



Ordinary Council
Meeting
July 2024
Attachments

Attachments

Minutes/Notes

Ordinary Meeting of Council –June 2024

Great Eastern Country Zone-June 2024

Agenda Attachments

- 9.1.1 Pre-Qualified Supplier Assessment Matrix
- 9.2.1 Financial Reports-June 2024
- 9.2.2 Accounts for Payment –June 2024
- 9.2.3 2024/2024 Draft Budget
- 9.2.4 Parker Range Village Image
- 9.2.5 Mt Holland Village Image



Minutes

Ordinary Meeting of Council

20 June 2024

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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member Cr Close declared the meeting open at 5.05pm

2. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

3. ATTENDANCE

Members	Cr W Della Bosca - Via Zoom Cr B Close Cr B Bradford Cr G Guerini Cr L Granich Cr D Newbury	
Council Officers	N Warren C Watson G Brigg F Mudau L Della Bosca	Chief Executive Officer Executive Manager Corporate Services Executive Manager Infrastructure Finance Manager Minute Taker
Apologies:	Cr L Rose	Councillor
Observers:	Leanne Michielsen	
Leave of Absence:	Nil	

4. DECLARATION OF INTEREST

Nil

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5.1. PUBLIC QUESTION TIME

Kaye Crafter emailed the following question due to being unable to attend in person;

Question: *My question was about the Kooly road, but I think it is superfluous considering their policy of late. I haven't seen the press release, but I hope they are going to address the shire and have a town meeting so that they can let the community know what is exactly going to happen, how long it will go on and if their shut down will be permanent or just until the price of iron increases.*

My question is: Is MRL going to have a community meeting to explain their reasons and what it means for our Shire. thank, Kaye

The Presiding Member, Deputy President Cr Close, referred the question on to the CEO, Nic Warren, who confirmed he had earlier forwarded the question onto MRL who provided the following statement.

Answer: “MinRes is communicating directly with all local business suppliers and contractors, local employees and community partners to help manage the impact of the announcement. Any community member who would like further information can reach out to MinRes’ Stakeholder Engagement Manager Daniel Barker on Daniel.barker1@mrl.com.au in the first instance.”

6. CONFIRMATION OF MINUTES

6.1 Ordinary Meeting of Council, Thursday, 16 May 2024

67/2024

Moved Cr Newbury/Seconded Cr Guerini

That the minutes from the Ordinary Council Meeting held on the 16 May 2024 be confirmed as a true record of proceedings.

CARRIED (6/0)

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

6.2 Special Meeting of Council, Thursday, 29 May 2024

68/2024

Moved Cr Guerini/Seconded Cr Granich

That the minutes from the Special Council Meeting held on the 29 May 2024 be confirmed as a true record of proceedings.

CARRIED (6/0)

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

6.3 Wheatbelt East Regional Organisation of Council (WEROC) Board Meeting,
Thursday, 9 May 2024

69/2024

Moved Cr Granich/Seconded Cr Newbury

That the minutes from the WEROC Board Meeting held on the 9 May 2024 be received.

CARRIED (6/0)

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

6.4 Central East Accommodation and Care Alliance Inc (CEACA) Management
Committee Meeting, Monday, 13 May 2024

70/2024

Moved Cr Guerini/Seconded Cr Granich

That the minutes from the CEACA Management Committee Meeting held on the 13 May 2024 be received.

CARRIED (6/0)

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

7. PRESENTATIONS, PETITIONS, DEPUTATIONS

Nil

8. DELEGATES' REPORTS

Cr Della Bosca announced the following;

- Attended the GECZ meeting on the 13 June 2024

Cr Close announce the following;

- Attended the Special Council meeting on the 29 May 2024

Cr Guerini announced the following;

- Attended the Special Council Meeting on the 29 May 2024

Cr Newbury announced the following;

- Attended the Special Council meeting on the 29 May 2024
- Attended the Community Support Group meeting on the 12 June 2024
- Attended a Wheatbelt Agcare Workshop on the 13 June 2024

Cr Granich announced the following;

- Attended the Special Council meeting on the 29 May 2024

unconfirmed

9.1 Officers Report – Chief Executive Officer

9.1.1 CWA of WA Southern Cross – Waiver of Community Centre Hire Fees

File Reference	8.2.6.27
Disclosure of Interest	Nil
Voting Requirements	Absolute Majority
Author	Nic Warren-Chief Executive Officer
Attachments	Nil

Purpose of Report

To submit to Council a request from the CWA of WA Southern Cross (CWA), for the waiving of fees associated with hire of the Southern Cross Community Centre for the 2024 Ladies Day event as well as accommodation at the Southern Cross Caravan Park for their guest speaker.

Background

The CWA have lodged an application for the waiver of hire fees associated with the use of the Southern Cross Community Centre for the 2024 Ladies Day to be held on 14 September 2024.

A request is also received for providing two nights accommodation at the Southern Cross caravan Park for their guest speaker.

The Ladies Day event started in Southern Cross in 2017, and in the various iterations of the event over the years, has provided significant social and wellbeing benefits to ladies throughout the Yilgarn district.

Being relatively isolated from the metropolitan area, the Yilgarn community is often limited in access to events such as this. This makes the Ladies Day event so important to the community, as it provides a social networking opportunity, provides access to guest speakers who can enrich and at times motivate attendees to try new endeavors, raises topics around general health and wellbeing, and at its core, provides an opportunity for regional women to feel connected with their peers and to share and discuss the challenges they are facing and the successes they have experienced.

Comment

The CWA have booked the Community Centre from 9 September 2024 to 16 September 2024 to allow sufficient time for setting up and packing down.

The hire fee for the community centre for a “Private Function Per Day” is \$230, and if taking from the 9 to 16 September, the total hire fee to be waived will be \$1,840.00.

Two nights at the Caravan Park at \$120 per night will be \$240.00 waived.

The total amount to be waived is \$2080.00.

The CWA are a non-profit volunteer run organisation, of which reinvest their funds back into community events. By waiving the fees, Council are not just assisting with the running of the 2024 Ladies Day function, but are also reinvesting in future community events.

The hire fee value is greater than the amount permitted to be waived by the CEO under delegation, as such, the matter has been referred to Council.

Statutory Environment

Delegation Register

LGA14 Donations and Waiver of Hire Fees	
Date Adopted:	17 March 2016
Date Last Reviewed:	21 April 2022
Policy Reference:	
Delegate:	CEO
Sub-Delegated:	No
Chief Executive Instruction/Procedure:	N/A
History:	Previously LGA30
Legal (Parent): - Local Government Act 1995 (As Amended) – Section 5.42	
Legal (Subsidiary): - Local Government Act 1995, Sections 6.12	

Extent of Delegation:

Council delegates its authority and power to the Chief Executive Officer to consider requests for Donations and Waiver of Hire Fees,

Subject to-

- a) The donation and /or waiver of hire fees request is:
 - a. less than \$500
 - b. for a non-profit group that is located in the Shire of Yilgarn
 - c. for an event that will be held within the Shire and is a general community benefit
- b) All Donations and Waiver of Hire Fees to be recorded in the Annual Report each year.

Conditions Imposed:

Nil

Legislation:

Local Government Act 1995

6.12. Power to defer, grant discounts, waive or write off debts

- (1) Subject to subsection (2) and any other written law, a local government may —
 - (a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or
 - (b) waive or grant concessions in relation to any amount of money; or
 - (c) write off any amount of money, which is owed to the local government.
- * Absolute majority required.
- (2) Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.
- (3) The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030 – Social – Maintain/increase percentage of residents engaged in recreation, cultural and leisure activities for all demographics in the Shire.

Policy Implications

Nil.

Financial Implications

Waiving of Hire Fees, valued at \$1,610.00.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Yilgarn community disadvantaged by location from many sport and cultural activities	Moderate (8)	A contribution in the form of a waiver of fees, assists with providing opportunities for Yilgarn community.

Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Nil	Nil	Nil
Reputational	Reputation damage by not seizing an opportunity to adhere to the Strategic Community Plan in relation to Social outcomes	Low (3)	Waiver enables the shire to continue it's commitment to the Strategic Community Plan.
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, by absolute majority, waives the following fees and charges for the Country Women's Association of WA Southern Cross Branch 2024 Ladies Day function:

- *Eight days hire of the Southern Cross Community Centre - \$1,810.00; and*
- *Two nights accommodation at the Southern Cross Caravan Park - \$240.00.*

Council are to note the hire bond will still be payable.

Council Decision

71/2024

Moved Cr Guerini/Seconded Cr Granich

That Council, by absolute majority, waives the following fees and charges for the Country Women's Association of WA Southern Cross Branch 2024 Ladies Day function:

- Eight days hire of the Southern Cross Community Centre - \$1,810.00.***

Council also seeks an event budget for future waiver requests of this nature.

Council are to note the hire bond will still be payable.

CARRIED BY ABSOLUTE MAJORITY (4/2)

Cr's For: Della Bosca, Close, Guerini, Granich

Cr's Against: Bradford, Newbury

Reason for the Council Decisions being different to the Officer Recommendation

In justification of not waiving the caravan park fees, Councillors cited the Shire funding already provided to the CWA Southern Cross Branch for the 2024 Ladies Day function via the 2023 Community Funding Program, and that this is not a free event, with attendees paying a ticket price for entry.

9.1 Officers Report – Chief Executive Officer

9.1.2 Local Roads & Community Infrastructure Program – Round 4 Part B

File Reference	8.2.6.13
Disclosure of Interest	None
Voting Requirements	Absolute Majority
Author	Nic Warren-Chief Executive Officer
Attachments	Nil

Purpose of Report

For Council to endorse the proposed allocation of the Australian Governments Round 4 Part B funding of the Local Roads and Community Infrastructure (LRCI) Funding Program.

Background

As part of the Local Roads and Community Infrastructure (LRCI) Funding Program, the Shire of Yilgarn have been offered \$544,244 for Phase 4 Part B funding.

Part B funding is for “approved road projects in regional, rural and outer-urban areas only, and lists the following as suitable projects:

- traffic signs;
- traffic calming/control equipment;
- street lighting equipment;
- a bridge or tunnel;
- a facility off the road used by heavy vehicles in connection with travel on the road (for example, a rest area or weigh station);
- facilities off the road that support the visitor economy; and
- road and footpath maintenance, where additional to normal capital works schedules.

Comment

The Shire’s asset pickup, currently being completed, has identified a significant amount of work is required in relation to culverts across the Shire’s Road network, as well as kerbing throughout the townsite of Southern Cross.

Is it therefore suggested the funds are utilised as follows:

Project	Value
Culvert Repairs Across Road Network	\$272,122.00
Kerbing Replacement Throughout Southern Cross Townsite	\$272,122.00

To funding guidelines state that funding allocated for road and footpath maintenance must be additional to normal capital works schedules.

These works will be surplus to the standard allocations applied to culvert replacement across the road network and kerbing works within Southern Cross.

Statutory Environment

Australian Government Guidelines in respect to COVID-19 Local Roads and Community Infrastructure Program.

Strategic Implications

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

Policy Implications

Nil

Financial Implications

Nil impact upon Council's Budget as projects fully funded by the Australian Government under the LRCI Program.

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		Australian Government's LRCI Funding Program	Low (4)	Requirement to provide Progress Reports to

				Funding Provider
Reputational		Nil	Nil	Nil
Property		Deteriorating culvert and kerbing assets	Moderate (6)	Upgrade will reduce amount of poor condition culverts and kerbing.
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

72/2024

Moved Cr Bradford/Seconded Cr Newbury

That Council, by absolute majority, endorses the Shire of Yilgarn's \$544,244 allocation of Phase 4 Part B funding under the Federal Governments Local Roads and Community Infrastructure program as follows:

Project	Value
<i>Culvert Repairs Across Road Network</i>	<i>\$272,122.00</i>
<i>Kerbing Replacement Throughout Southern Cross Townsite</i>	<i>\$272,122.00</i>

CARRIED BY ABSOLUTE MAJORITY (6/0)

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

9.1 Officers Report – Chief Executive Officer

9.1.3 National Inquiry into Local Government Sustainability - Submission

File Reference	1.6.6.5
Disclosure of Interest	None
Voting Requirements	Simple Majority
Author	Nic Warren – Chief Executive Officer
Attachments	Shire of Yilgarn submission to the National Inquiry into Local Government Sustainability

Purpose of Report

For Council to receive and note the Chief Executive Officer's submission on behalf of the Shire of Yilgarn to the National Inquiry into Local Government Sustainability.

Background

At the April 2024 Ordinary meeting of Council, the following resolution was carried:

37/2024

Moved Cr Guerini/Seconded Cr Bradford

That Council:

- 1. Note the House of Representatives Standing Committee on Regional Development, Infrastructure and Transport inquiry that will examine Local Government sustainability; and***
- 2. Shall provide comments, if any, to the Chief Executive Officer for inclusion in the Shire of Yilgarn submission to the inquiry; and***
- 3. Endorse the Chief Executive Officer compiling relevant comments received and providing a submission on behalf of the Shire of Yilgarn.***

CARRIED (6/0)

The closing date for submissions was extended to the 31st May 2024.

Comment

The inquiry homepage link is provided: [Inquiry into Local Government Sustainability](#)

The resolution of Council sought the Chief Executive Officer to compile and submit a response to the inquiry, of which is attached.

Council are asked to receive and note the submission provided by the Chief Executive Officer.

Statutory Environment

Nil

Strategic Implications

Strategic Community Plan 2020-2030:

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	Nil	Nil	Nil
Reputational	Effect on reputation for not adhering to CSP outcomes	Low (3)	Submission, where practicable, shows commitment to CSP
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)

Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
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 Decisions

73/2024

Moved Cr Newbury/Seconded Cr Guerini

That Council receives and notes the submission compiled by the Chief Executive Officer on behalf of the Shire of Yilgarn for the National Inquiry into Local Government Sustainability.

CARRIED (6/0)

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

9.1 Officers Report – Chief Executive Officer

9.1.4 Inquiry into Regional Telecommunications in Western Australia

File Reference	1.6.19.2
Disclosure of Interest	None
Voting Requirements	Simple Majority
Author	Nic Warren – Chief Executive Officer
Attachments	2024 Inquiry into Regional Telecommunications in Western Australia Submission

Purpose of Report

For Council to receive and note the Chief Executive Officer's submission on behalf of the Shire of Yilgarn to the Western Australian State Government inquiry into regional telecommunications in Western Australia.

Background

At the April 2024 Ordinary meeting of Council, the following resolution was carried:

36/2024

Moved Cr Newbury/ Seconded Cr Rose

That Council:

- 1. Note the Western Australian State Government inquiry into regional telecommunications in Western Australia, noting that submissions close on 26 April 2024; and***
- 2. Shall provide comments, if any, to the Chief Executive Officer for inclusion in the Shire of Yilgarn submission to the inquiry; and***
- 3. Note the Yilgarn community will be informed of the inquiry and provided the opportunity to submit comments to the Shire for submission; and***
- 4. Endorse the Chief Executive Officer compiling relevant comments received and providing a submission on behalf of the Shire of Yilgarn and Yilgarn community.***

CARRIED (6/0)

Comment

The resolution of Council sought the Chief Executive Officer to compile and submit a response to the inquiry, of which is attached.

Council are asked to receive and note the submission provided by the Chief Executive Officer.

Statutory Environment

Nil

Strategic Implications

Strategic Community Plan 2020-2030:

2.1.1 Continue to lobby for improved telecommunications infrastructure to eliminate blackspots in the Shire

Policy Implications

Nil.

