10,000	\$ -	\$ -	
Upgrades & Renewals			\$ 10,000			
Electrical Rewire Premises						
71 Antares Street - Land & Buildings Capital	\$ 6,000	\$ 5,000	\$ -	\$ -	\$ -	
Upgrades and renewals	\$ 6,000	\$ 5,000				
91b Antares Street - Land & Buildings Capital	\$ 5,000	\$ 15,000	\$ 5,000	\$ -	\$ -	
Replace Evaporative Airconditioner	\$ 5,000					
Internal Upgrades		\$ 15,000	\$ 5,000			

095. Housing - Commercially Rented

Commercially Rented Housing - Land & Buildings Capital	\$ 62,000	\$ 24,000	\$ -	\$ -	\$ -	
103 Altair Street - Capital	\$ 20,000	\$ 13,000	\$ -	\$ -	\$ -	
Removal of old fence replace with colourbond fence	\$ 20,000					
Kitchen upgrade		\$ 13,000				
91a Antares Street - Capital	\$ 5,000	\$ 11,000	\$ -	\$ -	\$ -	
Upgrades & Renewals		\$ 11,000				
Replace Floor Coverings & Repaint						
Exterior Repaint	\$ 5,000					

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Land & Buildings 2020/2021 to 2024/2025

Project	Forecast Budget					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	
6 Libra Place - Capital	\$ 37,000	\$ -	\$ -	\$ -	\$ -	
Remove Evap replace with reverse cycle air cons ready for new Works Manager	\$ 15,000					
Interior Paint and Flooring	\$ 22,000					

096. Housing - Medical Services

Medical Services Housing - Land & Buildings Capital	\$ 3,500	\$ -	\$ 10,000	\$ 10,000	\$ -	
35 Taurus Street - Capital	\$ -	\$ -	\$ -	\$ 10,000	\$ -	
Internal Upgrades				\$ 10,000		
80 Spica Street - Capital	\$ 3,500	\$ -	\$ 10,000	\$ -	\$ -	
Internal Upgrades			\$ 10,000			
New Airconditioner	\$ 3,500					

TOTAL FOR BUILDINGS - NON SPECIALISED	\$ 192,750	\$ 507,000	\$ 56,806	\$ 26,000	\$ -
--	-------------------	-------------------	------------------	------------------	-------------

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Furniture, Plant & Equipment 2020/2021 to 2024/2025

Project	Forecast					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	

FURNITURE & EQUIPMENT

Nil

MINOR PLANT & EQUIPMENT

123. Plant Acquisition

Purchase of Plant & Equipment	\$ 40,000	\$ -	\$ -	\$ -	\$ -	
Electronic Roadside Colour Display	\$ 40,000					

TOTAL FOR MINOR PLANT & EQUIPMENT	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
--	------------------	-------------	-------------	-------------	-------------	-------------

MAJOR PLANT & EQUIPMENT

123. Plant Acquisition

Purchase of Plant & Equipment	\$ 710,000	\$ 767,600	\$ 806,400	\$ 609,500	\$ 901,300	
Replace 2011 John Deere Tractor - YL122	\$ 71,500					
Trade	-\$ 25,000					
Replace 2010 Durra Quip Side Tipper Semi Trailer - YL7059	\$ 120,000					
Trade	-\$ 35,000					
Replace 2010 Durra Quip Side Tipper Semi Trailer - YL7016	\$ 120,000					
Trade	-\$ 35,000					
New Street Sweeper	\$ 190,000					
	\$ -					
Replace 2015 Isuzu 4x2 Dual Cab Truck - YL311	\$ 92,500			\$ 95,000		
Trade	-\$ 25,000			-\$ 25,000		

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Furniture, Plant & Equipment 2020/2021 to 2024/2025

Project	Forecast					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	
Replace 2015 Mitsubishi 4x2 Dual Cab Truck - YL4949	\$ 92,500			\$ 95,000		
Trade	-\$ 25,000			-\$ 25,000		
Replace 2015 Mitsubishi Tip Truck - YL046	\$ 87,500					
Trade	-\$ 25,000					
Replace 2017 Toyota LC70 Single Cab Ute (Mechanic) - YL645	\$ 65,500			\$ 67,600		
Trade	-\$ 38,000			-\$ 38,000		
Replace 2019 Toyota Kluger AWD GXL - YL50	\$ 55,200		\$ 56,400		\$ 57,500	
Trade	-\$ 30,000		-\$ 30,000		-\$ 30,000	
Replace 2019 Toyota Prado VX - YL1	\$ 66,300		\$ 67,600		\$ 69,000	
Trade	-\$ 40,000		-\$ 40,000		-\$ 40,000	
Replace 2019 Holden Colorado LTZ - YL252	\$ 57,000		\$ 58,200		\$ 59,300	
Trade	-\$ 30,000		-\$ 30,000		-\$ 30,000	
Replace 2013 John Deere 670 Grader - YL296		\$ 386,300				
Trade		-\$ 70,000				
Replace 2014 Caterpillar 950H Loader - YL324		\$ 335,000				
Trade		-\$ 80,000				
Replace 2017 Mitsubishi Tip Truck (Parks & Gardens) - YL5410		\$ 88,200				
Trade		-\$ 25,500				
Replace 2019 Toyota Hilux Ute (Parks & Gardens) - YL13		\$ 49,800			\$ 51,400	
Trade		-\$ 30,000			-\$ 30,000	
Replace 2019 Toyota LC70 Single Cab Ute (Works) - YL5067		\$ 66,300			\$ 68,300	
Trade		-\$ 35,000			-\$ 35,000	
Replace 2019 Toyota LC70 Single Cab Ute (Works) - YL38		\$ 66,300			\$ 68,300	
Trade		-\$ 35,000			-\$ 35,000	
Replace 2020 Toyota Hilux SR5 Dual Cab Ute - YL150		\$ 58,700		\$ 59,900		
Trade		-\$ 35,000		-\$ 35,000		
Replace 2017 Toyota RAV4 (Community Car) - YL285		\$ 39,500				
Trade		-\$ 12,000				
Replace 2014 Bomag Multi Tyred Roller - YL129			\$ 188,000			
Trade			-\$ 35,000			

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Furniture, Plant & Equipment 2020/2021 to 2024/2025

