

Attachments

April 2021

Attachments

Minutes

Ordinary Meeting of Council – March 2021

Yilgarn Tourism Committee Meeting- April 2021

Agenda Attachments

- 9.1.2 Miscellaneous Licence Applications
- 9.2.1 Financial Reports March 2021
- 9.2.2 Accounts for Payment March/April 2021
- 9.2.4 Rating Strategy and Differential Rates-Object and Reasons



Shire of
YILGARN

“good country for hardy people”

Minutes
Ordinary Meeting of
Council
18 March
2021

DISCLAIMER

Any Plans or documents in agendas or minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material, as per the Copyright Act 1968.

Any statement, comment or decision made at a Council meeting regarding any application for an approval, consent or licence, including the resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity who has an application before the Shire of Yilgarn must obtain, and should rely on, written notice of the Shire of Yilgarn's decision and any conditions attaching to the decision, and cannot treat as an approval anything said or done in a Council meeting.

Any advice provided by an employee of the Shire of Yilgarn on the operation of a written law, or the performance of a function by the hire of Yilgarn, is provided in the capacity of an employee, and to the best of the persons knowledge and ability. It does not constitute, and should not be relied upon, as legal advice or representation by the Shire of Yilgarn. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire of Yilgarn should be sought in writing and should make clear the purpose of the request. Any plans or documents in Agendas and Minutes may be subject to copyright.

Table of Content

1 Declaration of Opening/Announcement of Visitors	3
2 Announcements from the Presiding Member.....	3
3 Attendance	3
4 Declaration of Interest.....	3
5 Public Question Time.....	3
6 Confirmation of Minutes.....	4
7 Presentations, Petitions, Deputations.....	5
8 Delegates' Reports.....	5
9 Officers' Reports.....	6
9.2 Executive Manager Corporate Services.....	6
9.2.1 Financial Reports February 2020.....	6
9.2.2 Accounts for Payment.....	9
9.3 Executive Manager Infrastructure.....	13
9.3.1 2020/2021 Plant Replacement Program-Side Tipping Trailers.....	13
9.3.2 Ten Year Plant Replacement Program.....	17
9.4 Executive Manager Regulatory Services.....	22
9.4.1 Request to Renew Lease L342769 Lot 205 on Deposited Plan 188777, Koolyanobbing.....	22
9.4.2 Request to Convert Leases L804773, N971226 and N971231 Into Freehold.....	27
9.4.3 Dulyalbin Road Deviation.....	33
10 Application for leave of absence.....	40
11 Motions for which previous notice has been given.....	40

12 New business of an urgent nature introduced by decision of the meeting.....	40
12.1 Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination.....	40
12.2 Appointment of CEO Recruitment Panel Selection Committee including Appointment of Independent Member on Selection Panel.....	45
13 Meeting closed to the public-Confidential Items.....	48
13.1 Appointment of Human Resources Consultants to assist in CEO Recruitment Process	49
14 Closure.....	50

unconfirmed

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member declared the meeting open at 4pm

2. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

3. ATTENDANCE

Presiding Member	Cr W Della Bosca	President
Members	Cr B Close Cr J Cobden Cr G Guerini Cr P Nolan Cr L Rose Cr S Shaw	Deputy President
Council Officers	P Clarke C Watson R Bosenberg N Warren L Della Bosca	Chief Executive Officer Executive Manager Corporate Services Executive Manager Infrastructure Executive Manager Regulatory Services Minute Taker
Apologies:	Nil	
Observers:	Kay Crafter, Wheatbelt Medical Student Immersion Program Participants:- Jothi Pillay, Le-Anne Nguyen, Tyra Austin, Karen Sandar, Shiya Huang, Adelaide Crossing, Samantha Winter, Zeta Welan, Effi Manghoram	
Leave of Absence:	Nil	

4. DECLARATION OF INTEREST

Nil

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5.1 PUBLIC QUESTION TIME

Nil

6. CONFIRMATION OF MINUTES

6.1 Ordinary Meeting of Council, Thursday 18 February 2021

34/2021

Moved Cr Nolan/Seconded Cr Rose

That the minutes from the Ordinary Council Meeting held on 18 February 2021 be confirmed as a true record of proceedings

CARRIED (7/0)

6.2 Audit Committee Meeting, Thursday 18 February 2021

35/2021

Moved Cr Shaw/Seconded Cr Cobden

That the minutes from the Audit Committee meeting held on the 18 February 2021 be confirmed as a true record of proceedings.

CARRIED (7/0)

6.3 Great Eastern Country Zone Meeting (GECZ), Monday 22 February 2021

36/2021

Moved Cr Cobden/Seconded Cr Guerini

That the minutes from the GECZ meeting held on the 22 February 2021 be received.

CARRIED (7/0)

6.4 Westonia/Yilgarn Local Emergency Management Committee Meeting (LEMC), Thursday 4 March 2021

37/2021

Moved Cr Shaw/Seconded Cr Rose

That the minutes from the LEMC meeting held on the 4 March 2021 be received.

CARRIED (7/0)

6.5 Yilgarn Tourism Committee Meeting, Tuesday 9 March 2021

38/2021

Moved Cr Rose/Seconded Cr Guerini

That the minutes from the Yilgarn Tourism Committee meeting held on the 9 March 2021 be received

CARRIED (7/0)

Yilgarn Tourism Committee Meeting, Tuesday 9 March 2021 – Recommendation to Council

39/2021

Moved Cr Guerini/Seconded Cr Cobden

That the recommendation contained within the Yilgarn Tourism Committee meeting minutes being

“that it be recommended to Council provision for signage and associated infrastructure at the old Southern Cross Railway Station at a projected cost of \$6,133.70 be considered in the 2021/2022 Budget deliberation”

be adopted.

CARRIED (7/0)

7. PRESENTATIONS, PETITIONS, DEPUTATIONS

Nil

8. DELEGATES' REPORTS

Cr Della Bosca announce the following;

- Attended the Great Eastern Country Zone Meeting on the 22 February 2021
- Attended the Wheatbelt East Regional Organisation of Council meeting on the 22 February 2021
- Attended the Westonia/Yilgarn Local Emergency Management Committee meeting on the 4 March 2021
- Attended the Bushfire Advisory Committee meeting on the 17 March 2021.

Cr Close announced the following;

- Attended the Great Eastern Country Zone meeting on the 22 February 2021
- Attended the Wheatbelt North East Sub Regional Road Group meeting on the 8 March 2021

Cr Cobden announce the following;

- Attended the Yilgarn Tourism Committee meeting on the 9 March 2021

Cr Nolan announce the following

- Attended the March 2021 Ag Care meeting

Cr Rose announce the following;

- Attended the Bushfire Advisory Committee meeting on the 17 March 2021
- Attended the Yilgarn Tourism Committee meeting on the 9 March 2021
- Attended the Yilgarn History Museum Committee meeting on the 9 March 2021

Cr Guerini announce the following;

- Attended the YSSA Swimming Carnival on the 26 February 2021
- Attended the Bushfire Advisory Committee meeting on the 17 March 2021

9. OFFICERS REPORTS

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.1 Financial Reports

File Reference	8.2.3.2
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Financial Reports

Purpose of Report

To consider the Financial Reports

Background

Enclosed for Council's information are various financial reports that illustrate the progressive position of Council financially on a month-by-month basis.

The following reports are attached and have been prepared as at the 28 February 2021.

- Rates Receipt Statement
- Statement of Investments
- Monthly Statement of Financial Activity
- Own Source Revenue Ratio

Councillors will be aware that it is normal practice for all financial reports to be indicative of Council's current Financial Position as at the end of each month.

Comment

Nil

Statutory Environment

Local Government (Financial Management) Regulations 1996

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) budget estimates to the end of the month to which the statement relates; and
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Strategic Implications

Nil

Policy Implications

Nil

Financial Implications

Nil

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Monthly snapshot of Councils financial position	Moderate (6)	Ongoing review of Councils operations
Service Interruption	Nil	Nil	Nil
Compliance	Local Government (Financial Management) Regulations 1996	Moderate (6)	Adherence to statutory requirements
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

40/2021

Moved Cr Nolan/Seconded Cr Close

That Council endorse the various Financial Reports as presented for the period ending 28 February 2021

CARRIED (7/0)

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.2 Accounts for Payment

File Reference	8.2.1.2
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Accounts for Payment

Purpose of Report

To consider the Accounts Paid under delegated authority.

Background

Municipal Fund – Cheque Numbers 40993 to 41006 totalling \$7662.45 Municipal Fund- EFT Numbers 10998 to 11119 totalling \$526,581.43 Municipal Fund – Cheque Numbers 1699 to 1707 totalling \$188,301.28, Municipal Fund Direct Debit Numbers 15466.1 to 15466.11 totalling \$18,686.73, Municipal Fund Direct Debit Numbers 15520.1 to 15520.14 totalling \$19,098.20, Trust Fund – Cheque Numbers 6273 to 6276 (DPI Licensing), totalling \$37,464.95 Trust Fund - Cheque Numbers 402558 to 402559, totalling \$443.50 are presented for endorsement as per the submitted list.

Comment

Nil

Statutory Environment

Local Government Act 1995

5.42. Delegation of some powers and duties to CEO

- (1) A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under —
 - (a) this Act other than those referred to in section 5.43; or
 - (b) the *Planning and Development Act 2005* section 214(2), (3) or (5).

* Absolute majority required.

- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

Local Government (Financial Management) Regulations 1996

12. Payments from municipal fund or trust fund, restrictions on making

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or

- (b) otherwise, if the payment is authorised in advance by a resolution of the council.
 - (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.
- 13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**
- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
 - (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction;and
 - (b) the date of the meeting of the council to which the list is to be presented.
 - (3) A list prepared under subregulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Strategic Implications

Nil

Policy Implications

Council Policy 3.11 – Timely Payment of Suppliers

Financial Implications

Drawdown of Bank funds

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Transactions require two senior managers to approve.	Moderate (8)	Transactions require two senior managers to sign cheques or approve bank transfers.
Financial Impact	Reduction in available cash.	Moderate (5)	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Local Government (Financial Management) Regulations 1996	Moderate (6)	Adherence to statutory requirements
Reputational	Non or late payment of outstanding invoices and/or commitments	Moderate (9)	Adherence to Timely Payment of Suppliers Policy
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

41/2021

Moved Cr Cobden/Seconded Cr Shaw

Municipal Fund – Cheque Numbers 40993 to 41006 totalling \$7662.45 Municipal Fund-EFT Numbers 10998 to 11119 totalling \$526,581.43 Municipal Fund – Cheque Numbers 1699 to 1707 totalling \$188,301.28, Municipal Fund Direct Debit Numbers 15466.1 to 15466.11 totalling \$18,686.73, Municipal Fund Direct Debit Numbers 15520.1 to 15520.14 totalling \$19,098.20, Trust Fund – Cheque Numbers 6273 to 6276 (DPI Licensing), totalling \$37,464.95 Trust Fund - Cheque Numbers 402558 to 402559, totalling \$443.50 are presented for endorsement as per the submitted list.

CARRIED (7/0)

unconfirmed

9.3 Reporting Officer– Executive Manager Infrastructure

9.3.2 2020/2021 Plant Replacement Program – Side Tipping Trailers

File Reference	6.6.7.11 & 5.1.6.11
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

To consider the purchase of two side tipping trailers

Background

In accordance with Council's 2020/2021 Plant Replacement Program, quotations were invited to supply and deliver two tandem axel side tipping trailers.

The new side tipping trailers will replace council's existing side tipping trailers which were purchased in 2010. These trailers are utilized by council staff to couple up to council's prime mover for the purpose of hauling road building material on council road construction works, it is expected that the new trailers will be used for the same purpose.

Comment

In accordance to Council's Finance Policy 3.5 Purchasing and Tendering, three quotes were sourced and received from Howard and Porter, Bruce Rock Engineering, and Duraquip to supply two new tandem side tipping trailers.

Companies quoting to supply trailers have indicated that there is a six month wait for the supply of new trailers, therefore any trailers put on order now will not be available until September 2021. It will be proposed to include a monetary amount in the 2021-2022 Financial Year Plant Replacement Budget deliberations for the purchase of the two side tipping trailers.

It was also proposed to dispose of Council's existing side tipping trailers in the 2020/2021 Financial Year budget. This will now be done when council takes delivery of the new trailers in the 2021/2022 Financial Year. The disposal of Council's existing trailers will be in accordance to the Local Government Act 1995 Section 3.58 Disposing of Property.

The following responses have been received to supply two new side tipping trailers (excluding GST):

DURAQUIP

Two x HaulPro (20m ³ per trailer) Tandem Axle Trailers (\$113,420 per trailer excluding GST) Standard warranty – 12 months	\$226,840.00
---	--------------

Licencing cost not included

Bruce Rock Engineering

Two x (23m³ per trailer) Tandem Axle Trailers \$234,400.00
(*\$117,200 per trailer excluding GST*)

Standard warranty – 12 months

Licencing cost not included

Howard and Porter

Two x (21m³ per trailer) Tandem Axle Trailers \$198,540.00
(*\$99,270.00 per trailer excluding GST*)

Standard warranty – 12 months

Licencing cost are included in the quoted amount

It will be recommended that Council accept the quotation submitted by Howard and Porter to supply two side tipping trailers and that the trailers are placed on order in this current 2020-2021 Financial Year to ensure the delivery of the trailers early in the 2021-2022 Financial Year.

It will also be recommended that a monetary allocation is included in the 2021-2022 Financial Year Budget deliberations for the purchase of the two side tipping trailers.

Statutory Environment

Nil

Strategic Implications

Councils Ten Year, Plant Replacement Program

Policy Implications

“Finance Policy 3.5 Purchasing and Tendering”

Financial Implications

A monetary allocation has been allowed for in Councils 2020-2021 Financial Year Budget to purchase two side tipping trailers. Due to the new trailers not being available prior to the end of 2020-2021 Financial Year, it is proposed to include a monetary amount in the 2021-2022 Financial Year Budget to purchase the two side tipping trailers.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Injury to personal while delivering	Low (1)	Safety procedures followed
Financial Impact	Significant cost to council for the purchase of the two side tipping trailers	Moderate (9)	Trailers to be placed on order in 2020-2021 Financial Year and a monetary amount included in Councils 2021-2022 Financial Year Budget deliberations to purchase the trailers
Service Interruption	There will be a delay in suppling replacement trailers. This is due to the fabrication back log of side tipping trailers as a result of coronavirus	Moderate (9)	Out of Councils Control
Compliance	Councils Policy 3.5 Purchasing and Tendering,	Low (1)	Three quotes have been sourced in accordance to Councils Policy 3.5 Purchasing and Tendering,
Reputational	Nil	Nil	Nil
Property	Goods being damaged in transit	Low (1)	All goods to be inspected to identify any damage prior to taking delivery and signing of any documentation
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

42/2021

Moved Cr Close/Seconded Cr Cobden

That Council accepts the quote submitted from Howard and Porter for the purchase of two side tipping trailers for the quoted cost of \$198,540.00 (excluding GST),

and

That Councils includes a monetary amount in the 2021-2022 Financial Year Budget deliberation for the purchase of the two side tipping trailers.

CARRIED (7/0)

9.3 Reporting Officer– Executive Manager Infrastructure

9.3.2 Ten Year Plant Replacement Program

File Reference	5.1.6.11
Disclosure of Interest:	Nil
Voting Requirements:	Simple Majority
Attachments:	Ten Year Plant Replacement Spread Sheet

Purpose of Report

To consider Shire of Yilgarn Plant Replacement Program – 2021/2022 – 2030/2031

Background

A review of Councils plant replacement is carried out on an annual basis, with the attached Plant Replacement Program being for a ten-year period. The proposed Plant Replacement Program is expected to provide council with a Strategic Plant Replacement Program that will result in optimum return on both operating and change over costs of Councils Plant and Equipment.

In the past Council has used the following life cycles for the replacement of equipment and plant. This has resulted in Council achieving minimal costly down time and optimum trade prices of the respected plant items.

Graders/ Construction Loader	8 years or 9,000 hours
Multi Tyred/Drum Rollers	8 years or 9,000 hours
Prime Movers/Tip Trucks	8 years or 200,000km
Small Loader/Backhoe	10 years or 9,000 hours
Light Trucks/Personal Carries	5 years or 150,000kms
Utilities	3-4 years or 100,000kms
Executive Type Vehicles	2 years
Community Bus	8 years or 80,000km

Comment

In the 2021/2022 Financial Year Plant Replacement Program it is proposed to replace a John Deere Grader, Caterpillar Loader, and Hilux SR5 Dual Cab Utility.

Also included in the 2021/2022 Financial Year Plant Replacement Program is the purchase of two new side tipping trailers. These trailers were included in the 2020/2021 Financial Year Budget for replacing but unfortunately companies supplying such trailers have indicated that there is a lengthy waiting period of upwards of six months for the fabricating of new trailers, this would take the replacement of the trailers well into the 2021/2022 Financial Year.

The John Deere grader included in the 2021/2022 Plant Replacement Program was purchased in 2013. This vehicle is utilised by council staff to carry out road maintenance programs throughout Shire of Yilgarn.

It is also proposed to include the replacement of Councils current Caterpillar 950 loader in the 2021/2022 Plant Replacement Program. This loader was purchased in 2013 and is utilised by council staff for loading of road building materials onto roadtrains/eight-wheel tip trucks utilised for road building purposes. This loader when required is also utilised for bush fire control.

It is also proposed to replace the Hilux SR5 Dual Cab Utility being utilised by the Executive Manager Infrastructure in the 2021/2022 Financial Year

Statutory Environment

Nil

Strategic Implications

Ten-Year Plan will provide Council with a Strategic Plant Replacement Program that will result in optimum return on investment of Plant and Equipment.

Policy Implications

“Staff Policy N° 7.12 Motor Vehicle Replacement and Vehicle Standard and Accessories”

Financial Implications

Ten Year Plant Replacement Programs will form the basis of Capital Plant Replacement Purchases in future Budgets. Initial indications show the Plant Replacement Programme for 2021/2022 Financial Year is estimated to cost (net) \$753,000

The monetary amount to replace these vehicles will be sourced from Council’s Plant Replacement Reserve

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Significant financial cost to Council with initial indications show the Plant Replacement Programme for 2021/2022 Financial Year is estimated to cost (net) \$753,000	Moderate (9)	That all vehicles listed for replacement in the 2021/2022 Plant Replacement Program be included in 2021/2022 Financial

			Year Budget deliberations
Service Interruption	Nil	Nil	Nil
Compliance	Noncompliance with Councils Purchasing and Tendering Policy	Moderate (9)	Compliance with Councils Purchasing and Tendering Policy
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

43/2021

Moved Cr Rose/Seconded Cr Guerini

That the Ten-Year Plant Replacement Program for the period 1st July 2021 to 30th June 2031 as attached, be adopted

and

That all vehicles listed for replacement in the 2021/2022 Plant Replacement Program be included in 2021/2022 Financial Year Budget deliberations.

CARRIED (7/0)

SHIRE OF YILGARN

10 YEAR PLAN REPLACEMENT PLAN

Existing Plant						Year 1 2021/2022		Year 2 2022/2023		Year 3 2023/2024		Year 4 2024/2025		Year 5 2025/2026		Year 6 2026/2027		Year 7 2027/2028		Year 8 2028/2029		Year 9 2029/2030		Year 10 2030/2031				
Plant No	Rego	Item	Make	Year	Estd Life	Purchase Disposal	Net Impact	Purchase Disposal	Net Impact	Purchase Disposal	Net Impact	Purchase Disposal	Net Impact	Purchase Disposal	Net Impact	Purchase Disposal	Net Impact	Purchase Disposal	Net Impact	Purchase Disposal	Net Impact	Purchase Disposal	Net Impact	Purchase Disposal	Net Impact			
2020	YL542	Construction Grader	12m Caterpillar	2017	8									402,000	(65,000)	337,000												
2026	YL4201	Grader	12m Caterpillar	2019	8											406,000	(65,000)	341,000										
1848	YL087	Grader	John Deere 670	2017	8								398,000	(65,000)	333,000													
1994	YL 5199	Grader	John Deere 670	2014	8						394,000	(65,000)	329,000															
1887	YL 296	Grader	John Deere 670	2013	8	386,500	(65,000)	321,500															411,000	(65,000)	346,000			
2035	YL595	Roller - vib steel	Cat	2019	8												170,000	(45,000)	125,000									
1992	YL129	Roller - multi tyre	Bomag	2014	8				185,000	(35,000)	150,000														200,500	(35,000)	165,500	
2006	YL 5248	Roller - multi tyre	Dynapac	2016	8								194,500	(35,000)	159,500													
1889	YL324	Loader	CAT 950H	2013	8	359,500	(80,000)	279,500															385,500	(80,000)	305,500			
1850	YL 5304	Loader (landfill)	Cat 924H IT	2009	8				268,000	(45,000)	223,000														310,500	(50,000)	260,500	
1886	YL330	Backhoe	John Deere	2013	10				190,500	(30,000)	160,500																	
2024	YL-651	Loader	Cat 924K IT	2016																								
1875	YL122	Tractor	JD	2021	10																					77,500	(25,000)	52,500
2013	YL 117	Prime Mover	Freightliner	2017	8								292,500	(50,000)	242,500													
1865	YL 7059	Semi trailer tipper	Durra Quip	2010	10	100,000	(35,000)	65,000																		131,000	(35,000)	96,000
1866	YL 7016	Semi trailer tipper	Durra Quip	2010	10	100,000	(35,000)	65,000																		131,000	(35,000)	96,000
1884	YL 7432	Float	Brucerock Engineering	2013	10						120,000	(10,000)	110,000															
2022	YL 469	Truck - 8 Wheel	Mack	2018	8									294,000	(70,000)	224,000												
2037	YL 698	Truck - 8 wheel	Mack	2020	8																							
		Street Sweeper																								190,000	-	190,000
	YL 414	Community Bus	Coaster	2018	8																							
1507	YL 345	Slasher/Mower	Toro SP	2012	10				40,000	(3,500)	36,500																	
2019	YL 298	Ride-On Turf Mower	Toro SP	2018	10																					41,000	(3,500)	37,500
2039	YL 5302	Skid Steere Loader	Cat	2019	10																							
		Upgrade Line Marker SP			10																							
		Water Tank		2018	8																							
		Water Tank		2019																								
Light Vehicles																												
2042	YL311	Truck Dual cab 4x4 (with crane)	Mitsubishi (personal carrier)	2020	4						95,000															98,000		101,100

								(25,000)	70,000			(25,000)	73,000			(25,000)	76,100									
2043	YL4949	Truck Dual Cab 4x4 (with Crane)	Mitsubishi (personal carrier)	2020	4			95,000				98,000				101,100										
								(25,000)	70,000			(25,000)	73,000			(25,000)	76,100									
2046	YL 046	Light Tip Truck - Parks & Gardens	Mitsubishi	2021	5						84,500				88,000											
											(25,000)	59,500			(25,000)	63,000										
2012	YL 5410	Light Tip Truck - Maintenance	Mitsubishi	2017	5			82,200				85,500						89,500								
								(25,500)	56,700			(25,500)	60,000			(25,500)	64,000									
2027	YL329	Truck - Maintenance - (flatdeck with crane)	Mitsubishi	2018	5			96,500							101,500											
								(35,500)	61,000						(35,500)	66,000										
1885	YL121	4 x 4 Ute (AS)	Hilux Ute	2020	3			45,500				46,500			47,500											
								(30,000)	15,500			(30,000)	16,500		(30,000)	17,500										
2028	YL 13	4 x 4 Ute (P&G)	Hilux Ute	2019	3			44,500				45,500			47,500											
								(30,000)	14,500			(30,000)	15,500		(30,000)	17,500										
1867	YL 363	2 x 4 Ute (Handyman)	Mazda BT50	2019	4			39,500							41,500											
								(15,000)	24,500						(15,000)	26,500										
2018	YL 645	4 x 4 Ute (Mechanic)	Lnd Crs	2020	3			71,500				75,500			79,500											
								(40,000)	31,500			(40,000)	35,500		(40,000)	39,500										
2031	YL 5067	4 x 4 Ute (Works)	Lnd Crs	2019	3			70,500				74,500			78,500											
								(40,000)	30,500			(40,000)	34,500		(40,000)	38,500										
2030	YL 38	4 x 4 Ute (Works)	Lnd Crs	2019	3			70,500				74,500			78,500											
								(40,000)	30,500			(40,000)	34,500		(40,000)	38,500										
2034	YL 150	4x4 Ute (MWS)	Toyota Hilux SR5	2020	2		57,000				60,000			64,500			67,000									
							(35,000)	22,000			(35,000)	25,000			(35,000)	29,500										
2045	YL333	4 x 4 Ute (works)	Toyota Landcruiser	2020	3			71,500				75,500			79,500											
								(40,000)	31,500			(40,000)	35,500		(40,000)	39,500										
	YL 285	Community Car	Toyota RAV	2017	6			39,500				41,500														
								(12,000)	27,500			(12,000)	29,500													
	YL 50	SUV (DCEO)	Kluger AWD	2021	2			55,500			56,500			57,500			59,500									
								(30,000)	25,500			(30,000)	26,500		(30,000)	29,500										
	YL 1	Sedan (CEO)	Toyota Prado	2021	2			70,500			73,000			75,500			78,500									
								(50,000)	20,500			(50,000)	23,000		(50,000)	28,500										
	YL 252	Dual Cab (EHO)	Toyota Hilux SR5	2021	2			59,000			61,500			63,500			66,000									
								(35,000)	24,000			(35,000)	26,500		(35,000)	31,000										
CAPITAL COST OR OUTRIGHT PURCHASE PRICE							1,003,000	1,065,700	1,223,000	1,196,000	1,112,500	1,327,000	936,000	1,111,000	1,285,200	1,029,000										
(ESTIMATED TRADE) NET REPLACEMENT COST							(250,000)	(404,000)	(332,500)	(265,000)	(345,000)	(412,500)	(238,500)	(375,500)	(335,000)	(270,500)	753,000	772,200	795,500	811,000	732,000	914,500	659,000	695,000	950,200	758,500

9.4 Reporting Officer– Executive Manager Regulatory Services

9.4.1 Request To Renew Lease L342769 Lot 205 On Deposited Plan 188777 , Koolyanobbing

File Reference	1.6.17.4
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Aerial View and Tenure Map

Purpose of Report

To consider a response to the Department of Planning, Lands and Heritage regarding a request to renew lease L342769 for Lot 205 on Deposited Plan 188777, Koolyanobbing.

Background

The Shire is in receipt of correspondence from the Department of Planning, Lands and Heritage (the Department), seeking comments in regards to a proposal to renew lease L342769 for Lot 205 on Deposited Plan 188777, on Dowd Road, Koolyanobbing.

The Department have advised the Lease is to be issued to Yilgarn Iron Pty Ltd, which is a subsidiary of Mineral Resources Limited

Comment

The aerial and tenure maps from the Department are attached for Councillors perusal.

There are no outstanding issues relating to the property, and the reporting officer can see no issues relating to the renewal of the lease.

Statutory Environment

Nil

Strategic Implications

Goal

A prosperous future for our community.

Outcome

Businesses in the Shire remain competitive and viable.

Strategy

Continue to provide an efficient and effective approval process.

Policy Implications

Nil

Financial Implications

Nil

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Nil	Nil	Nil
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

44/2021

Moved Cr Nolan/Seconded Cr Guerini

Council endorse the following response to the Department Planning Lands and Heritage:

In relation to the proposal to renew lease L342769 for Lot 205 on Deposited Plan 188777, Koolyanobbing, the Shire of Yilgarn holds no objections.