Financial Implications

Nil.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Limited access to telecommunications outside of townsites	Moderate (6)	Advocacy on behalf of community may assist in improving telecommunications in the region.
Financial Impact	Nil	Nil	Nil
Service Interruption	Regular telecommunications interruptions or limited access to	Moderate (6)	Advocacy on behalf of community may assist in improving telecommunications in the region.
Compliance	Nil	Nil	Nil
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		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

74/2024

Moved Cr Guerini/Seconded Cr Granich

That Council receives and notes the submission compiled by the Chief Executive Officer on behalf of the Shire of Yilgarn for the Western Australian State Government inquiry into regional telecommunications in Western Australia.

CARRIED (6/0)

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

9.1 Officers Report – Chief Executive Officer

9.1.5 WALGA Annual General Meeting 2024

File Reference	1.6.21.11
Disclosure of Interest	None
Voting Requirements	Simple Majority
Author	Nic Warren – Chief Executive Officer
Attachments	WALGA 2024 AGM Notice of Meeting

Purpose of Report

To advise Council of the Notice of Western Australian Local Government Association (WALGA) 2024 Annual General Meeting and to endorse voting delegates.

Background

The Shire has received notification that the 2024 WALGA Annual General Meeting will be held on Wednesday, 9 October 2024 at 2:30pm at the Perth Convention and Exhibition Centre.

The notice is attached for Councillors perusal.

Comment

Council are asked to consider voting delegates for the 2024 AGM, with the Shire able to select 2 voting delegates and 2 proxy's.

Notice of Motions are able to be lodged with WALGA for consideration during the AGM up until 5.00pm on Friday, 23 August 2024.

Statutory Environment

Nil

Strategic Implications

Shire of Yilgarn Strategic Community Plan – Civic Leadership Strategy – Ensure training programs for Elected Members and Staff.

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 Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		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

75/2024

Moved Cr Bradford/Seconded Cr Newbury

That Council nominates Crs Della Bosca and Close as the Shire of Yilgarn Voting Delegates at the 2024 WALGA Annual General Meeting.

And

That Council nominates Crs Granich and Guerini as the Shire of Yilgarn Proxy Voting Delegates at the 2024 WALGA Annual General Meeting, in the event voting delegates are absent.

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

Unconfirmed

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.1 Financial Reports-May 2024

File Reference	8.2.3.2
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Author	Fadzai Mudau- Finance Manager
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 31 May 2024

- Rates Receipt Statement
- Statement of Investments
- Monthly Statement of Financial Activity

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 Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		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

76/2024

Moved Cr Bradford/Seconded Cr Guerini

That Council endorse the various Financial Reports as presented for the period ending 31 May 2024.

CARRIED (6/0)

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

unconfirmed

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.2 Accounts for Payment – May 2024

File Reference	8.2.1.2
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Author	Wes Furney-Finance Officer
Attachments	Accounts for Payment

Purpose of Report

To consider the Accounts Paid under delegated authority.

Background

- Municipal Fund – Cheques 41274 to 41277 totalling \$12,730.20
- Municipal Fund - EFT 15202 to 15350 totalling \$1,446,572.56
- Municipal Fund – Cheques 2379 to 2396 totalling \$298,530.57
- Municipal Fund - Direct Debit Numbers:
 - 18819.1 to 18819.14 totalling \$27,475.96
 - 18855.1 to 18855.14 totalling \$25,241.50
- Trust Fund – EFT 15201 totalling \$56.65

The above 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 Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)

Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
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

77/2024

Moved Cr Guerini/Seconded Cr Granich

- *Municipal Fund – Cheques 41274 to 41277 totalling \$12,730.20*
- *Municipal Fund - EFT 15202 to 15350 totalling \$1,446,572.56*
- *Municipal Fund – Cheques 2379 to 2396 totalling \$298,530.57*
- *Municipal Fund - Direct Debit Numbers:*
 - *18819.1 to 18819.14 totalling \$27,475.96*
 - *18855.1 to 18855.14 totalling \$25,241.50*
- *Trust Fund – EFT 15201 totalling \$56.65*

The above are presented for endorsement as per the submitted list.

CARRIED (6/0)

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.3 Write Off of Uncollectable Rate Debt

File Reference	8.2.1.5 & A100973
Disclosure of Interest	Nil
Voting Requirements	Absolute Majority
Author	Cameron Watson – Exec Manager Corporate Services
Attachments	Nil

Purpose of Report

This report seeks Councils approval for the write off of an outstanding but uncollectable rates debt.

Background

Tenement P77/04275 was first granted effective 27th March 2015 to Mr Jeremy Strang. Initial rates were paid in full on the 24th February 2016 bringing the balance to zero. Since this time rate payments have been sporadic with some years having the rates partially or fully paid and others where no payments are received, the tenement has changed hands several time over the past 9 years. The assessment is rated on a minimum basis.

The last time the rates on the assessment were fully paid was 15th October 2021. The tenement death is recorded as effective 16th December 2022.

Comment

The following amounts are currently outstanding for Assessment A101128:

Levies	Receipts	Balance	C/A	Description
202.94	0.00	202.94	A	Rates
42.88	0.00	42.88	C	Interest
=====				
245.82	0.00	245.82		*** TOTALS ***

As the amount outstanding is minimal, debt collection on this assessment has not been initiated as the costs associated would be larger than the amount outstanding with little prospect of collecting.

Statutory Environment

Local Government Act 1995

6.12. Power to defer, grant discounts, waive or write off debts

- (1) Subject to subsection (2) and any other written law, a local government may —
- (a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or
 - (b) waive or grant concessions in relation to any amount of money; or
 - (c) write off any amount of money,
- which is owed to the local government.

** Absolute majority required.*

- (2) Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.
- (3) The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.
- (4) Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.

The recommendation that follows is consistent with the legislative requirements.

Strategic Implications

Nil

Policy Implications

Council Policy

3.9 - Rates and Charges Recovery Policy (Including Sewerage Rates Financial Hardship Policy)

Financial Implications

Write-off of \$1,680.49 in uncollectable Rates revenue.

The 2023/2024 budget has an inclusion of \$40,000 in Account E03118 – Debtors Written Off of which \$3,939.67 has been utilised.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Loss of Rate Revenue	Low (2)	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Compliance with the Local Government Act and Council Policies.	Low (4)	Ensure rate write-offs are endorsed by Council.
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		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

78/2024

Moved Cr Granich/Seconded Cr Guerini

That Council, pursuant to Section 6.12 (1) (c) of the Local Government Act 1995, approve the write off of the amount of \$245.82 in outstanding Rates and Interest for Assessment A100973

CARRIED (6/0)

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

9.3 Reporting Officer– Executive Manager Infrastructure

9.3.1 Construction of One New Executive House

File Reference	6.6.8.12
Disclosure of Interest	Nil
Voting Requirements	Absolute Majority
Author	Glen Brigg-Executive Manager Infrastructure
Attachments	Nil

Purpose of Report

Council to consider tenders receive to construct One Executive home

Background

Council allocated \$626,476.84 in the 2023/2024 budget to construct One New Executive House at 9-11 Libra Place Southern Cross. Staff utilized the preferred supplier platform offered by WALGA to seek a wider range of builders within the preferred suppliers.

15 building companies were asked to provide quotations. 11 companies did not read the tender documents 3 declined to respond. Evoke Living Homes based in Northam are the only building company to provide any pricing.

Evoke Living tendered \$860,287.00 for construction of an executive style modular premises.

The New Executive Home was also tendered in May 2023. This tender was rejected by council as it wasn't fit for purpose and wasn't within the 2022/2023 budget allocation.

Comment

The purpose of a Building Asset Management Plan (BAMP) is to provide a framework that assists Council to achieve asset management outcomes that are consistent with its strategic plan. A BAMP outlines the broad approach that Council will adopt to manage the condition of and use of building assets over the next ten years, as well as directions for implementation, safety and maintenance.

To achieve the Shire of Yilgarn's building objectives, an integrated formal approach to the management of assets is essential. The following objectives will guide asset management planning and service delivery:

- To provide affordable assets that best meet the communities' current and future needs and expectations;

- To make asset investment decisions based on a long term focused, integrated decision, making process informed by strategic plans, asset and service strategies, service plans and asset management plans;
- To make informed/fact, based decisions about the management of our assets incorporating social, economic and environmental factors which influence the health and wellbeing of our community;
- To maintain assets throughout their lifecycle to enable the delivery of appropriate levels of service and optimise in a sustainable way the use of available resources;
- To ensure that funding for the maintenance, operation and renewal of existing assets is prioritised above the funding of new assets;
- To ensure asset investment decisions consider all benefit cost options including the provision of new assets by retirement, disposal, rationalisation and consolidation of existing assets to reduce life-cycle costs;
- To ensure compliance with the statutory requirements and obligations;
- To implement best practice asset management in compliance with the Australian Standards ISO55000

An extensive audit and condition assessment was completed in 2023 to identify and understand the full extent and condition of Council's buildings assets. As a result of the condition audit completed, Council now has a greater understanding of the scope and condition of buildings assets, which sets a baseline for the future. The condition audit assessment provides important information and input into building renewal investment decision and Council's Long-Term Financial Plan.

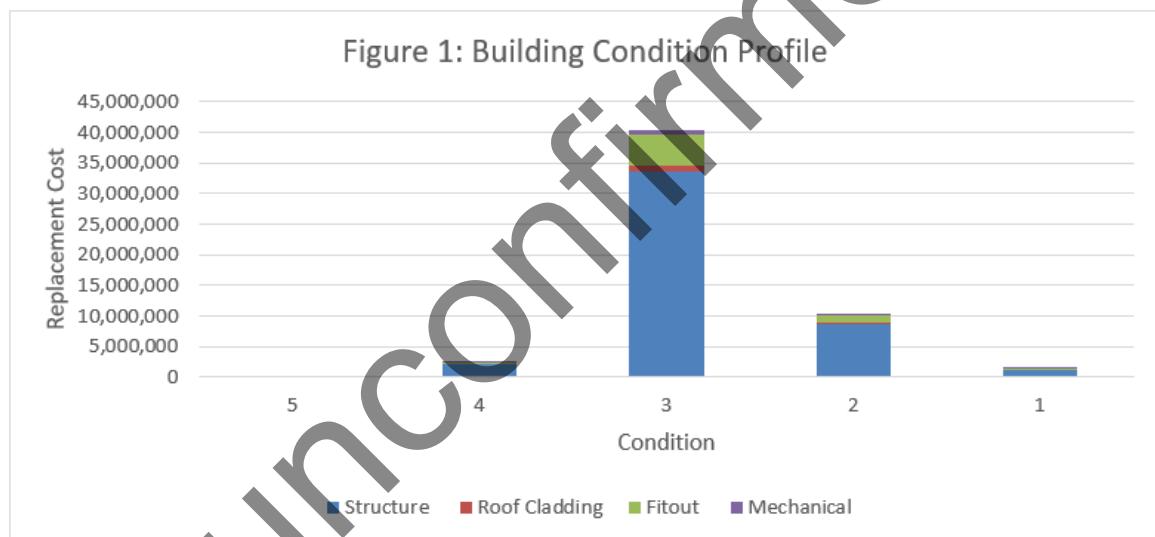
Most buildings sit within an average condition. The overall building ratio from replacement value calculated against useful life is 7% below the optimum ratio. This is approximately \$4,000,000 when worked back into dollar value.

Year	Asset Consumption Ratio	Asset Sustainability Ratio	Asset Renewal Funding Ratio
2023	43% (Below)	Unknown	Unknown

Table 9: AMP Performance Measures

Property Type	Quantity	Current Replacement Cost	Fair Value	Annual Depreciation
Freehold Land Parcels	22 (158,368m ²)	\$546,000	\$546,000	-
Buildings				
Amenities	8	\$669,200	\$367,500	\$6,349
Community	23	\$17,944,000	\$7,802,600	\$121,982
Emergency Services	9	\$1,702,500	\$1,068,300	\$19,752
Heritage/ Tourism	14	\$4,124,500	\$2,035,300	\$30,447
Operations	12	\$5,761,000	\$2,591,500	\$50,773
Recreation	16	\$13,007,500	\$6,228,300	\$103,992
Residence	26	\$11,320,000	\$3,886,000	\$69,036
Total	108	\$54,678,500	\$23,979,500	\$402,331

Table 6: Property Portfolio Physical Parameters



The tendered price offered by Evoke Homes exceeds Councils 2023/2024 budget allocation when fully established. The pricing does not include, fencing, landscaping, concrete driveway, concrete paths and reticulation.

Evoke Living Homes are experienced house builders within local government and they have provided a list of current local government projects. The value of these projects range, from \$387,000 to \$920,000. They include:

- Shire of Menzies
- Shire of Perenjori
- Shire of Gnowangerup
- Shire of Geraldton
- Shire of Mingenew

Evoke Living Homes is a non-conforming tender. Under the tendering guidelines non-conforming tenders shouldn't be assessed. It is important that council understands the current market place and the difficulties staff are facing to complete this project.

When assessing any new asset,

- Is the asset value for money?
- Is the asset fit for purpose?
- Calculate whole life cost which include,
 1. Acquisition costs
 2. Operating costs
 3. Maintenance costs
 4. Disposal costs

Modular homes within asset management guidelines have a 27-year life. This lifespan is a benchmark as there are many modular homes exceeding this age. Local government assesses the valuation and condition every 5 years and adjusts changes needed for depreciation.

A modular home is twice the yearly depreciation (replacement cost) of a house built in-situ.

The Officers recommendation is to reject the tender, and seeks alternative methods of construction. As the project has been tendered, the Shire can now approach builders direct to undertake the work or seek to undertake inhouse should relevant personnel be available.

Statutory Environment

Local Government Act 1995 3.57 – tenders for providing goods or services and the Local Government (functions & general) Regulations, Section 4

Strategic Implications

Asset Management Practices

Policy Implications

Finance Policy 3.5 Purchasing and Tendering
Local Government (Functions and General) Regulations 1996

Financial Implications

The 2023/24 budget makes provision of \$626,476.85 (GST exclusive) to construct one Executive House. Pricing of \$860,487 which exceeds this allocation when established.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	New housing project exceeds the 2023/2024 budget allocation	High (15)	Accepting the tender will impact the 2023/2024 budget
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

79/2024

Moved Cr Granich/Seconded Cr Guerini

That, by Absolute Majority in accordance with the Local Government Act 1995 and Local Government (Functions and General) Regulations 1996, Council rejects Evoke Living Homes tender price of \$860,287 to construct one new Executive Home and staff seek alternative methods of construction.

CARRIED BY ABSOLUTE MAJORITY (6/0)

Cr's For: Della Bosca, Close, Bradford, Guerini, Granich, Newbury

Cr's Against: Nil

10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

11 MOTIONS FOR WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

Nil

13 MEETING CLOSED TO THE PUBLIC-CONFIDENTIAL ITEMS

Nil

14 CLOSURE

As there was no further business to discuss, the Shire Deputy President declared the meeting closed at 5.31pm

I, Wayne Della Bosca, confirm the above Minutes of the Meeting held on Thursday, 20 June 2024, are confirmed on Thursday, 18 July 2024 as a true and correct record of the June 2024 Ordinary Meeting of Council.