Project	Forecast					Comments
	2020-21	2021-22	2022-23	2023-24	2024-25	
Replace 2009 Caterpillar 924H IT Loader (Landfill) - YL5304 Trade			\$ 268,000 -\$ 45,000			
Replace 2013 John Deere Backhoe - YL330 Trade			\$ 185,000 -\$ 30,000			
Replace 2013 Bruce Rock Engineering Float Trailer - YL7432 Trade			\$ 120,000 -\$ 10,000			
Replace 2012 Toro SP Slasher / Mower - YL345 Trade			\$ 35,000 -\$ 3,500			
Replace 2020 Toyota Hilux 4x4 Ute (Asset Management) - YL121 Trade			\$ 49,800 -\$ 30,000			
Replace 2020 Toyota LC70 Single Cab Ute (Works) - YL333 Trade			\$ 66,900 -\$ 35,000			
Replace 2014 John Deere 670 Grader - YL5199 Trade				\$ 394,000 -\$ 70,000		
Replace 2018 Mitsubishi Flatdeck Truck (Maintenance) - YL329 Trade				\$ 102,000 -\$ 35,500		
Replace 2019 Mazda BT50 4x2 Ute (Handyman) - YL363 Trade				\$ 39,500 -\$ 15,000		
Replace 2017 John Deere 670 Grader - YL087 Trade					\$ 398,000 -\$ 70,000	
Replace 2016 Dynapac Multi Tyred Roller - YL5248 Trade					\$ 192,000 -\$ 35,000	
Replace 2017 Freightliner Prime Mover - YL117 Trade					\$ 292,500 -\$ 50,000	
TOTAL FOR MAJOR PLANT & EQUIPMENT	\$ 710,000	\$ 767,600	\$ 806,400	\$ 609,500	\$ 901,300	

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Infrastructure 2020/2021 to 2024/2025

GL / Job	Project	Forecast Budget															Comments
		2020-21			2021-22			2022-23			2023-24			2024-25			
		LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	

INFRASTRUCTURE - ROADS

Regional Road Group (RRG)

Project Grant Roads 2025	\$ 390,154	\$ 780,308	\$ 1,170,462	\$ 395,377	\$ 790,753	\$ 1,186,130	\$ 401,700	\$ 803,400	\$ 1,205,100	\$ 404,250	\$ 808,500	\$ 1,212,750	\$ 407,350	\$ 814,700	\$ 1,222,050	
Koolyanobbing Rd Construct to 7m Seal - SLK 11.0 - 14.0	\$ 201,187	\$ 402,375	\$ 603,562			\$ -			\$ -			\$ -			\$ -	
Koolyanobbing Rd 10mm Bitumen Reseal - SLK 8.0 - 11.0	\$ 34,059	\$ 68,117	\$ 102,176			\$ -			\$ -			\$ -			\$ -	
Moorine South Rd 10mm Bitumen Reseal - SLK 16.5 - 24.5	\$ 90,133	\$ 180,265	\$ 270,398			\$ -			\$ -			\$ -			\$ -	
Koorda - Bullfinch Road 10mm Bitumen Reseal - SLK 3.0 - 9.0	\$ 64,775	\$ 129,551	\$ 194,326			\$ -			\$ -			\$ -			\$ -	
Koolyanobbing Rd Construct to 7m Seal - SLK 14.0 - 17.0			\$ -	\$ 209,217	\$ 418,434	\$ 627,651			\$ -			\$ -			\$ -	
Koolyanobbing Rd 10mm Bitumen Reseal - SLK 11.0 - 14.0			\$ -	\$ 34,910	\$ 69,819	\$ 104,729			\$ -			\$ -			\$ -	
Moorine South Rd 10mm Bitumen Reseal - SLK 24.5 - 38.0			\$ -	\$ 151,250	\$ 302,500	\$ 453,750			\$ -			\$ -			\$ -	
Koolyanobbing Rd Construct to 7m Seal - SLK 0.0 - 2.5			\$ -			\$ -	\$ 176,225	\$ 352,450	\$ 528,675			\$ -			\$ -	
Koolyanobbing Rd 10mm Bitumen Reseal - SLK 14.0 - 17.0			\$ -			\$ -	\$ 35,600	\$ 71,200	\$ 106,800			\$ -			\$ -	
Moorine South Rd 10mm Bitumen Reseal - SLK 38.0 - 51.0			\$ -			\$ -	\$ 154,275	\$ 308,550	\$ 462,825			\$ -			\$ -	
Koorda - Bullfinch Road 10mm Bitumen Reseal - SLK 0.0 - 3.0			\$ -			\$ -	\$ 35,600	\$ 71,200	\$ 106,800			\$ -			\$ -	
Koolyanobbing Rd 10mm Bitumen Reseal - SLK 0.0 - 2.5			\$ -			\$ -			\$ -	\$ 30,250	\$ 60,500	\$ 90,750			\$ -	
Moorine South Rd 10mm Bitumen Reseal - SLK 51.0 - 64.0			\$ -			\$ -			\$ -	\$ 157,300	\$ 314,600	\$ 471,900			\$ -	
Moorine South Rd Construct to 7m Seal - SLK 64.5 - 67.5			\$ -			\$ -			\$ -	\$ 216,700	\$ 433,400	\$ 650,100			\$ -	
Marvel Lock / Forrestania Rd Construct to 7m Seal - SLK 0.0 - 3.0			\$ -			\$ -			\$ -			\$ -	\$ 222,100	\$ 444,200	\$ 666,300	
Moorine South Rd 10mm Bitumen Reseal - SLK 64.0 - 67.5			\$ -			\$ -			\$ -			\$ -	\$ 43,225	\$ 86,450	\$ 129,675	
Parker Range Rd 10mm Bitumen Reseal - SLK 0.0 - 11.5			\$ -			\$ -			\$ -			\$ -	\$ 142,025	\$ 284,050	\$ 426,075	

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Infrastructure 2020/2021 to 2024/2025

GL / Job	Project	Forecast Budget															Comments
		2020-21			2021-22			2022-23			2023-24			2024-25			
		LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	

Roads to Recoveries (R2R)

Roads to Recoveries Grant Roads	\$ -	\$ 906,704	\$ 906,704	\$ -	\$ 906,704	\$ 906,704	\$ -	\$ 906,704	\$ 906,704	\$ -	\$ 906,704	\$ 906,704	\$ -	\$ 906,704	\$ 906,704	
Cramphorne Rd	\$ -	\$ 328,017	\$ 328,017			\$ -			\$ -			\$ -			\$ -	
Construct to 7m Seal - SLK 8.5 - 10.0																
Bodallin South Rd	\$ -	\$ 293,252	\$ 293,252			\$ -			\$ -			\$ -			\$ -	
Construct to 7m Seal - SLK 6.5 - 7.7																
Bodallin South Rd	\$ -	\$ 41,009	\$ 41,009			\$ -			\$ -			\$ -			\$ -	
10mm Bitumen Reseal - SLK 6.4 - 7.4																
Southern Cross South Rd	\$ -	\$ 145,698	\$ 145,698			\$ -			\$ -			\$ -			\$ -	
Formation and Gravel Overlay - SLK 47.8 - 51.3																
Gatley Rd	\$ -	\$ 98,728	\$ 98,728			\$ -			\$ -			\$ -			\$ -	
Formation and Gravel Overlay - SLK 2.5 - 4.5																