CARRIED (7/0)

unconfirmed



Legend

- Cadastre (View 1)
- Roads**
 - Main
 - Minor
 - Track

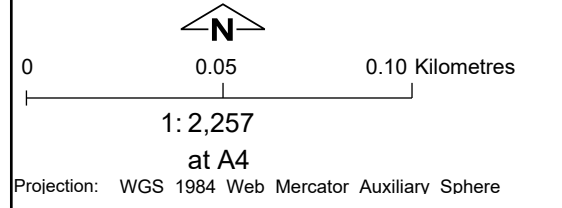
Notes:

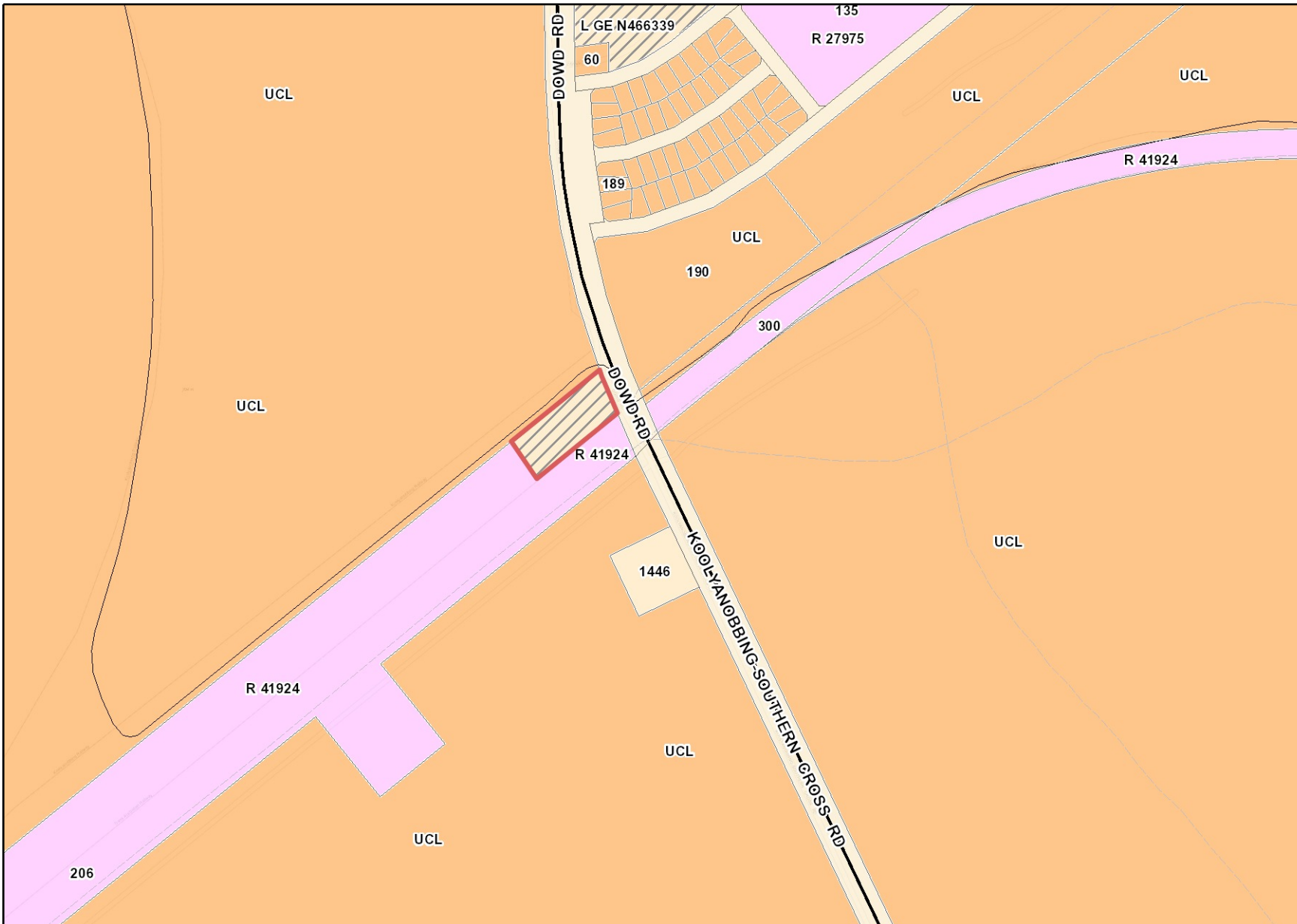
- * The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.
- * This map is not intended for measurement purposes.

Map was produced using DPLH's InQuery.

Lease L342769 Lot 205 on Deposited Plan 187771

DPLH BUSINESS USE ONLY





Legend

- Cadastre (View 1)
- Roads
 - Main
 - Minor
 - Track
- Land Tenure Small Scale ALL
 - Crown Allotment (Type 2)
 - Unallocated Crown Land
- Land Tenure Small Scale 256K
 - Unallocated Crown Land
 - Reserve
- Land Tenure Small Scale 64K
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Public Road
 - Unallocated Crown Land
 - Lease
- Land Tenure Small Scale 16K
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Public Road
 - Unallocated Crown Land
 - Lease
 - Reserve

Notes:


* The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.

* This map is not intended for measurement purposes.

Map was produced using DPLH's InQuery.

Lease L342769 Lot 205 on Deposited Plan 187771

DPLH BUSINESS USE ONLY


 0 0.19 0.39 Kilometres

 1: 9,028
 at A4
 Projection: WGS 1984 Web Mercator Auxiliary Sphere

9.4 Reporting Officer– Executive Manager Regulatory Services

9.4.2 Request to Convert Leases L804773, N971226 and N971231 into Freehold

File Reference	1.6.17.4
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Aerial View and Tenure Map

Purpose of Report

To consider a response to the Department of Planning, Lands and Heritage regarding the proposed conversion of Leases L804773, N971226 and N971231 into freehold.

Background

The Shire is in receipt of correspondence from the Department of Planning, Lands and Heritage (the Department), seeking comments in regards to a proposal to convert Leases L804773, N971226 and N971231 into freehold.

The details of the leases are as follows:

- Lease L804773 over Lot 292 on DP156528, Lots 1049 and 1050 on DP195190 for the purpose of ‘Cropping and Grazing’, which is expiring on 31 March 2021.
- Lease N971226 over Lot 368 on DP203770 for the purpose of ‘Cropping and Grazing’, which is expiring on 31 December 2027.
- Lease N971231 over Lots 365 and 366 on DP203770 for the purpose of ‘Cropping and Grazing’, which is expiring on 31 December 2027.

Comment

The aerial maps from the Department are attached for Councillors perusal.

There are no outstanding issues relating to the property, and the reporting officer can see no issues relating to the renewal of the lease.

Statutory Environment

Nil

Strategic Implications

Goal

A prosperous future for our community.

Outcome

Businesses in the Shire remain competitive and viable.

Strategy

Continue to provide an efficient and effective approval process.

Policy Implications

Nil

Financial Implications

Nil

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Nil	Nil	Nil
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

45/2021

Moved Cr Close /Seconded Cr Cobden

Council endorse the following response to the Department Planning Lands and Heritage:

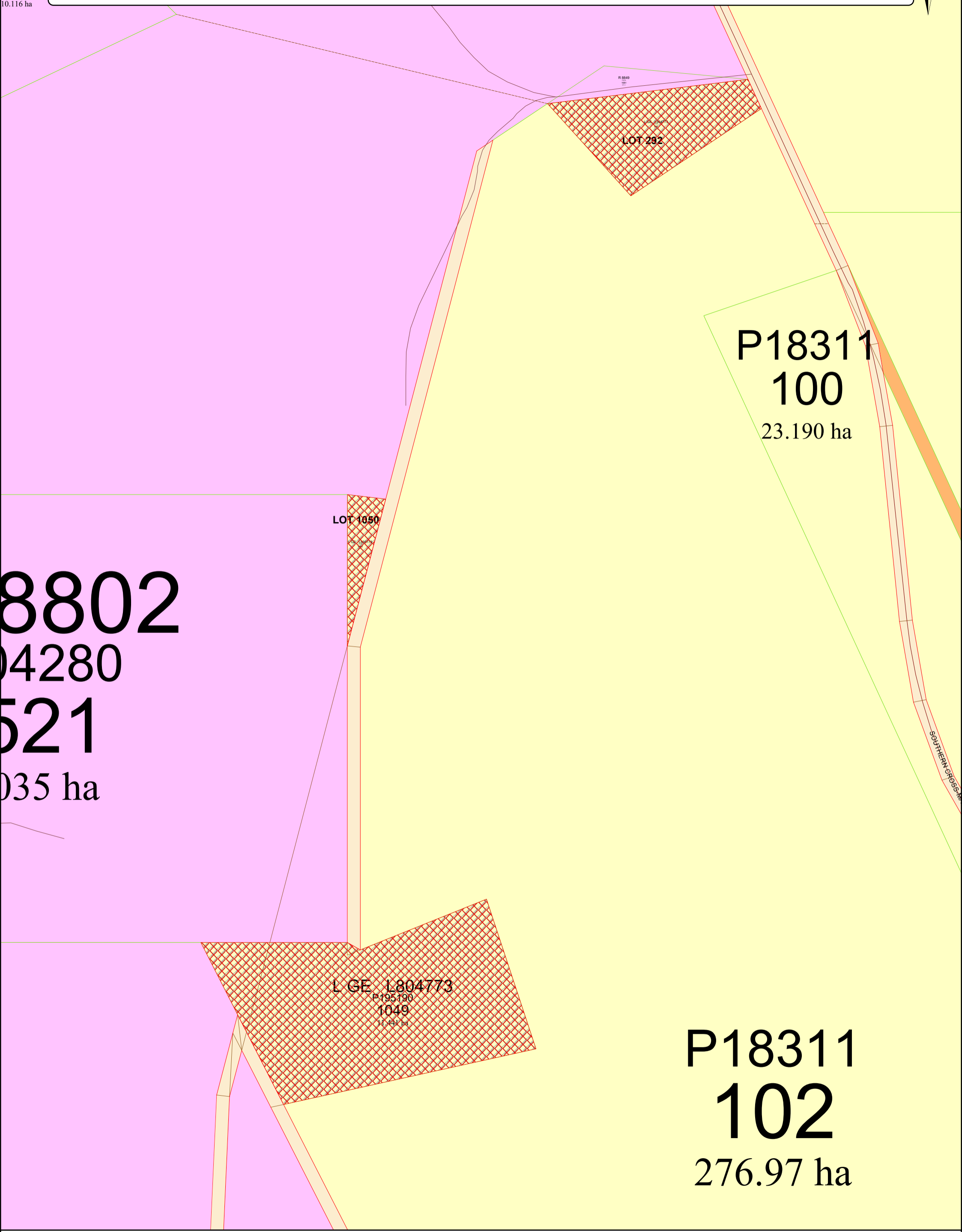
In relation to the proposal to convert Leases L804773, N971226 and N971231 into freehold, the Shire of Yilgarn holds no objections.

CARRIED (7/0)

unconfirmed

30776
190176
925
10.116 ha

Lease L804773 - Lot 292 on DP 156528 & Lots 1049 & 1050 on DP 195190



8802
04280
521
035 ha

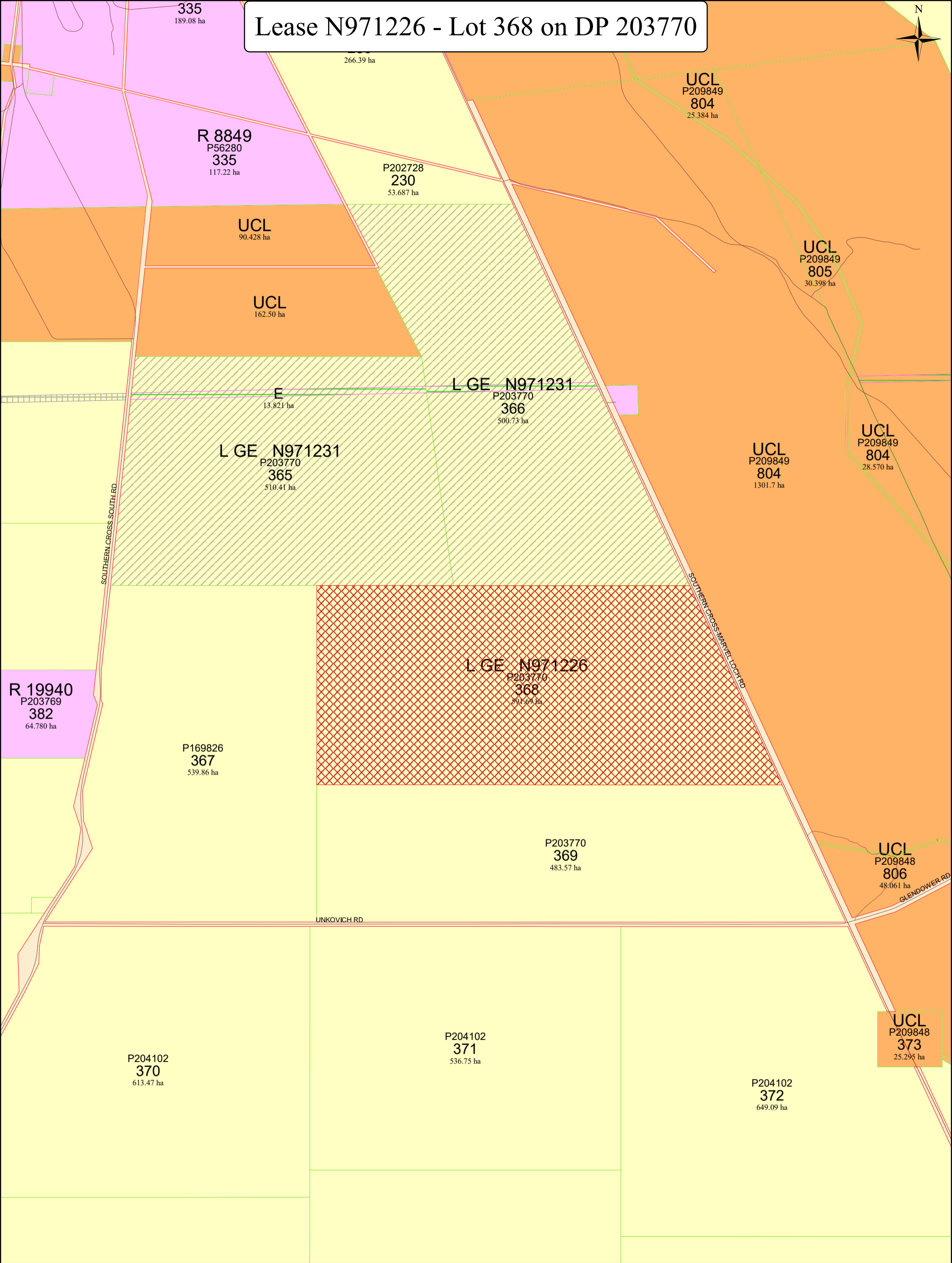
P18311
100
23.190 ha

LOT 1050

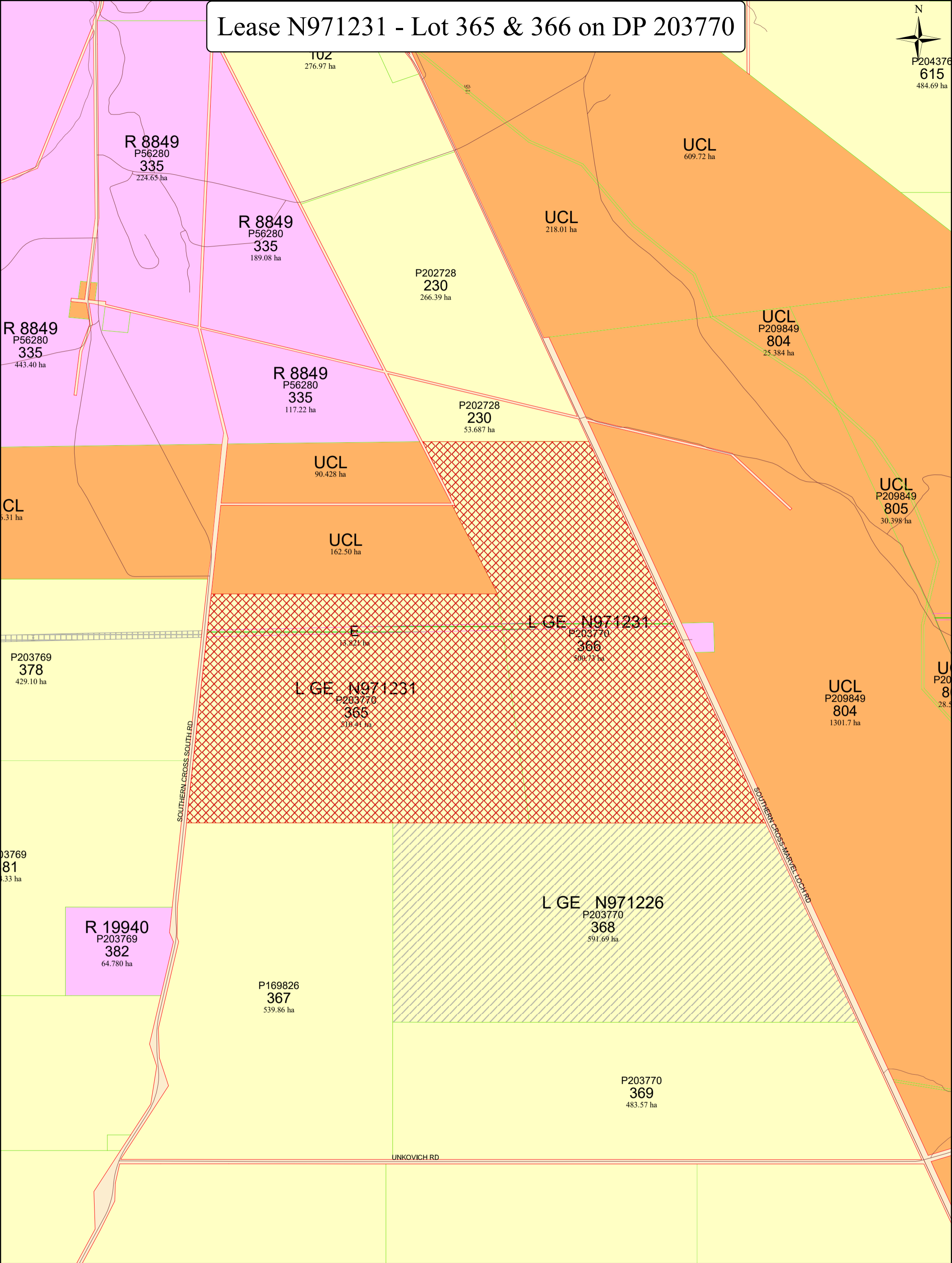
L GE L804773
P195190
1049
14.441 ha

P18311
102
276.97 ha

Lease N971226 - Lot 368 on DP 203770



Lease N971231 - Lot 365 & 366 on DP 203770



9.4 Reporting Officer– Executive Manager Regulatory Services

9.4.3 Dulyalbin Road Deviation

File Reference	6.1.1.083
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Attachment 1 - Proposed road closure sketch Attachment 2 - Survey Plan - 15004

Purpose of Report

To commence the administrative process for the deviation of Dulyalbin Road.

Background

In late 2018, local landowners raised an issue with Shire staff relating to the past deviation of Dulyalbin Road.

Records indicate that in circa 1982 a road deviation was commenced to close a portion of Dulyalbin Road and to subdivide a new section of road out of Lot 637 on DP159430, Lot 288 on DP156231, Lot 529 on DP204185, Lot 528 on DP204185 and Lot 758 on DP169354.

The road deviation was surveyed on DP215004, however processing of the survey by the then Department of Lands and Surveys was never completed. However the physical road deviation was undertaken.

The local landowners hoped to re-commence the road realignment subdivision process to ensure the land they owned was adequately portrayed in their certificate of titles, as some lots were affected by the constructed road.

As such, Shire staff contacted Cardno (WA) Pty Ltd to investigate whether the original survey plan was adequate or if a new survey would be required.

In February 2019, Cardno wrote to the Department of Planning, Lands and Heritage (the Department), lodging a Crown Land Enquiry form and seeking direction for the commencement of the road closure and land subdivision process.

Despite repeated enquiries to the Department by Cardno, the matter did not progress, until the 9th March 2021, when the Department wrote to the Shire enquiring as to the status of our application.

It stated, should the Shire wish to undertake the original proposal the Department required the following:

In accordance with Section 58 of the Land Administration Act 1997

- *Formal request for the road closure is to be provided from the Shire to the Minister*
- *evidence of notice for advertisement s.58 (3)*

In accordance with Regulation 9 of the Land Administration Regulations 1998

- *Any submissions made in response to advertisement*
- *Any services or notice to service providers*

Evidence of referral to the applicant who has applied to attain portion of proposed road closure.

Comment

Councillors are required to endorse the commencement of proceedings for the closure of the existing Dulyalbin Road reserve as shown on Attachment 1 - Proposed road closure sketch and 2 - Survey Plan - 15004, and the subdivision and creation of the proposed Road Reserve, which is in keeping with the constructed road, as shown on Attachment 2 - Survey Plan - 15004.

Once Council endorse the proposal, a 35 day public notice period can commence, including contacting affected landholders to seek their endorsement of the proposal. After the closure of the public notice period, the matter will be returned to Council for a resolution prior to applying to the Minister.

It is proposed to engage Cardno to prepare the relevant documentation for submission to the Minister.

Statutory Environment

Land Administration Act 1997
Roads Part 5
Conventional roads Division 1

58. Closing roads

- (1) When a local government wishes a road in its district to be closed permanently, the local government may, subject to subsection (3), request the Minister to close the road.*
- (2) When a local government resolves to make a request under subsection (1), the local government must in accordance with the regulations prepare and deliver the request to the Minister.*
- (3) A local government must not resolve to make a request under subsection (1) until a period of 35 days has elapsed from the publication in a newspaper circulating in its district of notice of motion for that resolution, and the local government has considered any objections made to it within that period concerning the proposals set out in that notice.*
- (4) On receiving a request delivered to him or her under subsection (2), the Minister may, if he or she is satisfied that the relevant local government has complied with the requirements of subsections (2) and (3) —*
 - a. by order grant the request; or*
 - b. direct the relevant local government to reconsider the request, having regard to such matters as he or she thinks fit to mention in that direction; or*
 - c. refuse the request.*

- (5) *If the Minister grants a request under subsection (4) —*
- a. *the road concerned is closed on and from the day on which the relevant order is registered; and*
 - b. *any rights suspended under section 55(3)(a) cease to be so suspended.*
- (6) *When a road is closed under this section, the land comprising the former road —*
- a. *becomes unallocated Crown land; or*
 - b. *if a lease continues to subsist in that land by virtue of section 57(2), remains Crown land.*

Land Administration Regulations 1998

Part 2 General

9. Local government request to close road permanently (Act s. 58(2)), requirements for

For the purposes of preparing and delivering under section 58(2) of the Act a request to the Minister to close a road permanently, a local government must include with the request —

- (a) written confirmation that the local government has resolved to make the request, details of the date when the relevant resolution was passed and any other information relating to that resolution that the Minister may require; and*
- (b) sketch plans showing the location of the road and the proposed future disposition of the land comprising the road after it has been closed; and*
- (c) copies of any submissions relating to the request that, after complying with the requirement to publish the relevant notice of motion under section 58(3) of the Act, the local government has received, and the local government's comments on those submissions; and*
- (d) a copy of the relevant notice of motion referred to in paragraph (c); and*
- (e) any other information the local government considers relevant to the Minister's consideration of the request; and*
- (f) written confirmation that the local government has complied with section 58(2) and (3) of the Act.*

Strategic Implications

Goal

A prosperous future for our community.

Outcome

Businesses in the Shire remain competitive and viable.

Strategy

Continue to provide an efficient and effective approval process.

Policy Implications

Nil

Financial Implications

Ongoing costs associated with Cardno and submissions to DoPLH

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Affected landowners paying rates on land of which their use is affected by constructed road;	High 10	The subdivision will correct land parcels to be in keeping with current layout
Service Interruption	Nil	Nil	Nil
Compliance	Road constructed outside of road reserve	High 10	The subdivision will correct the road reserve to match the current constructed road
Reputational	Possible reputational effects of constructing road outside of reserve.	Moderate 5	The subdivision will correct the road reserve to match the current constructed road
Property	Current road reserve does not match with constructed road	Moderate 5	The subdivision will correct the road reserve to match the current constructed road
Environment	Effects of clearing	Low 4	Road already constructed, this is an administrative process only.

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

46/2021

Moved Cr Guerini/Seconded Cr Close

Council endorse commencing a 35 day public notice period, as per Section 58 of the Land Administration Act 1997, detailing the intention to close a portion of Dulyalbin Road, in the vicinity of Lot 637 on DP159430, Lot 288 on DP156231, Lot 529 on DP204185, Lot 228 on DP204185 and Lot 758 on DP169354.

and

Council, subject to affected landholder consent, endorse the subdivision of land and creation of Road Reserve as per Survey DP215004.

CARRIED (7/0)

P159430
637
319.66 ha

P204185
529
604.90 ha

Proposed Road Closure

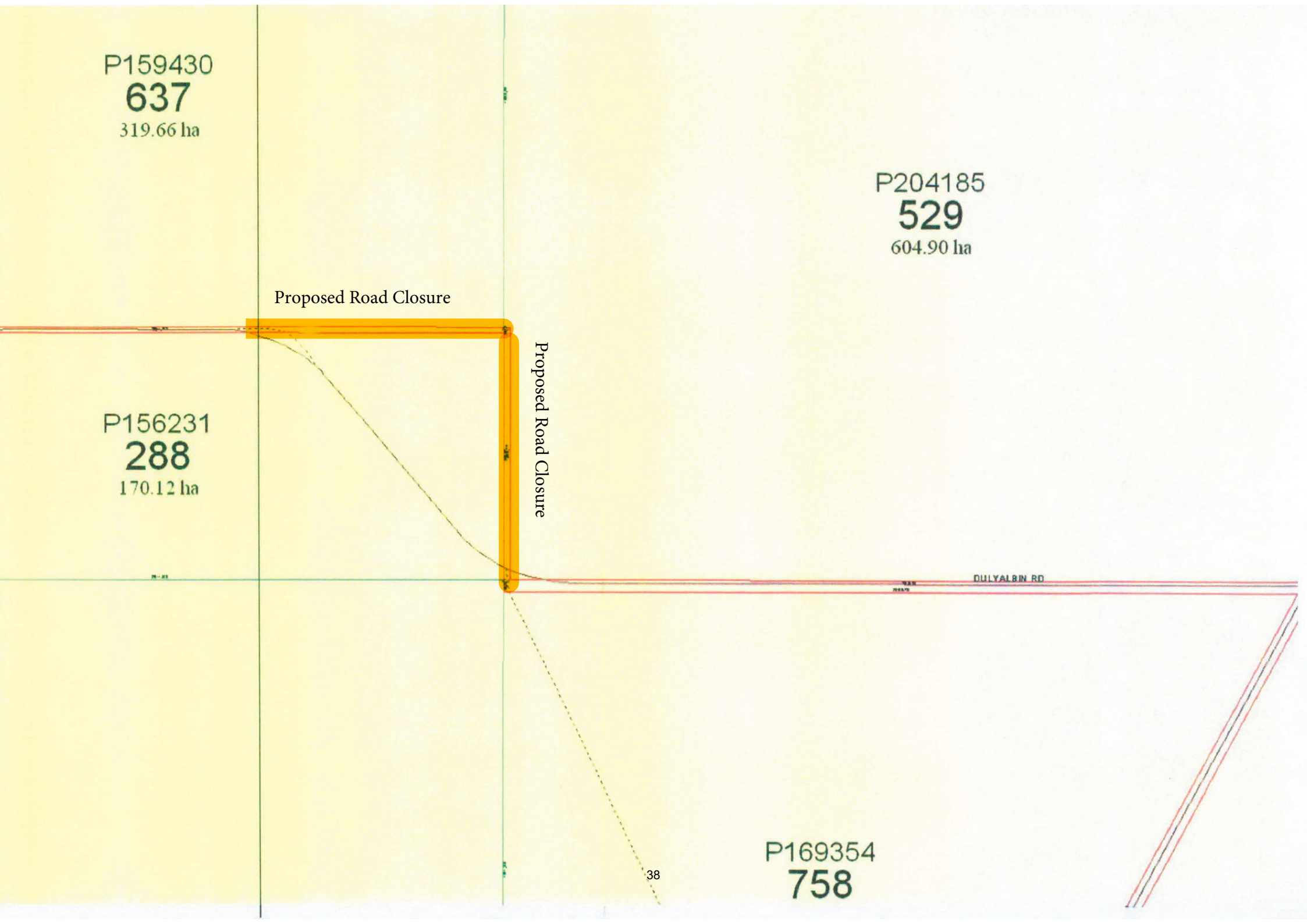
Proposed Road Closure

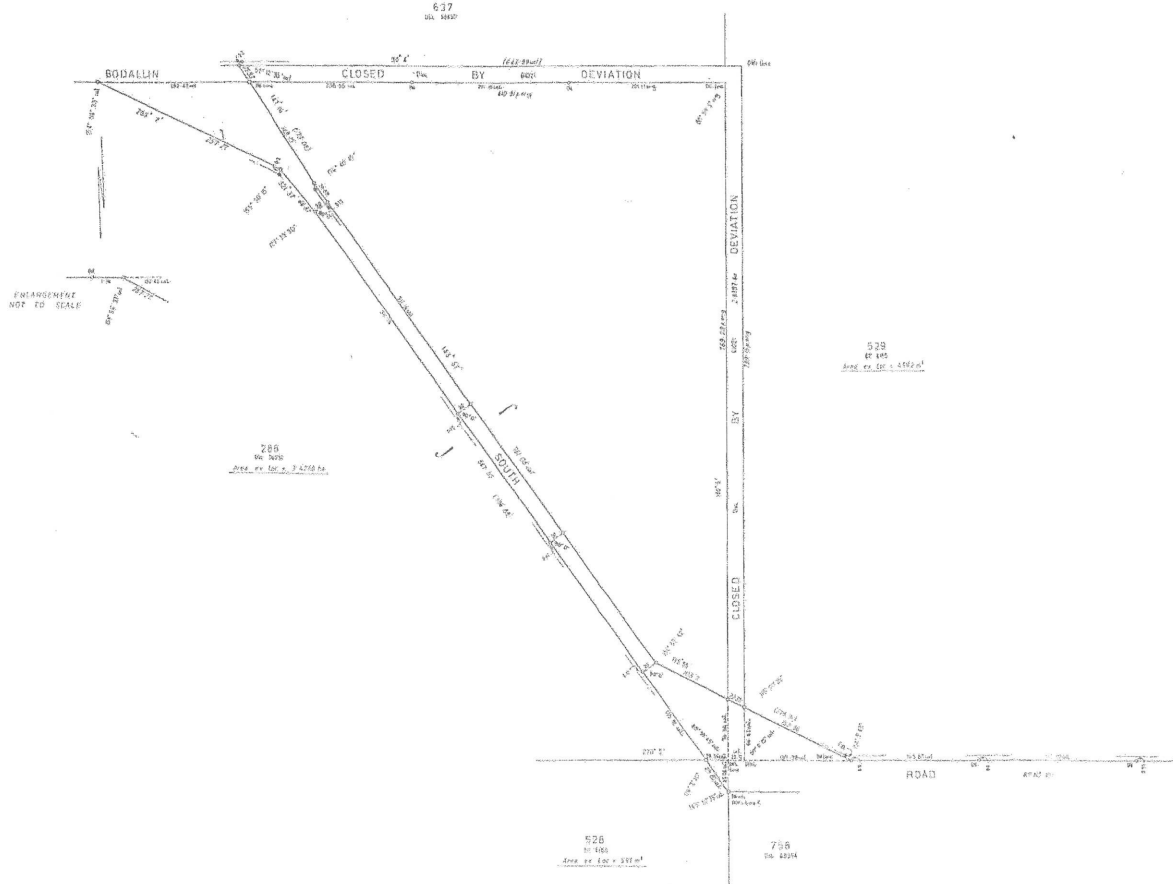
P156231
288
170.12 ha

DULYALBIN RD

P169354
758

38





AMENDMENTS	



LAND DISTRICT SILBADJJI	ROAD DEVIATION EX LOC 288 528 & ROAD WIDENING EX LOC 529	FILE No. 4594/52 SCALE 1:2500
SUBMITTED DATE 14/10/2012	DATE OF SURVEY 21/09/2012	SURVEY APPROVED [Signature]
APPROVED BY [Signature]	DATE OF APPROVAL 21/09/2012	DEPT OF LAND AND SURVEYS PLAN No. 15004

PLAN 15004
SURVEY AND MAPPING DIVISION

10 APPLICATION FOR LEAVE OF ABSENCE

47/2021

Moved Cr Cobden/Seconded Cr Guerini

That Cr Nolan be granted Leave of Absence for the Ordinary Meeting of Council to be held on the 15 April 2021

CARRIED (6/0)

11 MOTIONS FOR WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

48/2021

Moved Cr Close Seconded Cr Shaw

That the new business be received by Council for consideration.