Cr Wayne Della Bosca

SHIRE PRESIDENT

Great Eastern Country Zone Minutes

13 June 2024

Hosted by the Shire of Merredin
Merredin Regional Community and
Leisure Centre
Bates Street, Merredin

Meeting commenced at 9.37am

TABLE OF CONTENTS

ATTACHMENTS	4
1 OPENING, ATTENDANCE AND APOLOGIES.....	4
1.1 Opening	4
1.2 Attendance	4
1.3 Apologies	5
2 ACKNOWLEDGEMENT OF COUNTRY	6
3 DECLARATIONS OF INTEREST.....	6
4 ANNOUNCEMENTS	6
5 GUEST SPEAKERS / DEPUTATIONS	7
5.1 Speakers for the June Zone Meeting.....	7
5.1.1 Zone Overview	7
6 MEMBERS OF PARLIAMENT	7
7 AGENCY REPORTS	7
7.1 Department of Local Government, Sport and Cultural Industries.....	7
7.2 Wheatbelt Development Commission	7
7.3 Regional Development Australia Wheatbelt.....	8
7.4 Main Roads Western Australia	8
7.5 Water Corporation.....	8
8 MINUTES	8
8.1 Confirmation of Minutes from the Great Eastern Country Zone meeting held on 11 April 2024.....	8
8.2 Business Arising from the Minutes from the Great Eastern Country Zone Meeting held on 11 April 2024	8
8.2.1 Invitations to attend a Zone Meeting.....	8
8.3 Minutes of the Great Eastern Country Zone Executive Committee meeting held on 5 June 2024.....	9
8.4 Business Arising from the Great Eastern Country Executive Committee Meeting held on 5 June 2024	9
9 ZONE BUSINESS	9
9.1 Great Eastern Country Zone Conference 2025	9
9.2 Elected Member Training	10
9.3 Straying Livestock on Local Roads.....	10
9.4 Consultation Opportunities	11
10 ZONE REPORTS	12
10.1 Chair Report.....	12
10.2 Wheatbelt District Emergency Management Committee (DEMC)	12
10.3 Regional Health Advocacy Group.....	13
10.4 WALGA RoadWise.....	13
11 WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION BUSINESS.13	13
11.1 State Councillor Report	13
11.2 Status Report.....	14
11.3 State Council Agenda Items – 10 July 2024	16
11.3.1 Matters for Decision.....	16
11.3.2 Policy Team and Committee Reports	17
11.3.3 Matters for Noting.....	17
11.4 WALGA President’s Report	18
12 EMERGING ISSUES	18
13 NEXT MEETING.....	18
14 CLOSURE	18

ZONE STRATEGIC PRIORITIES

The following items are the Zone's priority issues, as resolved at the February 2024 Zone meeting:

- Regional Health Services to include:
 - Hospitals
 - Aged Care
 - Future of Nurse Practitioner Service
- St John Ambulance Service – Impact on Volunteers and the provision of the service generally.
- Regional Subsidiaries
- Transport – Road Network
- Telecommunications
- Education
- Review of GROH Housing and Regional Housing issues
- Waste Management
- Agricultural Land Use

ATTACHMENTS

The following are provided as attachments to the Minutes

1. Item 5.1.1 WALGA Zone Overview presentation
2. Item 7.3 Regional Development Australia Wheatbelt report

The full [State Council Agenda can be found on the WALGA website](#).

1 OPENING, ATTENDANCE AND APOLOGIES

1.1 OPENING

The Chair opened the meeting at 9.37am.

1.2 ATTENDANCE

MEMBERS	2 Voting Delegates from each Member Council
Shire of Bruce Rock	President Cr Ram Rajagopalan
	Cr Stephen Strange (State Council Representative)
	Mr Darren Mollenoyux, Chief Executive Officer, non-voting
Shire of Cunderdin	President Cr Alison Harris
	Deputy President Cr Tony Smith
	Mr Stuart Hobley, Chief Executive Officer, non-voting
Shire of Dowerin	President Cr Robert Trepp
	Deputy President Cr Nadine McMorran
	Mr Aaron Wooldridge, A/ Chief Executive Officer, non-voting
Shire of Kellerberrin	Deputy President Cr Emily Ryan
	Mr Raymond Griffiths, Chief Executive Officer, non-voting
Shire of Kondinin	President Cr Kent Mouritz
	Deputy President Cr Bev Gangell
	Mr David Burton, Chief Executive Officer, non-voting
Shire of Merredin	President Cr Mark McKenzie
	Mr Craig Watts, Chief Executive Officer, non-voting
Shire of Mount Marshall	President Cr Tony Sachse (Zone Chair)
	Deputy President Cr Nick Gillett
Shire of Narembeen	President Cr Scott Stirrat
	Deputy President Cr Holly Cusack
Shire of Nungarin	President Cr Pippa de Lacy
	Mr David Nayda, A/Chief Executive Officer, non-voting
Shire of Tammin	Deputy President Cr Tanya Nicholls

Shire of Trayning	President Cr Melanie Brown
	Cr Michelle McHugh
	Ms Leanne Parola, Chief Executive Officer, non-voting
Shire of Westonia	President Cr Mark Crees
	Mr Bill Price, Chief Executive Officer, non-voting
Shire of Wyalkatchem	Deputy President Cr Christy Petchell
Shire of Yilgarn	President Cr Wayne Della Bosca
	Mr Nic Warren, Chief Executive Officer, non-voting

GUESTS

Regional Development Australia WA	Mr Josh Pomykala, Director Regional Development
Wheatbelt Development Commission	Ms Susan Hall, Director Regional Development

WALGA

	Mr James McGovern, Manager Governance & Procurement
	Ms Tracey Peacock, Regional Road Safety Advisor
	Ms Meghan Dwyer, Executive Officer Governance

1.3 APOLOGIES

MEMBERS	2 Voting Delegates from each Member Council
Shire of Koorda	President Cr Jannah Stratford
	Deputy President Cr Gary Greaves
	Mr Zac Donovan, Chief Executive Officer, non-voting
Shire of Merredin	Deputy President Cr Renee Manning
Shire of Mukinbudin	President Cr Gary Shadbolt
	Ms Tanika McLennan, A/Chief Executive Officer, non-voting
Shire of Mount Marshall	Mr Ben McKay, Chief Executive Officer, non-voting
Shire of Narembeen	Ms Rebecca McCall, Chief Executive Officer, non-voting
Shire of Nungarin	Deputy President Cr Gary Coumbe
Shire of Tammin	Cr Nick Caffell
	Ms Joanne Soderlund, Chief Executive Officer, non-voting
Shire of Westonia	Deputy President Cr Ross Della Bosca
Shire of Wyalkatchem	President Cr Owen Garner
	Ms Sabine Taylor, Chief Executive Officer, non-voting

Shire of Yilgarn	Deputy President Cr Bryan Close
GUESTS	
CBH Group	Ms Kellie Todman, Manager Government and Industry Relations
Main Roads WA	Mr Mohammad Siddiqui, Regional Manager Wheatbelt
Water Corporation	Ms Rebecca Bowler, Manager Customer & Stakeholder – Goldfields & Agricultural Region
MEMBERS OF PARLIAMENT	
	Mr Rick Wilson MP, Member for O'Connor
	Hon Martin Aldridge MLC, Member for Agricultural Region
	Hon Steve Martin MLC, Member for the Agricultural Region
	Hon Mia Davies MLA, Member for Central Wheatbelt

2 ACKNOWLEDGEMENT OF COUNTRY

We, the Great Eastern Country Zone of WALGA acknowledge the continuing connection of Aboriginal people to Country, culture and community, and pay our respects to Elders past and present.

3 DECLARATIONS OF INTEREST

Nil

4 ANNOUNCEMENTS

The Chair advised that the Great Eastern Zone Local Governments have received an invitation from the Avon Midland Zone to a one-day Forum on Friday 23 August.

The Forum will discuss issues of concern to the Zone members and to Wheatbelt local governments in general. Topics such as land use planning with a focus on agricultural land, waste management, housing availability, attraction and retention of staff, local government audit processes, availability of reliable power and Bush Fire Brigades were put forward.

The Zone has established a Committee to organise the Forum and finalise the topics to be discussed and appropriate presenters.

Further details will be forwarded once the Forum agenda has been finalised.

5 GUEST SPEAKERS / DEPUTATIONS

All Deputations have a time limit of 20 minutes, which includes questions time.

5.1 SPEAKERS FOR THE JUNE ZONE MEETING

5.1.1 Zone Overview

Mr James McGovern, Executive Officer Great Eastern Country Zone

The presentation covered the role and responsibilities of WALGA, State Council, State Councillors and Zone Delegates.

The presentation is attached (Attachment 1).

NOTED

6 MEMBERS OF PARLIAMENT

No Members of Federal and State Government were in attendance.

7 AGENCY REPORTS

7.1 DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES

The DLGSC report was submitted for the Zone with the Agenda.

NOTED

7.2 WHEATBELT DEVELOPMENT COMMISSION

Susan Hall, Director Regional Development

Ms Susan Hall provided the Wheatbelt Development Commission report to the Zone (Attachment 2).

RESOLUTION

Moved: Shire of Kellerberrin

Seconded: Shire of Cunderdin

The Great Eastern Country Zone request that WALGA lobby the State Government to fund the Wheatbelt Development Commission to conduct feasibility studies for programs (including Government Regional Officer Housing) to meet housing needs within the Wheatbelt region (including Great Eastern Country Zone Local Governments).

CARRIED

7.3 REGIONAL DEVELOPMENT AUSTRALIA WHEATBELT

Josh Pomykala, Director Regional Development.

The RDA Wheatbelt report was submitted for the Zone with the Agenda. Mr Pomykala spoke to the report.

NOTED

7.4 MAIN ROADS WESTERN AUSTRALIA

Mohammad Siddiqui, Regional Manager Wheatbelt, was an apology for the meeting.

The Main Roads Western Australia report was submitted for the Zone with the Agenda.

NOTED

7.5 WATER CORPORATION

Rebecca Bowler, Manager Customer and Stakeholder, was an apology for the meeting.

The Zone adjourned for a short break at 11.28am.

The meeting reconvened at 11.41pm.

8 MINUTES

8.1 CONFIRMATION OF MINUTES FROM THE GREAT EASTERN COUNTRY ZONE MEETING HELD ON 11 APRIL 2024

The Minutes of the Great Eastern Country Zone meeting held on 11 April 2024 had previously been circulated to Member Councils.

RESOLUTION

Moved: Shire of Trayning

Seconded: Shire of Yilgarn

That the Minutes of the meeting of the Great Eastern Country Zone held on 11 April 2024 be confirmed as a true and accurate record of the proceedings.

CARRIED

8.2 BUSINESS ARISING FROM THE MINUTES FROM THE GREAT EASTERN COUNTRY ZONE MEETING HELD ON 11 APRIL 2024

8.2.1 Invitations to attend a Zone Meeting

Background:

At the April Zone meeting, the Zone resolved to invite all State Government Ministers to attend an upcoming Zone meeting.

Comment:

The Executive Officer provide a verbal update:

- Several Zones have requested Ministers be invited to attend Zone meetings.
- It is essential that in requesting Ministers attend Zone meetings that Zones provide details on the topics to be discussed.
- WALGA is working on a strategy to have Minister's attend Zone meetings.
- The Minister for Local Government has been attending several Zone meetings. An invitation will be extended to have her attend an upcoming Zone meeting.

NOTED

8.3 MINUTES OF THE GREAT EASTERN COUNTRY ZONE EXECUTIVE COMMITTEE MEETING HELD ON 5 JUNE 2024

The Minutes of the Great Eastern Country Zone Executive Committee were provided as an attachment to the Agenda.

RESOLUTION

Moved: Shire of Nungarin
Seconded: Shire of Cunderdin

That the Minutes of the Great Eastern Country Zone Executive Committee meeting held on 5 June 2024 be received.

CARRIED

8.4 BUSINESS ARISING FROM THE GREAT EASTERN COUNTRY EXECUTIVE COMMITTEE MEETING HELD ON 5 JUNE 2024

Nil

9 ZONE BUSINESS

9.1 GREAT EASTERN COUNTRY ZONE CONFERENCE 2025

Background:

At the February Zone meeting, a Zone Conference Planning Subcommittee was established. Members of the committee are Cr Melanie Brown, Cr Jannah Stratford, Cr Ram Rajagopalan, Cr Gary Shadbolt, Cr Tony Sasche, Cr Stephen Strange and Cr Mark Crees.

Comment:

The Zone Secretariat recently met with WALGA's internal Events team to plan the first meeting of the Subcommittee. The intent going forward is for the Subcommittee to meet to consider making proposals that will be presented to the Zone for consideration.

The initial agenda will encompass matters relating to theme; purpose and target audience; timing; location and logistics; and budget. It is anticipated the first Subcommittee meeting will be held within a fortnight of this Zone meeting.

NOTED

9.2 ELECTED MEMBER TRAINING

Three Zone Local Governments have qualified for the Zone Training Rebate of \$2,000 with remittance being processed by WALGA this week.

It is understood that throughout the Zone, a number of currently serving Council Members were either elected or elected unopposed in October 2023. While newly-elected Council Members are required to undertake mandatory Council Members Essential (CME) training, returning Councillors are exempt under reg. 36 of the Local Government (Administration) Regulations if they undertook training following the 2019 elections.

WALGA has promoted the benefits of training to Council Members that enjoy the exemption, on the basis there have been three significant Local Government Act amendments since the 2019 elections. WALGA's CME training modules have undergone comprehensive review and amendment accordingly, and that provides experienced Council Members with an excellent opportunity to undertake bridging training, so they are up to speed on the current statutory landscape. The availability of the Zone training rebate of \$2,000 creates a favourable learning and development environment and Zone Local Governments are encouraged to take advantage of this opportunity.

Time commitment is regularly reported as a barrier to undertaking training, therefore WALGA has developed CME in both face-to-face and eLearning modes. Local Governments can also group together to undertake modules face-to-face and this is now a common mode of delivery, particularly suitable to the 1 day Meeting Procedures and Conflict of Interest modules.

NOTED

9.3 STRAYING LIVESTOCK ON LOCAL ROADS

Recent incidents of straying stock within the Shire of Koorda has raised awareness that the statutory remedy that ensures the stock owner is held responsible is not clearly appreciated.

The Pastoral Animal Hazard Advisory Group activities is very active in communicating responsibilities to pastoralists, amongst other things reminding them of their responsibilities under the *Highways (Liability for Straying Animals) Act 1983* and the Road Traffic Code 2000 in relation to unattended stock on roads.

Where straying occurs on local roads, regulation 275 of the Road Traffic Code 2000 applies:

Division 4 — Unattended and unauthorised vehicles and stock on roads

[274. Deleted in Gazette 23 Dec 2014 p. 4923.]

275. Unattended stock on roads

- (1) A person in charge of stock shall not —
 - (a) allow it to stray onto a road; or
 - (b) having taken stock onto a road, allow it to remain there unattended, or inadequately attended.

Modified penalty: 1 PU

- (2) It is a defence to a complaint under subregulation (1), of allowing stock to stray onto a road, that all reasonable precautions were taken to prevent the stock from straying onto the road.
- (3) Any stock that is straying on, unattended on or obstructing any portion of, a road, may be seized by a police officer or an officer of the local government of the district and placed in a public pound.

[Regulation 275 amended in Gazette 23 Dec 2014 p. 4929.]

As at 01 Nov 2017 Version 05-f0-00 page 297
Extract from www.slp.wa.gov.au, see that website for further information

The Executive Officer further advised that the Local Government should communicate, in writing, to stock owners on any instances of non compliance. The LGIS Regional Risk Coordinator can assist with communications of a legal nature.