Cramphorne Rd			\$ -	\$ -	\$ 328,017	\$ 328,017			\$ -			\$ -			\$ -	
Construct to 7m Seal - Ongoing Works																
Bodallin South Rd			\$ -	\$ -	\$ 293,252	\$ 293,252			\$ -			\$ -			\$ -	
Construct to 7m Seal - Ongoing Works																
Bodallin South Rd			\$ -	\$ -	\$ 41,009	\$ 41,009			\$ -			\$ -			\$ -	
10mm Bitumen Reseal - Ongoing Works																
Southern Cross South Rd			\$ -	\$ -	\$ 145,698	\$ 145,698			\$ -			\$ -			\$ -	
Formation and Gravel Overlay - Ongoing Works																
Gatley Rd			\$ -	\$ -	\$ 98,728	\$ 98,728			\$ -			\$ -			\$ -	
Formation and Gravel Overlay - Ongoing Works																

Cramphorne Rd			\$ -			\$ -	\$ -	\$ 328,017	\$ 328,017			\$ -			\$ -	
Construct to 7m Seal - Ongoing Works																
Bodallin South Rd			\$ -			\$ -	\$ -	\$ 293,252	\$ 293,252			\$ -			\$ -	
Construct to 7m Seal - Ongoing Works																
Bodallin South Rd			\$ -			\$ -	\$ -	\$ 41,009	\$ 41,009			\$ -			\$ -	
10mm Bitumen Reseal - Ongoing Works																
Southern Cross South Rd			\$ -			\$ -	\$ -	\$ 145,698	\$ 145,698			\$ -			\$ -	
Formation and Gravel Overlay - Ongoing Works																
Gatley Rd			\$ -			\$ -	\$ -	\$ 98,728	\$ 98,728			\$ -			\$ -	
Formation and Gravel Overlay - Ongoing Works																

Cramphorne Rd			\$ -			\$ -			\$ -	\$ -	\$ 328,017	\$ 328,017			\$ -	
Construct to 7m Seal - Ongoing Works																
Bodallin South Rd			\$ -			\$ -			\$ -	\$ -	\$ 293,252	\$ 293,252			\$ -	
Construct to 7m Seal - Ongoing Works																
Bodallin South Rd			\$ -			\$ -			\$ -	\$ -	\$ 41,009	\$ 41,009			\$ -	
10mm Bitumen Reseal - Ongoing Works																
Southern Cross South Rd			\$ -			\$ -			\$ -	\$ -	\$ 145,698	\$ 145,698			\$ -	
Formation and Gravel Overlay - Ongoing Works																
Gatley Rd			\$ -			\$ -			\$ -	\$ -	\$ 98,728	\$ 98,728			\$ -	
Formation and Gravel Overlay - Ongoing Works																

Cramphorne Rd			\$ -			\$ -			\$ -			\$ -	\$ -	\$ 328,017	\$ 328,017	
Construct to 7m Seal - Ongoing Works																
Bodallin South Rd			\$ -			\$ -			\$ -			\$ -	\$ -	\$ 293,252	\$ 293,252	
Construct to 7m Seal - Ongoing Works																
Bodallin South Rd			\$ -			\$ -			\$ -			\$ -	\$ -	\$ 41,009	\$ 41,009	
10mm Bitumen Reseal - Ongoing Works																
Southern Cross South Rd			\$ -			\$ -			\$ -			\$ -	\$ -	\$ 145,698	\$ 145,698	
Formation and Gravel Overlay - Ongoing Works																
Gatley Rd			\$ -			\$ -			\$ -			\$ -	\$ -	\$ 98,728	\$ 98,728	
Formation and Gravel Overlay - Ongoing Works																

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Infrastructure 2020/2021 to 2024/2025

GL / Job	Project	Forecast Budget															Comments
		2020-21			2021-22			2022-23			2023-24			2024-25			
		LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	

Council Funded Road Projects - Rural Roads

Rural Roads Upgrade - Municipal	\$ 567,730	\$ -	\$ 567,730	\$ 577,381	\$ -	\$ 577,381	\$ 587,196	\$ -	\$ 587,196	\$ 597,178	\$ -	\$ 597,178	\$ 607,330	\$ -	\$ 607,330	
Emu Fence Rd	\$ 102,030	\$ -	\$ 102,030			\$ -			\$ -			\$ -			\$ -	
Formation & Gravel Overlay - SLK 137.5 - 139.5																
Brennand Road	\$ 99,382	\$ -	\$ 99,382			\$ -			\$ -			\$ -			\$ -	
Formation & Gravel Overlay - SLK 13.5 - 15.5																
Nulla Nulla South Rd	\$ 102,245	\$ -	\$ 102,245			\$ -			\$ -			\$ -			\$ -	
Formation & Gravel Overlay - SLK 30.5 - 32.5																
Kent Rd	\$ 97,836	\$ -	\$ 97,836			\$ -			\$ -			\$ -			\$ -	
Formation & Gravel Overlay - SLK 15.5 - 17.5																
Cockatoo Tank Rd	\$ 108,086	\$ -	\$ 108,086			\$ -			\$ -			\$ -			\$ -	
Formation & Gravel Overlay - SLK 7.0 - 9.0																
Koolyanobbing Rd	\$ 58,151	\$ -	\$ 58,151			\$ -			\$ -			\$ -			\$ -	
10mm Bitumen Seal - SLK 29.0 - 33.00																
Various Roads			\$ -	\$ 577,381	\$ -	\$ 577,381			\$ -			\$ -			\$ -	
Various Ongoing Works																
Various Roads			\$ -			\$ -	\$ 587,196	\$ -	\$ 587,196			\$ -			\$ -	
Various Ongoing Works																
Various Roads			\$ -			\$ -			\$ -	\$ 597,178	\$ -	\$ 597,178			\$ -	
Various Ongoing Works																
Various Roads			\$ -			\$ -			\$ -			\$ -	\$ 607,330	\$ -	\$ 607,330	
Various Ongoing Works																