CARRIED (7/0)

LATE ITEMS

12 Officers Report – Chief Executive Officer

12.1 Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination

File Reference	1.1.1.1 & 1.1.11.2
Disclosure of Interest	None
Voting Requirements	Absolute Majority
Attachments -	Draft Standards

Purpose of Report

To present to Council the Draft Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination for adoption.

Background

As reported in the Discussion Session prior to the February 2021 Ordinary meeting of Council, new regulations came into effect that implement the final reforms identified during Phase 1 of the *Local Government Act Review*. At the same time, new sections of the *Local Government Act 1995* relating to the regulations also took effect.

The *Local Government (Model Code of Conduct) Regulations 2021*, *Local Government (Administration) Amendment Regulations* and *Local Government Amendment Regulations (Employee Code of Conduct) Regulations 2021* prescribe a Model Code of Conduct for Council Members, Committee Members and Candidates; prescribe Model Standards for the recruitment, selection, performance review and termination of Local Government CEO's; and introduce requirements for Codes of Conduct for employees.

The Regulations provide for an implementation phase of up to three (3) months during which time Local Governments must undertake a series of actions to operationalise the new Regulations.

Comment

As Council will be commencing a recruitment process for the CEO, following the current CEO's decision not to seek an extension of his current term, a Draft of the Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination has been developed as per the Model contained within the Regulations.

Statutory Environment

The *Local Government (Model Code of Conduct) Regulations 2021*, *Local Government (Administration) Amendment Regulations* and *Local Government Amendment Regulations (Employee Code of Conduct) Regulations 2021*.

Local Government Act 1995

5.39A. Model standards for CEO recruitment, performance and termination

- (1) Regulations must prescribe model standards for local governments in relation to the following —
 - (a) the recruitment of CEOs;
 - (b) the review of the performance of CEOs;
 - (c) the termination of the employment of CEOs.

- (2) Regulations may amend the model standards.

[Section 5.39A inserted: No. 16 of 2019 s. 22.]

5.39B. Adoption of model standards

- (1) In this section —
model standards means the model standards prescribed under section 5.39A(1).
- (2) Within 3 months after the day on which regulations prescribing the model standards come into operation, a local government must prepare and adopt* standards to be observed by the local government that incorporate the model standards.

* *Absolute majority required.*

- (3) Within 3 months after the day on which regulations amending the model standards come into operation, the local government must amend* the adopted standards to incorporate the amendments made to the model standards.

* Absolute majority required.

- (4) A local government may include in the adopted standards provisions that are in addition to the model standards, but any additional provisions are of no effect to the extent that they are inconsistent with the model standards.
- (5) The model standards are taken to be a local government's adopted standards until the local government adopts standards under this section.
- (6) The CEO must publish an up-to-date version of the adopted standards on the local government's official website.
- (7) Regulations may provide for —
- (a) the monitoring of compliance with adopted standards; and
 - (b) the way in which contraventions of adopted standards are to be dealt with.

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030 – Civic Leadership 4.1.2 – Maintain a high level of corporate governance, responsibility and accountability.

Policy Implications

The Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination will become part of Council's Policies but will also be shown separately on Council's web site as per the requirements of the Act as per Section 5.39B(6) of the *Local Government Act*.

Financial Implications

Nil

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	To ensure consistency of employment for benefit of Council, employees and the community	Moderate (6)	Appointment within appropriate timeframes
Financial Impact	Costs associated with Recruitment process	Moderate (8)	2020/2021 Budget accounts for these costs

Service Interruption	To ensure that an appointment to the CEO position is made prior to the departure of the current CEO	Moderate (9)	Based on the commencement of the recruitment process, there should be no service interruption
Compliance	Section 5.39A of the <i>Local Government Act</i>	Moderate (6)	Adoption of Standards for CEO Recruitment and Selection, Performance Review and Termination
Reputational	Shire to maintain a high level of corporate governance, responsibility and accountability	Moderate (9)	Engagement of HR Consultant to ensure impartial and professional process of recruitment
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

49/2021

Moved Cr Nolan/Seconded Cr Close

That Council adopts as presented the Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination and that as per Section 5.39B(6) of the Local Government Act 1995, the Standards be published on the Shire of Yilgarn's official website.

CARRIED BY ABSOLUTE MAJORITY (7/0)

unconfirmed

12 Officers Report – Chief Executive Officer

12.2 Appointment of CEO Recruitment Panel Selection Committee, including Appointment of Independent Member on Selection Panel

File Reference	1.1.1.1 & 1.1.11.2
Disclosure of Interest	None
Voting Requirements	Absolute Majority
Attachments	Nil

Purpose of Report

For Council to consider the appointment of CEO Recruitment Selection Panel, including the appointment of an independent panel member as per the adopted *Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination*

Background

Council in formally adopting the above Standards, it is now required as per Clause 8 to establish a Selection Panel for the employment of a new CEO.

Comment

It is primarily up to Council how many Councillors it wishes to appoint to the Selection Panel, but it is necessary to appoint at least one (1) independent person.

The Guidelines issued by the Department for CEO Recruitment and Selection indicated the following independent persons could be considered as members of the Selection Panel:-

- former elected members or staff members of the local government;
- former or current elected members (such as a Mayor or Shire President) or staff members of another local government;
- a prominent or highly regarded member of the community; or
- a person with experience in the recruitment of CEOs and senior executive

At the Discussion Session held prior to the February 2021 Ordinary meeting, Council did discuss potential persons who could be approached from within the community and who would be ideally qualified for the above role. It was agreed at the Discussion Session that the Shire President would approach Mrs Julie Della Bosca, a former Councillor with the Shire of Yilgarn and current Community Representative on the Shire of Yilgarn Audit Committee, to gauge her interest on being appointed as the Independent Person.

Mrs Della Bosca has confirmed that she would be prepared to accept the Independent Person appointment on the CEO Selection Panel.

Council also needs to consider the composition of the Selection Panel i.e., whether it be the whole of Council or a limited number of Councillors.

Statutory Environment

Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination

8. Establishment of selection panel for employment of CEO

- (1) In this clause —
independent person means a person other than any of the following —
 - (a) a council member;
 - (b) an employee of the local government;
 - (c) a human resources consultant engaged by the local government.
- (2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.
- (3) The selection panel must comprise —
 - (a) council members (the number of which must be determined by the local government); and
 - (b) at least 1 independent person.

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030 – Civic Leadership 4.1.2 – Maintain a high level of corporate governance, responsibility and accountability.

Policy Implications

Nil

Financial Implications

Nil

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	As per the Standards for CEO Recruitment and Selection, Performance Review and Termination	Moderate (6)	Appointment of Selection Panel including appointment of Independent Person
Reputational	Shire to maintain a high level of corporate governance, responsibility and accountability	High (10)	Ensure that Standards are adhered to
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation

That Council, in accordance with Clause 8 of the Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination appoints the following to the CEO Selection Panel for the Recruitment of the new Chief Executive Officer position:-

1. *That Crs _____, _____, _____,*

or alternatively,

That the whole of Council be appointed to be on the Selection Panel; and

2. *That Mrs Julie Della Bosca, former Councillor and current Community Representative on the Shire of Yilgarn's Audit Committee, be appointed as the Independent Person on the Selection Panel.*

Council Decision

50/2021

Moved Cr Nolan/Seconded Cr Close

That in accordance with Clause 8 of the Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination, the whole of Council be appointed on the Selection Panel for the Recruitment of the Chief Executive Officer position;

and

That Mrs Julie Della Bosca, former Councillor and current Community Representative on the Shire of Yilgarn's Audit Committee, be appointed as the Independent Person on the Selection Panel.

CARRIED BY ABSOLUTE MAJORITY (7/0)

13 MEETING CLOSED TO THE PUBLIC-CONFIDENTIAL ITEMS

51/2021

Moved Cr Close/Seconded Cr Guerini

That the meeting be closed to members of the public in accordance with Section 5.23(2)(c) of the Local Government Act 1995

CARRIED (7/0)

- * Kay Crafter, Jothi Pillay, Le-Anne Nguyen, Tyra Austin, Karen Sandar, Shiya Huang, Adelaide Crossing, Samantha Winter, Zeta Welan, Effi Manghoram left the meeting at 4.15pm.

13 Officers Report – Chief Executive Officer

13.1 Appointment of Human Resource Consultants to assist in CEO Recruitment Process

File Reference	1.1.11.2
Disclosure of Interest	None
Voting Requirements	Absolute Majority
Attachments	HR Consultants Quotations

OUT OF COMMITTEE

53/2021

*Moved Cr Guerini/Seconded Cr Cobden
That the meeting be reopened to the public*

CARRIED (7/0)

13 Officers Report – Chief Executive Officer

13.1 Appointment of Human Resource Consultants to assist in CEO Recruitment Process

File Reference	1.1.11.2
Disclosure of Interest	None
Voting Requirements	Absolute Majority
Attachments	HR Consultants Quotations

Officer Recommendation

Submitted for Council consideration.

Council Decision

52/2021

*Moved Cr Close/Seconded Cr Cobden
That Mills recruitment be appointed to assist Council in the recruitment process for the Chief Executive Officer position.*

CARRIED BY ABSOLUTE MAJORITY (7/0)

14 CLOSURE

As there was no further business to discuss, the Shire President declared the meeting closed at 4.40pm.

I, Wayne Della Bosca confirm the above Minutes of the Meeting held on Thursday, 18 March 2021, are confirmed on Thursday, 15 April 2021 as a true and correct record of the March 2021 Ordinary Meeting of Council.

Cr Wayne Della Bosca
SHIRE PRESIDENT

unconfirmed

Yilgarn Tourism
Committee Meeting
Minutes

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE TUESDAY, 6th APRIL 2021 @ 6.00pm

Minutes of the meeting of the Shire of Yilgarn Tourism Advisory Committee held on Tuesday, 6th April 2021 at 6.00pm in the Shire of Yilgarn Council Chambers.

1. ATTENDANCE

Cr J Cobden
K Crafter
R Stevens
N Warren, Executive Manager Regulatory Services

Via Teleconference

Cr L Rose
R Goodhill
L Black
A Carnicelli

APOLOGIES

L Gethin
J Stephen
C Jenkins
P Clarke, CEO
R Bosenberg, Executive Manager Infrastructure
S Carnicelli

2. CONFIRMATION OF PREVIOUS MINUTES

Moved K Crafter Seconded R Stevens, that the Minutes of the previous Minutes of Tourism Advisory Committee meeting held on Tuesday, 9th March 2021 be confirmed.

CARRIED

3. BUSINESS ARISING FROM PREVIOUS MINUTES

3.1 Actions from Previous Meetings

Member	Action Required	Action Taken
EMRS	<i>Contact National Trust to enquire as to progress with facilities at Karalee Dam</i>	<i>Emailed Kelly Rippingale at National Trust but no response to date</i> <i>K Crafter advised that over the Easter weekend, there were reports of 25 caravans at Karalee, and</i>

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE TUESDAY, 6th APRIL 2021 @ 6.00pm

		<i>the toilets were in operation.</i>
<i>Cr Cobden</i>	<i>Distribution of promotion Posters for Tourism Marketing Strategy Workshop</i>	<i>Posters distributed. Cr Cobden also visited local businesses, however there was little interest.</i>
<i>EMRS</i>	<i>Follow-up information on AGO website to ensure that it is current and accurate</i>	<i>EMRS and CEO both viewed the AGO website and it appears to cover Southern Cross and the Wheatbelt adequately.</i>
<i>EMRS/CEO</i>	<i>Recommendation to Council for funds to be set aside in the 2021/2022 Budget for signage and infrastructure to be erected near old Railway Station site</i>	<i>Council at its March 2021 Ordinary meeting resolved to endorse this recommendation.</i>
<i>Cr Cobden</i>	<i>Follow-up with Market Creations regarding Committee members who had not yet been contacted regarding the survey for Tourism Marketing Strategy</i>	<i>Cr Cobden spoke with Market Creations, who have since followed up with R Stevens. Cr Cobden requested those who have not completed survey to do so ASAP</i>

4. GENERAL BUSINESS

4.1 Dowerin Do-Over Regional Conference

The Shire of Yilgarn received advice that the “Dowerin Do-Over Regional Conference” is to be conducted on Friday, 30 April 2021.

The purpose of the Conference is to explore and share a variety of ways to stimulate regional towns through collaboration, technology and new approaches to old ways. The Conference will involve 1.5 days of interactive activities along Dowerin’s main street. The event is targeted at regional local and state government staff, elected members, community resource centre representatives, community and business organisations who are keen to find new and innovative ways to create great regional towns.

Cr Cobden and Cr Rose both agreed the conference would be worthwhile, however due to other commitments would not be able to attend.

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE TUESDAY, 6th APRIL 2021 @ 6.00pm

4.2 Tourism Marketing Strategy

The Community Workshop associated with the Tourism Marketing Strategy will be held on Thursday, 8 April commencing at 6.00pm in the Senior Citizens Centre.

Responses from interested persons wishing to attend has been poor to date.

Cr Cobden urged members to remind and personally invite as many people as possible. It was also re-iterated to bring in any photos of the area. Darren from Market Creations will be visiting select locations the day after the workshop to take professional photos, however, personal photos will also be useful.

It was mentioned that whilst Southern Cross may not have all the attractions people are looking for, it may be able to be marketed as a pathway destination, an example given was to be included in the Pathway to Wave Rock initiative, where people visit Southern Cross on the way to Wave Rock.

Cr Cobden requested the Pathway to Wave Rock be included under general business at the May meeting for further discussion.

Action: Include “Pathway to Wave Rock” in the May Tourism Committee meeting agenda.

4.3 Museum

R Stevens advised that they had 43 patrons over Saturday, Sunday and Monday, however had 8 people who refused to pay or were unable to provide cash payment.

R Stevens queried if an electronic means of payment by card could be arranged, as there are fears of social media backlash by persons who do not carry cash. It was mentioned that almost weekly someone is turned away due to not having cash to pay entry. N Warren advised he would look into options.

Action: N Warren to investigate non-cash payment options

4.4 Yilgarn District Signage

K Crafter advised she had received reports from travellers that tourist/attraction signage throughout the Yilgarn area is poor. An example provided was travellers who were unable to locate Karalee due to supposed poor signage.

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE TUESDAY, 6th APRIL 2021 @ 6.00pm

N Warren advised that depending on the location of proposed signage, it may not be under the jurisdiction of Council. It was also mentioned that signage throughout the district would be a focus once the Tourism Strategy is finalised.

4.5 Driver Reviver Van

Both Cr Cobden and R Stevens advised that the driver reviver caravan was well attended over the Easter period, and in general, the townsite was very busy with travellers.

5. NEXT MEETING

The next meeting is scheduled for **Tuesday, 4th May 2021**.

6. MEETING CLOSURE

There being no further business to discuss, the meeting was declared closed at 6.22pm.

UNCONFIRMED

Attachment

9.1.2

Miscellaneous Licence Applications



Pending Application

Live Tenement

Application over Live Tenement

735000mE

740000mE

745000mE

750000mE

-30°47'

-30°48'

-30°49'

-30°50'

-30°51'

-30°52'

-30°53'

-30°54'

-30°55'

-30°56'

-30°57'

-30°58'

-30°59'

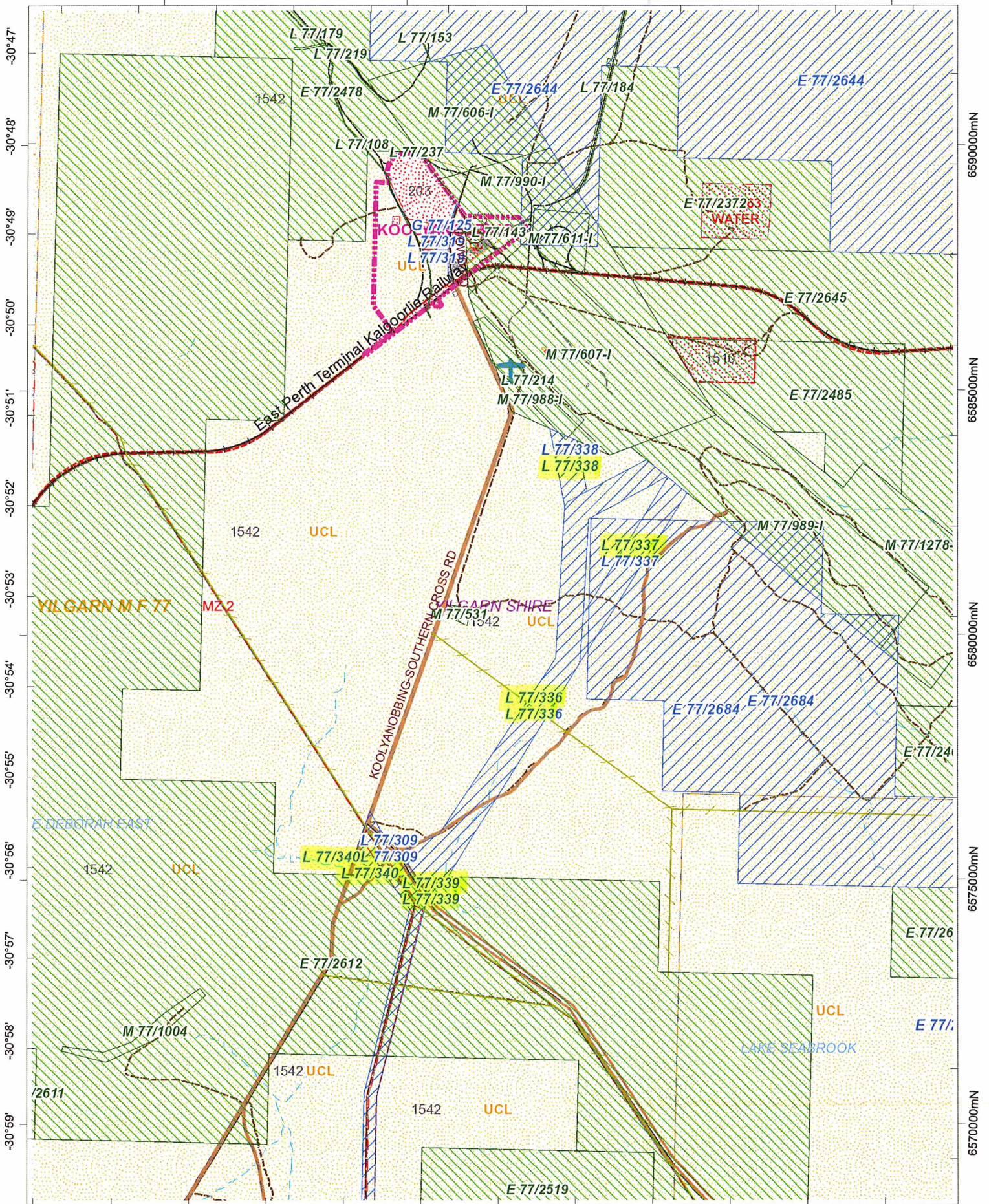
6590000mN

6585000mN

6580000mN

6575000mN

6570000mN



Departmental Use Only

Scale: 1:100,000





Chief Executive Officer
Shire of Yilgarn
PO Box 86
SOUTHERN CROSS WA 6426

Dear Sir,

(sent by email)

**APPLICATION FOR MISCELLANEOUS LICENCE 77/305
BY POLARIS METALS PTY LTD
SITUATED ON EMU FENCE ROAD AND PARKER RANGE ROAD**

Under Sections 23 to 26 of the *Mining Act 1978* mining may be carried out on certain classes of land with the written consent of the Hon Minister for Mines and Petroleum.

In respect to reserves vested with local authorities, the Minister for Mines and Petroleum is to first consult and obtain the recommendation of the vested authority and the responsible Minister before he can grant consent to mine.

The Minister for Mines and Petroleum has therefore directed that I commence the consultation process and obtain your Council's comments and recommendation with regard to the impact of the application on the reserve listed above

I have enclosed a copy and plan of the application for this purpose.

Your reply in due course would be appreciated please.

Yours sincerely

Ray Lisignoli

Ray Lisignoli | Mining Registrar
Resource Tenure
26 March 2021

Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence		No. L 77/305
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /		(c) YILGARN
(c) Mineral Field			
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	POLARIS METALS PTY LTD (ACN: 085 223 570)		100
(e) Address	PO BOX 1095, CANNING BRIDGE, APPECROSS, WA, 6153		
(f) No. of shares			
(g) Total No. of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) Parker Range (i) Situated at GDA Coordinates Zone 50 Datum is located at 6500778.317mN 739371.317mE (j) From Datum 6500778.317mN 739371.317mE Thence 6500912.536mN 739441.728mE Thence 6498936.719mN 741895.114mE Thence 6498857.674mN 741867.195mE Thence 6498859.115mN 741773.741mE Thence back to Datum Purposes: a pipeline , a power line , a road , taking water , a bore , a bore field , a communications facility , a drainage channel , a power generation and transmission facility , a pump station , a search for groundwater and a storage or transportation facility for minerals or mineral concentrate.		
(h) Locality			
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km ²)	(k) 44.76070 HA		
(l) Signature of applicant or agent (if agent state full name and address)	(l) <i>Karen Hearn</i> 1 SLEAT ROAD, APPECROSS, WA, 6153		Date: 03/09/2019

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 8th day of October 2019 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:16:32	on	3	September	2019	with fees of
Application	\$525.00					
Rent	\$787.50					
TOTAL	\$1,312.50					
Receipt No:	96624318451					

Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

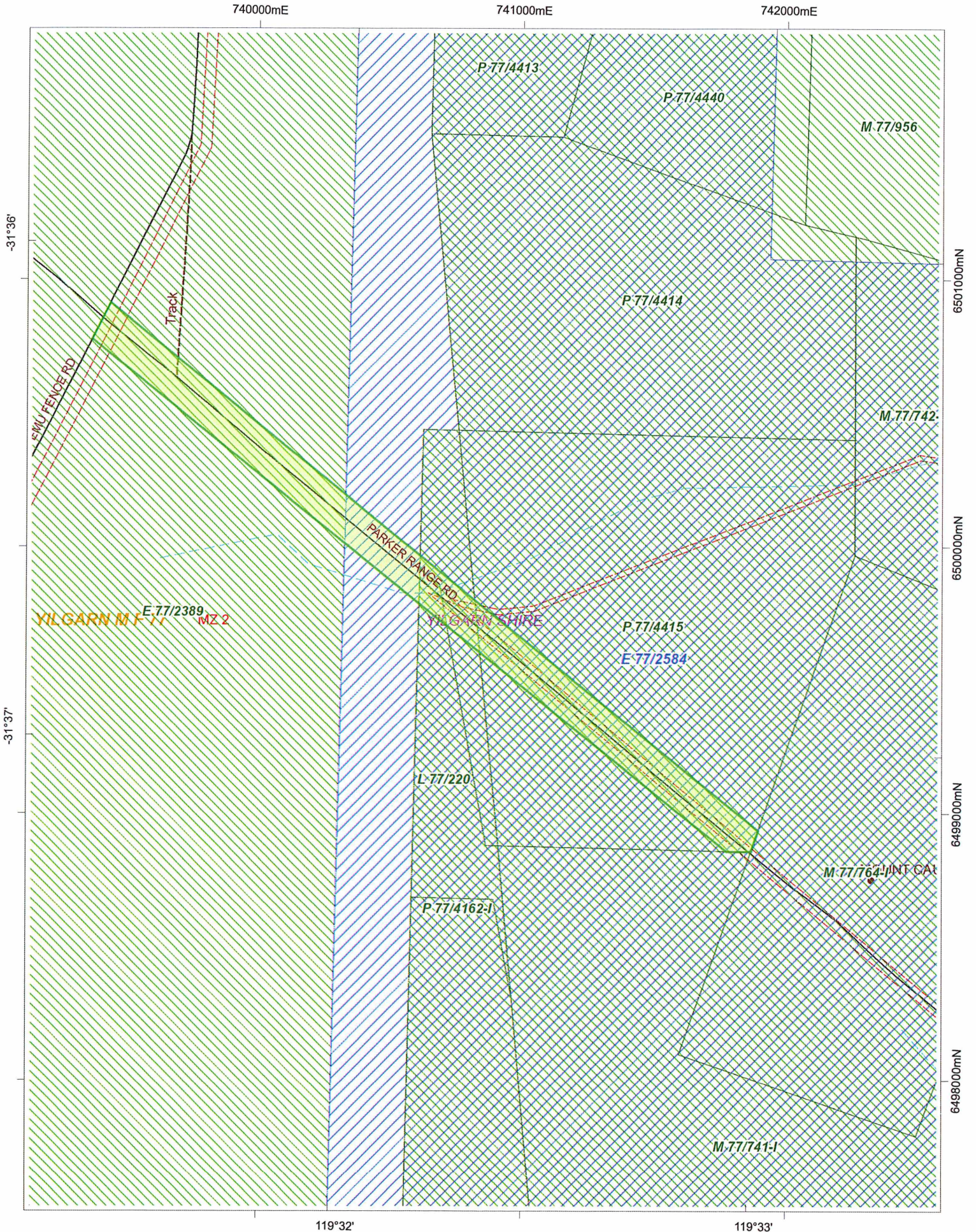
- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over these parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Spatial Services Landgate. Enclosed Pastoral Lease land and Pre 1994 mining confined to Marnuwannga Wajarri and Ngarlawangga LUA Native Title determination boundary.