NOTED

9.4 CONSULTATION OPPORTUNITIES

WALGA AGM and Member Motions

WALGA's 2024 Annual General Meeting (AGM) will be held at the Perth Convention and Exhibition Centre at 2:30pm on Wednesday, 9 October 2024 during with the Local Government Convention (LGC24). An important feature of the AGM is the opportunity provided for member Local Governments to submit a Member Motion, and to seek the support of the sector in important matters of policy. Guidelines for submitting Member Motions can be found [here](#).

Animal Welfare in Emergencies

The Department of Primary Industries and Regional Development (DPIRD) is seeking feedback on the proposed amendments to the [Draft State Support Plan - Animal Welfare in Emergencies](#).

WALGA is calling all Local Governments to provide a copy of their feedback to inform our submission on the draft Plan. Local Governments are asked to read the draft plan and submit their feedback by emailing WALGA's Emergency Management Team via em@walga.asn.au by Monday, 22 July 2024.

NOTED

10 ZONE REPORTS

10.1 CHAIR REPORT

President Cr Tony Sachse

The Zone Executive met on Wednesday, 5 June 2024. The meeting discussed the 2024/25 Budget, speakers for upcoming Zone meetings and State Council Agenda items the detail of which are in the minutes.

Today's Guest Speaker is James McGovern who will cover the role of a Delegate in relation to the Zone and the Zones input to State Council.

Thank you to our visiting politicians and all the Agency representatives for presenting today.

Thanks also to the Shire of Merredin for hosting us today.

RESOLUTION

Moved: Shire of Yilgarn

Seconded: Shire of Narembeen

That the Zone Chair's report be received.

CARRIED

10.2 WHEATBELT DISTRICT EMERGENCY MANAGEMENT COMMITTEE (DEMC)

President Cr Tony Sachse

The unconfirmed minutes of the last meeting on 13 March 2024 were submitted for the Zone. Comments from this meeting were made in the previous Wheatbelt DEMC GECZ Report in April 2024.

The Wheatbelt Operational Area Support Group (OASG)/ISG is now meeting on an as needed basis, and has not met over recent months.

A meeting occurred on Wednesday, 12 June 2024. Cr Sachse provided a verbal update:

- Grants from the All West Australians Reducing Emergencies (AWARE) program close on 1 July. Assistance in applying can be sought from DFES.
- The DEMC is seeking additional representation from Wheatbelt Local Governments.
- Shelby Robinson is the new District Emergency Management Advisory for the region.
- No additional funding support to address the mental health impact of the live export ban will be available.
- An update on recent incidents in the region was provided (CBH thefts, Kellerberrin shooting incident and Mogumber fire arm incident)

The minutes of the meeting will be distributed when they become available.

RESOLUTION

Moved: Shire of Westonia
Seconded: Shire of Cunderdin

That the Wheatbelt District Emergency Management Committee Report be received.

CARRIED

10.3 REGIONAL HEALTH ADVOCACY GROUP

Cr Alison Harris

A meeting of the Group has not been held since the last Zone meeting and therefore a report will not be provided.

The next meeting of the Group is scheduled for 26 June, where the final report should be available.

NOTED

10.4 WALGA ROADWISE

Ms Tracey Peacock, Road Safety Advisory

Ms Peacock has recently joined WALGA as a Road Safety Advisor and introduced herself to the Zone.

NOTED

11 WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION BUSINESS

11.1 STATE COUNCILLOR REPORT

Cr Stephen Strange

Cr Strange provided a verbal report to the meeting:

- At the May Strategic Forum, the Chair of the Economic Regulation Authority provided a presentation. The Zone will seek a presentation for an upcoming Zone meeting.
- Hon Alannah MacTiernan addressed State Council on the Regional Telecommunications Review at the State Council meeting.
- At the Zone Forum, the Mayors of the Cities of Stirling, Wanneroo, and Joondalup provided presentations. Growth and waste management were key issues for the Local Governments.
- WALGA is considering Constitutional Amendments to enable WALGA to apply to become an Employer Organisation.
- State Councillors have participated in a WALGA Strategic Planning workshop.
- WALGA will be undertaking upgrades at ONE70 which will enable better use of technology, particularly in delivering training.
- Upcoming events:
 - WALGA Local Government Convention 2024: October, in Perth
 - 2024 National Local Roads, Transport and Infrastructure Congress: December, in Margaret River

- Sustainable Economic Growth for Regional Australia (SEGRA); October, in Busselton

RESOLUTION

Moved: Shire of Kondinin
Seconded: Shire of Westonia

That the State Councillor Report be received.

CARRIED

11.2 STATUS REPORT

Agenda Item	Zone Resolution	WALGA Response	Update	WALGA Contact
11 April 2024 Zone Agenda Item 9.1.2 Agricultural Land Use	That the Great Eastern Country Zone recommend that WALGA 1.In considering Agricultural Land Use, establishes and promotes policy templates to guide Local Governments for their individual adoption to protect and prioritise the preservation of agricultural land against its displacement by non-agricultural activities that lead to a net reduction of the State's productive agricultural land. 2.Within the Policy includes such uses but not limited to tree planting for offsets or carbon, renewable energy generation and transmission. 3.Investigates potential impacts to local government rates on rural land, that has approved long term tree planting for different purposes, for example but not limited to planting for carbon offsets, planting for clearing offsets, or planting for renewable fuels; and renewable energy investments. 4.Provides advice to local government on what Policies or Special Area Rates should be considered for the land affected.	WALGA is developing advocacy positions in relation to planning for renewable energy facilities; the need for improvements to the State planning framework to provide sufficient statutory protections for areas that have been identified as High Quality Agricultural Land; and for the State Government to develop a robust and comprehensive framework for engagement with Local Government and communities to manage impacts and realise community benefits from projects. It is intended that the draft positions will be included in the agenda for consideration at the September State Council meeting. WALGA has raised these issues in a meeting with the Minister for the Environment; Energy; Climate Action.	June 2024	Nicole Matthews Executive Manager Policy nmatthews@walga.asn.au 9213 2039
11 April 2024 Zone Agenda Item 9.1.1 Enhanced and Alternative Education Opportunities for Regional WA	That the Great Eastern Country Zone: 1. Supports the call to action to reduce regional disadvantage in educational opportunities; 2. Agrees to write to the Minister for Education requesting action; and 3. Requests the WALGA Secretariat to advocate to State Government on this matter.	WALGA notes that the Great Eastern Country Zone supports the call to action raised by the Great Southern Zone to reduce regional disadvantage in educational opportunities and that the Zone will write to the Minister for Education on the matter. WALGA understands that the Great Southern Zone received a	June 2024	Nicole Matthews Executive Manager Policy nmatthews@walga.asn.au 9213 2039

		<p>response to their letter to the Minister of Education on this issue on 24 April 2024. The letter references a number of initiatives including a \$7.1 million funding boost for the School of Isolated and Distance Education, a proposed expansion of VET certificates in the coming years, Education and Training Participation Plans, the support provided by the School of Special Educational Needs: Behaviour and Engagement located in Albany, the recently announced federally funded two new Regional University Study Hubs, further financial investment in the attraction and retention payments/packages, and a developing Regional Education Strategy.</p> <p>WALGA is also aware that the Great Southern Zone has raised these issues directly with Department of Education representatives at recent Zone meetings.</p> <p>Of the initiatives raised in the response from the Minister, the development of a Regional Education Strategy could provide a opportunity to engage with and influence State Government policy on regional disadvantage in the Education system. WALGA is seeking to make contact the team leading this work within the Department of Education to discuss potential engagement with regional members.</p> <p>WALGA notes that 2024-25 State Budget included an additional \$10 million for the School of Isolated and Distance Education.</p> <p>WALGA is continuing to advocate broadly on issues that intersect with regional education such as Government Regional Officer Housing (GROH). WALGA has written to the Department of Communities Deputy Director General, Housing and Assets on this matter. Department of Communities officials will present on the GROH program at the July Strategic Forum.</p>		
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NOTED

11.3 STATE COUNCIL AGENDA ITEMS – 10 JULY 2024

Background

WALGA State Council meets five times each year and as part of the consultation process with Member Councils circulates the State Council Agenda for input through the Zone structure.

Zone delegates to consider the Matters for Decision contained in the WA Local Government Association State Council Agenda and put forward resolutions to Zone Representatives on State Council

The full State Council Agenda can be found on the [WALGA website](#).

11.3.1 Matters for Decision

8.1 CARAVAN PARK AND CAMPING GROUNDS REGULATIONS

WALGA RECOMMENDATION

That State Council endorse a new Caravan Park and Camping Grounds Regulations Advocacy Position:

Part 2 of the *Caravan Parks and Camping Grounds Regulations 1997* should be amended to allow Local Governments to:

- 1. Consider camping on private property for a period of greater of three months.**
- 2. Establish policy to guide approvals beyond 3 months to ensure that camping is locally appropriate and provide for circumstances where caravans, predominantly in the form of tiny homes on wheels, can be occupied on a more permanent basis.**

EXECUTIVE SUMMARY

- Tiny Homes on Wheels (THOWs) are an emerging form of housing that offers an alternative and affordable housing option that can assist in addressing the current housing shortage.
- THOWs are classified as caravans under the *Caravan Parks and Camping Grounds Act 1995* (the Act) and the *Caravan Parks and Camping Grounds Regulations 1997* (the Regulations).
- The Regulations restrict the length of occupation of THOWs.
- A new advocacy position proposes that the Regulations be amended to allow THOWs to be occupied for longer periods and for Local Governments to be able to establish policy to guide these longer approvals.
- The Environment Policy Team endorsed the draft advocacy position on 29 May 2024.

8.2 2024 AUDIT EXPERIENCE SURVEY RESULTS AND ADVOCACY POSITION

WALGA RECOMMENDATION

That State Council:

- 1. Note the Audit Experience Survey Results Summary; and**
- 2. Amend Advocacy Position 2.2.2 *Local Government Audit Process* to remove point 7 as it has been achieved.**

EXECUTIVE SUMMARY

- WALGA, in partnership with Local Government Professionals WA (LG Professionals), has recently conducted a survey of the Local Government sector to seek feedback on the annual audit process.
- The 2024 survey was based on the inaugural audit experience survey conducted last year, allowing for direct comparison of results over time.
- Five key emerging issues were identified following the 2023 survey, and these areas demonstrated varying levels of improvement this year:
 - timeframe and delays;
 - additional workload on Local Government staff;
 - cost;
 - inconsistent advice from contract Auditors and the Office of the Auditor General (OAG); and
 - asset valuation requirements.
- An outcome of advocacy efforts last year was the achievement of a review of the application of Fair Value principles, particularly as applied in audit related asset valuation.
- It is recommended that the WALGA Advocacy Position on Local Government Audit Process (position 2.2.2) be updated to reflect this achievement.
- An initial meeting with the OAG has recently been held to discuss the outcomes from the survey.
- WALGA and LG Professionals will continue to work with the OAG to reform the audit process in line with sector feedback, with a particular focus on those areas of concern identified in the 2024 survey results.
- This item was considered at the Governance Policy Team held on 15 May 2024, where the recommendation was supported.

11.3.2 Policy Team and Committee Reports

- 9.1 Environment Policy Team Report
- 9.2 Governance Policy Team Report
- 9.3 Infrastructure Policy Team Report
- 9.4 People and Place Policy Team Report
- 9.5 Municipal Waste Advisory Council (MWAC) Report

11.3.3 Matters for Noting

- 10.1 2024-25 State and Federal Budget Update
- 10.2 Submission to the Commissioner for Children and Young People WA Priority Area Discussion Papers
- 10.3 Perth and Peel Urban Greening Strategy

- 10.4 Polyphagous Shot-Hole Borer Update
- 10.5 Flying Minute: Submission on Emergency Management Sector Adaptation Plan
- 10.6 Flying Minute: State Wage Case Submission
- 10.7 Flying Minute: Submission on the Inquiry into Local Government Sustainability
- 10.8 Flying Minute: Standardised Meeting Procedures Submission

RESOLUTION

Moved: Shire of Cunderdin

Seconded: Shire of Bruce Rock

That the Great Eastern Country Zone:

1. **Supports all Matters for Decision and Policy Team Recommendation listed above in the July 2024 State Council Agenda, and**
2. **Notes all other Policy Team and Committee Reports and Organisational Reports as listed in the July 2024 State Council Agenda.**

CARRIED

11.4 WALGA PRESIDENT'S REPORT

The WALGA President's Report was submitted for the Zone with the Agenda.

NOTED

12 EMERGING ISSUES

President Cr Tony Sasche advised he is planning on attending the live sheep export ban inquiry being held in Northam. Anyone planning to attend is required to register.

13 NEXT MEETING

The next Executive Committee meeting will be held on 13 August 2024 commencing at 8.00am, via MSTeams.

The next Great Eastern Country Zone meeting will be held on 22 August 2024 commencing at 9.30am. This meeting will be hosted by the Shire of Kellerberrin.

14 CLOSURE

There being no further business the Chair closed the meeting at 12.35pm.

Attachment 9.1.1

Activity	Contractor/Supplier	Plant/Type	Capabilities 30%	Relevant Experience 30%	Local Supplier 25%	Price 15%	Overall Rating
Electrical Services	Interlec	Electrical Project Manager - Excludes Vehicle	30	30	10	10	80
		Electrical Site Supervisor - Excludes Vehicle					
		Leading Hand Electrician - Excludes Vehicle					
		Electrician - Excludes Vehicle					
		Trades Assistant					
		Apprentice Electrician					
	LNB Electrical	Electrical Services	25	30	25	15	95
		HVAC					
		Solar					
		Data & Comms					
		Electrical Design/Consultation					
	Zecelec Pty Ltd	Electrical Services	30	30	10	5	75
		Trades Assistant					
		Refreidgeration Tech					
Plumbing and Gas Services	Nil						
Building Construction Services Registered	Nil						
Building Construction Services Non-Registered	Ian Christie		25	25	25	15	90
	Pedrin Building		25	30	25	10	90
	WA Concrete Pty Ltd	Tradesman	30	30	15	5	80
		Labourer					
General Building Maintenance Services	Ian Christie		25	25	25	15	90
	Pedrin Building		25	30	25	10	90
	WA Concrete Pty Ltd	Tradesman	30	30	15	5	80
		Labourer					
Gravel/Aggregate Carting	Mineral Crushing Services	Supply of Aggregate	30	30	15	15	90
	WB Contracting	Carting - Road Train	25	30	25	15	95
Contract Grading	WB Contracting		25	30	25	15	95
Concreter	Ian Christie		25	25	25	15	90
	Pedrin Building		25	30	25	10	90
	WA Concrete Pty Ltd	Tradesman	30	30	15	5	80
		Labourer					
	WB Contracting	Curb Installation	25	25	25	15	90
Earthmoving Services	WA Concrete Pty Ltd	Cat 277D Positrack and Operator	30	30	15	10	85
		New Holland 3 Ton Excavator and Operator					

		Bobcat 1.5 Ton Excavator and Operator					
		Isuzu Hiab Truck and Operator					
		6 Wheel Tipper and Operator					
		3 Ton Tipper with Operator					
		3 Ton Ride on Roller with Operator					
		Mobile Concrete Batch Plant with Operator					
		Concrete Agitator Truck					
	WB Contracting	Excavator 1.8T - 15T	25	25	25	15	90
		Skid Steer Loader					
		Semi Water Cart					
		10,000L Water Cart					
		D8/D9 Bulldozer					
		Excavator 15T - 25T					
		Excavator 25T - 50T					
		25T Float					

Roadside Mulching/Clearing	Indigenous Contracting Western Australia PTY LTD		30	30	10	5	75
	Intelife Group		30	30	10	10	80
	WB Contracting		25	25	25	15	90