Council Funded Road Projects - Town Roads

Town Roads Upgrade - Municipal	\$ 59,758	\$ -	\$ 59,758	\$ 60,774	\$ -	\$ 60,774	\$ 61,807	\$ -	\$ 61,807	\$ 62,858	\$ -	\$ 62,858	\$ 63,927	\$ -	\$ 63,927	
Achenear St	\$ 59,758		\$ 59,758			\$ -			\$ -			\$ -			\$ -	
Bitumen Reaseal																
Various Roads			\$ -	\$ 60,774	\$ -	\$ 60,774			\$ -			\$ -			\$ -	
Various Ongoing Works																
Various Roads			\$ -			\$ -	\$ 61,807	\$ -	\$ 61,807			\$ -			\$ -	
Various Ongoing Works																
Various Roads			\$ -			\$ -			\$ -	\$ 62,858	\$ -	\$ 62,858			\$ -	
Various Ongoing Works																
Various Roads			\$ -			\$ -			\$ -			\$ -	\$ 63,927	\$ -	\$ 63,927	
Various Ongoing Works																

HVRIC Funded Projects

HVRIC - Heavy Vehicle Road Improvements Works	\$ 285,473	\$ -	\$ 285,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Three Boys Rd	\$ 285,473	\$ -	\$ 285,473			\$ -			\$ -			\$ -			\$ -	
Construct to 7m Seal - SLK 1.8 - 3.3																

Commodity Route Funded Projects

Commodity Route Funded Project	\$ -	\$ 81,482	\$ 81,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bodallin South Rd	\$ -	\$ 81,482	\$ 81,482			\$ -			\$ -			\$ -			\$ -	
Construct to 7m Seal - SLK 2.7 - 4.9																

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Infrastructure 2020/2021 to 2024/2025

GL / Job	Project	Forecast Budget															Comments
		2020-21			2021-22			2022-23			2023-24			2024-25			
		LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	

Footpath Construction / Upgrades

Footpath Construction / Upgrades	\$ 90,946	\$ -	\$ 90,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Spica St - Southern Cross 185m Length	\$ 45,296	\$ -	\$ 45,296			\$ -			\$ -			\$ -			\$ -		
Altair St - Southern Cross 175m Length	\$ 45,650	\$ -	\$ 45,650			\$ -			\$ -			\$ -			\$ -		
Various Locations & Lengths Funded through the Local Roads & Infra Program	\$ -	\$ 200,000	\$ 200,000			\$ -			\$ -			\$ -			\$ -		

TOTAL FOR INFRASTRUCTURE - ROADS	\$ 1,394,061	\$ 1,768,494	\$ 3,162,555	\$ 1,033,532	\$ 1,697,457	\$ 2,730,989	\$ 1,050,703	\$ 1,710,104	\$ 2,760,807	\$ 1,064,286	\$ 1,715,204	\$ 2,779,490	\$ 1,078,607	\$ 1,721,404	\$ 2,800,011
---	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

INFRASTRUCTURE - SEWERAGE

Nil

INFRASTRUCTURE - REFUSE

Nil

INFRASTRUCTURE - PARKS & OVALS

Playground Equipment - Infrastructure Capital	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Playground Equipment - Constellation Park - Infra Capital	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Toddler Friendly Play Equipment Play Equipment in Replacement of Playgroup Facility	\$ 50,000		\$ 50,000			\$ -			\$ -			\$ -			\$ -		
Various Playgrounds & Parks	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Parks & Play Equipment Funded through the Local Roads & Infra Program	\$ -	\$ 200,000	\$ 200,000			\$ -			\$ -			\$ -			\$ -		

TOTAL FOR INFRASTRUCTURE - PARKS & OVALS	\$ 50,000	\$ 200,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
---	------------------	-------------------	-------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

INFRASTRUCTURE - OTHER

10. Community Amenities

110. Community Development

Community Development - Infrastructure Capital	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Development - Infra - Townscape - Capital	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Main Street Townscape Replace Main Street Christmas Lights	\$ 20,000		\$ 20,000			\$ -			\$ -			\$ -			\$ -		
Main Street Townscape New Planter pots	\$ 5,000		\$ 5,000			\$ -			\$ -			\$ -			\$ -		

Shire of Yilgarn
CORPORATE BUSINESS PLAN
Forward Capital Works - Infrastructure 2020/2021 to 2024/2025

GL / Job	Project	Forecast Budget															Comments
		2020-21			2021-22			2022-23			2023-24			2024-25			
		LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	LGA	Grant / Other	Total	

11. Recreation & Culture

112. Swimming Areas & Beaches

Swimming Pool - Infrastructure Capital	\$ 1,603,576	\$ -	\$ 1,603,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Swimming Pool Upgrade	\$ 1,603,576	\$ -	\$ 1,603,576			\$ -			\$ -			\$ -			\$ -		
Bowl & Filtration																	

13. Economic Services

132. Tourism and Area Promotion

Townscape Projects - Infrastructure Capital	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Christmas lighting	\$ 20,000		\$ 20,000			\$ -			\$ -			\$ -			\$ -		

TOTAL FOR INFRASTRUCTURE - OTHER	\$ 1,648,576	\$ -	\$ 1,648,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE TOTAL	\$ 3,092,637	\$ 1,968,494	\$ 5,061,131	\$ 1,033,532	\$ 1,697,457	\$ 2,730,989	\$ 1,050,703	\$ 1,710,104	\$ 2,760,807	\$ 1,064,286	\$ 1,715,204	\$ 2,779,490	\$ 1,078,607	\$ 1,721,404	\$ 2,800,011		

10.3

2020/2021
Budget Review



**Shire of Yilgarn
BUDGET REVIEW REPORT
For the Period Ended 31st January 2021**

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

TABLE OF CONTENTS

Statement of Financial Activity by Program	2
Statement of Financial Activity by Nature or Type	3
Note 1 Significant Accounting Policies	4-13
Note 2 Summary Graphs - Financial Activity	14
Note 3 Net Current Funding Position	15
Note 4 Budget Amendments	16

Shire of Yilgarn
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
For the Period Ended 31st January 2021