Scale: 1:18,076





Chief Executive Officer
Shire of Yilgarn
PO Box 86
SOUTHERN CROSS WA 6426

Dear Sir, *(sent by email)*

**APPLICATION FOR MISCELLANEOUS LICENCES 77/336, 77/339 & 77/340
BY YILGARN IRON PTY LTD
SITUATED ON ROAD RESERVE 3866, LAKE SEABROOK ROAD AND
KOOLYANOBING – SOUTHERN CROSS ROAD**

Under Sections 23 to 26 of the *Mining Act 1978* mining may be carried out on certain classes of land with the written consent of the Hon Minister for Mines and Petroleum.

In respect to reserves vested with local authorities, the Minister for Mines and Petroleum is to first consult and obtain the recommendation of the vested authority and the responsible Minister before he can grant consent to mine.

The Minister for Mines and Petroleum has therefore directed that I commence the consultation process and obtain your Council's comments and recommendation with regard to the impact of these applications on the reserves listed above

I have enclosed a copy and plan of these applications for this purpose.

Your reply in due course would be appreciated please.

Yours sincerely

Ray Lisignoli

Ray Lisignoli | Mining Registrar
Resource Tenure
29 March 2021

Form 21

WESTERN AUSTRALIA
 Mining Act 1978
 (Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence	No. L 77/336
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /	(c) YILGARN
(c) Mineral Field		

For each applicant:

(d) Full Name and ACN/ABN	(d) and (e) YILGARN IRON PTY LTD (ACN: 626 035 078) PO BOX 1095 CANNING BRIDGE LPO, APPECROSS, WA, 6153	(f) Shares 100
(e) Address		
(f) No. of shares		
(g) Total No. of shares		(g) Total 100

DESCRIPTION OF GROUND APPLIED FOR:
 (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)

(h) Locality
 (i) Datum Peg
 (j) Boundaries

(h) Parker Range
 (i) Situated at GDA94 Coordinates Zone 50
 Datum is Located at 6582376.311 mN 743765.098 mE
 (j) From Datum 6582376.311 mN 743765.098 mE
 Thence 6580440.302 mN 743660.418 mE
 Thence 6579428.06 mN 743584.586 mE
 Thence 6576698.897 mN 741883.793 mE
 Thence 6576671.498 mN 741866.722 mE
 Thence 6575076.884 mN 740873.42 mE
 Thence 6575061.496 mN 740864.364 mE
 Thence 6575076.412 mN 740204.676 mE
 Thence 6575077.452 mN 740202.877 mE
 Thence 6575554.821 mN 739913.939 mE
 Thence 6575573.645 mN 739895.728 mE
 Thence 6575575.431 mN 739895.391 mE
 Thence 6575575.456 mN 739895.367 mE
 Thence 6575579.9 mN 739904.015 mE
 Thence 6575616.235 mN 739986.828 mE
 Thence 6575638.363 mN 740037.259 mE
 Thence 6575916.403 mN 740671.02 mE
 Thence 6576002.066 mN 740728.243 mE
 Thence 6579532.244 mN 743087.367 mE
 Thence 6582598.681 mN 743271.217 mE
 Thence 6582631.139 mN 743273.163 mE
 Thence 6582732.89 mN 743340.257 mE
 Thence 6582937.744 mN 743731.272 mE
 Thence 6582960.298 mN 743774.322 mE
 Thence 6583578.918 mN 744955.115 mE
 Thence 6583579.696 mN 744955.742 mE
 Thence 6583234.949 mN 745383.817 mE
 Thence 6583234.171 mN 745383.19 mE
 Back to Datum 6582376.311 mN 743765.098 mE

 South Western boundary to abut E77/2612 and L77/309.
 North Eastern boundary to abut M77/989.
 Purposes: a bore , a bore field , a drainage channel , a pipeline , a power line , a pump station , a road , a search for groundwater and taking water.

(k) Area (ha or km²)

(k) 564.68000 HA

(l) Signature of applicant or agent (if agent state full name and address)

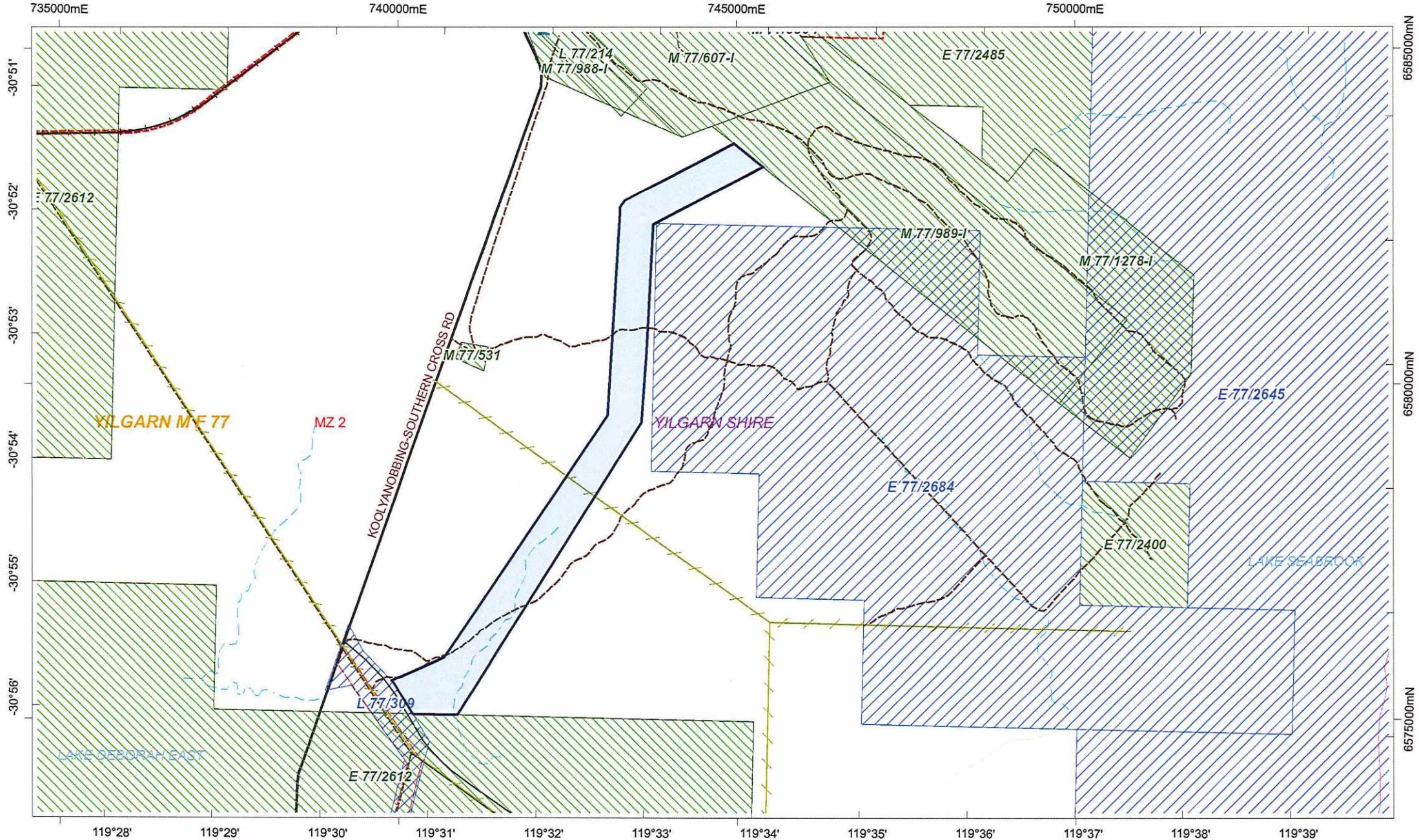
(l) Amy Stewart Date: 04/12/2020
 1 SLEAT ROAD, APPECROSS, WA, 6153

OFFICIAL USE

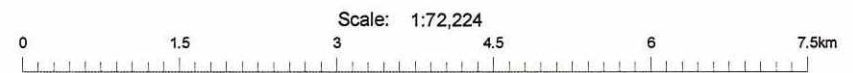
A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 8th day of January 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:23:51	on	4 December	2020	with fees of
Application	\$551.00				
Rent	\$10,113.50				
TOTAL	\$10,664.50				
Receipt No:	59135447616				



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Spatial Services Landgate. Engineer: Pastoral Lease tend and Pre 1994 mining confined to Inhamuwangga Wajarri and Ngariwungga LJA Native Title determination boundary.



Form 21

WESTERN AUSTRALIA
 Mining Act 1978
 (Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence	No. L 77/339
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /	(c) YILGARN
(c) Mineral Field		
For each applicant:	(d) and (e)	(f) Shares
(d) Full Name and ACN/ABN	YILGARN IRON PTY LTD (ACN: 626 035 078) PO BOX 1095, CANNING BRIDGE LPO, APPECROSS, WA, 6153	100
(e) Address		
(f) No. of shares		
(g) Total No. of shares		(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) Parker Range (i) Situated at GDA94 Coordinates Zone 50 Datum is Located at 6575076.412 mN 740204.676 mE (j) From Datum 6575076.412 mN 740204.676 mE Thence 6575061.496 mN 740864.364 mE Thence 6574668.766 mN 740451.412 mE Thence 6574989.697 mN 740257.155 mE Back to Datum 6575076.412 mN 740204.676 mE	
(h) Locality	South western boundary to about L77/309.	
(i) Datum Peg	Northern boundary to about L77/336.	
(j) Boundaries	Purposes: a bore , a bore field , a drainage channel , a pipeline , a power line , a pump station , a road , a search for groundwater and taking water.	
(k) Area (ha or km ²)	(k) 13.26000 HA	
(l) Signature of applicant or agent (if agent state full name and address)	(l) Amy Stewart 1 SLEAT ROAD, APPECROSS, WA, 6153	Date: 11/12/2020

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 15th day of January 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	14:34:48	on 11 December	2020	with fees of
Application	\$551.00			
Rent	\$250.60			
TOTAL	\$801.60			
Receipt No:	59322407529			

Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

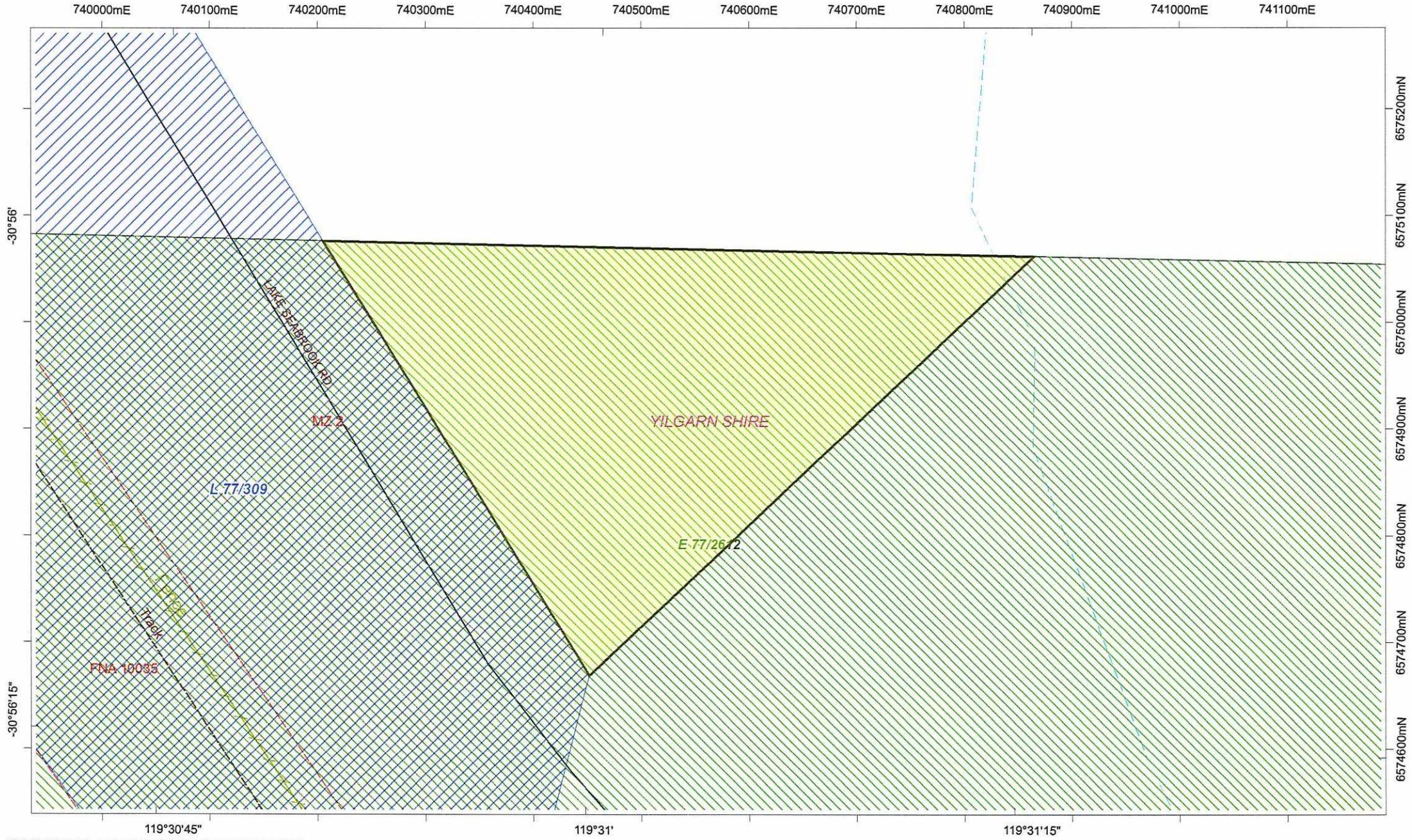
- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
 (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Spatial Services Landgate. Enclosed Pastoral Lease land and the 1994 mining confined to Ntarruwongga Wayarn and Ngarlwerongga LJA Native Title determination boundary.



Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence		No. L 77/340
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /		(c) YILGARN
(c) Mineral Field			
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	YILGARN IRON PTY LTD (ACN: 626 035 078) PO BOX 1095, CANNING BRIDGE LPO, APPLECROSS, WA, 6153		100
(e) Address			
(f) No. of shares			(g) Total 100
(g) Total No. of shares			
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) Parker Range (i) Situated at GDA94 Coordinates Zone 50 Datum is Located at 6575428.032 mN 738917.638 mE (j) From Datum 6575428.032 mN 738917.638 mE Thence 6575507.983 mN 739301.021 mE Thence 6575090.162 mN 739594.012 mE Back to Datum 6575428.032 mN 738917.638 mE Northern boundaries to abut L77/309 Purposes: a bore , a bore field , a drainage channel , a pipeline , a power line , a pump station , a road , a search for groundwater and taking water.		
(h) Locality			
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km ²)	(k) 9.15000 HA		
(l) Signature of applicant or agent(if agent state full name and address)	(l) Amy Stewart 1 SLEAT ROAD, APPLECROSS, WA, 6153		Date: 11/12/2020

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 15th day of January 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	14:34:48	on 11 December	2020	with fees of
Application	\$551.00			
Rent	\$179.00			
TOTAL	\$730.00			
Receipt No:	59322407529			

Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



738500mE

739000mE

739500mE

740000mE

740500mE

-30°55'30"

-30°56'

6576000mN

6575500mN

6575000mN

MZ 2

KOOLYANOBING-SOUTHERN CROSS RD

YILGARN SHIRE

L 77/309

FNA 10035

LAKE SEABROOK RD

E-77/2612

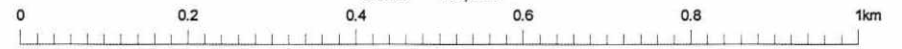
119°30'

119°30'30"

119°31'

This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Spatial Services Landgate Enclosed Pastoral Lease land and Pre 1994 mining confined to Nhamwonga Wajarri and Ngarlawanga LLA Native Title determination boundary

Scale: 1:9,028



Attachment

9.2.1

Financial Statements



SHIRE OF YILGARN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 2021

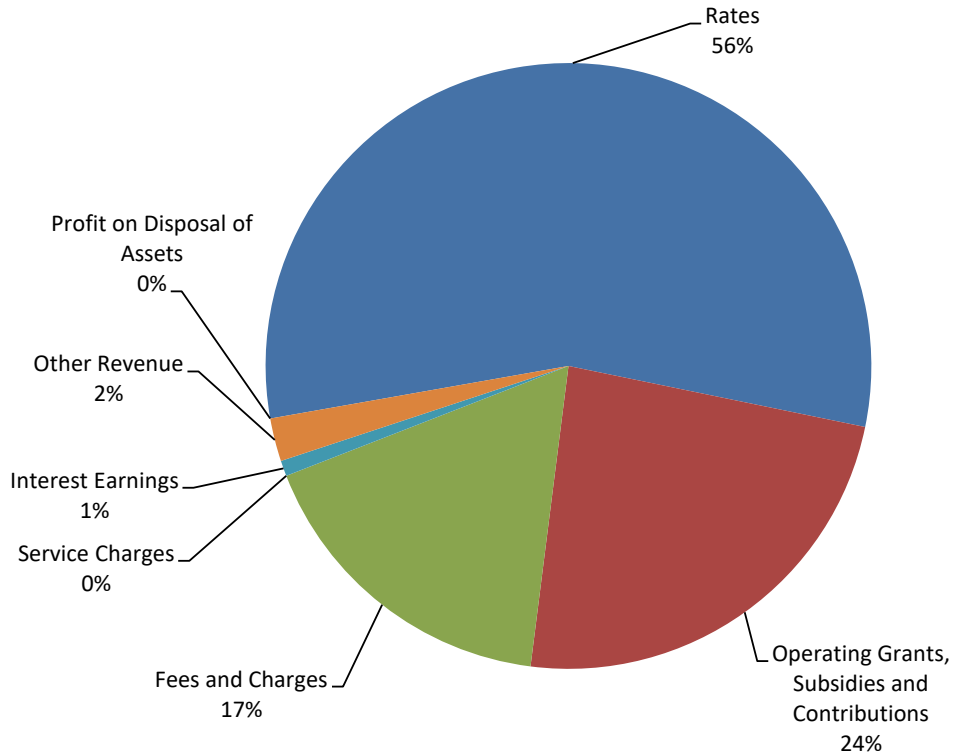
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

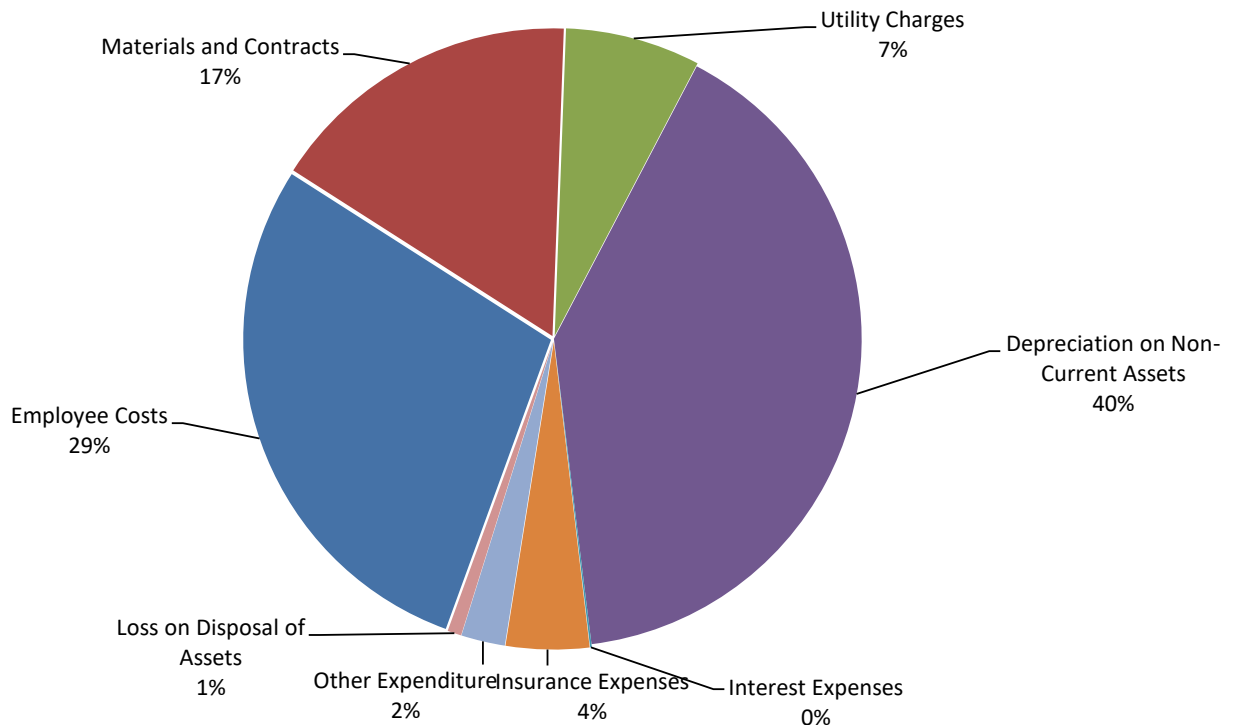
Monthly Summary Information	2 - 3
Statement of Financial Activity by Program	4
Statement of Financial Activity by Nature or Type	5
Statement of Capital Acquisitions and Capital Funding	6
Note 2 Explanation of Material Variances	11
Note 3 Net Current Funding Position	12
Note 6 Receivables	15
Note 7 Cash Backed Reserves	16-17
Note 8 Capital Disposals	18
Note 9 Rating Information	19
Note 10 Information on Borrowings	20
Note 11 Grants and Contributions	21
Note 12 Trust	22
Note 13 Details of Capital Acquisitions	23-26

**SHIRE OF YILGARN
Information Summary
For the Period Ended 31 March 2021**

Operating Revenue



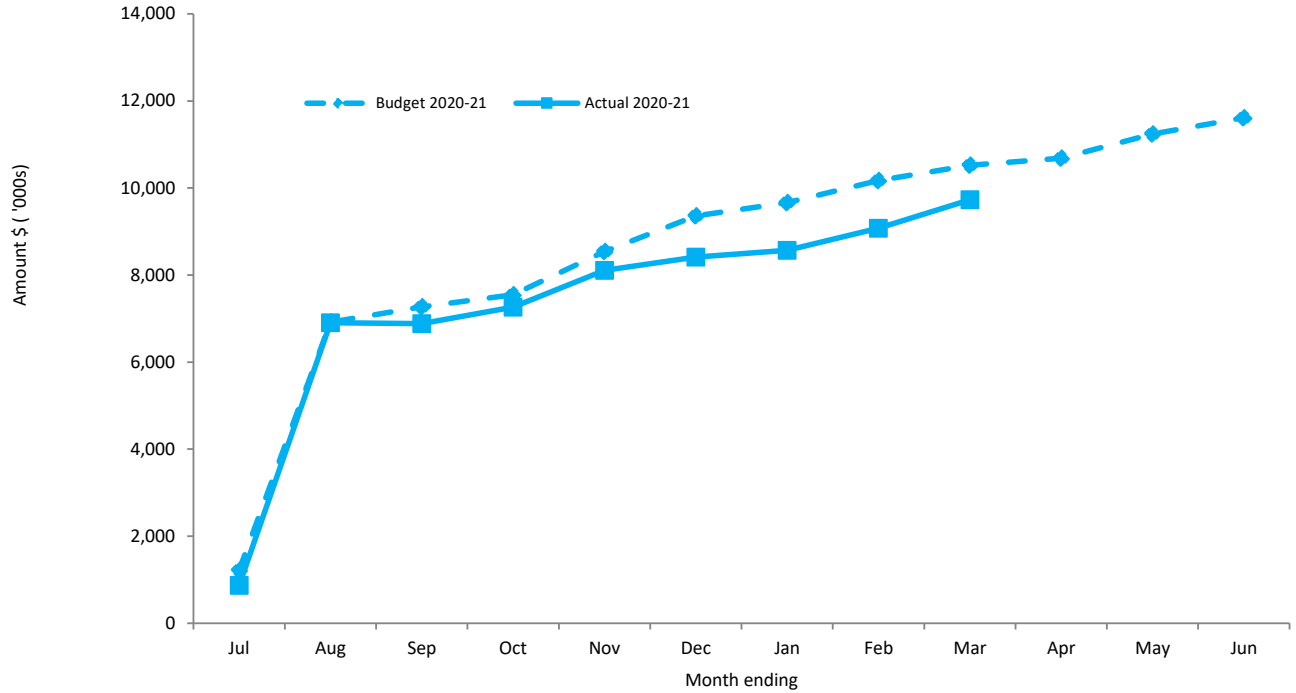
Operating Expenditure



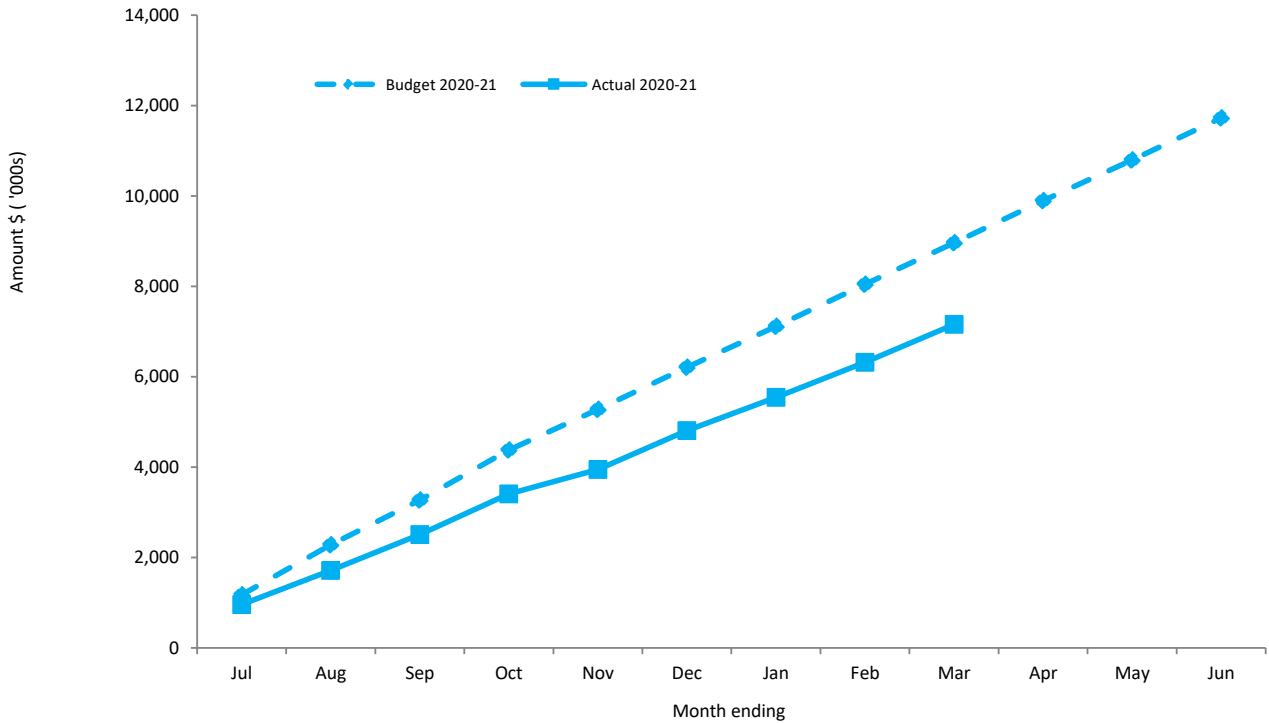
SHIRE OF YILGARN
Information Summary
For the Period Ended 31 March 2021

This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Budget Operating Revenues -v- Actual (Refer Note 2)