Plant Hire - Dry	Brooks Hire	Backhoe - 1.05-1.3m3 / 4.5-6m Depth	30	30	10	5	75
		Dozer – 18-21t					
		Excavator - 1.5-2t					
		Excavator - 3-3.5t					
		Excavator - 5-5.5t					
		Excavator - 8-8.8t					
		Excavator - 13-14t					
		Excavator - 16t					
		Excavator - 20-24t					
		Excavator - 30-34t					
		Excavator - 35-38t					
		Excavator - 45-50t					
		Excavator - 60-65t					
		Excavator - 78-85t					
		Excavator - Long Reach - 20-24t					
		Excavator - Long Reach - 30-34t					
		Excavator - Long Reach - 45-50t					
		Grader - 12'					
		Grader - 14'					
		Grader - 14' (All Wheel Drive)					
		Grader - 16'					
		Grader - 16' (MQLR)					
		Front End Loader / Tool Carrier - 1.5-1.8m3					
		Front End Loader / Tool Carrier - 2.2-2.3m3					
		Front End Loader / Tool Carrier - 2.5-2.7m3					
		Front End Loader / Tool Carrier - 2.7-3.1m3					
		Front End Loader / Tool Carrier - 3.5-3.8m3					
		Front End Loader / Tool Carrier - 3.8-4.0m3					
		Front End Loader / Tool Carrier - 4.4-4.6m3					
		Front End Loader / Tool Carrier - 4.6-5.0m3					
		Front End Loader / Tool Carrier - 5.0-5.6m3					
		Front End Loader / Tool Carrier - 6.4m3					

		Roller - 3 Pin Static					
		Roller - Double Drum – 2.7t					
		Roller - Multi-Tyre – 20-24t					
		Roller – Padfoot – 12-14t					
		Roller – Padfoot – 15-17t					
		Roller – Padfoot – 18-21t					
		Roller - Smooth Drum – 7-10t					
		Roller - Smooth Drum – 12-14t					
		Roller - Smooth Drum – 15-17t					
		Roller - Smooth Drum – 18-21t					
		Roller - Smooth Drum – 25-26t					
		Skid Steer - Wheeled					
		Skid Steer - Tracked					
		Trailer Only - Side Tipper					
		Trailer Only - Side Tipper (Dolly)					
		Truck - Artic – Dump – 9t					
		Truck - Artic – Dump – 30t					
		Truck - Artic – Dump – 40t					
		Truck - Artic – Water – 10,000L					
		Truck - Artic – Water – 15,000L (Dinosaur)					
		Truck - Artic – Water – 25,000L					
		Truck - Artic – Water – 35,000L					
		Truck - Rigid – Fuel – 14,000L (6x4)					
		Truck - Rigid – Flatbed – 8.5x2.5m (6x4)					
		Truck - Rigid - Flatbed w/HIAB – 8.5x2.5m (6x4)					
		Truck - Rigid – Service – 6,700L (6x4)					
		Truck - Rigid – Service – 11,300L (8x4)					
		Truck - Rigid – Tipper – 11m3 (6x4)					
		Truck - Rigid – Tipper – 14m3 (8x4)					
		Truck - Rigid – Water – 15,000L (6x4)					
		Truck - Rigid – Water – 20,000L (8x4)					
	Ian Christie	Skid Steer	30	30	25	15	100
		4T Tipper					
		Dingo Mini Loader					
	Makin Dust Plant Hire	140 Grader	30	30	10	10	80
		950 Loader					
		D8 Dozer					
		5T Excavator					
		14T Excavator					
		20T Excavator					
		30T Excavator					
		40T Excavator					
		Water Truck 8 Wheel					
		20T Roller					
Plant Hire - Wet	Ian Christie	Skid Steer	25	25	25	15	90
		4T Tipper					
		Dingo Mini Loader					
	Mineral Crushing Services	Road Train Side Tipper	25	30	15	15	85
		Single Side Tipper					
	Pedrin Building	5 T Truck	25	30	25	15	95
		Bobcat - rehab rake/post hole					

		Bobcat - Trenching 600mm and backfill					
	WA Concrete Pty Ltd	Cat 277D Positrack and Operator	30	25	15	5	75
		New Holland 3 Ton Excavator and Operator					
		Bobcat 1.5 Ton Excavator and Operator					
		Isuzu Hiab Truck and Operator					
		6 Wheel Tipper and Operator					
		3 Ton Tipper with Operator					
		3 Ton Ride on Roller with Operator					
		Mobile Concrete Batch Plant with Operator					
		Concrete Agitator Truck					
	WB Contracting	Excavator 1.8T - 15T	25	25	25	10	85
		Skid Steer Loader					
		Semi Water Cart					
		10,000L Water Cart					
		D8/D9 Bulldozer					
		Excavator 15T - 25T					
		Excavator 25T - 50T					
		25T Float					

Attachment 9.2.1

SHIRE OF YILGARN

**MONTHLY FINANCIAL STATEMENTS
FOR THE MONTH ENDED 30 JUNE 2024**



SHIRE OF YILGARN

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 June 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	4,354,273	4,354,273	4,378,475	24,202	0.56%	
Grants, subsidies and contributions	14	1,032,278	1,032,278	5,478,190	4,445,912	430.69%	▲
Fees and charges		2,208,198	2,208,198	2,228,248	20,050	0.91%	
Service charges		187,310	187,310	181,574	(5,736)	(3.06%)	
Interest revenue		817,324	817,324	785,206	(32,118)	(3.93%)	
Other revenue		628,800	628,800	755,847	127,047	20.20%	▲
Profit on asset disposals	6	16,275	16,275	14,983	(1,292)	(7.94%)	
		9,244,458	9,244,458	13,822,523	4,578,065	49.52%	
Expenditure from operating activities							
Employee costs		(4,376,715)	(4,376,715)	(4,183,319)	(193,396)	(4.42%)	
Materials and contracts		(2,491,512)	(2,491,512)	(1,788,364)	(703,148)	(28.22%)	▼
Utility charges		(900,930)	(900,930)	(909,154)	8,224	0.91%	
Depreciation		(5,019,700)	(5,019,700)	(4,733,620)	(286,080)	(5.70%)	
Finance costs		(12,662)	(12,662)	(8,478)	(4,184)	(33.04%)	
Insurance		(351,141)	(351,141)	(374,154)	23,013	6.55%	
Other expenditure		(941,290)	(941,290)	(806,100)	(135,190)	(14.36%)	▼
Loss on asset disposals	6	(349,454)	(349,454)	(245,121)	(104,333)	(29.86%)	▼
		(14,443,404)	(14,443,404)	(13,048,310)	(1,395,094)	9.66%	
Non-cash amounts excluded from operating activities	Note 2(b)	5,352,879	5,352,879	4,958,368	(394,511)	(7.37%)	
Amount attributable to operating activities		153,933	153,933	5,732,581	5,578,648	3624.08%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	3,075,354	3,075,354	3,754,621	679,267	22.09%	▲
Proceeds from disposal of assets	6	563,500	423,500	448,954	25,454	6.01%	
		3,638,854	3,498,854	4,203,575	704,721	20.14%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(4,765,263)	(4,765,263)	(2,870,704)	(1,894,559)	(39.76%)	▼
Payments for construction of infrastructure	5	(4,683,866)	(4,683,866)	(4,216,313)	(467,553)	(9.98%)	
Amount attributable to investing activities		(5,810,275)	(5,950,275)	(2,883,442)	(1,657,391)	51.54%	
FINANCING ACTIVITIES							
Inflows from financing activities							
		0	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(97,695)	(97,695)	(97,695)	0	0.00%	
Payments for principal portion of lease liabilities	12	(1,217)	(1,217)	(1,217)	0	0.00%	
Transfer to reserves	4	(636,490)	(636,490)	(1,558,356)	(921,866)	(144.84%)	
		(735,402)	(735,402)	(1,657,268)	(921,866)	(125.36%)	
Amount attributable to financing activities		(735,402)	(735,402)	(1,657,268)	(921,866)	(125.36%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		6,019,294	6,019,294	7,273,878	1,254,584	20.84%	▲
Amount attributable to operating activities		153,933	153,933	5,732,581	5,578,648	3624.08%	▲
Amount attributable to investing activities		(5,810,275)	(5,950,275)	(2,883,442)	(1,657,391)	51.54%	▼
Amount attributable to financing activities		(735,402)	(735,402)	(1,657,268)	(921,866)	(125.36%)	▼
Surplus or deficit after imposition of general rates		(372,450)	(512,450)	8,465,749	8,978,199	1752.01%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 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 POSITION
FOR THE PERIOD ENDED 30 JUNE 2024

	Supplementary Information	30 June 2023	30 June 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	17,257,361	20,479,302
Trade and other receivables		678,977	731,995
Inventories	8	14,114	37,455
Contract assets	8	1,069,179	153,474
TOTAL CURRENT ASSETS		19,019,631	21,402,226
NON-CURRENT ASSETS			
Trade and other receivables		62,288	67,678
Other financial assets		81,490	81,490
Property, plant and equipment		33,132,991	34,431,561
Infrastructure		457,095,927	457,472,982
Right-of-use assets		4,424	3,104
TOTAL NON-CURRENT ASSETS		490,377,120	492,056,815
TOTAL ASSETS		509,396,751	513,459,041
CURRENT LIABILITIES			
Trade and other payables	9	499,950	455,495
Other liabilities	13	1,057,106	734,038
Lease liabilities	12	1,326	1,296
Borrowings	11	97,695	98,814
Employee related provisions	13	425,957	425,957
TOTAL CURRENT LIABILITIES		2,082,034	1,715,600
NON-CURRENT LIABILITIES			
Lease liabilities	12	2,979	1,683
Borrowings	11	662,883	564,069
Employee related provisions		62,432	62,432
Other provisions		242,523	242,523
TOTAL NON-CURRENT LIABILITIES		970,817	870,707
TOTAL LIABILITIES		3,052,851	2,586,307
NET ASSETS		506,343,900	510,872,734
EQUITY			
Retained surplus		66,181,496	69,151,975
Reserve accounts	4	9,762,740	11,321,095
Revaluation surplus		430,399,664	430,399,664
TOTAL EQUITY		506,343,900	510,872,734

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to these financial statements.

Judgements and 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 believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 July 2024

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Amended Budget Opening 2023/24	Last Year Closing 30 June 2023	Year to Date 30 June 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	12,763,943	17,257,361	20,479,302
Trade and other receivables		599,586	678,977	731,995
Inventories	8	39,128	14,114	37,455
Contract assets	8	178,731	1,069,179	153,474
		13,581,388	19,019,631	21,402,226
Less: current liabilities				
Trade and other payables	9	(1,122,184)	(499,950)	(455,495)
Other liabilities	13	(1,010,486)	(1,057,106)	(734,038)
Lease liabilities	12	-2749	(1,326)	(1,296)
Borrowings	11	(96,617)	(97,695)	(98,814)
Employee related provisions	13	(471,302)	(425,957)	(425,957)
		(2,703,338)	(2,082,034)	(1,715,600)
Net current assets		10,878,050	16,937,597	19,686,626
Less: Total adjustments to net current assets	Note 2(c)	(9,762,740)	(9,663,719)	(11,220,986)
Closing funding surplus / (deficit)		1,115,310	7,273,878	8,465,640

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

		Amended Budget \$	YTD Budget (a) \$	YTD Actual (b) \$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(16,275)	(16,275)	(14,983)
Add: Loss on asset disposals	6	349,454	349,454	245,121
Add: Depreciation		5,019,700	5,019,700	4,733,620
- Pensioner deferred rates				(5,390)
Total non-cash amounts excluded from operating activities		5,352,879	5,352,879	4,958,368

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Amended Budget Opening 30 June 2023 \$	Last Year Closing 30 June 2023 \$	Year to Date 30 June 2024 \$
Adjustments to net current assets				
Less: Reserve accounts	4	(9,762,740)	(9,762,740)	(11,321,096)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11		97,695	98,814
- Current portion of lease liabilities	12		1,326	1,296
Total adjustments to net current assets	Note 2(a)	(9,762,740)	(9,663,719)	(11,220,986)

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

3 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 actual materially.

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Grants, subsidies and contributions	4,445,912	430.69%	▲
Variance due to the advance payment of the FAGS grant for 2024-2025			
Other revenue	127,047	20.20%	▲
Variance mainly because of settlement funds from the sale of the Shire house - 80 Spica			
Other expenditure	(135,190)	(14.36%)	▼
Variance due to lower than anticipated debtors written off and debt recovery costs			
Loss on asset disposals	(104,333)	(29.86%)	▼
Some plant and equipment, including the Freightliner Prime Mover, were not disposed of in the financial year, as was budgeted			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	679,267	22.09%	▲
Variance due to the remainder of Phase 3 LRCI grant not yet being received.			
Outflows from investing activities			
Payments for property, plant and equipment	(1,894,559)	(39.76%)	▼
Variance due to the delay in the completion of capital projects, including the construction of the CEO house.			

SHIRE OF YILGARN

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
6	Disposal of Assets	14
7	Receivables	15
8	Other Current Assets	16
9	Payables	17
10	Rate Revenue	18
11	Borrowings	19
12	Lease Liabilities	20
13	Other Current Liabilities	21
14	Grants and contributions	22
15	Capital grants and contributions	23
16	Trust Fund	24

SHIRE OF YILGARN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$6.02 M	\$6.02 M	\$7.27 M	\$1.25 M
Closing	(\$0.37 M)	(\$0.51 M)	\$8.47 M	\$8.98 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$20.48 M	% of total
Unrestricted Cash	\$9.16 M	44.7%
Restricted Cash	\$11.32 M	55.3%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.46 M
Trade Payables	\$0.13 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.36 M	% Collected
Rates Receivable	\$0.36 M	92.2%
Trade Receivable	\$0.36 M	% Outstanding
Over 30 Days		11.3%
Over 90 Days		8.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.15 M	\$0.15 M	\$5.73 M	\$5.58 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.38 M	% Variance
YTD Budget	\$4.35 M	0.6%

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$5.48 M	% Variance
YTD Budget	\$0.97 M	462.3%

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$2.23 M	% Variance
YTD Budget	\$2.21 M	0.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$5.81 M)	(\$5.95 M)	(\$2.88 M)	\$3.07 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.45 M	%
Amended Budget	\$0.56 M	(20.3%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$4.22 M	% Spent
Amended Budget	\$4.68 M	(10.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$3.75 M	% Received
Amended Budget	\$3.08 M	22.1%

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.74 M)	(\$0.74 M)	(\$1.66 M)	(\$0.92 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.10 M)
Interest expense	\$0.01 M
Principal due	\$0.66 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$11.32 M
Interest earned	\$0.50 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	\$0.00 M
Principal due	\$0.00 M

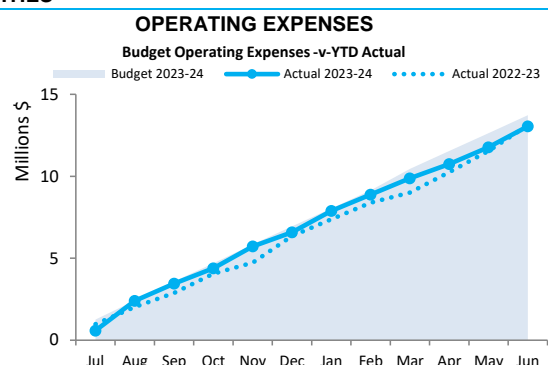
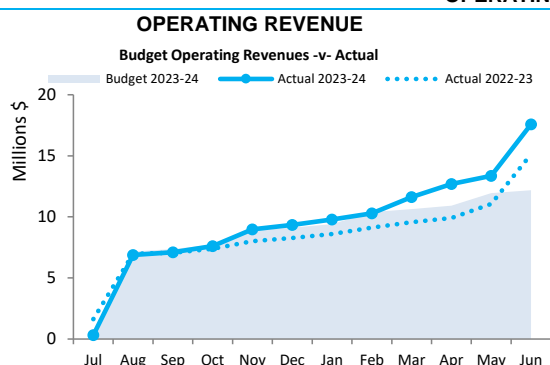
Refer to Note 12 - Lease Liabilities