	Budget v Actual		Predicted Variance				
	Note	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)		1,982,012	2,830,828	848,816		2,830,828	▲
Revenue from operating activities (excluding rates)							
Governance		0	0	0		0	
General Purpose Funding		1,745,490	856,586	(78,000)		1,670,979	
Law, Order and Public Safety		82,799	38,688	0		40,885	▼
Health		1,500	770	0		1,320	
Education and Welfare		177,651	115,658	(5,000)		160,004	
Housing		78,000	43,628	(13,000)		67,684	
Community Amenities		672,044	623,819	47,000		704,530	
Recreation and Culture		57,430	55,869	0		58,820	
Transport		(19,313)	26,559	0		(19,470)	
Economic Services		1,296,337	679,204	(180,000)		1,113,428	▼
Other Property and Services		39,464	157,247	0		144,168	▲
		4,131,402	2,598,028	(229,000)	0	3,942,347	
Expenditure from operating activities							
Governance		(497,923)	(240,267)	0		(438,565)	▼
General Purpose Funding		(286,084)	(125,842)	0		(261,849)	
Law, Order and Public Safety		(478,194)	(191,843)	(145,500)		(332,096)	▼
Health		(292,390)	(129,665)	500		(279,678)	
Education and Welfare		(543,295)	(194,694)	(70,000)		(393,643)	▼
Housing		(386,691)	(99,567)	(95,000)		(257,910)	▼
Community Amenities		(1,155,245)	(479,786)	(45,000)		(1,029,328)	▼
Recreation and Culture		(1,857,002)	(822,550)	(128,500)		(1,681,244)	
Transport		(6,486,505)	(2,552,363)	(1,210,000)		(5,212,754)	▼
Economic Services		(1,698,695)	(635,425)	(270,000)		(1,360,390)	▼
Other Property and Services		(63,327)	12,424	(42,000)		(137,732)	▲
		(13,745,351)	(5,459,578)	(2,005,500)	0	(11,385,190)	
Operating activities excluded from budget							
Add Back Depreciation		6,616,250	2,256,095	1,805,000		4,492,981	
Adjust (Profit)/Loss on Asset Disposal		114,589	42,790	0		102,354	
Adjust Provisions and Accruals		0	0	0		0	
Amount attributable to operating activities		(901,098)	2,268,163	419,316	0	(16,680)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions		3,299,122	1,853,589	0		3,299,207	
Purchase of Investments		0	0	0		0	
Land Held for Resale		0	0	0		0	
Land and Buildings		(1,740,932)	(1,243,022)	(34,000)		(1,562,440)	▼
Plant and Equipment		(1,166,770)	(344,393)	30,000		(1,172,693)	
Furniture and Equipment		0	0	0		0	
Infrastructure Assets - Roads		(3,194,421)	(1,648,975)	0		(2,836,001)	▼
Infrastructure Assets - Other		(2,201,192)	(1,803,494)	0		(2,287,647)	
Proceeds from Disposal of Assets		308,000	66,227	0		309,227	
Proceeds from Sale of Investments		0	0	0		0	
Proceeds from Advances		0	0	0		0	
Amount attributable to investing activities		(4,696,193)	(3,120,068)	(4,000)	0	(4,250,347)	
FINANCING ACTIVITIES							
Repayment of Debentures		(92,428)	(2,167)	42,921		(49,507)	▲
Proceeds from New Debentures		1,000,000	1,000,000	0		1,000,000	
Advances to Community Groups		0	0	0		0	
Self-Supporting Loan Principal		0	0	0		0	
Transfer to Reserves		(552,275)	(19,832)	650,000		(1,128,746)	▲
Transfer from Reserves		1,141,841	0	(546,205)		595,636	▼
Amount attributable to financing activities		1,497,138	978,001	146,716	0	417,383	
Budget deficiency before general rates		(4,040,812)	43,475			(3,849,644)	
Estimated amount to be raised from general rates		4,051,369	4,048,249			4,048,249	
Closing Funding Surplus(Deficit)		10,557	4,091,724			198,605	

Shire of Yilgarn
STATEMENT OF BUDGET REVIEW
(Nature or Type)
For the Period Ended 31st January 2021

	Budget v Actual		Predicted Variance			
Note	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)	1,982,012	2,830,828	848,816		2,830,828	▲
Revenue from operating activities (excluding rates)						
Grants, Subsidies and Contributions	2,254,947	1,319,793	53,300		2,144,790	
Profit on Asset Disposal	5,387	0	0		0	
Fees and Charges	1,492,898	775,471	(157,000)		1,315,208	▼
Service Charges	314,310	324,567	0		324,567	
Interest Earnings	178,160	54,797	(85,000)		76,941	▼
Other Revenue	193,700	242,927	7,000		443,368	▲
	4,439,402	2,717,555	(181,700)	0	4,304,874	
Expenditure from operating activities						
Employee Costs	(3,042,766)	(1,471,711)	(26,500)		(2,698,158)	▼
Materials and Contracts	(2,738,971)	(1,020,557)	500		(3,214,190)	▲
Utilities Charges	(952,782)	(362,328)	163,500		(726,577)	▼
Depreciation (Non-Current Assets)	(6,616,250)	(2,256,095)	(1,805,000)		(4,492,981)	▼
Interest Expenses	(16,902)	0	11,000		(5,713)	
Insurance Expenses	(319,986)	(312,633)	0		(357,970)	▲
Loss on Asset Disposal	(119,976)	(42,790)	0		(102,354)	
Other Expenditure	(245,718)	(143,989)	0		(185,194)	▼
	(14,053,351)	(5,610,103)	(1,656,500)	0	(11,783,136)	
Funding Balance Adjustment						
Add Back Depreciation	6,616,250	2,256,095	1,805,000		4,492,981	
Adjust (Profit)/Loss on Asset Disposal	114,589	42,790	0		102,354	
Adjust Provisions and Accruals	0	0	0		0	
Amount attributable to operating activities	(901,098)	2,237,165	815,616	0	(52,099)	
INVESTING ACTIVITIES						
Non-Operating Grants, Subsidies and Contributions	3,299,122	1,853,589	0		3,299,207	
Land Held for Resale	0	0	0		0	
Land and Buildings	(1,740,932)	(1,243,022)	(34,000)		(1,562,440)	▼
Plant and Equipment	(1,166,770)	(344,393)	30,000		(1,172,693)	
Furniture and Equipment	0	0	0		0	
Infrastructure Assets - Roads	(3,194,421)	(1,648,975)	0		(2,836,001)	▼
Infrastructure Assets - Other	(2,201,192)	(1,803,494)	0		(2,287,647)	
Purchase of Investments	0	0	0		0	
Proceeds from Disposal of Assets	308,000	66,227	0		309,227	
Proceeds from Sale of Investments	0	0	0		0	
Amount attributable to investing activities	(4,696,193)	(3,120,068)	(4,000)	0	(4,250,347)	
FINANCING ACTIVITIES						
Proceeds from New Debentures	1,000,000	1,000,000	0		1,000,000	
Proceeds from Advances	0	0	0		0	
Self-Supporting Loan Principal	0	0	0		0	
Transfer from Reserves	1,141,841	0	(546,205)		595,636	▼
Repayment of Debentures	(92,428)	(2,167)	42,921		(49,507)	▲
Advances to Community Groups	0	0	0		0	
Transfer to Reserves	(552,275)	(19,832)	650,000		(1,128,746)	▲
Amount attributable to financing activities	1,497,138	978,001	146,716	0	417,383	
Budget deficiency before general rates	(4,040,812)	95,098			(3,798,021)	
Estimated amount to be raised from general rates	4,051,369	4,048,249			4,048,249	
Closing Funding Surplus(Deficit)	10,557	4,091,724			198,605	

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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) 2019/20 Actual Balances

Balances shown in this budget review report as 2019/20 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 2020

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 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) 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 2020

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:

Asset	Years
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 2020**

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 2020

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 2020

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 2020**

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 2019.