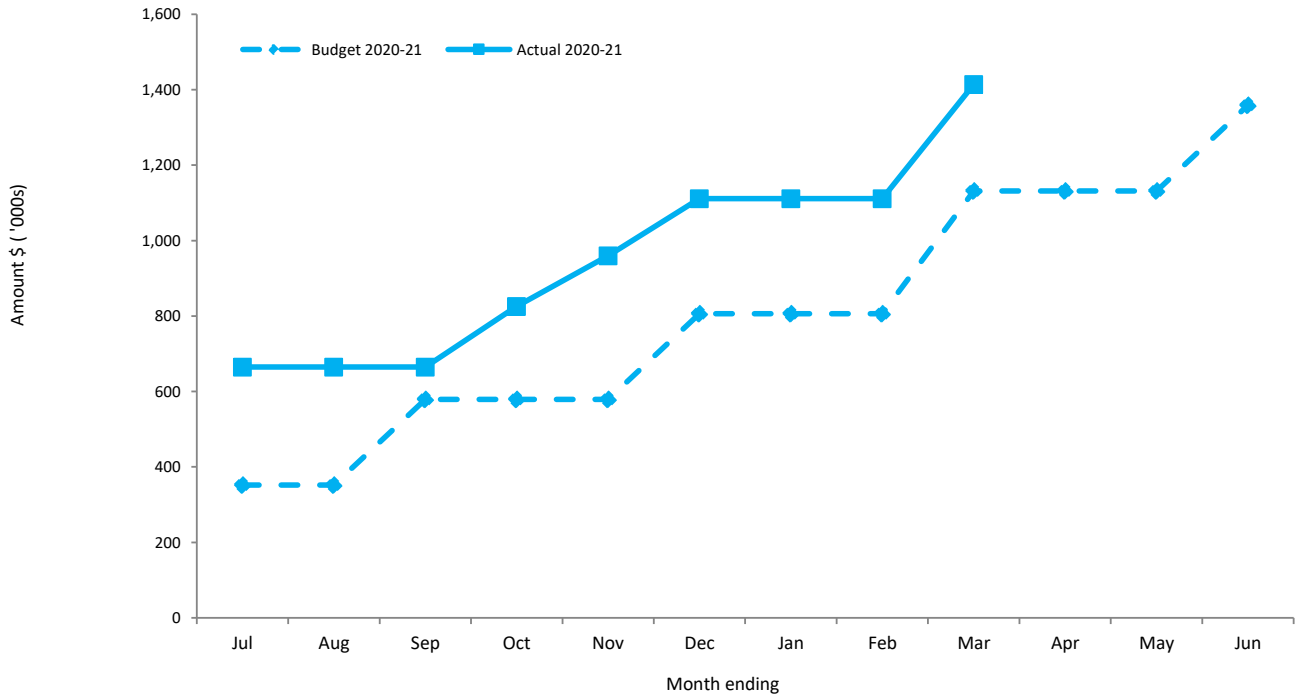
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



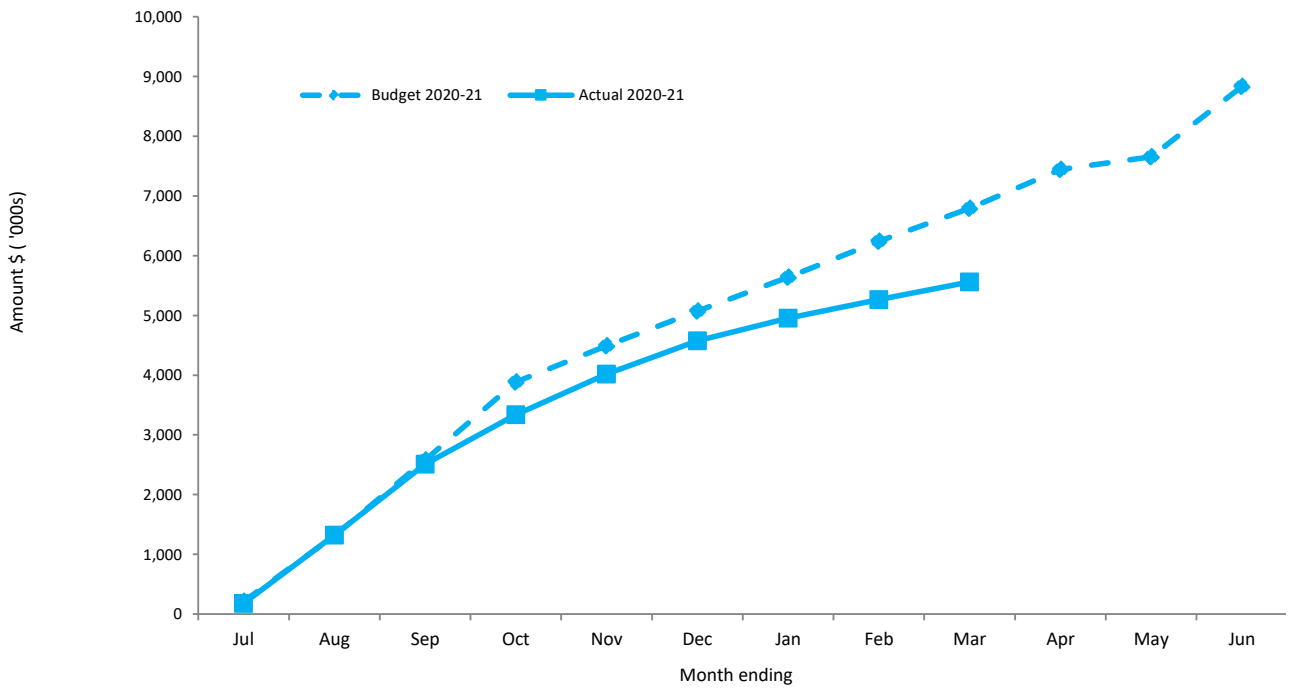
SHIRE OF YILGARN
Information Summary
For the Period Ended 31 March 2021

This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 2021

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	4,186,290	4,186,290	6,516,499	2,330,209	56%	
Revenue from operating activities							
General Purpose Funding - Rates	9	4,051,369	4,051,369	4,038,443	(12,926)	(0%)	
General Purpose Funding		1,667,490	1,250,598	1,265,888	15,290	1%	
Law, Order and Public Safety		82,799	63,943	39,055	(24,888)	(39%)	
Health		1,500	1,125	1,242	117	10%	
Education and Welfare		172,651	129,438	124,117	(5,322)	(4%)	
Housing		65,000	48,735	53,420	4,685	10%	
Community Amenities		719,044	675,673	635,375	(40,298)	(6%)	
Recreation and Culture		110,730	108,715	113,182	4,467	4%	
Transport		188,687	134,136	108,931	(25,205)	(19%)	
Economic Services		1,116,337	882,671	777,141	(105,530)	(12%)	▼
Other Property and Services		139,464	104,589	183,189	78,600	75%	▲
		8,315,071	7,450,992	7,339,982			
Expenditure from operating activities							
Governance		(497,923)	(359,288)	(296,989)	(62,300)	(17%)	▼
General Purpose Funding		(286,084)	(214,794)	(174,078)	(40,716)	(19%)	▼
Law, Order and Public Safety		(332,694)	(261,959)	(230,029)	(31,930)	(12%)	▼
Health		(292,890)	(221,080)	(168,642)	(52,438)	(24%)	▼
Education and Welfare		(473,295)	(357,168)	(249,245)	(107,923)	(30%)	▼
Housing		(290,691)	(220,073)	(125,002)	(95,071)	(43%)	▼
Community Amenities		(1,110,245)	(836,893)	(602,430)	(234,463)	(28%)	▼
Recreation and Culture		(1,716,502)	(1,300,652)	(1,121,591)	(179,061)	(14%)	▼
Transport		(5,276,505)	(3,958,293)	(3,316,762)	(641,531)	(16%)	▼
Economic Services		(1,428,695)	(1,073,226)	(847,259)	(225,967)	(21%)	▼
Other Property and Services		(21,327)	(161,312)	(25,187)	(136,125)	(84%)	▼
		(11,726,851)	(8,964,738)	(7,157,214)			
Operating activities excluded from budget							
Add back Depreciation		4,790,250	3,592,683	2,888,860	(703,823)	(20%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	114,589	85,941	52,444	(33,497)	(39%)	▼
Amount attributable to operating activities		1,493,059	2,164,878	3,124,072			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	3,299,122	3,072,581	2,314,143	(758,438)	(25%)	▼
Proceeds from Disposal of Assets	8	308,000	308,000	166,591	(141,409)	(46%)	▼
Land and Buildings	13	(1,648,454)	(1,495,315)	(1,412,868)	(82,447)	(6%)	
Infrastructure Assets - Roads	13	(3,095,291)	(2,355,113)	(1,949,667)	(405,446)	(17%)	▼
Infrastructure Assets - Other	13	(2,107,951)	(1,891,671)	(1,605,340)	(286,331)	(15%)	▼
Plant and Equipment	13	(1,175,740)	(745,740)	(508,289)	(237,451)	(32%)	▼
Furniture and Equipment	13	(47,500)	(41,622)	(28,207)	(13,415)	(32%)	
Amount attributable to investing activities		(4,467,814)	(3,148,880)	(3,023,637)			
Financing Activities							
Proceeds from New Debentures		1,000,000	1,000,000	1,000,000	0	0%	
Transfer from Reserves	7	0	0	0	0		
Repayment of Debentures	10	(49,507)	(49,507)	(49,508)	1	0%	
Transfer to Reserves	7	(1,212,327)	(110,223)	(21,731)	(88,492)	(80%)	▲
Amount attributable to financing activities		(261,834)	840,270	928,761			
Closing Funding Surplus(Deficit)	3	949,701	4,042,558	7,545,696			

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 March 2021

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	4,186,290	4,186,290	6,516,499	2,330,209	56%	
Revenue from operating activities							
Rates	9	4,051,369	4,051,369	4,038,443	(12,926)	(0%)	
Operating Grants, Subsidies and Contributions	11	2,308,247	1,829,336	1,714,037	(115,299)	(6%)	
Fees and Charges		1,656,208	1,344,896	1,232,305	(112,591)	(8%)	
Service Charges		0	0	0	0		
Interest Earnings		93,160	69,867	59,807	(10,060)	(14%)	
Reimbursements		96,700	72,513	129,561	57,048	79%	▲
Other Revenue		104,000	78,979	165,819	86,840	110%	▲
Profit on Disposal of Assets	8	5,387	4,032	0	(4,032)	(100%)	
		8,315,071	7,450,992	7,339,972			
Expenditure from operating activities							
Employee Costs		(3,010,766)	(2,267,356)	(2,039,350)	(228,006)	(10%)	▼
Materials and Contracts		(2,450,471)	(1,912,061)	(1,183,405)	(728,656)	(38%)	▼
Utility Charges		(788,282)	(591,039)	(507,958)	(83,081)	(14%)	▼
Depreciation on Non-Current Assets		(4,790,250)	(3,592,683)	(2,888,860)	(703,823)	(20%)	▼
Interest Expenses		(5,902)	(5,902)	(6,478)	576	10%	
Insurance Expenses		(315,486)	(316,602)	(313,009)	(3,593)	(1%)	
Other Expenditure		(245,718)	(189,122)	(165,202)	(23,920)	(13%)	
Loss on Disposal of Assets	8	(119,976)	(89,973)	(52,444)	(37,529)	(42%)	▼
		(11,726,851)	(8,964,738)	(7,156,707)			
Operating activities excluded from budget							
Add back Depreciation		4,790,250	3,592,683	2,888,860	(703,823)	(20%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	114,589	85,941	52,444	(33,497)	(39%)	▼
Amount attributable to operating activities		1,493,059	2,164,878	3,124,569			
Investing activities							
Grants, Subsidies and Contributions	11	3,299,122	3,072,581	2,314,143	(758,438)	(25%)	▼
Proceeds from Disposal of Assets	8	308,000	308,000	166,591	(141,409)	(46%)	▼
Land and Buildings	13	(1,648,454)	(1,495,315)	(1,412,868)	(82,447)	(6%)	
Infrastructure Assets - Roads	13	(3,095,291)	(2,355,113)	(1,949,667)	(405,446)	(17%)	▼
Infrastructure Assets - Other	13	(2,107,951)	(1,891,671)	(1,605,340)	(286,331)	(15%)	▼
Plant and Equipment	13	(1,175,740)	(745,740)	(508,289)	(237,451)	(32%)	▼
Furniture and Equipment	13	(47,500)	(41,622)	(28,207)	(13,415)	(32%)	
Amount attributable to investing activities		(4,467,814)	(3,148,880)	(3,023,637)			
Financing Activities							
Proceeds from New Debentures		1,000,000	1,000,000	1,000,000	0	0%	
Transfer from Reserves	7	0	0	0	0		
Repayment of Debentures	10	(49,507)	(49,507)	(49,508)	(1)	(0%)	
Transfer to Reserves	7	(1,212,327)	(110,223)	(21,731)	88,492	80%	▲
Amount attributable to financing activities		(261,834)	840,270	928,761			
Closing Funding Surplus (Deficit)	3	949,701	4,042,558	7,546,193			

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

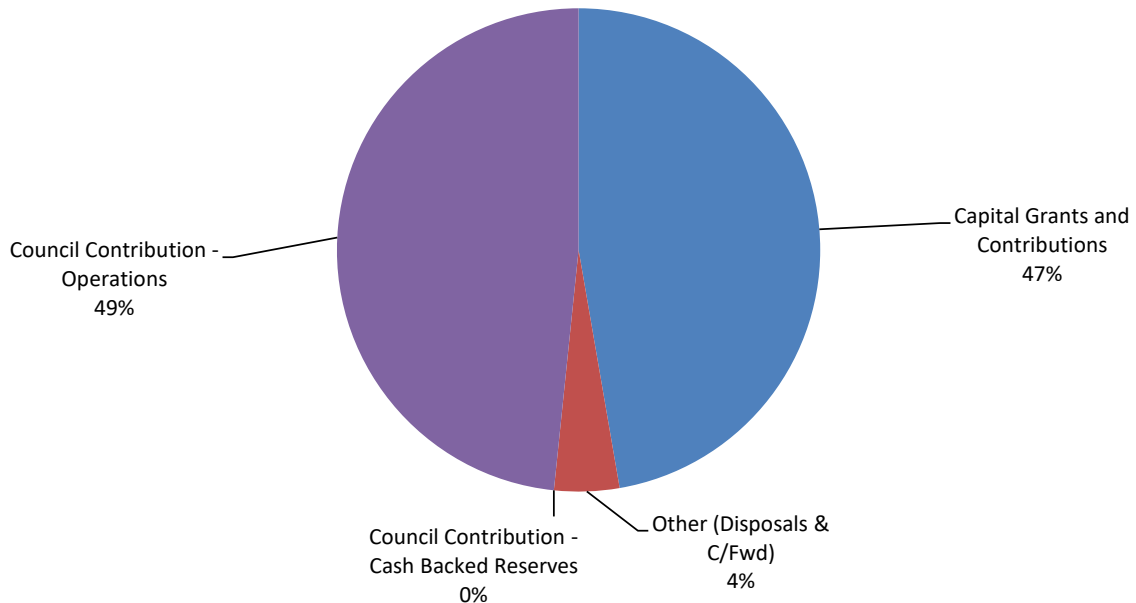
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF YILGARN
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 March 2021

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	1,326,021	86,847	1,495,315	1,648,454	1,412,868	82,447
Infrastructure Assets - Roads	13	1,946,763	2,904	2,355,113	3,095,291	1,949,667	405,446
Infrastructure Assets - Footpaths	13	7,971	7,971	36,999	196,264	15,942	21,057
Infrastructure Assets - Refuse	13	12,167	0	18,369	24,500	12,167	6,202
Infrastructure Assets - Sewerage	13	18,233	0	20,997	28,000	18,233	2,764
Infrastructure Assets - Drainage	13	0	12,086	10,602	14,172	12,086	(1,484)
Infrastructure Assets - Parks & Ovals	13	34,606	0	113,863	117,509	34,606	79,257
Infrastructure Assets - Other	13	1,512,306	0	1,690,841	1,727,506	1,512,306	178,535
Plant and Equipment	13	508,289	0	745,740	1,175,740	508,289	237,451
Furniture and Equipment	13	28,207	0	41,622	47,500	28,207	13,415
Capital Expenditure Totals		5,394,563	109,808	6,529,461	8,074,936	5,504,371	1,025,090
Capital acquisitions funded by:							
Capital Grants and Contributions				3,082,198	3,344,992	2,402,395	
Other (Disposals & C/Fwd)				308,000	308,000	92,591	
Council Contribution - Cash Backed Reserves				0	0	0	
Council Contribution - Operations				2,139,263	3,421,944	3,009,385	
Capital Funding Total				6,529,461	8,074,936	5,504,371	

Budgeted Capital Acquisitions Funding



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments 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 statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement 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 local government 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

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.

(g) 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.

(h) 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.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 1: Significant Accounting Policies

(i) Fixed Assets

All assets are initially recognised at cost. 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 local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 10 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
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

(k) Trade and Other Payables

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

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 1: Significant Accounting Policies

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) 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 Council's operational cycle. In the case of liabilities where Council 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 resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses,

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Program Classifications (Function/Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 1: Significant Accounting Policies

GOVERNANCE

Objective:

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

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE

Objective:

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

Activities:

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

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 1: Significant Accounting Policies

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:

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

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2020/21 Year is \$30,000 or 10% whichever is the greater.

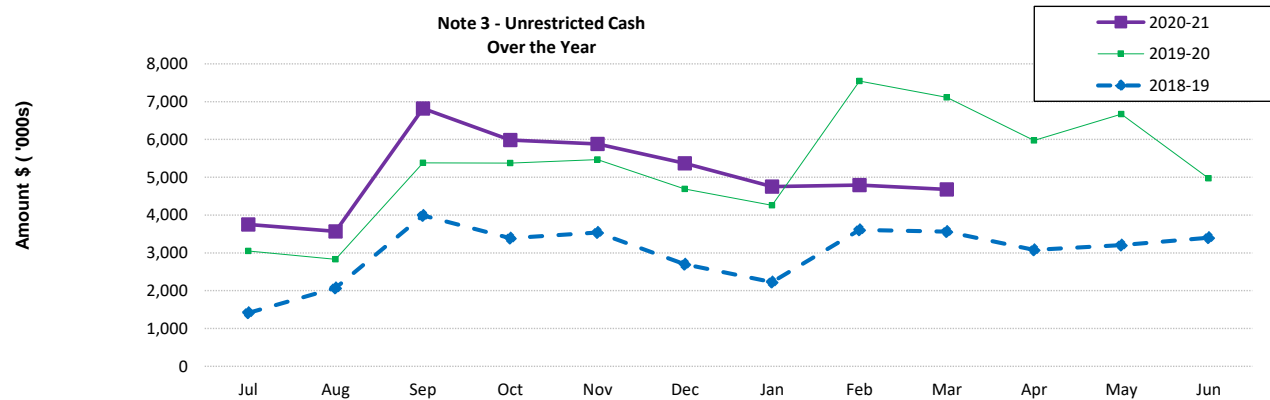
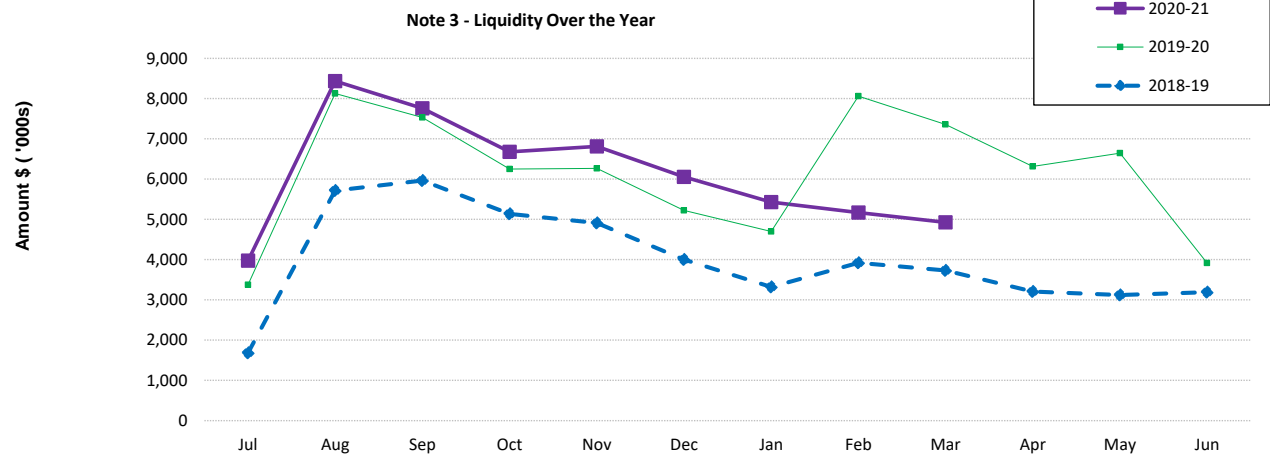
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
	\$	%			
Economic Services	(105,530)	(12%)	▼	Permanent	Lower than expected Standpipe Water Sales
Other Property and Services	78,600	75%	▲	Permanent	\$47,000 - Insurance Rebates
				Permanent	\$12,862 Reimbursements of water costs during pool construction & Worker Comp
				Permanent	\$6,250 Sale of Surplus Donga from additional Depot land acquisition
				Permanent	\$12,470 Apprentice support payments received
Operating Expense					
Governance	(62,300)	(17%)	▼	Timing	Schedule wide expenditure unders
General Purpose Funding	(40,716)	(19%)	▼	Timing	Schedule wide expenditure unders
Law, Order and Public Safety	(31,930)	(12%)	▼	Timing	Schedule wide expenditure unders
Health	(52,438)	(24%)	▼	Timing	Schedule wide expenditure unders
Education and Welfare	(107,923)	(30%)	▼	Timing	Schedule wide expenditure unders
Housing	(95,071)	(43%)	▼	Timing	Schedule wide expenditure unders
Community Amenities	(234,463)	(28%)	▼	Timing	Schedule wide expenditure unders
Recreation and Culture	(179,061)	(14%)	▼	Timing	Schedule wide expenditure unders
Transport	(641,531)	(16%)	▼	Timing	Schedule wide expenditure unders
Economic Services	(225,967)	(21%)	▼	Timing	Schedule wide expenditure unders
Other Property and Services	(136,125)	(84%)	▼	Timing	Schedule wide expenditure unders
Capital Revenues					
Grants, Subsidies and Contributions	(758,438)	(25%)	▼	Timing	Grant funded works delayed due to LRCI workload.
Proceeds from Disposal of Assets	(141,409)	(46%)	▼	Timing	Plant replacement program delayed due to supply issues
Capital Expenses					
Infrastructure - Roads	(405,446)	(17%)	▼	Timing	Works delayed due to LRCI workload.
Infrastructure - Other	(286,331)	(15%)	▼	Timing	\$146,900 Beaton Rd Footpath not yet commenced.
				Timing	\$68,400 Constellation Park Shade Sails & Water Fountain
Plant and Equipment	(237,451)	(32%)	▼	Timing	Supply delays due to COVID-19

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing 30 Jun 2020	This Time Last Year 30 Mar 2020	Current 31 Mar 2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	4,974,915	3,400,902	5,687,042
Cash Restricted	4	4,536,844	6,581,762	4,558,576
Receivables - Rates	6	589,115	489,049	830,649
Receivables - Other	6	90,219	62,213	92,552
Interest/ATO Receivable/Trust		213,737	53,653	36,256
Loans Receivable-Clubs/Institutions		0	6,000	0
Inventories		27,554	29,909	46,338
		10,432,385	10,623,487	11,251,413
Less: Current Liabilities				
Payables		(1,434,941)	(312,267)	(205,049)
Provisions		(562,476)	(246,963)	(266,883)
		(1,997,417)	(559,230)	(471,931)
Less: Cash Reserves	7	(4,536,844)	(6,581,762)	(4,558,576)
Add back Leave Reserve		294,167	290,294	295,593
Net Current Funding Position		4,186,290	3,772,790	6,516,499



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Muni Funds - Bank Working Acc	29,545			29,545	Westpac	0.00%	At Call
Muni Funds - Bank Investment Acc	1,961,625			1,961,625	Westpac	0.01%	At Call
Trust Fund Bank			249,544	249,544	Westpac	0.00%	At Call
Cash On Hand	1,350			1,350			
(b) Term Deposits							
Muni Funds - Notice Saver (31 Days)	3,694,522			3,694,522	Westpac	0.25%	31 Days from Call
Reserve Funds - Notice Saver (90 Days)		4,558,576		4,558,576	Westpac	0.35%	90 Days from Call
Total	5,687,042	4,558,576	249,544	10,495,162			

Comments/Notes - Investments

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 5: Budget Amendments

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	
				\$	\$	\$	\$	
Budget Adoption					848,816		848,816	
Budget Amendments								
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	Capital Revenue		42,280		42,280	
Budget Amendments Resulting From Review								
<u>03. General Purpose Funding</u>								
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)	
<u>05. Law, Order & Public Safety</u>								
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)	
<u>07. Health</u>								
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)	
<u>08. Education & Welfare</u>								
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 Adjustment for Revised Depreciation Rates
E08404	Depreciation - Aged Care - Accommodation		Operating Expenses	(28,000)			0	
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 Additional Expenditure Required
J08404	Homes for the Aged - Units 7 & 8 - Capital Works		Capital Expenses			6,000	(6,000)	

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 5: Budget Amendments

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
<u>09. Housing</u>							
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
<u>10. Community Amenities</u>							
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) Drummuster 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 Anticipated Costs
J10714	SX CBD Toilet - Operations		Operating Expenses			3,000	(3,000) Higher than Anticipated Costs
J10710	Cemetery / Crematorium Operations		Operating Expenses		5,000		5,000 Higher than Anticipated Costs
E10804	Depreciation - Community Vehicles		Operating Expenses	8,000			0 Community 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
<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

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 5: Budget Amendments

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	
				\$	\$	\$	\$	
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	
<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

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 5: Budget Amendments

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

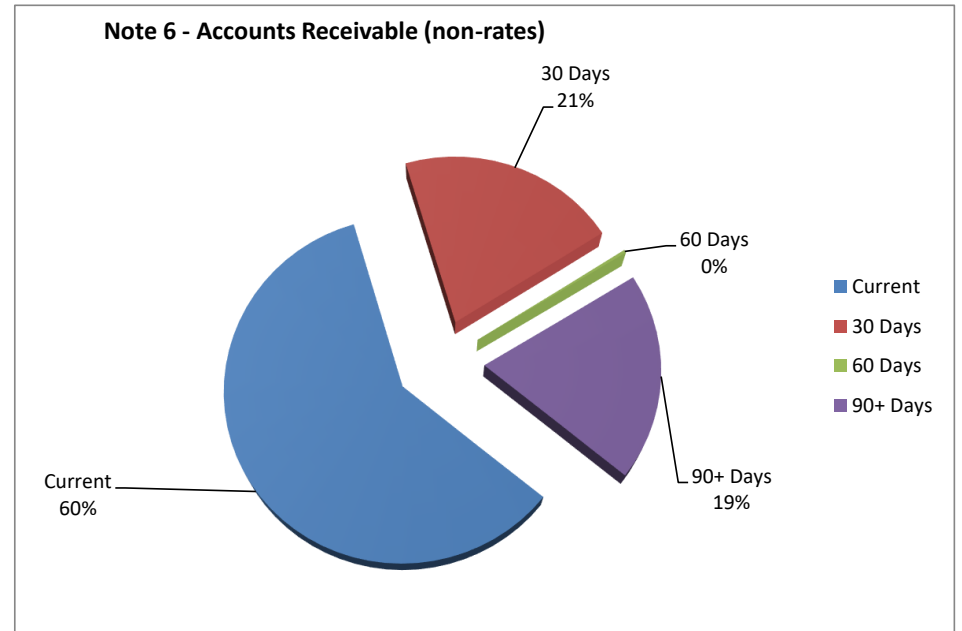
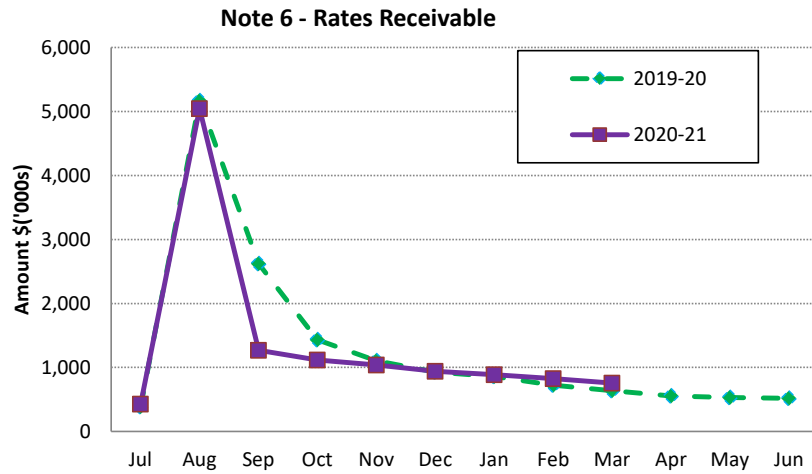
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	
				\$	\$	\$	\$	
J14601	Administration Centre - Land & Buildings Capital		Capital Expenses		17,000		17,000	Works to be Carried Forward
R14712	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
				(1,825,000)	1,525,817	1,795,485	(269,668)	