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

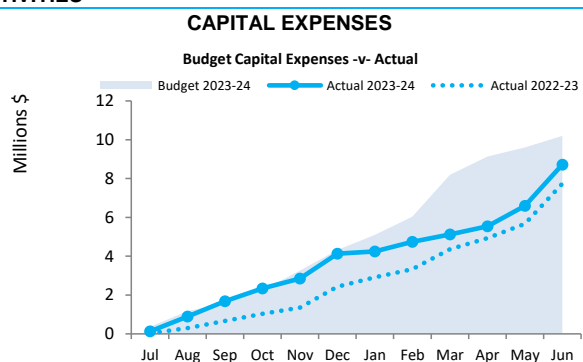
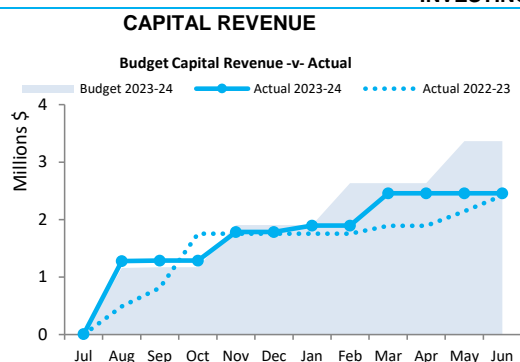
SHIRE OF YILGARN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

2 KEY INFORMATION - GRAPHICAL

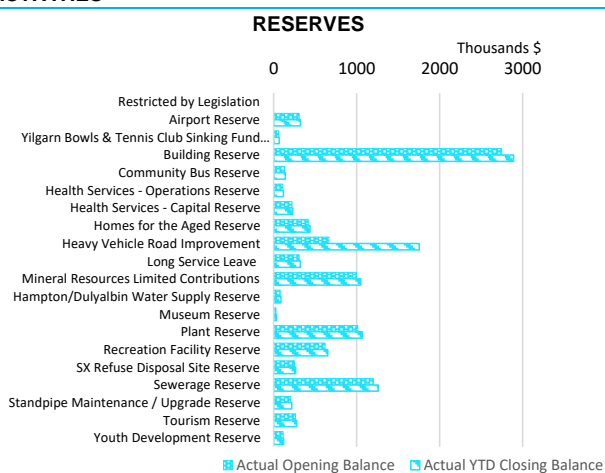
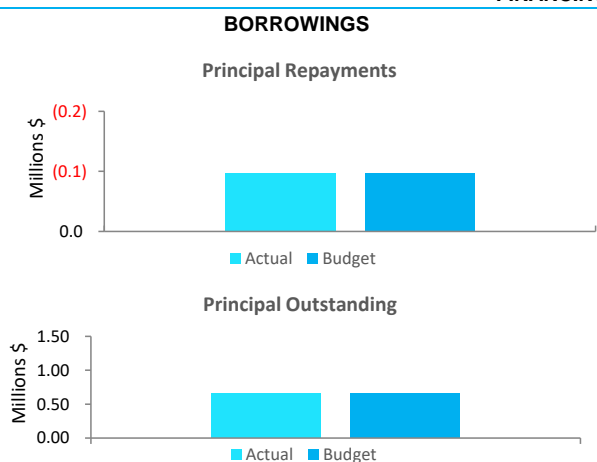
OPERATING ACTIVITIES



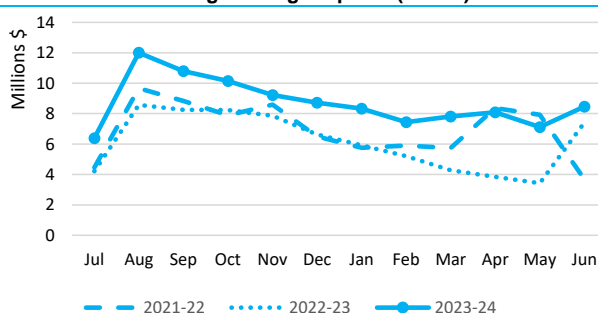
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand		1,350		1,350				
Muni funds - bank working acc	Cash and cash equivalents	4,421,487		4,421,487		WBC	0.00%	
Muni funds - at call account	Cash and cash equivalents	2,823,293		2,823,293		WBC	1.35%	
Muni funds - investment account (31 days)	Cash and cash equivalents	1,850,000		1,850,000		WBC	4.60%	(rolling 31 day)
Reserve funds - investment account (90 days)	Cash and cash equivalents	0	11,321,095	11,321,095		WBC	5.10%	(rolling 90 day)
Trust Account	Cash and cash equivalents	62,077		62,077	62,077			
Total		9,158,207	11,321,095	20,479,302	62,077			
		0						
Comprising								
Cash and cash equivalents		9,158,207	11,321,095	20,479,302	62,077			
		9,158,207	11,321,095	20,479,302	62,077			

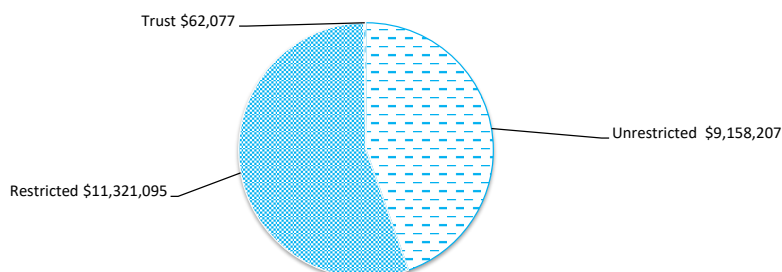
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



SHIRE OF YILGARN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation										
Airport Reserve	307,607	-	13,842	-	321,449	307,607	15706	-	-	323,313
Yilgarn Bowls & Tennis Club Sinking Fund Reserve	62,776	6,666	2,825	-	72,267	62,776	3206	-	-	65,982
Building Reserve	2,749,341	-	123,720	-	2,873,061	2,749,341	140377	-	-	2,889,718
Community Bus Reserve	133,951	-	6,028	-	139,979	133,951	6840	-	-	140,791
Health Services - Operations Reserve	113,082	-	5,089	-	118,171	113,082	5774	-	-	118,856
Health Services - Capital Reserve	220,234	-	9,911	-	230,145	220,234	11245	-	-	231,479
Homes for the Aged Reserve	417,066	-	18,768	-	435,834	417,066	21294	-	-	438,360
Heavy Vehicle Road Improvement	668,379	180,000	30,077	-	878,456	668,379	34126	1052343	-	1,754,848
Long Service Leave	308,330	-	13,875	-	322,205	308,330	15742	-	-	324,072
Mineral Resources Limited Contributions	1,000,000	-	45,000	-	1,045,000	1,000,000	51058	-	-	1,051,058
Hampton/Dulyalbin Water Supply Reserve	78,033	7,500.00	3,511	-	89,044	78,033	3984	5626	-	87,643
Museum Reserve	29,452	3,000.00	1,326	-	33,778	29,452	1530	1894	-	32,876
Plant Reserve	1,014,773	-	45,665	-	1,060,438	1,014,773	51812	-	-	1,066,585
Recreation Facility Reserve	620,400	-	27,918	-	648,318	620,400	31676	-	-	652,076
SX Refuse Disposal Site Reserve	252,089	-	11,344	-	263,433	252,089	12871	-	-	264,960
Sewerage Reserve	1,200,327	-	54,015	-	1,254,342	1,200,327	61287	-	-	1,261,614
Standpipe Maintenance / Upgrade Reserve	207,687	-	9,346	-	217,033	207,687	10604	-	-	218,291
Tourism Reserve	263,472	-	11,856	-	275,328	263,472	13452	-	-	276,924
Youth Development Reserve	115,741	-	5,208	-	120,949	115,741	5909	-	-	121,650
	9,762,740	197,166	439,324	0	10,399,230	9,762,740	498,493	1,059,863	0	11,321,096

5 CAPITAL ACQUISITIONS

	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Buildings	2,515,588	2,515,588	1,294,590	(1,220,998)
Furniture and equipment	60,000	60,000	59,050	(950)
Plant and equipment	2,189,675	2,189,675	1,517,063	(672,612)
Acquisition of property, plant and equipment	4,765,263	4,765,263	2,870,704	(1,894,559)
Infrastructure - roads	3,698,815	3,698,815	3,441,697	(257,118)
Infrastructure - WIP	0	0	20,858	20,858
Infrastructure - Other	985,051	985,051	753,758	(231,293)
Acquisition of infrastructure	4,683,866	4,683,866	4,216,313	(4,256,671)
Total capital acquisitions	9,449,129	9,449,129	7,087,017	(6,151,230)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,075,354	3,075,354	3,754,621	679,267
Other (disposals & C/Fwd)	563,500	423,500	448,954	25,454
Contribution - operations	5,810,275	0	2,883,442	2,883,442
Capital funding total	9,449,129	3,498,854	7,087,017	3,588,163

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

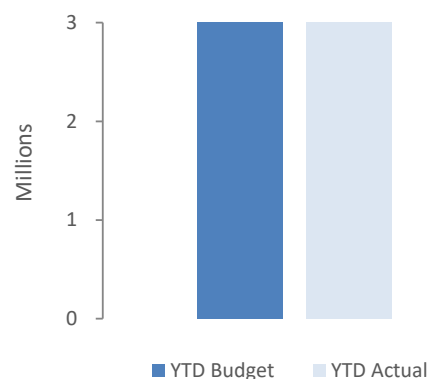
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

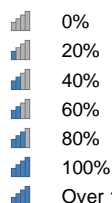
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



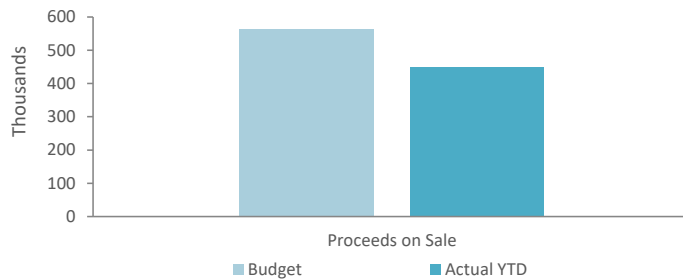
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

			Amended		Variance
Account Description			Budget	YTD Budget	(Under)/Over
			\$	\$	\$
Buildings					
E08250	Child Care Centre - Land & Buildings Capital		45,000	-	-
E08350	Senior Citizens Centre - Land & Buildings Capital		14,000	-	-
J08401	Homes For The Aged - Units 1 & 2 - Capital Works		21,454	-	16,265
J08402	Homes For The Aged - Units 3 & 4 - Capital Works		21,454	-	15,372
J08403	Homes For The Aged - Units 5 & 6 - Capital Works		21,454	-	15,016
J08404	Homes For The Aged - Units 7 & 8 - Capital Works		21,454	-	12,813
J08405	Homes For The Aged - Units 9 & 10 - Capital Works		21,454	-	9,100
J08406	Homes For The Aged - Units 11 & 12 - Capital Works		21,454	-	13,832
E09710	Housing Construction - Land & Buildings		626,477	626,477	-
J09750	37 Taurus St - Land & Buildings Capital		19,874	7,374	4,805
J09752	6 Libra Pl - Land & Buildings Capital		15,000	15,000	5,739
J09754	3 Libra Pl - Land & Buildings Capital		30,000	30,000	30,242
J09755	35 Taurus St - Land & Buildings Capital		26,181	11,181	9,645
J09760	1/50 Antares St - Land & Buildings Capital		17,381	8,681	6,740
J09764	2 Libra Place - Land & Buildings Capital		15,000	15,000	4,971
J11150	Sx Community Centre - Land & Buildings Capital		25,454	25,454	-
J11152	Marvel Loch Hall - Land & Buildings Capital		-	-	-
J11155	Mt Hampton Hall - Land & Buildings Capital		20,000	20,000	10,014
E11250	Swimming Pool - Land & Buildings Capital		30,000	30,000	-
E11351	Sports Complex - Land & Buildings Capital		1,237,044	1,237,044	965,557
J13203	Caravan Park Improvements - Land & Buildings Capital		100,000	100,000	-
J13207	Caravan Park Residence - Land & Buildings Capital		20,000	20,000	-
J14602	Depot - Land & Buildings Capital		20,000	20,000	28,856
J14603	11 Antares Street - Land & Buildings Capital		150,907	150,907	145,624
Furniture					
E12352	Depot - Furniture & Equipment Capital		20,000	9,996	22,725
E12452	Aerodrome- Furniture & Equipment Capital		40,000	19,996	36,325
Plant and equipment					
E05250	Purchase Fire Units - Plant & Equipment Capital		450,000	450,000	410,918
E10151	Sx Refuse Disposal Site - Plant & Equipment Capital		277,350	-	272,797
E10353	Southern Cross Sewerage Scheme - Plant & Equipment Capital		72,500	36,246	7,500
E10451	Marvel Loch Sewerage Scheme - Plant & Equipment Capital		10,500	5,250	-
E11252	Swimming Pool - Plant & Equipment Capital		22,500	11,250	24,263
E11357	Parks & Gardens - Plant & Equipment Capital		80,000	39,996	69,737
E12350	Purchase Of Plant And Equipment		1,041,000	-	579,592
E12353	Depot - Plant & Equipment Capital		31,725	31,725	7,749
E13258	Caravan Park Improvements - Plant & Equipment Capital		6,000	3,000	9,680
E14656	Shire Administration - Plant & Equipment		220,000	220,000	134,827
Infrastructure - roads					
RRG25	R2030 - Marvel Loch Forrestania Rd - Construct To 8 Metre Prim		1,167,632	1,167,632	1,314,994
RRG26	R2030 - Koolyanobbing Rd - Reseal - Slk 37.02 - 41.00 (23/24)		243,955	243,955	245,502
RRG27	R2030 - Moorine South Rd - Reseal - Slk 52.50 - 57.50 (23/24)		251,907	251,907	254,398
R2R37	R2R - Bodallin South Rd - Gravel Sheet - Slk 11.80 - 17.00 (23/24)		265,148	265,148	266,599
R2R38	R2R - Noongar North Rd - Gravel Overlay - Slk 11.14 - 17.66 (23/24)		315,919	315,919	318,287
R2R39	R2R - Frog Rock Marvel Loch Rd - Reseal - Slk 17.99 - 22.10 (23/24)		321,331	321,331	323,342
RRU33	Rru - Southern Cross South Rd - Gravel Overlay - Slk 30.60 - 36.00 (23/24)		281,557	281,557	177,848
RRU34	Rru - Koorda Bullfinch Rd - Gravel Shoulders - Slk 9.00 - 14.00 (23/24)		255,100	255,100	241,078
RRU35	Rru - Emu Fence Rd - Gravel Overlay - Slk 75.90 - 81.00 (23/24)		263,718	263,718	256,602
RRU36	Rru - Dulyalbin Rd - Gravel Overlay - Slk 0.00 - 5.00 (23/24)		256,548	256,548	23,164
RRU37	Rru - Bodallin South Rd - Culvert Concrete Overlay - Slk 0.90 (23/24)		16,000	16,000	15,979
HVRIC8	Hvric - Three Boys Rd - 8M Reseal - Slk 2.2 - 3.5 (23/24)		60,000	60,000	3,906
Infrastructure - Other					
J12101	Concrete Footpath - Spica Street - Southern Cross		107,100	107,100	-
J11343	Lrci Rnd 3 - Outlying Townsites Playground & Open Space Equip		650,000	650,000	630,090
J11344	Renewal Of Cricket Practice Nets & Surface		30,000	30,000	-
J10107	Sx Refuse Disposal Site - Infrastructure Capital		15,000	15,000	-
TRU13	Tru - Emu Park - Hard Stand For Electric Charging Station (22/23)		139,951	139,951	123,668
E10350	Southern Cross Sewerage Scheme -Infrastructure Capital		17,500	17,500	-
E10450	Marvel Loch Sewerage Scheme - Infrastructure Capital		25,500	25,500	-
			9,496,483	7,828,443	7,066,159
					762,284