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 2020

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 2020

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

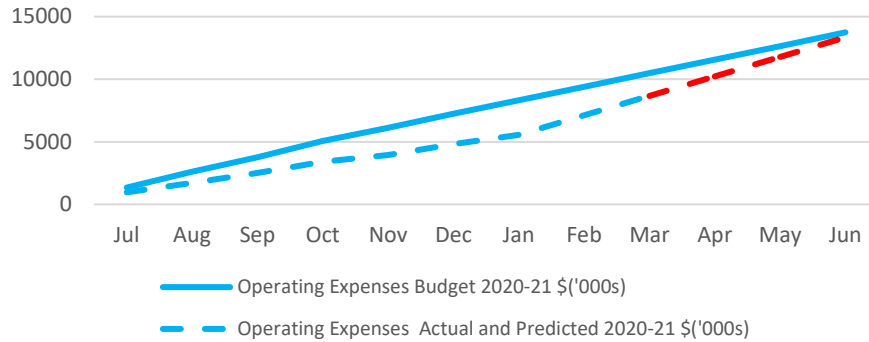
Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

(w) Budget Comparative Figures

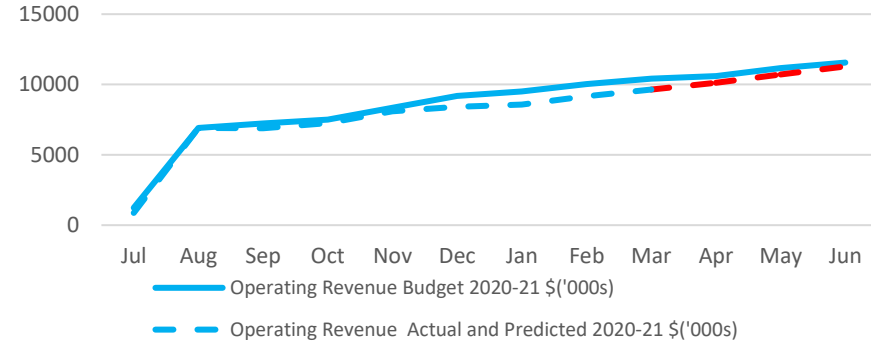
Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

SHIRE OF YILGARN
SUMMARY GRAPHS - BUDGET REVIEW
For the Period Ended For the Period Ended 31st January 2021

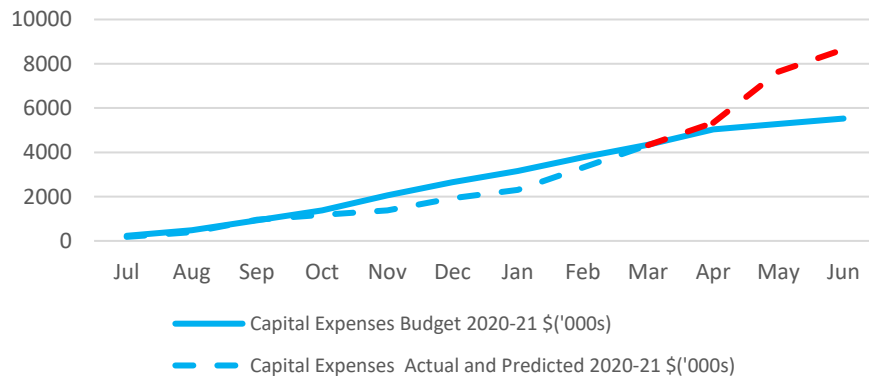
Operating Expenses



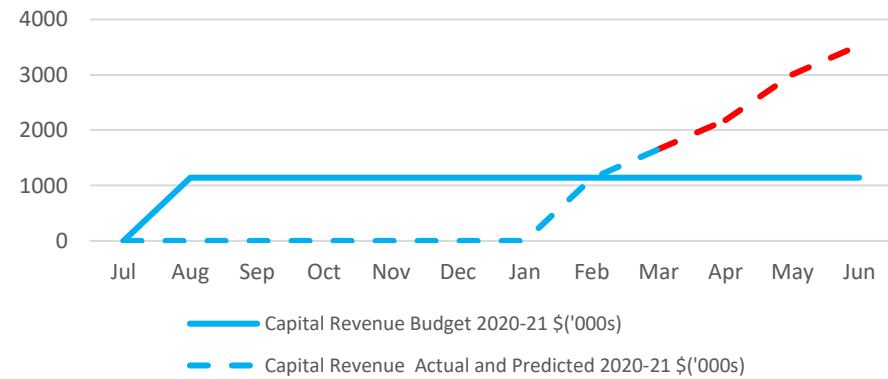
Operating Revenue



Capital Expenditure



Capital Revenue



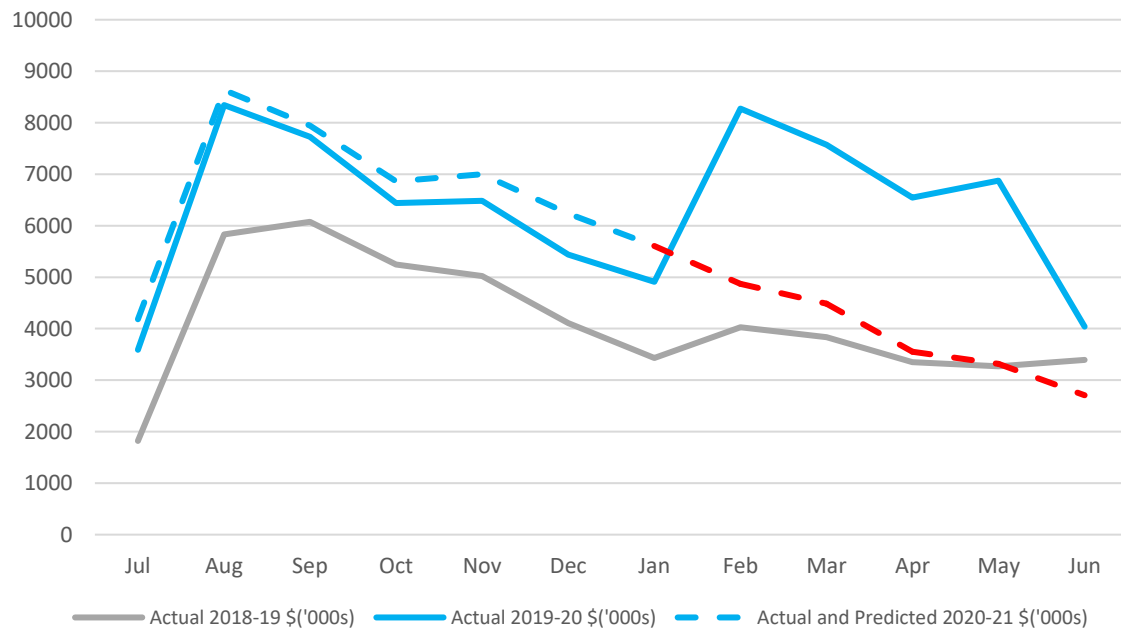
This information is to be read in conjunction with the accompanying financial statements and notes.