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 6: Receivables

Receivables - Rates Receivable	31 Mar 2021	30 June 2020	Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years	596,721	489,049	Receivables - General	55,116	19,131	266	18,039	92,552
Levied this year	4,037,998	3,842,364	Balance per Trial Balance					
<u>Less</u> Collections to date	(3,800,271)	(3,734,693)	Sundry Debtors					92,552
Equals Current Outstanding	834,448	596,721	Receivables - Other					0
Net Rates Collectable	834,448	596,721	Total Receivables General Outstanding					92,552
% Collected	82.00%	86.22%						

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

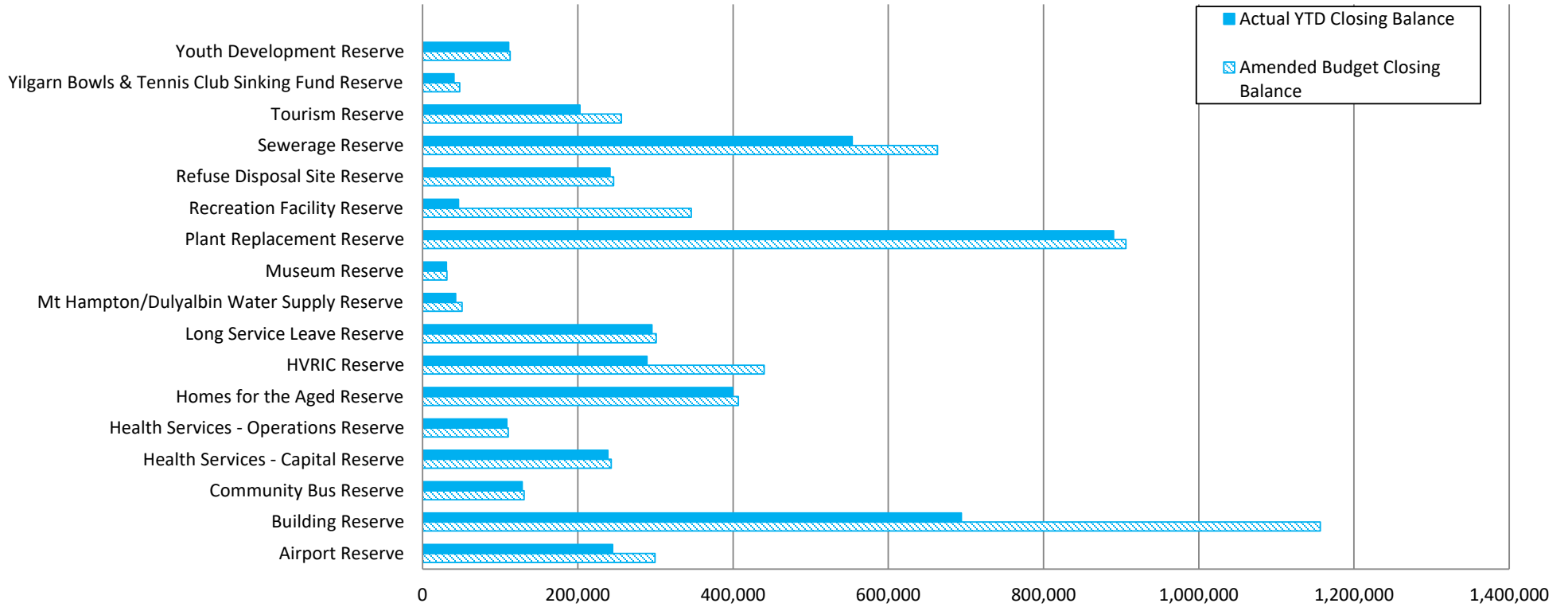
SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Airport Reserve	243,777	5,569	1,181	50,000	0	0	0	299,346	244,959
Building Reserve	690,794	15,780	3,349	450,000	0	0	0	1,156,574	694,143
Community Bus Reserve	127,798	2,919	620	0	0	0	0	130,717	128,418
Health Services - Capital Reserve	237,541	5,426	1,152	0	0	0	0	242,967	238,693
Health Services - Operations Reserve	107,921	2,465	726	0	0	0	0	110,386	108,648
Homes for the Aged Reserve	397,909	9,089	1,726	0	0	0	0	406,998	399,635
HVRIC Reserve	287,984	0	1,135	152,104	0	0	0	440,088	289,118
Long Service Leave Reserve	294,167	6,720	1,426	0	0	0	0	300,887	295,594
Mt Hampton/Dulyalbin Water Supply Reserve	42,483	8,470	205	0	0	0	0	50,953	42,688
Museum Reserve	30,554	755	148	0	0	0	0	31,309	30,702
Plant Replacement Reserve	885,969	20,238	4,295	0	0	0	0	906,207	890,264
Recreation Facility Reserve	46,205	0	224	300,000	0	0	0	346,205	46,429
Refuse Disposal Site Reserve	240,510	5,494	1,165	0	0	0	0	246,004	241,676
Sewerage Reserve	550,806	12,582	2,670	100,000	0	0	0	663,388	553,477
Tourism Reserve	201,669	4,607	977	50,000	0	0	0	256,276	202,646
Yilgarn Bowls & Tennis Club Sinking Fund Reserve	40,332	7,587	196	0	0	0	0	47,919	40,528
Youth Development Reserve	110,425	2,522	535	0	0	0	0	112,947	110,959
			0						
	4,536,844	110,223	21,731	1,102,104	0	0	0	5,749,171	4,558,576

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
1865	TRAILER - SIDE TIPPER - YL7059	0	0			54,040	35,000		(19,040)
1866	TRAILER - SIDE TIPPER - YL7016	0	0			54,040	35,000		(19,040)
1875	TRACTOR - JOHN DEERE - YL5410	0	0			19,613	25,000	5,387	
1998	TRUCK- 2015 MITSUBISHI FUSO CANTER 4X2 -YL4949	52,444	25,455		(26,989)	41,235	25,000		(16,235)
1999	TRUCK- 2015 MITSUBISHI FUSO CANTER 815 -YL046	41,942	26,364		(15,579)	37,405	25,000		(12,405)
2000	UTE - 2015 ISUZU NPS 65 -155 - YL311	56,573	40,773		(15,800)	45,290	25,000		(20,290)
2017	2017 - TOYOTA LANDCRUISER SINGLE CAB LC70 WORMATE -YL645	0	0			41,649	38,000		(3,649)
2036	2019 HOLDEN COLORADO LTZ -CREW CAB 4WD UTILITY -YL252	0	0			34,622	30,000		(4,622)
2038	2019 TOYOTA PRADO DSL WGN A/T VX -YL1	0	0			51,598	40,000		(11,598)
2047	2019 TOYOTA KLUGER AWD V6 WAGON A/T GXL - SILVER(YL50)	0	0			43,097	30,000		(13,097)
		150,959	92,591	0	(58,368)	422,589	308,000	5,387	(119,976)

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Non - Rateable	0.0000	123	337,864	0	0	0	0	0	0	0	0
GRV - Residential/Industrial	11.2332	507	3,405,586	389,710	0	0	389,710	382,556	0	0	382,556
GRV - Commercial	7.9074	41	981,205	77,588	0	0	77,588	77,588	0	0	77,588
GRV - Minesite	15.8148	3	529,565	83,750	0	0	83,750	83,750	0	0	83,750
GRV - Single Persons Quarters	15.8148	12	774,619	122,504	6,179	0	128,683	122,505	0	0	122,505
UV - Rural	1.7575	402	103,926,617	1,826,511	149	0	1,826,660	1,830,465	0	0	1,830,465
UV - Mining Tenement	17.3923	554	8,542,413	1,490,102	2,737	0	1,492,839	1,490,102	0	0	1,490,102
Sub-Totals		1,642	118,497,869	3,990,165	9,065	0	3,999,230	3,986,966	0	0	3,986,966
Minimum Payment	\$										
GRV - Residential/Industrial	500.00	117	153,808	58,500	(1,000)	0	57,500	58,500	0	0	58,500
GRV - Commercial	400.00	7	20,061	2,800	0	0	2,800	2,800	0	0	2,800
GRV - Minesite	400.00	3	2,408	1,200	0	0	1,200	1,200	0	0	1,200
GRV - Single Persons Quarters	400.00	3	1,075	1,200	0	0	1,200	1,200	0	0	1,200
UV - Rural	400.00	41	289,145	16,400	(400)	0	16,000	16,000	0	0	16,000
UV - Mining Tenement	400.00	224	275,026	91,600	(1,200)	0	90,400	91,600	0	0	91,600
Sub-Totals		395	741,523	171,700	(2,600)	0	169,100	171,300	0	0	171,300
		2,037	119,239,392	4,161,865	6,465	0	4,168,330	4,158,266	0	0	4,158,266
Concession							(163,580)				(140,000)
Amount from General Rates							4,004,750				4,018,266
Ex-Gratia Rates							33,248				33,104
							4,037,998				4,051,370

Comments - Rating Information

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	Actual		Amended Budget	
	Principal	Interest	Principal	Interest
	\$	\$	\$	\$
Recreation and Culture				
Loan 98 - Yilgarn Aquatic Centre	49,508	5,713	49,507	5,902
	49,508	5,713	49,507	5,902

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Amended Budget		YTD	Annual	Expected	YTD Actual		Unspent
			Balance	Operating	Capital	Budget	Budget		Revenue	(Expended)	Grant
			(a)				(d)	(d)+(e)	(c)	(a)+(b)+(c)	
				\$	\$	\$			\$	\$	\$
General Purpose Funding											
Grants Commission - General	WALGGC	Operating	0	778,999	0	584,247	778,999	778,999	694,901	(694,901)	0
Grants Commission - Roads	WALGGC	Operating	0	776,331	0	582,246	776,331	776,331	487,837	(487,837)	0
Local Roads & Community Infrastructure	Fed. Dept. Infra	Non-operating	0	0	943,500	943,500	943,500	943,500	682,459	(798,566)	(116,107)
Law, Order and Public Safety											
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating - Tied	0	64,199	0	48,141	64,199	64,199	32,100	(32,100)	0
FESA Grant - Capital Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Non-operating	0	0	42,600	42,600	42,600	42,600	42,663	(42,663)	0
Education & Welfare											
DRD Grant - Community Resource Centre Operations	Regional Development	Operating - Tied	0	102,252	0	76,689	102,252	102,252	77,970	(77,970)	0
Centrelink Commissions	Centrelink	Operating	0	5,219	0	3,906	5,219	5,219	5,741	(5,741)	0
Grant Funding- CRC Professional Development & Training		Operating	0	2,500	0	1,872	2,500	2,500	3,000	(3,000)	0
Grant - Seniors Week	Council on the Aged	Operating - Tied	0	0	0	0	0	0	0	0	0
Senior Citizens Centre - Grant Funding	Council on the Aged	Operating - Tied	0	0	0	0	0	0	0	0	0
Community Amenities											
Grants - Various Community Development Programs	Various	Operating	0	1,000	0	747	1,000	1,000	1,000	0	0
Recreation and Culture											
Sport & Recreation Grant - Swimming Pool	Dept. Sport & recreation	Non-operating	0	0	175,000	175,000	175,000	175,000	175,000	(175,000)	0
Contributions, Reimbursements & Donations	Various	Operating	0	42,280	0	42,280	42,280	42,280	0	0	0
Transport											
Main Roads - Direct Grant	Main Roads WA	Non-operating	0	0	352,420	352,420	352,420	352,420	352,420	(352,420)	0
Heavy Vehicle Road Improvement Contributions	Various	Non-operating	0	0	145,000	108,747	145,000	145,000	125,979	0	125,979
Roads To Recovery Grant - Cap	Roads to Recovery	Non-operating	0	0	906,164	679,623	906,164	906,164	360,094	0	360,094
RRG Grants - Capital Projects	Regional Road Group	Non-operating	0	0	780,308	780,308	780,308	780,308	663,780	(1,187,324)	0
Skeleton Weed LAG Program	State Skeleton Weed Committee	Operating - Tied	(46,164)	326,567	0	326,567	326,567	326,567	316,000	(163,128)	106,708
TOTALS			(46,164)	2,099,347	3,344,992	4,748,893	5,444,339	5,444,339	4,020,944	(4,020,650)	476,674
SUMMARY											
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		(46,164)	493,018	0	451,397	493,018	493,018	426,070	(273,198)	106,708
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	3,344,992	3,082,198	3,344,992	3,344,992	2,402,395	(2,555,973)	369,966
TOTALS			(46,164)	2,099,347	3,344,992	4,748,893	5,444,339	5,444,339	4,020,944	(4,020,650)	476,674

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021











Note 12: Trust Fund

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2020	Amount Received	Amount Paid	Closing Balance 31 Mar 2021
	\$	\$	\$	\$
Police Licensing	5,757	906,117	(900,057)	11,817
Builders Levy	6,597	22,743	(23,641)	5,699
Transwa Bookings	2,979	15,712	(14,750)	3,941
Staff Personal Dedns	42,307	63,516	(68,605)	37,218
Housing Tenancy Bonds	11,620	2,980	(7,140)	7,460
Security Key System - Key Bonds	50	1,780	0	1,830
Skeleton Weed	53,887	0	(53,887)	0
Clubs & Groups	789	3,860	(4,430)	219
Third Party Contributions	6,338	250	(250)	6,338
Rates Overpaid	17,655	16,514	(18,108)	16,061
Retention Monies	0	304,710	(151,676)	153,034
	316,407	1,356,642	(1,421,650)	251,399





SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Land & Buildings								
Education & Welfare								
	Homes for the Aged Capital Works - LRCI Grant Courtyard Improvements	J08401	(145,368)	0	(145,368)	(169,500)	(169,500)	24,132
	Homes for the Aged - Units 6 Capital Works	J08403	(2,398)	0	(2,398)	0	0	(2,398)
	Homes for the Aged - Units 7 Capital Works	J08404	(52,490)	0	(52,490)	(55,498)	(41,616)	(10,874)
	Education & Welfare Total		(200,256)	0	(200,256)	(224,998)	(211,116)	10,860
Housing								
	2 Libra Place - Electrical Rewire - Full House	J09200	(8,000)	0	(8,000)	(8,000)	(5,994)	(2,006)
	120 Antares Street - Reroof premises	J09400	(23,072)	0	(23,072)	(26,227)	(26,227)	3,155
	Housing Total		(31,072)	0	(31,072)	(34,227)	(32,221)	1,149
Community Amenities								
Sewerage Southern Cross								
	Southern Cross Sewerage Scheme - Containerised filtration & Treatment system inc inst	E10351	(108,403)	0	(108,403)	(123,750)	(123,750)	15,347
	Community Amenities Total		(108,403)	0	(108,403)	(123,750)	(123,750)	15,347
Recreation And Culture								
Swimming Areas and Beaches								
	Swimming Pool - Land & Building Capital - Facility Design & Project Management	E11250	(974,595)	0	(974,595)	(974,596)	(974,595)	0
Other Recreation & Sport								
	SX Sports Complex Building - Replace Basketball Court Flooring, Update Ladies toilet	SPRT10	0	(60,147)	(60,147)	(85,409)	(64,035)	3,888
Heritage								
	Yilgarn History Museum - Replace Boundry Fences	J11502	0	(3,135)	(3,135)	(20,848)	(15,624)	12,489
	Recreation And Culture Total		(974,595)	(63,282)	(1,037,877)	(1,080,853)	(1,054,254)	16,377
Transport								
	Depot - Capital Works - Upgrade Nursery Shed, Old Depot Office Painting, new Signage	J14602	0	(9,264)	(9,264)	(36,832)	0	(9,264)
	Transport Total		0	(9,264)	(9,264)	(36,832)	0	(9,264)
















SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
Economic Services									
	Caravan Park Improvements -New Storage/Laundry Building with Carport	J13203	(11,695)	0	(11,695)	(90,539)	(60,358)	48,663	
	Economic Services Total		(11,695)	0	(11,695)	(90,539)	(60,358)	48,663	
Other Property & Services									
Public - Administration									
	Administration Centre - Land & Building - Replace Facades & Exterior Paint, external W	J14601	0	(5,037)	(5,037)	(20,423)	(13,616)	8,579	
	Public - Administration Total	Total	0	(5,037)	(5,037)	(20,423)	(13,616)	8,579	
Infrastructure - Maintenance									
	Administration Centre - Land & Building - Replace Facades & Exterior Paint	J14602	0	(9,264)	(9,264)	(36,832)	0	(9,264)	
	Infrastructure - Maintenance Total	Total		(9,264)	(9,264)	(36,832)	0	(9,264)	
Land & Building Total			(1,326,021)	(86,847)	(1,412,868)	(1,648,454)	(1,495,315)	82,447	
Furniture & Office Equip.									
Other Community Amenities									
	Cemetery -Plant & Equipment Capital	E10755	0	0	0	(8,500)	(6,372)	6,372	
	Other Community Amenities Total		0	0	0	(8,500)	(6,372)	6,372	
Other Recreation & Sport									
	Parks & Gradens -Plant & Equipment Capital-LCRI Grant upgrade Park BBQ	E11357	(23,390)	0	(23,390)	(24,000)	(24,000)	610	
	Other Recreation & Sport Total		(23,390)	0	(23,390)	(24,000)	(24,000)	610	


















SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Other Property & Services								
 Depot - Furniture & Equipment	E12352	(4,817)	0	(4,817)	(15,000)	(11,250)	6,433	
	Other Property & Services Total	(4,817)	0	(4,817)	(15,000)	(11,250)	6,433	
Furniture & Office Equip Total		(28,207)	0	(28,207)	(47,500)	(41,622)	13,415	
Plant , Equip. & Vehicles								
Recreation And Culture								
 Swimming Pool -Plant & Equipment - LCRI Grant Swimming Pool Covers	E11252	(78,169)	0	(78,169)	(90,000)	(90,000)	11,831	
	Recreation And Culture Total	(78,169)	0	(78,169)	(90,000)	(90,000)	11,831	
Transport								
 YL 7059 - Trailer-Side Tipper - Replace Asset 1865	E12350	0	0	0	(120,000)	0	0	
 YL 7016 - Trailer-Side Tipper - Replace Asset 1866	E12350	0	0	0	(120,000)	0	0	
 YL 5410 - Tractor - John Deere - Replace Asset 1875	E12350	(60,278)	0	(60,278)	(71,500)	(71,500)	11,222	
 YL4949 - Truck - 2015 Mitsubishi Fuso Canter 4x2- Replace Asset 1998	E12350	(85,547)	0	(85,547)	(92,500)	(92,500)	6,953	
 YL046 - Truck - 2015 Mitsubishi Fuso Canter 815- Replace Asset 1999	E12350	(69,733)	0	(69,733)	(87,500)	(87,500)	17,767	
 YL311 - UTE -2015 ISUZU NPS 65-155 - 4x4 Ute - Replace Asset 2000	E12350	(85,547)	0	(85,547)	(92,500)	(92,500)	6,953	
 YL645 -Toyota LandCruiser CAB LC70- 4x4 Ute (Workmate)- Replace Asset 2017	E12350	(62,273)	0	(62,273)	(65,500)	(65,500)	3,227	
 New Asset - Street Sweeper	E12350	0	0	0	(190,000)	0	0	
 New Asset - Electronic Signage Trailer	E12350	(35,940)	0	(35,940)	(35,940)	(35,940)	0	
 New Asset - Mulcer (Bobcat Attachment)	E12350	(30,803)	0	(30,803)	(32,000)	(32,000)	1,197	
	Transport Total	(430,120)	0	(430,120)	(907,440)	(477,440)	47,320	
Other Property & Services								
 YL 252 -Holden Colorado LTZ-CREW CAB 4WD UTILITY(EMRS) - Replace Asset 2036	E14656	0	0	0	(57,000)	(57,000)	57,000	
 YL 1 - Toyota Prado- DSL WGN A/T VX(CEO) - Replace Asset 2038	E14656	0	0	0	(66,300)	(66,300)	66,300	
 YL 50 - Toyota Kluger - AWD V6 Wagon A/T GXL - SILVER(EMCS) - Replace Asset 2047	E14656	0	0	0	(55,000)	(55,000)	55,000	
	Other Property & Services Total	0	0	0	(178,300)	(178,300)	178,300	
Plant , Equip. & Vehicles Total		(508,289)	0	(508,289)	(1,175,740)	(745,740)	237,451	








SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Infrastructure - Roads (Non Town)								
 R2030 - M40 - 10 Mm Bitumen Reseal - Slk 3.0 - 9.0(20/21)	RRG14	(197,452)	0	(197,452)	(194,327)	(145,728)	(51,724)	
 R2030 - Koolyanobbing Road - Construct to 7 mSeal - slk 11.0 - 14.0(20/21)	RRG15	(599,596)	0	(599,596)	(613,939)	(613,936)	14,340	
 R2030 - Koolyanobbing Road -10 Mm Reseal - slk 8.0 - 11.0(20/21)	RRG16	(102,349)	0	(102,349)	(102,176)	(76,608)	(25,741)	
 R2030 - Moorine South Rd 10Mm Bitumen Reseal - Slk 16.5 - 24.5(20/21)	RRG17	(253,101)	0	(253,101)	(270,398)	(202,788)	(50,313)	
 R2R - Cramphorn Road - Construct to 7M Seal- slk 8.5 - 10.0(20/21)	R2R22	0	0	0	(328,017)	(246,018)	246,018	
 R2R - Bodallin South Road - Construct To 7M Seal - slk 6.5 - 7.7(20/21)	R2R23	0	0	0	(293,252)	(219,939)	219,939	
 R2R - Bodallin South Road - Bitumen Reseal - slk 4.9 - 6.4(20/21)	R2R24	(33,595)	0	(33,595)	(41,009)	(30,759)	(2,836)	
 R2R - Southern Cross South Rd- Formation & Gravel Overlay slk 47.8 -51.3(20/21)	R2R25	(145,769)	0	(145,769)	(145,698)	(145,698)	(71)	
 R2R - Gatley Road - Formation & Gravel Overlay - slk 2.5 -4.5(20/21)	R2R26	(93,650)	0	(93,650)	(98,188)	(98,188)	4,538	
 RRU - Kent Road - Formation & Gravel -slk 18.3-20.3(20/21)	RRU12	0	0	0	(97,836)	0	0	
 RRU - Nulla Nulla Sth Road - Formation & Gravel -slk 30.0-32.5(20/21)	RRU17	0	0	0	(102,245)	0	0	
 RRU - Cockatoo Tank Road - Formation & Gravel Overlay - slk 7.0 -9.0(20/21)	RRU18	(61,136)	0	(61,136)	(108,086)	0	(61,136)	
 RRU - Emu Fence Road - Formation & Gravel Overlay - slk 137.5 - 139.5(20/21)	RRU19	(94,894)	0	(94,894)	(102,030)	(102,030)	7,136	
 RRU - Koolyanobbing Road Bitumen Reseal - Slk 31.0 - 33.0(19/20)	RRU20	(15,840)	0	(15,840)	(58,151)	(38,768)	22,928	
 RRU - Brennand Road Formation & Gravel Overlay - Slk 13.5- 15.5(20/21)	RRU21	(88,429)	0	(88,429)	(99,382)	(99,381)	10,952	
 LRCI - Three Boys Road Construct To 7M Seal - Slk 1.8 - 3.3(20/21)	RRU22	(132,495)	0	(132,495)	(227,341)	(151,560)	19,065	
 LRCI- Moorine South Road -Sliplane - Moorine South & Bennett Roads(20/21)	RRU23	(95,434)	0	(95,434)	(95,488)	(95,485)	51	
Infrastructure - Roads (Non Town) Total		(1,913,740)	0	(1,913,740)	(2,977,563)	(2,266,886)	353,146	
Infrastructure - Roads (Non Town) Total		(1,913,740)	0	(1,913,740)	(2,977,563)	(2,266,886)	353,146	







SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
Infrastructure - Roads (Town)									
	TRU - Achener Street - Bitumen Reseal, Antares - Sirius St (19/20 & 20/21)	TRU05	(2,904)	(2,904)	(5,808)	(61,738)	(46,287)	40,479	
	TRU - Cnr Altair/Geh - Concrete Crossover Corner Parking areat (20/21)	TRU06	(9,323)	0	(9,323)	(8,326)	(6,237)	(3,086)	
	TRU - Bituminise Depot Parking & Depot Entrance (20/21)	TRU07	(10,557)	0	(10,557)	(36,850)	(27,612)	17,055	
	TRU - Pegasi Street - Drainage & Sea(20/21)	TRU08	(10,239)	0	(10,239)	(10,814)	(8,091)	(2,148)	
	Infrastructure - Roads (Town) Total		(33,023)	(2,904)	(35,927)	(117,728)	(88,227)	52,300	
	Infrastructure - Roads (Town) Total		(33,023)	(2,904)	(35,927)	(117,728)	(88,227)	52,300	
	Infrastructure - Road Total		(1,946,763)	(2,904)	(1,949,667)	(3,095,291)	(2,355,113)	405,446	
Infrastructure - Footpaths									
Transport									
	Concrete Footpath - Spica Street - Southern Cross	J12101	(7,971)	(7,971)	(15,942)	(49,364)	(36,999)	21,057	
	LRCI Grant -Concrete Footpath - Beaton Rd -Antares ST To Cemetery Southern Cross	J12102	0	0	0	(146,900)	0	0	
	Infrastructure - Footpaths Total		(7,971)	(7,971)	(15,942)	(196,264)	(36,999)	21,057	
	Infrastructure - Footpaths Total		(7,971)	(7,971)	(15,942)	(196,264)	(36,999)	21,057	
Infrastructure - Refuse									
Community Amenities									
	SX Refuse Disposal Site - Capital -Install security Cameras,Solar lighting	J10107	(12,167)	0	(12,167)	(24,500)	(18,369)	6,202	
	Infrastructure - Refuse Total		(12,167)	0	(12,167)	(24,500)	(18,369)	6,202	
	Infrastructure - Refuse Total		(12,167)	0	(12,167)	(24,500)	(18,369)	6,202	

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2021

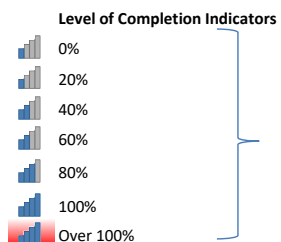
Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
Infrastructure - Sewerage									
Community Amenities									
	SX Sewerage Scheme - Capital - Access Chamber Upgrade	E10350	(9,253)	0	(9,253)	(17,500)	(13,122)	3,869	
	ML Sewerage Scheme - Capital - Access Chamber Upgrade	E10450	(8,980)	0	(8,980)	(10,500)	(7,875)	(1,105)	
	Infrastructure - Sewerage Total		(18,233)	0	(18,233)	(28,000)	(20,997)	2,764	
	Infrastructure - Sewerage Total		(18,233)	0	(18,233)	(28,000)	(20,997)	2,764	
Infrastructure - Drainage									
Community Amenities									
	Southern Cross Drainage - Infrastructure Capital	J10901	0	(12,086)	(12,086)	(14,172)	(10,602)	(1,484)	
	Infrastructure - Drainage Total		0	(12,086)	(12,086)	(14,172)	(10,602)	(1,484)	
	Infrastructure - Drainage Total		0	(12,086)	(12,086)	(14,172)	(10,602)	(1,484)	
Infrastructure - Parks & Ovals									
Community Amenities									
	Rotary Park- Replace 3x Picnic settings/Seating & Install Water Fountain	J10711	0	0	0	(14,509)	(10,863)	10,863	
Recreation & Culture									
	Toddler Playground Equipment - Constellation Park - Shade sails, W D Fountain	E11352	(34,606)	0	(34,606)	(103,000)	(103,000)	68,394	
	Infrastructure - Parks & Ovals Total		(34,606)	0	(34,606)	(117,509)	(113,863)	79,257	
	Infrastructure - Parks & Ovals Total		(34,606)	0	(34,606)	(117,509)	(113,863)	79,257	
Infrastructure - Other									
Swimming Areas and Beaches									
	Swimming Pool - Infrastructure Capital -Contracted works to be completed	E11251	(1,507,506)	0	(1,507,506)	(1,507,506)	(1,507,506)	0	
	Swimming Areas and Beaches Total		(1,507,506)	0	(1,507,506)	(1,507,506)	(1,507,506)	0	

SHIRE OF YILGARN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 March 2021

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Other Recreation & Sport								
Sx Youth Recreational Works -Infra Capital - LRCI Grant -Construction-Sx Skate Park	E11350	(4,800)	0	(4,800)	(220,000)	(183,335)	178,535	
Other Recreation & Sport Total		(4,800)	0	(4,800)	(220,000)	(183,335)	178,535	
Infrastructure - Other Total		(1,512,306)	0	(1,512,306)	(1,727,506)	(1,690,841)	178,535	
Capital Expenditure Total		(5,394,563)	(109,808)	(5,504,371)	(8,074,936)	(6,529,461)	1,025,090	



Percentage YTD Actual to Annual Budget
 Expenditure over budget highlighted in red.