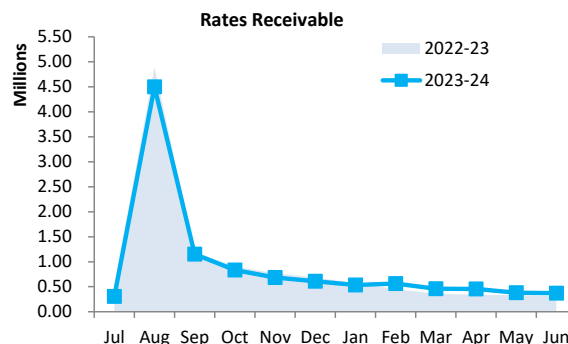
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
PB5319	Miner's Settlement- 2.4 Tanker	105,000	-	-	105,000	104,222	-	-	104,222
P5139	John Deere Backhoe	51,621	51,500	-	121	9,813	-	-	9,813
P5140	Rock Breaker - John Deere	9,965	-	-	9,965	51,036	51,500	464	-
2052	Toyota Hilux Ute- YL121	29,476	30,000	524	-	31,896	36,364	4,468	-
IO0038	Playground Equipment- Marvel Loch					8,200	-	-	8,200
2013	Freightliner Prime Mover	157,935	65,000	-	92,935	-	-	-	-
2053	CAT Skid Steer Loader	81,367	63,000	-	18,367	83,232	63,000	-	20,232
2043	Mazda BT-50 - Builder	25,639	30,000	4,361	-	-	-	-	-
1	Landcruiser LC70 (Mechanic)	59,128	50,000	-	9,128	59,176	58,636	-	540
1992	Bomac Multi Tyred Roller	82,463	45,000	-	37,463	-	-	-	-
1850	Cat 924H Loader - Landfill	72,610	84,000	11,390	-	74,522	84,000	9,478	-
FE0115	Scotsman NW458A Ice Maker	-	-	-	-	4,734	-	-	4,734
2062	Toyota Kluger - YL50	43,974	40,000	-	3,974	46,381	40,909	-	(5,472)
2099	Toyota Prado - YL1	63,670	55,000	-	8,670	64,836	63,636	-	(1,200)
PE0058	Ford Ranger Wildtrak - YL150	50,531	50,000	-	531	50,337	50,909	573	0
2030	Hutton & Northey Boom Spray	0	-	-	0	30,770	-	-	(30,770)
2046	Toyota Hilux	0	-	-	0	32,512	-	-	(32,512)
2044	Skeleton Weed Boom Spray	0	0	0	0	27,425	0	0	(27,425)
		833,379	563,500	16,275	(286,154)	679,092	448,954	14,983	(245,121)



7 RECEIVABLES

Rates receivable	30 June 2023	30 Jun 2024
	\$	\$
Opening arrears previous years	532,085	310,001
Levied this year	4,207,038	4,378,475
Less - collections to date	(4,429,122)	(4,320,987)
Gross rates collectable	310,001	367,489
Allowance for impairment of rates receivable		(4,452)
Net rates collectable	310,001	363,037
% Collected	93.5%	92.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	189,188	3,410	3,620	17,129	213,347
Percentage	0.0%	88.7%	1.6%	1.7%	8.0%	
Balance per trial balance						
Trade receivables						243,848
GST receivable						125,110
Allowance for credit losses of rates and statutory receivables						(4,452)
Total receivables general outstanding						364,506
Amounts shown above include GST (where applicable)						

KEY INFORMATION

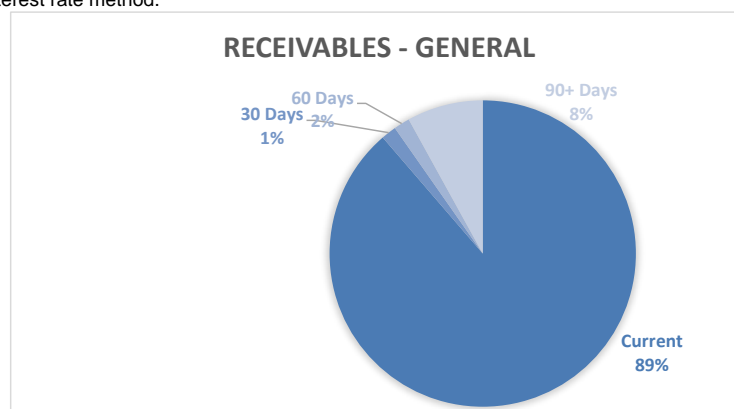
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 June 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	14,114	23,341		37,455
Contract assets				
Contract assets	1,063,123		(909,649)	153,474
Accrued Income	6,056		(6,056)	0
Total other current assets	1,083,293	23,341	(915,705)	190,929
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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.

Contract assets

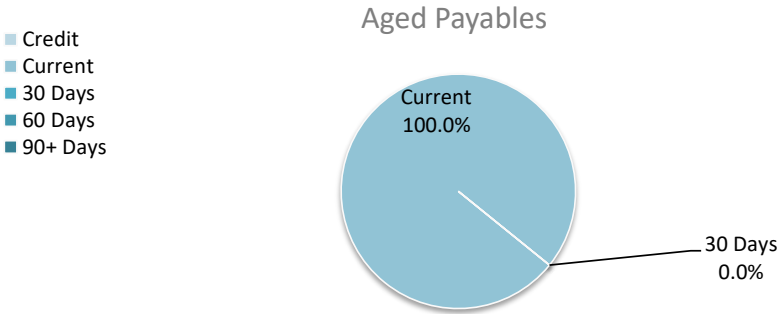
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	133,982	0	0	0	133,982
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						133,982
Prepaid rates						144,062
ATO liabilities						172,941
Bonds & Retained Funds						4,510
Total payables general outstanding						455,495
Amounts shown above include GST (where applicable)						

KEY INFORMATION

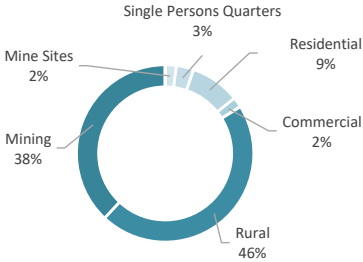
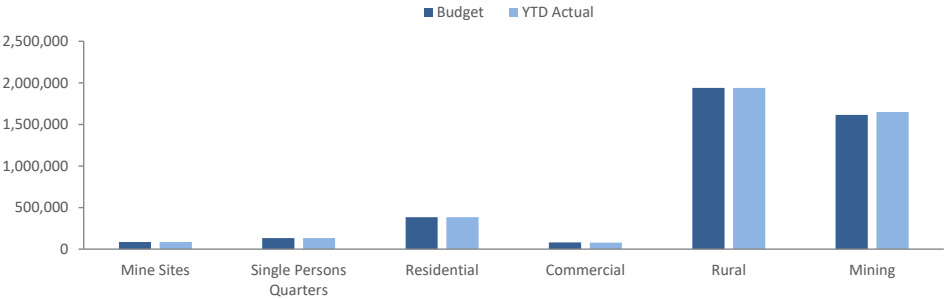
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	YTD Actual	Reassessed	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed	Revenue	Rate	Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Mine Sites	0.163728	7	529,565	86,705		86,705	86,705		86,705
Single Persons Quarters	0.163728	10	816,219	133,638		133,638	133,638		133,638
Residential	0.116294	370	3,305,096	384,363		384,363	384,363		384,363
Commercial	0.081865	33	974,765	79,799		79,799	77,842		77,842
Unimproved value									
Rural	0.012500	351	155,053,117	1,938,164		1,938,164	1,938,772		1,938,772
Mining	0.149184	344	10,816,836	1,613,699		1,613,699	1,647,776		1,647,776
Sub-Total		1,115	171,495,598	4,236,368	0	4,236,368	4,269,096	0	4,269,096
Minimum payment									
Minimum Payment \$									
Gross rental value									
Mine Sites	450	3	2,408	1,350		1,350	1,350		1,350
Single Persons Quarters	450	2	1,075	900		900	900		900
Residential	600	138	243,353	82,800		82,800	82,800		82,800
Commercial	450	8	21,561	3,600		3,600	3,600		3,600
Unimproved value									
Rural	450	45	446,045	20,250		20,250	20,250		20,250
Mining	450	276	382,996	124,200		124,200	122,850		122,850
Sub-total		472	1,097,438	233,100	0	233,100	231,750	0	231,750
Discount						(165,000)	(170,456)		(170,456)
Amount from general rates						4,304,468			4,330,390
Ex-gratia rates						49,805			48,085
Total general rates						4,354,273			4,378,475



11 BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
WA Treasury, Southern Cross swimming pool	0098	760,578	0	0	(97,695)	(97,695)	662,883	662,883	8,412	11,462
Total		760,578	0	0	(97,695)	(97,695)	662,883	662,883	8,412	11,462
Current borrowings		97,695					98,814			
Non-current borrowings		662,883					564,069			
		760,578					662,883			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases		Lease No.	New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars			1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
Canon Photocopier (back office)	0003		4,305	0	0	(1,217)	(1,217)	3,088	3,088	60	0
Total			4,305	0	0	(1,217)	(1,217)	3,088	3,088	60	0
Current lease liabilities			1,326					1,296			
Non-current lease liabilities			2,979					1,683			
			4,305					2,979			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		986,988			(334,760)	652,228
Trust Funds		70,118	0	37,466	(25,780)	81,803
Unearned Revenue		0	0	44	(38)	7
Total other liabilities		1,057,106	0	37,510	(360,578)	734,038
Employee Related Provisions						
Provision for annual leave		239,183	0			239,183
Provision for long service leave		186,774	0			186,774
Total Provisions		425,957	0	0	0	425,957
Total other current liabilities		1,483,063	0	37,510	(360,578)	1,159,995
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2023		(As revenue)	30 Jun 2024	30 Jun 2024	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General				-		77,939	77,936	2,344,729
Grants Commission - Roads				-		54,378	54,378	1,850,174
ESL Operating Grant	12,737			12,737		73,718	73,716	82,746
DRD Grant - Community Resource Centre Operations				-		105,311	105,308	113,944
CRC Professional Development & Training				-		2,500	2,500	3,000
Grants - Various Community Development Programs				-		1,000	913	-
Street Light Operations				-		12,000	12,000	12,445
	12,737	-	-	12,737	-	326,846	326,751	4,407,038
Contributions								
<u>Education and welfare</u>								
Centrelink Commissions						10,432	9,559	8,808
Various Community Development Programs				-		10,000	10,000	10,000
Heavy Vehicle Road Improvement Charge				-		685,000	627,913	1,052,343
	-	-	-	-	-	705,432	647,472	1,071,151
TOTALS	12,737	-	-	12,737	-	1,032,278	974,223	5,478,189

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2024	Current Liability 30 Jun 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Infrastructure	917,130	0	0	917,130		160,311	160,310	917,130
Waste water reuse				0		23,000	23,000	18,212
Grant Roads 2025				0		1,107,712	1,107,712	1,057,465
Main Roads Direct Grant				0		427,631	427,631	445,991
Roads To Recoveries (R2R)				0		906,700	906,700	904,905
	917,130	0	0	917,130	0	2,625,354	2,625,353	3,343,703
Capital contributions								
Contribution- Fire Truck				0		450,000	450,000	410,918
	0	0	0	0	0	450,000	450,000	410,918
TOTALS	917,130	0	0	917,130	0	3,075,354	3,075,353	3,754,621

SHIRE OF YILGARN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

16 TRUST FUND

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

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 30 Jun 2024
	\$	\$	\$	\$
Police Licensing	759	-		759
Builders Levy	16,673	22,016	(10,251)	28,438
Transwa Bookings	3,047	-	-	3,047
Staff Personal Dedns	(1)	-	-	(1)
Housing Tenancy Bonds	4,540	-	(300)	4,240
Hall Hire Bonds And Deposits	1,115	-	-	1,115
Security Key System - Key Bonds	1,830	-	-	1,830
Clubs & Groups	(110)	-	-	(110)
Third Party Contributions	6,338	-	-	6,338
Rates Overpaid	15,926	4,950.00	(4,829)	16,047
Retention Monies	20,000	10,000	(10,000)	20,000
Council Nomination Deposit	0	500	(400)	100
	70,117	37,466	(25,780)	81,803

Attachment 9.2.2

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st June 2024 to 30th June 2024
Presented to Council, 18th July 2024

Date	Payee	Description	Amount
		CHQ	
14/06/2024	BULLFINCH PROGRESS ASSOCIATION	41278	\$ 800.00
14/06/2024	LGRCEU	41279	\$ 20.50
28/06/2024	GLEN DOUGLAS CULLEN	41280	\$ 1,650.00
28/06/2024	M & A TREELOPPING PTY LTD	41281	\$ 34,430.00
28/06/2024	LGRCEU	41282	\$ 20.50
28/06/2024	TWO DOGS HOME HARDWARE	41283	\$ 3,800.00
		TOTAL CHEQUES:	\$ 40,721.00

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st June 2024 to 30th June 2024
Presented to Council, 18th July 2024