Shire of Yilgarn
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st January 2021

Note 3: NET CURRENT FUNDING POSTION

		Positive=Surplus (Negative=Deficit)		
		2020-21		
	Note	This Period	Last Period	Same Period Last Year
		\$	\$	\$
Current Assets				
Cash Unrestricted		4,751,981	5,370,145	4,261,133
Cash Restricted		4,557,353	4,555,400	7,429,733
Receivables - Rates and Rubbish		849,522	902,641	853,756
Receivables -Other		322,825	252,421	48,597
Inventories		23,882	16,634	26,792
		10,505,562	11,097,241	12,620,011
Less: Current Liabilities				
Payables		(87,233)	(49,802)	(48,142)
Provisions		(254,937)	(255,064)	(228,772)
		(342,171)	(304,866)	(276,914)
Less: Cash Restricted		(4,557,353)	(4,555,400)	(7,429,733)
Net Current Funding Position		5,606,039	6,236,975	4,913,364

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 2021

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
Budget Adoption			Opening Surplus(Deficit)	\$	\$ 848,816	\$	\$ 848,816	
Budget Amendments Previously Approved								
E04119	Support To Community Groups	121/2020	Operating Expenses		40,000		40,000	Support for Moorine Rock Tennis Club by taking on Full Payment of Project with Associated Reimbursements
SPRT11	Moorine Rock Tennis Club - Land & Buildings Capital	121/2020	Capital Expenses			82,280	(82,280)	
R11311	Contributions, Reimbursements & Donations	121/2020	Operating Revenue		42,280		42,280	
Budget Amendments Resulting From Review								
03. General Purpose Funding								
R03124	Reimburse Legal Fees		Operating Revenue		7,000		7,000	Increased collection of outstanding legal fees Lower than expected interest rates received
R03302	Interest Earned - Reserve Funds		Operating Revenue			70,000	(70,000)	
R03303	Interest Earned - Municipal Funds		Operating Revenue			15,000	(15,000)	
05. Law, Order & Public Safety								
E05204	Depreciation - Fire Prevention - Council		Operating Expenses	(150,000)			0	Adjustment for Revised Depreciation Rates Additional Security Camera's
E05411	Crime Prevention Strategies		Operating Expenses			4,500	(4,500)	
07. Health								
E07404	Depreciation - Medical Services		Operating Expenses	(7,000)			0	Adjustment for Revised Depreciation Rates Increased Costs
E07411	Medical Centre Operations		Operating Expenses			7,500	(7,500)	
08. Education & Welfare								
R08104	Crosswords Advertising Sales		Operating Revenue			5,000	(5,000)	Lower than expected Advertising Sales Copier Maintenance Imprint Cost have Increased
E08112	Office Expenses, Stationery And Printing		Operating Expenses			3,000	(3,000)	
E08204	Depreciation - Care Of Families And Children		Operating Expenses	(17,000)			0	Adjustment for Revised Depreciation Rates Allocation for MCS Position Removed
E08301	Senior Citizen Centre Salaries		Operating Expenses		10,000		10,000	
E08302	Senior Citizen Centre Superannuation		Operating Expenses		6,000		6,000	
E08312	Senior Citizens Centre Maintenance		Operating Expenses		12,000		12,000	Carryover of Window Treatments

Shire of Yilgarn
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st January 2021

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
				\$	\$	\$	\$	
E08404	Depreciation - Aged Care - Accommodation		Operating Expenses	(28,000)			0	Adjustment for Revised Depreciation Rates
J08403	Homes for the Aged - Units 5 & 6 - Capital Works		Capital Expenses		46,000		46,000	Double up with Expenditure at J08404 - Units 7 & 8
J08404	Homes for the Aged - Units 7 & 8 - Capital Works		Capital Expenses			6,000	(6,000)	Additional Expenditure Required
09. Housing								
E09104	Depreciation - Housing - Administration		Operating Expenses	(8,000)			0	Adjustment for Revised Depreciation Rates
E09112	37 Taurus St Maintenance		Operating Expenses		5,000		5,000	Lower than Expected Maintenance Costs
E09120	91C Antares Street - Maintenance		Operating Expenses		13,000		13,000	Lower than Expected Maintenance Costs
E09204	Depreciation - Housing - Works		Operating Expenses	(17,000)			0	Adjustment for Revised Depreciation Rates
E09404	Depreciation - Housing - Health And Building		Operating Expenses	(9,000)			0	Adjustment for Revised Depreciation Rates
E09412	120 Antares St - Maintenance		Operating Expenses		5,000		5,000	Lower than Expected Maintenance Costs
R09508	Rent - 2/50 Antares Street		Operating Expenses			13,000	(13,000)	Unit isnt Expected to be Rented
E09504	Depreciation - Commercial Hse		Operating Expenses	(14,000)			0	Adjustment for Revised Depreciation Rates
J09500	103 Altair Street - Land & Buildings Capital		Capital Expenses		7,000		7,000	Cost of Improvements less than Expected
E09604	Depreciation - Housing - Medical Services		Operating Expenses	(12,000)			0	Adjustment for Revised Depreciation Rates
E09712	Professional Housing Libra Place - Maintenance		Operating Revenue		12,000		12,000	Maintenance Costs to be Less Than Expected
10. Community Amenities								
E10104	Depreciation - Sanitation - Household		Operating Expenses	(5,000)			0	Adjustment for Revised Depreciation Rates
J10101	SX Refuse Transfer Site Operations		Operating Expenses		11,500		11,500	Rehab Costing less than Expected
J10105	Moorine Rock Refuse Site Operations		Operating Expenses		5,000		5,000	Operational Costs less than Expected
J10106	Bodallin Refuse Site Operations		Operating Expenses			3,000	(3,000)	Operational Costs more than Expected
R10211	Commercial Collection (Additional)		Operating Revenue		6,000		6,000	Additional Revenue
E10220	Waste Projects (Incls Bulk Recycling Bins & Collections)		Operating Expenses			30,000	(30,000)	Drummaster Pad & Fence at Southern Cross Tip
E10304	Depreciation - Sewerage - Southern Cross		Operating Expenses	(2,000)			0	Adjustment for Revised Depreciation Rates
J10301	Southern Cross Sewerage Maintenance		Operating Expenses			35,000	(35,000)	Significant Maintenance Required at Ponds
R10502	Septic Waste Disposal Fees		Operating Revenue		41,000		41,000	Significant SPQ and Other Related Projects
E10610	Town Planning Scheme - Other		Operating Expenses		5,000		5,000	Costs Associated with Subdivision of 50 Antares St
J10705	Moorine Rock Toilet - Maintenance		Operating Expenses			3,500	(3,500)	Higher than Antisipated Costs
J10714	SX CBD Toilet - Operations		Operating Expenses			3,000	(3,000)	Higher than Antisipated Costs
J10710	Cemetery / Crematorium Operations		Operating Expenses		5,000		5,000	Lower than Antisipated Costs
E10804	Depreciation - Community Vehicles		Operating Expenses	8,000			0	Communtiy Bus Depn was going to Plant Depn
E10904	Depreciation - Urban Stormwater Drainage		Operating Expenses	(70,000)			0	Adjustment for Revised Depreciation Rates
J10604	Xmas decorations. lights and banners		Operating Expenses		24,000		24,000	Carryover Christmas Streeting Upgrades