Attachment

9.2.2

Accounts for Payment

Date: 29/03/2021
Time: 11:42:43AM

SHIRE OF YILGARN
Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

USER: Wes Furney
PAGE: 1

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
41007	12/03/2021	Bullfinch Progress Association	Reimbursement	A		800.00
41008	12/03/2021	Handyman Services	Building Services	A		6,885.89
41009	12/03/2021	LGRCEU	Payroll deductions	A		20.50
41010	12/03/2021	Shire of Yilgarn	Payroll deductions	A		1,425.45
41011	12/03/2021	Shire of Yilgarn	Chemist Lease February 2021	A		550.00
41012	12/03/2021	Telstra	Phone Bill February 2021	A		1,964.09
41013	26/03/2021	David Garner	Rates Refund	A		619.67
41014	26/03/2021	Gondwana Resources LTD	Rates Refund	A		5,649.34
41015	26/03/2021	LGRCEU	Payroll deductions	A		20.50
41016	26/03/2021	Shire of Yilgarn	Payroll deductions	A		1,425.45
41017	26/03/2021	Southern Cross Pharmacy	Senior's Voucher	A		50.00
41018	26/03/2021	Telstra	Phone Bill - Skeleton Weed March 2021	A		132.20

Date: 29/03/2021
Time: 11:42:43AM

SHIRE OF YILGARN
Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

USER: Wes Furney
PAGE: 2

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
---------------------------	-------------	-------------	----------------------------	----------------------	-----------------------	---------------

REPORT TOTALS

Bank Code	Bank Name	TOTAL
A	MUNICIPAL FUND	19,543.09
TOTAL		19,543.09

Date: 29/03/2021
Time: 10:36:10AM

SHIRE OF YILGARN
Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

USER: Wes Furney
PAGE: 1

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT11120	12/03/2021	LITHIUM AUSTRALIA NL	Rates Refund	A		190.76
EFT11121	12/03/2021	NICHOLAS JAD WARREN	Phone Bundle Reimbursement March 2021	A		74.99
EFT11122	12/03/2021	AG IMPLEMENTS MERREDIN PTY LTD	Plant Purchase (Tractor)	A		66,305.36
EFT11123	12/03/2021	AMPAC DEBT RECOVERY (WA) PTY LTD	Ampac Debt Recovery February 2021	A		9,479.80
EFT11124	12/03/2021	AUSTRALIA POST	PO Box Annual Renewals and Postage Charges February 2021	A		836.43
EFT11125	12/03/2021	AVON WASTE	Monthly Rubbish Collection February 2021	A		13,370.73
EFT11126	12/03/2021	BGC QUARRIES	Gravel Supply	A		5,690.83
EFT11127	12/03/2021	BOC GASES	Gas Container Services February 2021	A		45.69
EFT11128	12/03/2021	R DELLA BOSCA FAMILY TRUST	Grader Hire	A		9,432.50
EFT11129	12/03/2021	CAMERON WATSON	Utility Subsidy	A		90.00
EFT11130	12/03/2021	HOLCIM (AUSTRALIA) PTY LTD	Road Construction	A		5,501.10
EFT11131	12/03/2021	CHATFIELDS TREE NURSERY	50% Deposit Plants Supplied	A		5,038.44
EFT11132	12/03/2021	AUST. GOVERNMENT CHILD SUPPORT AGENCY	Payroll deductions	A		467.35
EFT11133	12/03/2021	CORSIGN	Road Signage	A		1,991.00
EFT11134	12/03/2021	COURIER AUSTRALIA	Toll Freight	A		510.07
EFT11135	12/03/2021	DELL AUSTRALIA PTY LTD	Salary Sacrifice Computer	A		895.83

Date: 29/03/2021
Time: 10:36:10AM

USER: Wes Furney
PAGE: 2

SHIRE OF YILGARN
Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT11136	12/03/2021	DEPARTMENT OF FIRE & EMERGENCY SERVICES	Emergency Services Levy - Quarter 3 Contribution 2020/2021	A		30,297.25
EFT11137	12/03/2021	GREAT EASTERN FREIGHTLINES	Cartage of Road Materials	A		8,565.92
EFT11138	12/03/2021	INSTITUTE OF PUBLIC WORKS ENGINEERING AUSTRALASIA LIMITED	Training	A		3,080.00
EFT11139	12/03/2021	WESFARMERS KLEENHEAT GAS PTY LTD	Gas Supplied	A		291.22
EFT11140	12/03/2021	LANDGATE	DLI Invoices February 2021	A		147.80
EFT11141	12/03/2021	LAWN DOCTOR	SX Oval Maintenance	A		7,755.00
EFT11142	12/03/2021	LEONIE COUTIS HAIRDRESSER	Senior's Voucher	A		50.00
EFT11143	12/03/2021	LOCK, STOCK & FARRELL LOCKSMITH PTY LTD	Key Supplies	A		17.00
EFT11144	12/03/2021	MARKETFORCE	Advertising	A		1,795.66
EFT11145	12/03/2021	NORTHAM TOYOTA	Plant Purchase Less Trade-In	A		13,500.00
EFT11146	12/03/2021	MISMATCH WORKSHOP	Landfill Operations	A		2,500.00
EFT11147	12/03/2021	NICHOLAS CREASEY	Rent Overpayment	A		571.42
EFT11148	12/03/2021	OFFICE NATIONAL	Medical Centre Furniture	A		347.27
EFT11149	12/03/2021	IXOM OPERATIONS PTY LTD	Chlorine Cylinder Rental February 2021	A		381.92

Date: 29/03/2021
Time: 10:36:10AM

USER: Wes Furney
PAGE: 3

SHIRE OF YILGARN
Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT11150	12/03/2021	PERFECT COMPUTER SOLUTIONS PTY LTD	IT Services February 2021	A		255.00
EFT11151	12/03/2021	RAW CREATIVE	Marketing Services	A		130.00
EFT11152	12/03/2021	ROBERT JAMES BOSENBERG	Utility Subsidy	A		270.00
EFT11153	12/03/2021	SHAC ELECTRICAL SERVICES	Electrical Services	A		7,364.40
EFT11154	12/03/2021	Sheqsy PTY LTD	GPS Packages March 2021	A		197.84
EFT11155	12/03/2021	YILGARN SHIRE SOCIAL CLUB	Payroll deductions	A		108.00
EFT11156	12/03/2021	FOODWORKS - SRI DEVESH PTY LTD	Admin Refreshments February 2021	A		528.93
EFT11157	12/03/2021	EAGLE PETROLEUM TRADING AS STALLION FUELS	Fuel Card February 2021	A		58.39
EFT11158	12/03/2021	SOUTHERN CROSS HARDWARE AND NEWS	Hardware Purchases February 2021	A		8,329.32
EFT11159	12/03/2021	SOUTHERN CROSS MOTOR MART	Vehicle Parts	A		188.60
EFT11160	12/03/2021	WHEATBELT HOTELS PTY LTD	Senior's Vouchers	A		150.00
EFT11161	12/03/2021	B & S CLOSE FAMILY INVESTMENTS PTY LTD T/AS SOUTHERN CROSS TYRE & AUTO SERVICES	Vehicle Parts/Supplies	A		6,444.77
EFT11162	12/03/2021	ELECTRICITY GENERATION AND RETAIL CORPORATION	Abolished Power Supply	A		323.92
EFT11163	12/03/2021	SYNERGY	Power February 2021	A		22,134.99
EFT11164	12/03/2021	TOWN PLANNING INNOVATIONS PTY LTD	Consultancy Services	A		185.63
EFT11165	12/03/2021	TRASH TEST DUMMIES PTY LTD	Entertainment Royalty Payment	A		4.85

Date: 29/03/2021
Time: 10:36:10AM

USER: Wes Furney
PAGE: 4

SHIRE OF YILGARN
Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT11166	12/03/2021	WESTRAC EQUIPMENT PTY LTD	Grader Parts	A		2,157.78
EFT11167	12/03/2021	WHEATBELT STEEL SUPPLIES	Building Supplies	A		2,951.32
EFT11168	12/03/2021	YILGARN AGENCIES	Vehicle Parts/Supplies	A		7,616.97
EFT11169	12/03/2021	YILGARN PLUMBING AND GAS	Plumbing Services	A		302.50
EFT11170	12/03/2021	AUSTRALIAN TAXATION OFFICE	Business Activity Statement February 2021	A		19,469.00
EFT11171	19/03/2021	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan Repayment	A		53,053.42
EFT11172	26/03/2021	REED EXPLORATION PTY LTD	Rates Refund	A		1,073.64
EFT11173	26/03/2021	AFGRI EQUIPMENT	Vehicle Parts	A		3,346.07
EFT11174	26/03/2021	BANNER EXCAVATIONS & ROCKBREAKING	Excavator Hire	A		2,068.00
EFT11175	26/03/2021	BGC QUARRIES	Gravel Supply	A		7,170.59
EFT11176	26/03/2021	R DELLA BOSCA FAMILY TRUST	Grader Hire	A		14,630.00
EFT11177	26/03/2021	BUNNINGS GROUP LTD	Building Materials	A		1,768.16
EFT11178	26/03/2021	AUST. GOVERNMENT CHILD SUPPORT AGENCY	Payroll deductions	A		467.35
EFT11179	26/03/2021	BRYAN CLOSE	Councilor Sitting Fees March 2021	A		800.00
EFT11180	26/03/2021	COPIER SUPPORT	Photocopier Readings February 2021	A		1,116.66
EFT11181	26/03/2021	CORSIGN	Road Signage	A		2,742.30
EFT11182	26/03/2021	COURIER AUSTRALIA	Toll Freight	A		145.42

Date: 29/03/2021
Time: 10:36:10AM

USER: Wes Furney
PAGE: 5

SHIRE OF YILGARN
Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT11183	26/03/2021	DUN DIRECT PTY LTD	Bulk Diesel	A		21,780.00
EFT11184	26/03/2021	GARY MICHAEL GUERINI	Councillor Sitting Fees March 2021	A		960.40
EFT11185	26/03/2021	GARY WILLIAM STEWART	Reimbursement	A		182.25
EFT11186	26/03/2021	GILBA DOWNS	Road Train Hire	A		6,336.00
EFT11187	26/03/2021	GREAT EASTERN FREIGHTLINES	Earthmoving Services	A		17,403.18
EFT11188	26/03/2021	INDUSTRIAL AUTOMATION GROUP P/L	Standpipe Operational Costs	A		4,355.45
EFT11189	26/03/2021	IT VISION AUSTRALIA PTY LTD	ITvision Training	A		1,540.00
EFT11190	26/03/2021	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	Vehicle Parts	A		982.49
EFT11191	26/03/2021	JODIE MAREE COBDEN	Councillor Sitting Fees March 2021	A		400.00
EFT11192	26/03/2021	LINDA ROSE	Councillor Sitting Fees March 2021	A		758.42
EFT11193	26/03/2021	MEDELECT	Emergency Equipment Maintenance	A		2,392.50
EFT11194	26/03/2021	MISMATCH WORKSHOP	Landfill Attendant	A		2,450.00
EFT11195	26/03/2021	LEEDERVILLE CAMPUS NORTH METROPOLITAN TAFE	Staff Tafe Course Fees	A		4,284.60
EFT11196	26/03/2021	PERFECT COMPUTER SOLUTIONS PTY LTD	IT Support Services	A		467.50
EFT11197	26/03/2021	PHILIP SPENCER NOLAN	Councillor Sitting Fees March 2021	A		697.03
EFT11198	26/03/2021	POWER ICT PTY LTD - POWER NETWORKX	Admin Phone Update	A		88.00

Date: 29/03/2021
Time: 10:36:10AM

USER: Wes Furney
PAGE: 6

SHIRE OF YILGARN
Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT11199	26/03/2021	RAILWAY TAVERN	Senior's Vouchers and Meeting Refreshments	A		454.00
EFT11200	26/03/2021	WA CONTRACT RANGER SERVICES	Ranger Services	A		1,994.85
EFT11201	26/03/2021	REDFISH TECHNOLOGIES	Install AV System - Chambers	A		13,023.64
EFT11202	26/03/2021	ROBIN STEVENS	Reimbursement - Museum Committee Expenditure	A		100.41
EFT11203	26/03/2021	SUSAN ELIZABETH SHAW	Councillor Sitting Fees and ICT Allowance March 2021	A		1,580.00
EFT11204	26/03/2021	SHAC ELECTRICAL SERVICES	Electrical Services	A		4,479.50
EFT11205	26/03/2021	YILGARN SHIRE SOCIAL CLUB	Payroll deductions	A		108.00
EFT11206	26/03/2021	SOUTHERN CROSS HARDWARE AND NEWS	Museum Hardware Purchases February 2021	A		15.50
EFT11207	26/03/2021	WHEATBELT HOTELS PTY LTD	Senior's Voucher	A		150.00
EFT11208	26/03/2021	VIBRA INDUSTRIAL FILTRATION AUSTRALIA	Vehicle Parts	A		231.88
EFT11209	26/03/2021	WAYNE ALAN DELLA BOSCA	Councillor Sitting Fees and ICT Allowance March 2021	A		2,180.00
EFT11210	26/03/2021	WESTRAC EQUIPMENT PTY LTD	Grader Parts	A		313.49
EFT11211	26/03/2021	TELSTRA	SMS Service February 2021	A		159.50
EFT11212	26/03/2021	SOUTHERN CROSS COFFEE LOUNGE	Senior's Voucher	A		50.00

Date: 29/03/2021
Time: 10:36:10AM

USER: Wes Furney
PAGE: 7

SHIRE OF YILGARN
Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
---------------------------	-------------	-------------	----------------------------	----------------------	-----------------------	---------------

REPORT TOTALS

Bank Code	Bank Name	TOTAL
A	MUNICIPAL FUND	446,693.75
TOTAL		446,693.75

Date: 01/04/2021
Time: 4:53:38PM

SHIRE OF YILGARN
Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

USER: Wes Furney
PAGE: 1

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
1708	01/03/2021	Southern Cross General Practice	Monthly Medical Practice Support Payment - March 2021	A		6,600.00
1709	03/03/2021	Westpac Banking Corporation	Net Payroll PPE - 02.03.2021	A		89,632.23
1710	08/03/2021	Canon Finance Australia PTY LTD	Photocopier Lease - March 2021	A		333.96
1711	09/03/2021	Motorcharge Limited	Fuel Card - February 2021	A		1,455.23
1712	17/03/2021	Westpac Banking Corporation	Net Payroll PPE - 16.03.2021	A		90,505.32
1713	18/03/2021	Telco Choice - Commander Centre North Perth	Commander Telephone Fees - Data, Equipment, Voice - February 2021	A		1,361.43
1714	12/03/2021	Telco Choice - Commander Centre North Perth	Commander Telephone Fees - Bonder Hire - March 2021	A		250.00
1715	15/03/2021	Westpac Banking Corporation	EMCS Credit Card - February 2021	A		587.29
1716	31/03/2021	Westpac Banking Corporation	Net Payroll PPE - 30.03.2021	A		104,717.44

REPORT TOTALS

Bank Code	Bank Name	TOTAL
A	MUNICIPAL FUND	295,442.90
TOTAL		295,442.90

Date: 06/04/2021
Time: 8:36:26AM

SHIRE OF YILGARN

USER: Wes Furney
PAGE: 1

Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD15544.1	02/03/2021	The Trustee for AWARE SUPER	Payroll deductions	A		12,125.04
DD15544.2	02/03/2021	HESTA SUPER FUND	Payroll deductions	A		398.40
DD15544.3	02/03/2021	THE TRUSTEE FOR MTA SUPERANNUATION FUND	Payroll deductions	A		183.34
DD15544.4	02/03/2021	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	Payroll deductions	A		317.05
DD15544.5	02/03/2021	AUSTRALIAN CATHOLIC SUPERANNUATION RETIREMENT FUND	Superannuation contributions	A		39.96
DD15544.6	02/03/2021	PRIME SUPER	Payroll deductions	A		389.32
DD15544.7	02/03/2021	BT SUPER FOR LIFE ACCOUNT	Payroll deductions	A		1,123.99
DD15544.8	02/03/2021	THE GARY AND JOSIE KENT SUPERANNUATION FUND	Superannuation contributions	A		423.18
DD15544.9	02/03/2021	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	Superannuation contributions	A		655.09
DD15544.10	02/03/2021	BEATON FARMING CO SUPERANNUATION FUND	Superannuation contributions	A		629.69
DD15544.11	02/03/2021	BT PANORAMA SUPER	Superannuation contributions	A		2,025.40
DD15544.12	02/03/2021	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	Superannuation contributions	A		343.30
DD15544.13	02/03/2021	VISION SUPER SAVER	Superannuation contributions	A		784.27
DD15544.14	02/03/2021	AUSTRALIAN SUPER	Superannuation contributions	A		398.40

Date: 06/04/2021
Time: 8:36:26AM

SHIRE OF YILGARN

USER: Wes Furney
PAGE: 2

Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
-------------------	------	------	---------------------	--------------	---------------	--------

REPORT TOTALS

Bank Code	Bank Name	TOTAL
A	MUNICIPAL FUND	19,836.43
TOTAL		19,836.43

Date: 06/04/2021
Time: 8:37:38AM

SHIRE OF YILGARN

USER: Wes Furney
PAGE: 1

Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD15587.1	16/03/2021	The Trustee for AWARE SUPER	Payroll deductions	A		12,270.55
DD15587.2	16/03/2021	HESTA SUPER FUND	Payroll deductions	A		391.80
DD15587.3	16/03/2021	THE TRUSTEE FOR MTA SUPERANNUATION FUND	Payroll deductions	A		183.34
DD15587.4	16/03/2021	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	Payroll deductions	A		263.90
DD15587.5	16/03/2021	AUSTRALIAN CATHOLIC SUPERANNUATION RETIREMENT FUND	Superannuation contributions	A		34.25
DD15587.6	16/03/2021	PRIME SUPER	Payroll deductions	A		390.11
DD15587.7	16/03/2021	BT SUPER FOR LIFE ACCOUNT	Payroll deductions	A		1,124.86
DD15587.8	16/03/2021	THE GARY AND JOSIE KENT SUPERANNUATION FUND	Superannuation contributions	A		424.60
DD15587.9	16/03/2021	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	Superannuation contributions	A		621.57
DD15587.10	16/03/2021	BEATON FARMING CO SUPERANNUATION FUND	Superannuation contributions	A		628.90
DD15587.11	16/03/2021	BT PANORAMA SUPER	Superannuation contributions	A		1,985.82
DD15587.12	16/03/2021	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	Superannuation contributions	A		326.69
DD15587.13	16/03/2021	VISION SUPER SAVER	Superannuation contributions	A		784.27
DD15587.14	16/03/2021	AUSTRALIAN SUPER	Superannuation contributions	A		385.78

Date: 06/04/2021
Time: 8:37:38AM

SHIRE OF YILGARN

USER: Wes Furney
PAGE: 2

Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
---------------------------	-------------	-------------	----------------------------	----------------------	-----------------------	---------------

REPORT TOTALS

Bank Code	Bank Name	TOTAL
A	MUNICIPAL FUND	19,816.44
TOTAL		19,816.44

Date: 06/04/2021
Time: 8:38:20AM

SHIRE OF YILGARN

USER: Wes Furney
PAGE: 1

Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD15614.1	30/03/2021	The Trustee for AWARE SUPER	Payroll deductions	A		11,517.34
DD15614.2	30/03/2021	HESTA SUPER FUND	Payroll deductions	A		398.40
DD15614.3	30/03/2021	THE TRUSTEE FOR MTA SUPERANNUATION FUND	Payroll deductions	A		183.34
DD15614.4	30/03/2021	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	Payroll deductions	A		293.07
DD15614.5	30/03/2021	AUSTRALIAN CATHOLIC SUPERANNUATION RETIREMENT FUND	Superannuation contributions	A		34.25
DD15614.6	30/03/2021	PRIME SUPER	Payroll deductions	A		385.70
DD15614.7	30/03/2021	BT SUPER FOR LIFE ACCOUNT	Payroll deductions	A		1,125.13
DD15614.8	30/03/2021	THE GARY AND JOSIE KENT SUPERANNUATION FUND	Superannuation contributions	A		426.86
DD15614.9	30/03/2021	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	Superannuation contributions	A		653.64
DD15614.10	30/03/2021	BEATON FARMING CO SUPERANNUATION FUND	Superannuation contributions	A		624.65
DD15614.11	30/03/2021	BT PANORAMA SUPER	Superannuation contributions	A		1,985.82
DD15614.12	30/03/2021	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	Superannuation contributions	A		346.08
DD15614.13	30/03/2021	VISION SUPER SAVER	Superannuation contributions	A		276.05
DD15614.14	30/03/2021	AUSTRALIAN SUPER	Superannuation contributions	A		398.40

Date: 06/04/2021
Time: 8:38:20AM

USER: Wes Furney
PAGE: 2

SHIRE OF YILGARN

**Payments made from the Municipal Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
---------------------------	-------------	-------------	----------------------------	----------------------	-----------------------	---------------

REPORT TOTALS

Bank Code	Bank Name	TOTAL
A	MUNICIPAL FUND	18,648.73
TOTAL		18,648.73

Date: 31/03/2021
Time: 2:08:04PM

SHIRE OF YILGARN
Payments made from the Trust Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021

USER: Wes Furney
PAGE: 1

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
6277	05/03/2021	Department of Transport	Licensing from 01/03/2021 to 05/03/2021	E		32,057.80
6278	12/03/2021	Department of Transport	Licensing from 08/03/2021 to 12/03/2021	E		6,910.10
6279	29/03/2021	Department of Transport	Licensing from 15/03/2021 to 19/03/2021	E		10,417.85
6280	26/03/2021	Department of Transport	Licensing from 22/03/2021 to 26/03/2021	E		7,153.75

REPORT TOTALS

Bank Code	Bank Name	TOTAL
E	TRUST FUND	56,539.50
TOTAL		56,539.50

Date: 31/03/2021
Time: 9:22:22AM

SHIRE OF YILGARN

USER: Wes Furney
PAGE: 1

**Payments made from the Trust Account for the Period 1st March 2021 to 31st March 2021
Presented to Council, 15th April 2021**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
402560	11/03/2021	Public Transport Authority	Transwa Ticket Sales February 2021	E		398.30
402561	11/03/2021	Shire of Yilgarn	Transwa Commission February 2021	E		89.00
402562	23/03/2021	Nicholas Creasey	Bond Refund Unit 3/50 Antares Street	E		1,000.00
402563	29/03/2021	Building Commission	BSL Remittance - 02/2020 TO 02/2021	E		8,384.95
402564	29/03/2021	Shire of Yilgarn	Transfer to Municipal Account for BCITF Payment	E		11,991.75

REPORT TOTALS

Bank Code	Bank Name	TOTAL
E	TRUST FUND	21,864.00
TOTAL		21,864.00

SHIRE OF YILGARN
Accounts for Payment - March 2021

Chq Number	Payee	Description	Amount	Date
---------------	-------	-------------	--------	------

Municipal Cheques				
41007	Bullfinch Progress	Reimbursement	\$800.00	12/03/2021
41008	Handyman Services	Building Services	\$6,885.89	12/03/2021
41009	LGRCEU	Payroll Deductions	\$20.50	12/03/2021
41010	Shire of Yilgarn	Payroll Deductions	\$1,425.45	12/03/2021
41011	Shire of Yilgarn	Chemist Lease February 2021	\$550.00	12/03/2021
41012	Telstra	Phone Bill February 2021	\$1,964.09	12/03/2021
41013	David Garner	Rates Refund	\$619.67	26/03/2021
41014	Gondwana Resources LTD	Rates Refund	\$5,649.34	26/03/2021
41015	LGRCEU	Payroll Deductions	\$20.50	26/03/2021
41016	Shire of Yilgarn	Payroll Deductions	\$1,425.45	26/03/2021
41017	Southern Cross Pharmacy	Senior's Voucher	\$50.00	26/03/2021
41018	Telstra	Phone Bill March 2021	\$132.20	26/03/2021
Total			\$19,543.09	

Trust Cheques				
402560	Public Transport Authority	Transwa Ticket Sales February 2021	\$398.30	11/03/2021
402561	Shire of Yilgarn	Transwa Commission February 2021	\$89.00	11/03/2021
402562	Nicholas Creasey	Bond Refund - Unit 3/50 Antares Street	\$1,000.00	23/03/2021
402563	Building Commission	BSL Remittance 02/2020 To 02/2021	\$8,384.95	29/03/2021
402564	Shire of Yilgarn	Transfer to Municipal Account for BCITF Payment	\$11,991.75	29/03/2021
Total:			21,864.00	

DPI Cheques				
6277	Department of Transport	Licensing from 02/03/2021 to 05/03/2021	\$32,057.80	05/03/2021
6278	Department of Transport	Licensing from 08/03/2021 to 12/03/2021	\$6,910.10	12/03/2021
6279	Department of Transport	Licensing from 15/03/2021 to 19/03/2021	\$10,417.85	19/03/2021
6280	Department of Transport	Licensing from 22/03/2021 to 26/03/2021	\$7,153.75	26/03/2021
Total			\$56,539.50	

SHIRE OF YILGARN
Accounts for Payment - March 2021

Chq Number	Payee	Description	Amount	Date
Municipal Cheques				
1708	Southern Cross General Practice	Monthly Medical Practice Support Payment - March 2021	\$6,600.00	01/03/2021
1709	Westpac Banking Corporation	Net Payroll PPE - 02.03.2021	\$89,632.23	03/03/2021
1710	Canon Finance Australia Pty Ltd	Photocopier Lease March 2021	\$333.96	08/03/2021
1711	Motorcharge Limited	Fuel Card - February 2021	\$1,455.23	09/03/2021
1712	Westpac Banking Corporation	Net Payroll PPE - 16.03.2021	\$90,505.32	17/03/2021
1713	Telco Choice - Commander Centre North Perth	Commander Telephone Fees - Data, Equipment, Voice - February 2021	\$1,361.43	18/03/2021
1714	Telco Choice - Commander Centre North Perth	Commander Telephone Fees - Bonder Hire March 2021	\$250.00	12/03/2021
1715	Westpac Banking Corporation	EMCS Credit Card - February 2021	\$587.29	15/03/2021
1716	Westpac Banking Corporation	Net Payroll PPE - 30.03.2021	\$104,717.44	31/03/2021
Total			\$295,442.90	

Attachment

9.2.4

Rating Strategy

And

Differential Rates-Objects and Reasons



Rating Strategy

2021/22

OBJECTIVES

The objectives of the Rating strategy are to:

- Provide a robust and considered framework for Rates categories, Minimum Rates, and Differential Rates that incorporates the principles of:
 - Objectivity;
 - Fairness and Equity;
 - Consistency;
 - Transparency; and
 - Administrative efficiency
- Ensure a stable rates revenue stream for the Shire from year to year; and
- Deliver a stable rating price path for our community.

WHAT ARE RATES?

Rates are levied on all rateable properties within the boundaries of the Shire of Yilgarn in accordance with the *Local Government Act 1995*. Rates are a tax, not a fee-for-service; as such they need to be set in accordance with principles of taxation – equity, efficiency, simplicity, sustainability and policy consistency.

The overall objective of the proposed rates in the 2021/22 Budget is to provide for the net funding requirements of the Shire's services, activities and the current and future capital requirements of the Shire, after taking into account all other forms of revenue.

The formulation of a rating system is about achieving a means by which Council can raise sufficient revenue to pay for the services it provides. Throughout Australia, the basis of using property valuations has been found to be the most appropriate means of achieving rating equity; however, the achievement of a wholly equitable rating system for all properties, in all areas, is a difficult task if it is based on the property valuations alone. For this reason, there are refinement options made available, such as differential rating, which the Shire of Yilgarn has elected to use.

In Western Australia land is valued by Landgate Valuation Services (Valuer-General's Office – a state government agency) and those values are forwarded to each Local Government.

Two types of values are calculated - Gross Rental Value (GRV) which generally applies for urban areas; and Unimproved Value (UV) which generally applies for rural land.

WHAT DO RATES PAY FOR?

Rates revenue represents approximately half of the Shire's operating income each year and it is an income stream that the Shire has a substantial degree of control over. This reliability and control is an important consideration in terms of the Shire's financial flexibility.

General rates revenue supports a broad range of local government infrastructure and services, including building control; animal control; community services; active and passive open space; roads, footpaths and drainage; libraries; Swimming Pool; sport & recreation; community events; town planning; governance and corporate support; cemeteries; emergency management; public conveniences; economic development; Health services; and tourism and regional promotion.

TOTAL OPERATING REVENUE – ALL SOURCES

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual	2016/17 Actual	2015/16 Actual
Rates	4,051,369	3,970,906	3,842,363	3,675,024	3,708,006	3,827,876
Grants	2,302,367	3,523,562	1,547,122	2,803,605	3,701,459	1,947,410
Fees & Charges	1,807,208	1,833,008	1,174,058	1,098,632	1,049,254	924,459
Interest	178,160	181,703	209,837	211,777	155,406	212,230
Other	104,000	684,507	158,000	228,364	261,321	393,987
TOTAL	8,443,104	10,193,686	6,931,380	8,017,402	8,875,446	7,305,962

GENERAL PURPOSE GRANTS

Local Government Financial Assistance Grants funded by the Commonwealth Government are distributed among all local governments in Western Australia each year. The funding is allocated on the basis of horizontal equalisation to ensure that each local government in the State is able to function at a standard not lower than the average standard of other local governments.

All local governments are entitled to receive at least the minimum grant. That minimum grant cannot be less than 30 per cent of what the local government would receive if all grants were allocated on a per capita basis. The grants commission calculates the equalisation requirement of each local government by assessing the revenue raising capacity and expenditure need of each local government.

The equalisation requirement is the difference between the assessed expenditure need and the assessed revenue raising capacity of each local government.

The Shire of Yilgarn's total general-purpose grant for 2021/22 is expected to be \$3,026,984 including untied roads grant (or 35.8% of budgeted operating revenue). \$1,450,000 of the 2021/22 general purpose grant was pre-paid in the 2020/21 financial year.

CURRENT RATING CATEGORIES

The Shire of Yilgarn adopted the following rating categories when adopting the 2020/21 Budget:

GRV – Gross Rental Value

Category 1 – Residential/Industrial GRV

The Residential/Industrial GRV rate applies to all properties with a land use that does not fall within the category of Commercial.

Category 2 – Commercial GRV

The Commercial GRV rate is levied on properties with a commercial land use.

Category 3 – Mine sites GRV

The Mine sites GRV rate is levied on properties with a mining land use.

Category 4 – Single Persons Quarters (SPQ) GRV

The SPQ GRV rate is levied on properties with a transient workforce accommodation land use.

UV – Unimproved Value

Category 5 - Rural UV

This category is applied to all rural properties which do not fall into one of the other categories, and is the base for computing the rate in the dollar for Unimproved Value properties.

Category 6 – Mining UV Lease / License

The Mining UV rate for leases and licenses is levied on properties with a lease or license on unimproved mining land use.

Minimum Rates

In 2021/22 the Shire imposed a higher minimum payment on GRV Residential/Industrial to discourage holding undeveloped land within the town-sites, which reduces the amenity of the area, and thereby encourages development.

This situation is still applicable and as such, it is proposed to retain the higher minimum for GRV Residential/Industrial in the 2021/22 financial year.

DIFFERENTIAL RATES

A differential rate occurs when categories of property within the UV or GRV land valuation methods are rated differently. The imposition of differential rates represents a policy decision of the Shire to redistribute the rates burden in its local government area by imposing a higher rate on some ratepayers by comparison to others. In doing so, the Shire gives consideration to the principles of objectivity; fairness; consistency; transparency; and administrative efficiency.

The Shire will also give appropriate consideration to the capacity of particular categories of ratepayers to pay.

As property rates are a form of value or wealth tax, it is not possible to ensure equity between individual property owners, since not all properties will be assessed at the same value. Therefore, our objective is to endeavour to ensure that each rating category bears its fair and reasonable share of the cost of providing local government services.

APPROVAL OF DIFFERENTIAL RATES

The current framework for rates at the Shire of Yilgarn necessitates the Shire to seek Ministerial approval each year, prior to the making of the rates. Approval is necessary because the UV Mining category is more than twice the lowest Differential Rate.

LONG TERM FINANCIAL PLAN

The Yilgarn Shire Council adopted a Long-Term Financial Plan in June 2020, which has been taken into account in preparing this document. The Shire is currently reviewing and updating the Long-Term Financial Plan.

RATES REVENUE 2015/16 TO 2020/21

Budget 2020/21		Actual 2019/20		Actual 2018/19		Actual 2017/18		Actual 2016/17		Actual 2015/16		
RID / Min	Revenue	RID / Min	Revenue	RID / Min	Revenue	RID / Min	Revenue	RID / Min	Revenue	RID / Min	Revenue	
Gross Rental Value												
Residential / Industiral	0.112332	382,556	0.112332	381,649	0.111773	382,628	0.110121	319,048	0.11012	328,620	0.10690	319,900
Residential / Industiral - Minimum	\$500	58,500	\$500	58,500	\$500	60,000	\$500	63,500	\$500	62,500	\$370	36,630
		441,056		440,149		442,628		382,548		391,120		356,530
Commercial	0.079074	77,588	0.079074	77,588	0.078681	72,510	0.077518	77,160	0.07752	77,160	0.07310	72,199
Commercial - Minimum	\$400	2,800	\$400	2,800	\$400	6,000	\$400	2,800	\$400	2,800	\$370	2,590
		80,388		80,388		78,510		79,960		79,960		74,789
Minesite	0.158148	83,750	0.158148	83,750	0.157362	83,333	0.155036	18,629	0.15504	18,629	0.22500	27,563
Minesite - Minimum	\$400	1,200	\$400	1,200	\$400	1,200	\$400	1,200	\$400	1,200	\$370	740
		84,950		84,950		84,533		19,829		19,829		28,303
Single Persons Quarters	0.158148	122,504	0.158148	121,917	0.157362	121,895	0.155036	263,331	0.15504	260,935	0.22500	518,189
Single Persons Quarters - Minimum	\$400	1,200	\$400	1,200	\$400	400	\$400	400	\$400	400	\$370	370
		123,704		123,117		122,295		263,731		261,335		518,559
Unimproved Value												
Rural	0.017575	1,830,465	0.001758	1,832,153	0.017487	1,681,173	0.019274	1,657,852	0.01930	1,661,911	0.01820	1,563,867
Rural - Minimum	\$400	16,000	\$400	16,400	\$400	15,600	\$400	15,600	\$400	14,000	\$370	12,580
		1,846,465		1,848,553		1,696,773		1,673,452		1,675,911		1,576,447
Mining	0.173923	1,490,102	0.173923	1,451,437	0.173058	1,357,362	0.174810	1,256,971	0.17050	1,213,718	0.18050	1,275,316
Mining - Minimum	\$400	91,600	\$400	91,600	\$400	100,691	\$400	104,271	\$800	140,019	\$360	105,480
		1,581,702		1,543,037		1,458,053		1,361,242		1,353,737		1,380,796
Total Revenue (Before Discount)		4,158,265		4,120,194		3,882,792		3,780,762		3,781,892		3,935,424

COMPARISON TO NEIGHBOURING OR SIMILAR COUNCILS - Rate in the Dollar

Based on individual Councils 2020/21 Budget notes

	Shire of Westonia			Shire of Coolgardie			Shire of Dundas			Shire of Ravensthorpe		
	Rate in \$	Valuation	Revenue	Rate in \$	Valuation	Revenue	Rate in \$	Valuation	Revenue	Rate in \$	Valuation	Revenue
Gross Rental Value												
Residential	0.07207	619,955	44,882	0.07611	16,710,802	1,271,809				0.11717	10,959,708	1,284,094
Industrial										0.15443	512,772	79,187
Commercial										0.13157	1,382,612	181,906
Mining	0.20495	1,305,800	267,628				0.21500	1,058,000	227,470			
Transient Workforce Accom										0.31487	852,800	268,519
All Other Property Types							0.15704	4,340,902	681,687			
Unimproved Value												
Rural				0.11051	8,895,065	983,020				0.00814	244,265,995	1,988,081
Rural / Pastoral	0.01592	44,798,998	713,290									
Pastoral							0.08320	747,436	62,187			
Mining	0.01592	176,245	2,806	0.21716	23,880,236	5,185,832	0.15716	9,827,920	1,544,546	0.08360	2,400,263	200,662

COMPARISON TO NEIGHBOURING OR SIMILAR COUNCILS - Minimums

Based on individual Councils 2020/21 Budget notes

	Shire of Westonia			Shire of Coolgardie			Shire of Dundas			Shire of Ravensthorpe		
	Minimum	Valuation	Revenue	Minimum	Valuation	Revenue	Minimum	Valuation	Revenue	Minimum	Valuation	Revenue
Gross Rental Value												
Residential	355	23,722	5,680							870.00	1,079,818	325,380
Industrial										870.00	45,268	10,440
Commercial										870.00	44,740	7,830
Transient Workforce Accom										850.00	-	-
All Other Property Types				708	4,200,312	464,448	360	51,790	55,440			
Unimproved Value												
Rural				684	13,500	9,576				320.00	80,044	17,600
Rural / Pastoral	355	130,102	6,035									
Pastoral							360	28,745	9,720			
Prospecting Leases							360	242,461	67,320			
Mining	200	38,485	2,200	437	593,140	244,283				850.00	5,605,535	85,000

VALUATIONS

In Western Australia land is valued by Landgate Valuation Services (of the WA Valuer Generals Officer) and those values are forwarded to each Local Government for rating purposes.

Two types of values are calculated - Gross Rental Value (GRV) which generally applies for urban areas; and Unimproved Value (UV) which generally applies for rural land. GRV general valuations are currently carried out on a triennial basis in the Perth metropolitan area and every 5 years in country areas of the State. UV's are determined annually.

The most recent revaluation of GRV rated properties has applied from 1 July 2018.

GRV means the gross annual rental that the land might reasonably be expected to realise if let on a tenancy from year to year upon condition that the landlord was liable for all rates, taxes and other charges thereon and the insurance and other outgoings necessary to maintain the value of the land. The GRV normally represents the annual equivalent of a fair weekly rental. For instance, a GRV of \$10,400 represents a weekly rental of \$200.

Proposed Rating Strategy – 2021/22

Category 1 – Residential/Industrial GRV

The Residential/Industrial GRV rate applies to all properties zoned residential & industrial and includes all GRV properties that do not fall within the categories of Commercial, Mine site GRV and Single Persons Quarters.

The object of the proposed rate is to ensure the proportion of rates raised is consistent with prior years.

The rate in 2020/21 was 11.2332 cents in the dollar with a minimum rate of \$500.

Recommendation:

That the rate for 2021/22 for Residential/Industrial GRV be increased to 11.2894 cents in the dollar with a minimum rate of \$500.

This represents a rate increase of 0.5%

Category 2 – Commercial GRV

The Commercial GRV rate is levied on properties with a commercial land use.

The object of the proposed rate in the dollar is to ensure the proportion of rates raised is consistent with prior years and to keep rates to a minimum level to encourage local business to remain competitive and viable.

Council has previously applied a differential rate to Commercial properties by discounting the rate in the dollar applied to residential/industrial properties by approximately 30% to ensure commercial properties operating in the Shire remain competitive and viable.

The rate in 2020/21 was 7.9074 cents in the dollar with a minimum rate of \$400.

Recommendation:

That the rate for 2021/22 for Commercial GRV properties be 7.9469 cents in the dollar with a minimum rate of \$400.

This represents a rate increase of 0.5%

Category 3 – Minesites GRV

The Minesites GRV rate is levied on properties with a mining lease with improvements on the land.

The object of the proposed rate in the dollar is to reflect the cost of servicing mining activity including road infrastructure and other amenities.

The rate in 2020/21 was 15.8148 cents in the dollar with a minimum of \$400.

It is noted that Council has substantially reduced (by over 60%) the rate for this category from 40.0100 cents in the dollar in 2014/15.

Recommendation:

That the rate for 2021/22 for Minesite GRV properties be 15.8939 cents in the dollar with a minimum of \$400.

This represents a rate increase of 0.5%.

Minesites GRV is rated higher than Commercial GRV and Residential/Industrial GRV because of the greater impact on road infrastructure by way of heavy haulage trucks as well as ancillary use of Shires services and facilities.

Category 4 – Single Persons Quarters (SPQ) GRV

The SPQ GRV rate is levied on properties with a transient workforce accommodation land use.

The differential rate for SPQ GRV is intended to maintain the relativity comparative to residential rates and provides an average rate per accommodation unit of less than Council's proposed minimum rate.

The rates for this category supports Council's preferred option that the operational workforce associated with resource interests be housed in normal residential properties within the town boundaries.

The rate in 2020/21 was 15.8148 cents in the dollar with a minimum of \$400.

It is noted that Council has substantially reduced (by over 60%) the rate for this category from 40.0100 cents in the dollar in 2014/15.

Recommendation:

That the rate in the \$ for 2021/22 for Single Persons Quarters GRV be 15.8939 cents in the dollar with a minimum of \$400.

This represents a rate increase of 0.5%.

Category 5 - Rural UV

This category is applied to all rural properties which do not fall into one of the other categories, and is the base for computing the rate in the dollar for Unimproved Value properties. The valuations of UV properties are reviewed on an annual basis by Landgate.

The object of the proposed rate in the dollar is to ensure the proportion of rates raised is consistent with prior years.

The rate in 2020/21 was 1.7575 cents in the dollar with a minimum of \$400.

Recommendation:

That the rate in the \$ for 2021/22 for Rural UV be 1.7663 cents in the dollar with a minimum of \$400.

This represents a rate increase of 0.5%.

Category 6 – Mining UV

The Mining UV rate is levied on properties with a prospecting, exploration and UV mining land use.

Mining UV is rated more than twice that of Rural UV because of the greater impact on road infrastructure by way of heavy haulage trucks as well as ancillary use of Shires services and facilities.

The differential rate in the dollar is required to generate revenue to support the large investment that the Shire of Yilgarn makes in road and road drainage infrastructure to service remote mining activities on rural roads throughout the Shire and reflects the extra maintenance, impacts and frequency that is required to ensure a minimum level of serviceability above that normally required to meet the needs of farmers.

The rate in 2020/21 was 17.3923 cents in the dollar with a minimum of \$400.

It is noted that Council has substantially reduced (by 19%) the rate for this category from 21.1400 cents in the dollar in 2014/15.

Recommendation:

That the rate for Mining UV for 2021/22 be 17.4793 cents in the dollar with a minimum of \$400.

This represents a rate increase of 0.5%.

LOCAL GOVERNMENT ACT RATING PROVISIONS

The *Local Government Act 1995* sets out the basis on which differential general rates may be based as follows:

6.32. Rates and service charges

- (1) When adopting the annual budget, a local government —
 - (a) in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either —
 - (i) uniformly; or
 - (ii) differentially; and
 - (b) may impose* on rateable land within its district —
 - (i) a specified area rate; or
 - (ii) a minimum payment; and
 - (c) may impose* a service charge on land within its district.

* *Absolute majority required.*

- (2) Where a local government resolves to impose a rate it is required to —
 - (a) set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and
 - (b) set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.
- (3) A local government —
 - (a) may, at any time after the imposition of rates in a financial year, in an emergency, impose* a supplementary general rate or specified area rate for the unexpired portion of the current financial year; and
 - (b) is to, after a court or the State Administrative Tribunal has quashed a general valuation, rate or service charge, impose* a new general rate, specified area rate or service charge.

* *Absolute majority required.*

- (4) Where a court or the State Administrative Tribunal has quashed a general valuation the quashing does not render invalid a rate imposed on the basis of the quashed valuation in respect of any financial year prior to the financial year in which the proceedings which resulted in that quashing were commenced.

6.33. Differential general rates

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —
 - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or
 - (b) a purpose for which the land is held or used as determined by the local government; or
 - (c) whether or not the land is vacant land; or
 - (d) any other characteristic or combination of characteristics prescribed.
- (2) Regulations may —

- (a) specify the characteristics under subsection (1) which a local government is to use; or
 - (b) limit the characteristics under subsection (1) which a local government is permitted to use.
- (3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.
- (4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.
- (5) A differential general rate that a local government purported to impose under this Act before the Local Government Amendment Act 2009 section 39(1)(a) came into operation 1 is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate

6.46. Discounts

Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may, when imposing a rate or service charge, resolve* to grant a discount or other incentive for the early payment of any rate or service charge.

** Absolute majority required.*

6.47. Concessions

Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive* a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.

** Absolute majority required.*

6.35. Minimum payment

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
 - (a) 50% of the total number of separately rated properties in the district; or
 - (b) 50% of the number of properties in each category referred to in subsection (6),on which a minimum payment is imposed.

- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —

- (a) the number of separately rated properties in the district; or
- (b) the number of properties in each category referred to in subsection (6),

unless the general minimum does not exceed the prescribed amount.

- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
 - (a) to land rated on gross rental value; and
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.



Differential Rates 2021/22

Objects and Reasons

OBJECTS OF AND REASONS FOR PROPOSED DIFFERENTIAL RATES

For the year ending 30 June 2022

Introduction

The following Objects and Reasons are provided in accordance with Section 6.36 of the Local Government Act 1995 (the Act) and Council's "Notice of Intention to Levy Differential Rates" to advertise the Objects and Reasons for the differential rates as part of the 2021/2022 Budget process on various categories of properties within the Shire.

Rates

Rates are levied on all rateable properties within the boundaries of the Shire of Yilgarn in accordance with the Local Government Act 1995. The overall objective for the raising of the proposed rates and charges in the 2021/2022 Budget is to provide for the funding requirements of the Shire's services, activities, financing costs and the current and future capital requirements of the Shire in light of the Ten-Year Long-Term Financial Plan. The application of differential rating maintains equity in the rating of properties across the Shire.

Council will implement the following differential rating categories:

- Gross Rental Value Residential/Industrial
- Gross Rental Value Commercial
- Gross Rental Value Mine Sites
- Gross Rental Value Single Persons Quarters (SPQ)
- Unimproved Values Rural
- Unimproved Values Mining

Valuations

Landgate is the statutory authority responsible for the valuation process in accordance with the provisions of the Local Government Act 1995 and the Valuation of Land Act 1978 (as amended). The rates in the dollar (RID) will be based on the general valuations as supplied by the Valuer General in respect to Gross Rental Values (GRV) and Unimproved Values (UV) effective from 1 July 2021 and as amended by interim valuations received after this date.

Gross Rental Valuations (GRV)

GRV properties are reviewed every 5 years as per the Valuation of Land Act 1978 (as amended), with the latest review being effective 1 July 2018.

Unimproved (UV)

UV properties are reviewed on an annual basis, effective 1 July each year.

OBJECTS OF AND REASONS FOR PROPOSED

DIFFERENTIAL RATES

For the year ending 30 June 2022

Objections to Valuations

There are provisions for ratepayers to lodge an objection to valuations within 60 days of the issue of the rate notice. Any objection to a valuation should be on the grounds that the valuation is unjust or incorrect and not simply based on the quantum of rates payable.

Further information and brochures on objection procedures are available from Landgate by visiting their website at www.landgate.wa.gov.au. Ratepayers are also encouraged to contact the Shire Office to discuss their valuation concerns prior to lodging any formal objection.

Rating Yield Objective

In setting the rate in the dollar for each category, Council has taken into consideration the following factors:

Main Source of Revenue

Rates are the main source of revenue for the Shire of Yilgarn. Given that Grants, Fees and Charges, Investment Earnings and Other Revenue sources are limited it is important the current level of rates revenue is maintained if Council is to continue service delivery and re-new its asset base. The Shire seeks to impose rates for each category in an equitable and principled manner.

Asset Management

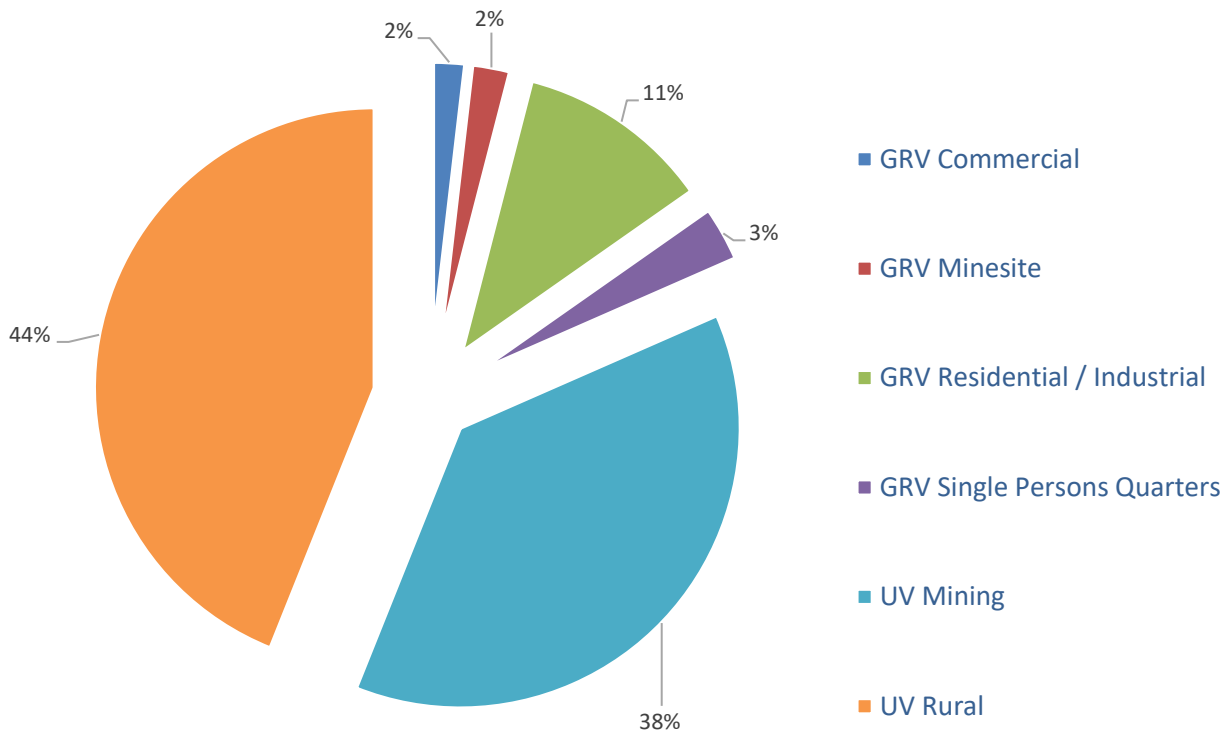
The Shire has, under its management, approximately 253 kilometres of sealed roads and 2,531 kilometres of gravel roads. The Shire also owns numerous public buildings including; Administration Building; Senior Citizens Centre; Town Halls; Swimming Pool; Bowls/Tennis facility; Southern Cross Recreation Centre; Childcare Facilities; Public Toilets; Shire Depot; Aged Housing; Staff Housing; Medical Centre; Museum; Caravan Park, Community Resource Centre / Library and numerous sporting and community facilities. Many of these facilities require substantial upkeep due to their age.

2021/22 Budget Proposal

The following are the proposed Differential General Rates and Minimum Payments for the Shire of Yilgarn for the 2021/22 financial year, to be effective from 1 July 2021:

Land Category	Rate – Cents in the Dollar	Minimum Payment
GRV Residential/Industrial	11.2894	\$500
GRV Commercial	7.9469	\$400
GRV Minesites	15.8939	\$400
GRV Single Persons Quarters	15.8939	\$400
UV Rural	1.7663	\$400
UV Mining	17.4793	\$400

Indicative Percentage of Rates Contribution by Differential



GRV – Gross Rental Value

Category 1 – Residential/Industrial GRV

The Residential/Industrial GRV rate category applies to all properties zoned residential and industrial and includes all GRV properties that do not fall within the categories of Commercial, Minesite and Single Persons Quarters.

OBJECT: The object of this differential is to ensure that all residential and industrial ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of residents. This differential rate is to be the base rate by which all other GRV rated properties are assessed.

REASONS (why the rate differs from other categories): Revenue derived from this category to assist funding the service levels expected of the community, achieving the Strategic Community Plan and minimum standards of performance to which the Council will be measured by the State Government and others.

The proposed rate of 11.2894 cents in the dollar represents a 0.5% increase on those imposed in 2020/21.

Category 2 – Commercial GRV

The Commercial GRV rate category is levied on properties with a commercial land use.

OBJECT: The object of this differential rate is to apply rates to all income producing facilities, raising revenue to fund costs associated with the service provided to these properties.

REASONS (why the rate differs from other categories): Additional costs associated with servicing commercial activity including car parking, landscaping and other amenities. Other costs associated with tourism and economic development activities have a benefit to these ratepayers. Lower rate in the dollar compared to Residential/Industrial to reflect the economic circumstances associated with doing business in a remote location. This will encourage retention of commercial activities during current economic circumstances, providing diversification of the economy and opportunity for local employment.

The proposed rate of 7.9469 cents in the dollar represents a 0.5% increase on those imposed in 2020/21.

Category 3 – Minesites GRV

The Minesites GRV rate category covers all Mining Leases with improvements on the land.

OBJECT: The object of this differential rate is to raise additional revenue to fund cost impacts to the Shire of the mining sector.

REASONS (why the rate differs from other categories): Supports the large investment that the Shire of Yilgarn makes in road and road drainage infrastructure to service remote mining activities on rural roads throughout the municipality and reflects the extra maintenance, impacts and frequency that is required to ensure a minimum level of serviceability above that normally required to meet the needs of farmers (Rural UV). Additional costs associated with monitoring of environmental impacts of clearing, noise, dust and smell.

The proposed rate of 15.8939 cents in the dollar represents a 0.5% increase on those imposed in 2020/21.

Category 4 – Single Persons Quarters (SPQ) GRV

The Single Persons Quarters (SPQ) GRV rate category is levied on properties with a transient workforce accommodation land use.

OBJECT: The object of this differential rate is to ensure that non-residential workers who spend a significant portion of the year in the Shire contribute to services and facilities within the community.

REASONS (why the rate differs from other categories): Patrons and employees of these premises are consumers of services and facilities, however unless they are also property owners within the Town, they are not contributing to the costs of providing the services and facilities. Mass Accommodation properties have the potential to have a greater impact on Council services/assets than other properties due to their number of occupants in a relatively small land parcel.

This differential rate is intended to maintain the relativity comparative to residential rates and provides an average rate per accommodation unit of less than Council's proposed minimum payment.

The proposed rate of 15.8939 cents in the dollar represents a 0.5% increase on those imposed in 2020/21.

Although not submitted as rationale for the basis of the above rate in the dollar, nor rates proposed to be levied, it should be stated that Council remains committed to a philosophy that the operational workforce(s) associated with resource interests centralised around mining, construction and maintenance should be housed in normal residential properties within the town boundaries.

It is only through this that the Shire benefits from an integrated and normalised residential workforce and thereafter the community and society benefit from greater participation in community activities, including sporting and cultural bodies, and higher participation rates in volunteerism and sport. Additionally, a residential workforce will mean greater utilisation of State and Federal Government facilities and services such as education, health and social services leading to increased service viability.

UV – Unimproved Value

Category 5 - Rural UV

The Rural UV rate category is applied to all rural properties which do not fall into one of the other categories. The valuations of UV properties are reviewed on an annual basis by Landgate.

OBJECT: The object of this differential rate is to be the base rate by which all other UV rated properties are assessed.

REASONS (why the rate differs from other categories): Raise revenue to provide for rural infrastructure and services in addition to the Town services, facilities and infrastructure which are available to be accessed by the properties in this category. The Shire has a continuing focus on development and diversification of agricultural properties in the Region, encouraging development of tourism and land care activities to further diversify the local economy from the effects of the downturns associated with mining activity.

The proposed rate of 1.7663 cents in the dollar represents a 0.5% increase on those imposed in 2020/21.

Category 6 – Mining UV

The Mining UV rate category is levied on properties with a prospecting, exploration and mining land use.

OBJECT: The object of this differential rate is to raise additional revenue to fund cost impacts to the Shire of the mining sector.

REASONS (why the rate differs from other categories): Supports the large investment that the Shire of Yilgarn makes in road and road drainage infrastructure to service remote mining activities on rural roads throughout the municipality and reflects the extra maintenance, impacts and frequency that is required to ensure a minimum level of serviceability above that normally required to meet the needs of farmers (Rural UV). Additional costs associated with monitoring of environmental impacts of clearing, noise, dust and smell.

The proposed rate of 17.4793 cents in the dollar represents a 0.5% increase on those imposed in 2020/21.

Minimum Rates

The proposed minimum rates are the same as was applied in 2020/21.

The object and reason for the minimum rates is to ensure that all property owners in the Shire of Yilgarn are levied a unified and equitable minimum amount. It is also recognition that all rateable properties receive some minimum level of benefit from the works and services provided by the Shire.

Submissions

Submissions addressed to the Chief Executive Officer, Shire of Yilgarn, PO Box 86, Southern Cross 6426 by electors or ratepayers in respect of the Intention to Levy Differential Rates may be made to Council within twenty-one (21) days of this notice and close 4pm on Monday 24th May 2021.