Shire of Yilgarn
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st January 2021

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>11. Recreation & Culture</u>								
E11104	Depreciation - Public Halls And Civic Centres		Operating Expenses	(95,000)			0	Adjustment for Revised Depreciation Rates
J11102	SX Community Centre Operations		Operating Expenses		6,000		6,000	General Increase in Operational Expenditure
E11118	Bodallin Hall - Maintenance		Operating Expenses			10,000	(10,000)	Upgrade Septic Leach Drains
E11122	Mt Hampton Hall - Maintenance		Operating Expenses			20,000	(20,000)	Tennis Court Shed and Associated Expenditure
E11204	Depreciation - Swimming Areas And Beaches		Operating Expenses	23,000			0	Increased Depreciation due to New Facility
J11201	Swimming Pool maintenance		Operating Expenses			20,000	(20,000)	Minor Maintenance after Facility Completion
E11213	Swimming Pool Electricity		Operating Expenses			6,500	(6,500)	Higher than Expected Running Costs
E11218	Loan Interest - Loan 98		Operating Expenses		11,000		11,000	Loan interest lower than expected & only 1 payment
R11202	Swimming Pool Grants & Contributions		Capital Revenue		53,300		53,300	Contribution from local Mining Company for Pool
E11220	Loan Principal - Loan 98		Capital Expenses		42,921		42,921	Only One Repayment to be made in First Year
E11252	Swimming Pool - Plant & Equipment Capital		Capital Expenses			30,000	(30,000)	Increased Allocation for Pool Covers and Cricket Nets
E11304	Depreciation - Other Recreation And Sport		Operating Expenses	(85,000)			0	Adjustment for Revised Depreciation Rates
J11316	Marvel Loch Townsite Maintenance		Operating Revenue		5,000		5,000	Expected Expenditure Lower than Anticipated
J11320	Southern Cross Golf Club		Operating Expenses			3,000	(3,000)	Expected Expenditure Greater than Anticipated
SPRT10	SX Sporting Complex - Land & Buildings Capital		Capital Expenses		25,000		25,000	Some Projects Will Be Carried Forward
E11504	Depreciation - Heritage		Operating Expenses	(25,000)			0	Adjustment for Revised Depreciation Rates
J11501	Museum Building Maintenance		Operating Expenses			4,000	(4,000)	Higher Than Expected Maintenance
J11502	Yilgarn History Museum - Land & Buildings Capital		Capital Expenses		4,000		4,000	Lower than Anticipated Fencing Costs
<u>12. Transport</u>								
E12204	Infrastructure Depreciation		Operating Expenses	(1,200,000)			0	Adjustment for Revised Depreciation Rates
J12201	Infrastructure Unclassified - Street Signs, Gravel Pushups, Re-Habs		Operating Expenses			10,000	(10,000)	Lower Than Expected Expenditure
<u>13. Economic Services</u>								
E13204	Depreciation - Tourism And Area Promotion		Operating Expenses	(80,000)			0	Adjustment for Revised Depreciation Rates
J13202	Caravan Park Maintenance - Units / Ablution Blocks		Operating Expenses		20,000		20,000	Lower Than Expected Expenditure
E13218	Caravan Park Other Expenses		Operating Expenses		10,000		10,000	Transfer for Use of Tourism Committee
E13221	Sx Entry Statements		Operating Expenses			10,000	(10,000)	Transfer from Caravan Park - Other Expenditure
J13203	Caravan Park Improvements - Land & Buildings Capital		Capital Expenses			25,000	(25,000)	Increase Cost of Buildings
R13402	Charges - Sale Of Water		Operating Revenue			80,000	(80,000)	Lower Than Expected Standpipe Usage
R13407	Standpipe Controller Charges - Prepaid		Operating Revenue			100,000	(100,000)	
E13409	Standpipe Water Costs		Operating Expenses		170,000		170,000	

Shire of Yilgarn
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st January 2021

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 & Services</u>								
E14204	Depreciation - Public Works Overheads		Operating Expenses	(32,000)			0	Adjustment for Revised Depreciation Rates
E14212	Training		Operating Expenses		10,000		10,000	Lower Than Expected Training Costs
E14645	Consultants		Operating Expenses				0	
J14601	Administration Centre - Land & Buildings Capital		Capital Expenses		17,000		17,000	Works to be Carried Forward
R14712	Transfer From Reserve Building		Capital Revenue			400,000	(400,000)	Transfer not Required
R14720	Transfer From Sport & Rec Reserve		Capital Revenue			46,205	(46,205)	
R14730	Transfer From Youth Development Reserve		Capital Revenue			100,000	(100,000)	
E14712	Transfer To Building Reserve		Capital Expenses			250,000	(250,000)	Staff & Potential Future Chemist Housing
E14713	Transfer To Airport Reserve		Capital Expenses			50,000	(50,000)	Replace Runway Lights
E14715	Transfer To Sewerage Upgrade Reserve		Capital Expenses			100,000	(100,000)	Increase Evap Pond Capacity at ML & SX Systems
E14720	Transfer To Sport And Rec Reserve		Capital Expenses			200,000	(200,000)	Rebuild Reserve for Future Projects
E14732	Transfer To Tourism Reserve		Capital Expenses			50,000	(50,000)	Fund Outcomes from Tourism Strategy
Amended Budget Cash Position as per Council Resolution				(1,825,000)	1,525,817	1,795,485	(269,668)	