Date	Payee	Description	Amount
<i>EFT</i>			
14/06/2024	3SIXT AUTOMOTIVE SERVICES	EFT15351	\$ 5,413.00
14/06/2024	STAFF	EFT15352	\$ 79.99
14/06/2024	ABCO PRODUCTS	EFT15353	\$ 3,812.32
14/06/2024	ALINTA SALES PTY LTD	EFT15354	\$ 5,397.22
14/06/2024	WA DISTRIBUTORS PTY LTD	EFT15355	\$ 1,450.25
14/06/2024	AMPAC DEBT RECOVERY (WA) PTY LTD	EFT15356	\$ 1,018.50
14/06/2024	AUSTRALIA POST	EFT15357	\$ 310.30
14/06/2024	AVON WASTE	EFT15358	\$ 19,221.02
14/06/2024	BOC GASES	EFT15359	\$ 130.98
14/06/2024	BORAL CONSTRUCTION MATERIALS GROUP LIMITED	EFT15360	\$ 31,152.21
14/06/2024	BROLLY AUSTRALIASIA PTY LTD	EFT15361	\$ 108.90
14/06/2024	STAFF	EFT15362	\$ 100.00
14/06/2024	SPECTRUM SURVEYS PTY LTD	EFT15363	\$ 2,849.00
14/06/2024	AUST GOVERNMENT CHILD SUPPORT AGENCY	EFT15364	\$ 631.18
14/06/2024	COPIER SUPPORT	EFT15365	\$ 1,096.63
14/06/2024	COMBINED TYRES PTY LTD	EFT15366	\$ 312.95
14/06/2024	TEAM GLOBAL EXPRESS PTY LTD	EFT15367	\$ 2,814.49
14/06/2024	CRANTECH	EFT15368	\$ 2,239.16
14/06/2024	DEPARTMENT OF PLANNING, LANDS AND HERITAGE	EFT15369	\$ 366.68
14/06/2024	DEVLYN AUSTRALIA PTY LTD	EFT15370	\$ 682,343.07
14/06/2024	DUN DIRECT PTY LTD	EFT15371	\$ 34,405.50
14/06/2024	F.L. COSTELLO & CO	EFT15372	\$ 10,648.00
14/06/2024	GILBA DOWNS	EFT15373	\$ 16,940.00
14/06/2024	HIGHWAY CONSTRUCTION PTY LTD	EFT15374	\$ 200.00
14/06/2024	WESFARMERS KLEENHEAT GAS PTY LTD	EFT15375	\$ 893.86
14/06/2024	LANDGATE	EFT15376	\$ 9,231.65
14/06/2024	LINKWEST INCORPORATED	EFT15377	\$ 405.00
14/06/2024	LOEGAN RHEACE BAUGHEN	EFT15378	\$ 400.00
14/06/2024	MERREDIN TOYOTA	EFT15379	\$ 447.63
14/06/2024	METRO COUNT VEHICLE CLASSIFIER SYSTEMS	EFT15380	\$ 1,254.00
14/06/2024	OFFICE NATIONAL	EFT15381	\$ 234.94
14/06/2024	IXOM OPERATIONS PTY LTD	EFT15382	\$ 2,283.42
14/06/2024	PAYWISE PTY LTD	EFT15383	\$ 483.21
14/06/2024	PERFECT COMPUTER SOLUTIONS PTY LTD	EFT15384	\$ 510.00
14/06/2024	WA CONTRACT RANGER SERVICES	EFT15385	\$ 1,358.50
14/06/2024	RYLAN CONCRETE	EFT15386	\$ 25,330.25
14/06/2024	SHAC ELECTRICAL SERVICES	EFT15387	\$ 1,085.00
14/06/2024	YILGARN SHIRE SOCIAL CLUB	EFT15388	\$ 78.00
14/06/2024	FOODWORKS	EFT15389	\$ 486.61
14/06/2024	STIRLING ASPHALT	EFT15390	\$ 70,590.30
14/06/2024	SOUTHERN CROSS HARDWARE AND NEWS	EFT15391	\$ 8,416.35
14/06/2024	SOUTHERN CROSS MOTOR MART	EFT15392	\$ 4,326.00
14/06/2024	SOUTHERN CROSS PLANT & MECHANICAL SERVICES PTY LTD	EFT15393	\$ 10,240.13
14/06/2024	SOUTHERN CROSS TYRE & AUTO SERVICES	EFT15394	\$ 1,084.60
14/06/2024	SYNERGY	EFT15395	\$ 21,496.10
14/06/2024	TOWN PLANNING INNOVATIONS PTY LTD	EFT15396	\$ 330.00
14/06/2024	WB CONTRACTING	EFT15397	\$ 16,747.50
14/06/2024	YILGARN AGENCIES	EFT15398	\$ 9,485.53
28/06/2024	AERODROME MANAGEMENT SERVICES PTY LTD	EFT15399	\$ 2,959.03
28/06/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	EFT15400	\$ 721.27
28/06/2024	CARAVAN PARK GUEST	EFT15401	\$ 70.00
28/06/2024	ALINTA SALES PTY LTD	EFT15402	\$ 5,087.32
28/06/2024	AURUMIN MT DIMER PTY LTD	EFT15403	\$ 353.27
28/06/2024	BIANCA JADE BRADFORD	EFT15404	\$ 400.00
28/06/2024	BLACKMAN FABRICATIONS	EFT15405	\$ 91,890.70
28/06/2024	NARADA HOTEL INVESTMENTS PTY LTD	EFT15406	\$ 279.50
28/06/2024	BUNNINGS GROUP LTD	EFT15407	\$ 402.36

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st June 2024 to 30th June 2024
Presented to Council, 18th July 2024

Date	Payee	Description	Amount
<i>EFT</i>			
28/06/2024	AUST GOVERNMENT CHILD SUPPORT AGENCY	EFT15408	\$ 631.18
28/06/2024	CIVIC LEGAL PTY LTD	EFT15409	\$ 8,233.33
28/06/2024	BRYAN CLOSE	EFT15410	\$ 400.00
28/06/2024	AUSTRALIAN TAXATION OFFICE	EFT15411	\$ 1,027.00
28/06/2024	COPIER SUPPORT	EFT15412	\$ 1,627.94
28/06/2024	TEAM GLOBAL EXPRESS PTY LTD	EFT15413	\$ 754.07
28/06/2024	CRANTECH	EFT15414	\$ 1,653.00
28/06/2024	DONNA NEWBURY	EFT15415	\$ 1,048.66
28/06/2024	GARY MICHAEL GUERINI	EFT15416	\$ 893.07
28/06/2024	ROBERT GLENN BONE	EFT15417	\$ 4,400.00
28/06/2024	GILBA DOWNS	EFT15418	\$ 1,155.00
28/06/2024	STAFF	EFT15419	\$ 85.00
28/06/2024	JLT RISK SOLUTIONS PTY LTD	EFT15420	\$ 6,589.87
28/06/2024	LANDGATE	EFT15421	\$ 149.60
28/06/2024	LISA M GRANICH	EFT15422	\$ 419.80
28/06/2024	LNB ELECTRICAL	EFT15423	\$ 811.25
28/06/2024	LOEGAN RHEACE BAUGHEN	EFT15424	\$ 800.00
28/06/2024	G & PM DELLA BOSCA	EFT15425	\$ 9,108.00
28/06/2024	MERREDIN GLAZING SERVICE	EFT15426	\$ 10,609.72
28/06/2024	AUSTRALIAN MUSEUMS AND GALLERIES ASSOCIATION	EFT15427	\$ 161.00
28/06/2024	PAN PACIFIC PERTH	EFT15428	\$ 580.90
28/06/2024	PAYWISE PTY LTD	EFT15429	\$ 483.21
28/06/2024	RAILWAY TAVERN	EFT15430	\$ 304.00
28/06/2024	WA CONTRACT RANGER SERVICES	EFT15431	\$ 2,508.00
28/06/2024	R MUNNS ENGINEERING CONSULTING SERVICES	EFT15432	\$ 2,264.08
28/06/2024	SANDRA LEE CIABARRI	EFT15433	\$ 863.50
28/06/2024	SHAC ELECTRICAL SERVICES	EFT15434	\$ 230.00
28/06/2024	SHEQSY PTY LTD	EFT15435	\$ 197.84
28/06/2024	YILGARN SHIRE SOCIAL CLUB	EFT15436	\$ 78.00
28/06/2024	KALGOORLIE SOLOMONS FLOORING	EFT15437	\$ 1,176.00
28/06/2024	FOODWORKS	EFT15438	\$ 141.25
28/06/2024	STABILISATION TECHNOLOGY PTY LTD	EFT15439	\$ 7,626.96
28/06/2024	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	EFT15440	\$ 825.77
28/06/2024	SOUTHERN CROSS PLANT & MECHANICAL SERVICES PTY LTD	EFT15441	\$ 10,610.44
28/06/2024	WATER CORPORATION	EFT15442	\$ 75,389.63
28/06/2024	WAYNE ALAN DELLA BOSCA	EFT15443	\$ 2,580.00
28/06/2024	WB CONTRACTING	EFT15444	\$ 17,160.00
28/06/2024	WESTRAC EQUIPMENT PTY LTD	EFT15445	\$ 2,444.80
28/06/2024	TRANSWA PUBLIC TRANSPORT AUTHORITY OF WA	EFT15446	\$ 864.54
28/06/2024	TELSTRA LIMITED	EFT15447	\$ 1,244.79
28/06/2024	WURTH AUSTRALIA PTY LTD	EFT15448	\$ 1,074.04
28/06/2024	YILGARN PLUMBING AND GAS	EFT15449	\$ 1,464.29
TOTAL EFTS:			\$ 1,293,072.91

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st June 2024 to 30th June 2024
Presented to Council, 18th July 2024

Date	Payee	Description	Amount
		CHQ	
07/06/2024	DEPARTMENT OF TRANSPORT	2397	\$ 1,379.10
17/06/2024	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	2398	\$ 1,374.61
17/06/2024	TELSTRA	2399	\$ 979.36
10/06/2024	TELSTRA	2400	\$ 3.60
11/06/2024	TELSTRA	2401	\$ 186.00
12/06/2024	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	2402	\$ 250.00
03/06/2024	SOUTHERN CROSS GENERAL PRACTICE	2403	\$ 8,800.00
06/06/2024	MOTORCHARGE LIMITED	2404	\$ 1,920.58
05/06/2024	SHIRE OF YILGARN - PAYROLL	2405	\$ 106,521.02
14/06/2024	DEPARTMENT OF TRANSPORT	2406	\$ 9,924.55
19/06/2024	SHIRE OF YILGARN - PAYROLL	2407	\$ 104,501.23
24/06/2024	CANON FINANCE AUSTRALIA PTY LTD	2408	\$ 127.62
21/06/2024	DEPARTMENT OF TRANSPORT	2409	\$ 7,212.45
14/06/2024	WESTPAC BANKING CORPORATION	2410	\$ 456.71
21/06/2024	TELSTRA	2411	\$ 1,611.27
14/06/2024	WESTPAC BANKING CORPORATION	2412	\$ 360.14
28/06/2024	DEPARTMENT OF TRANSPORT	2413	\$ 4,699.85
28/06/2024	SHIRE OF YILGARN - PAYROLL	2414	\$ 92,951.51
		TOTAL CHEQUES:	\$ 343,259.60

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st June 2024 to 30th June 2024
Presented to Council, 18th July 2024

CHQ/EFT	Date	Payee	Description	Amount
DIRECT DEBITS				
DD18891.1	04/06/2024	THE TRUSTEE FOR AWARE SUPER	PAYROLL	\$ 13,281.35
DD18891.2	04/06/2024	MERCER SUPER TRUST	PAYROLL	\$ 879.46
DD18891.3	04/06/2024	BT PANORAMA SUPER	PAYROLL	\$ 599.22
DD18891.4	04/06/2024	HESTA SUPER FUND	PAYROLL	\$ 644.13
DD18891.5	04/06/2024	AUSTRALIAN RETIREMENT TRUST	PAYROLL	\$ 122.63
DD18891.6	04/06/2024	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	PAYROLL	\$ 574.81
DD18891.7	04/06/2024	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL	\$ 1,122.29
DD18891.8	04/06/2024	BEATON FARMING CO SUPERANNUATION FUND	PAYROLL	\$ 1,021.30
DD18891.9	04/06/2024	AUSTRALIAN SUPER	PAYROLL	\$ 2,688.68
DD18891.10	04/06/2024	CBUS	PAYROLL	\$ 735.75
DD18891.11	04/06/2024	AUSTRALIAN RETIREMENT TRUST	PAYROLL	\$ 1,172.95
DD18891.12	04/06/2024	PRIME SUPER	PAYROLL	\$ 1,157.93
DD18891.13	04/06/2024	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	PAYROLL	\$ 642.46
DD18891.14	04/06/2024	MLC SUPER FUND	PAYROLL	\$ 303.37
TOTAL DIRECT DEBIT 18891:				\$ 24,946.33

DD18922.1	18/06/2024	THE TRUSTEE FOR AWARE SUPER	PAYROLL	\$ 13,374.31
DD18922.2	18/06/2024	MERCER SUPER TRUST	PAYROLL	\$ 884.88
DD18922.3	18/06/2024	BT PANORAMA SUPER	PAYROLL	\$ 619.26
DD18922.4	18/06/2024	HESTA SUPER FUND	PAYROLL	\$ 647.82
DD18922.5	18/06/2024	AUSTRALIAN RETIREMENT TRUST	PAYROLL	\$ 124.82
DD18922.6	18/06/2024	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	PAYROLL	\$ 575.04
DD18922.7	18/06/2024	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL	\$ 1,132.46
DD18922.8	18/06/2024	BEATON FARMING CO SUPERANNUATION FUND	PAYROLL	\$ 1,025.18
DD18922.9	18/06/2024	AUSTRALIAN SUPER	PAYROLL	\$ 2,671.86
DD18922.10	18/06/2024	CBUS	PAYROLL	\$ 736.58
DD18922.11	18/06/2024	AUSTRALIAN RETIREMENT TRUST	PAYROLL	\$ 1,170.19
DD18922.12	18/06/2024	PRIME SUPER	PAYROLL	\$ 1,073.36
DD18922.13	18/06/2024	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	PAYROLL	\$ 650.37
DD18922.14	18/06/2024	MLC SUPER FUND	PAYROLL	\$ 302.06
TOTAL DIRECT DEBIT 18922:				\$ 24,988.19

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st June 2024 to 30th June 2024
Presented to Council, 18th July 2024

CHQ/EFT	Date	Payee	Description	Amount
DIRECT DEBITS				
DD18950.1	28/06/2024	THE TRUSTEE FOR AWARE SUPER	PAYROLL	\$ 12,374.32
DD18950.2	28/06/2024	MERCER SUPER TRUST	PAYROLL	\$ 706.27
DD18950.3	28/06/2024	BT PANORAMA SUPER	PAYROLL	\$ 489.39
DD18950.4	28/06/2024	HESTA SUPER FUND	PAYROLL	\$ 418.55
DD18950.5	28/06/2024	AUSTRALIAN RETIREMENT TRUST	PAYROLL	\$ 161.22
DD18950.6	28/06/2024	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	PAYROLL	\$ 460.62
DD18950.7	28/06/2024	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL	\$ 1,092.45
DD18950.8	28/06/2024	BEATON FARMING CO SUPERANNUATION FUND	PAYROLL	\$ 817.66
DD18950.9	28/06/2024	AUSTRALIAN SUPER	PAYROLL	\$ 2,183.98
DD18950.10	28/06/2024	CBUS	PAYROLL	\$ 588.49
DD18950.11	28/06/2024	AUSTRALIAN RETIREMENT TRUST	PAYROLL	\$ 869.02
DD18950.12	28/06/2024	PRIME SUPER	PAYROLL	\$ 955.35
DD18950.13	28/06/2024	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	PAYROLL	\$ 513.97
DD18950.14	28/06/2024	MLC SUPER FUND	PAYROLL	\$ 209.98
TOTAL DIRECT DEBIT 18950:				\$ 21,841.27
TOTAL DIRECT DEBITS:				\$ 71,775.79

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st June 2024 to 30th June 2024
Presented to Council, 18th July 2024

CHQ/EFT	Date	Payee	Description	Amount
BANK CHARGES				
	01/06/2024	WESTPAC BANK	BANK CHARGES	\$ 20.00
	01/06/2024	WESTPAC BANK	BANK CHARGES	\$ 125.84
	01/06/2024	WESTPAC BANK	BANK CHARGES	\$ 786.48
TOTAL BANK CHARGES:				\$ 932.32

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st June 2024 to 30th June 2024
Presented to Council, 18th July 2024

Date	Payee	Description	Amount
CORPORATE CREDIT CARDS			
03/06/2024	WESTPAC	CARD FEE	\$ 80.00
10/06/2024	SURVEYMONKEY	COMPUTER SOFTWARE	\$ 534.55
28/06/2024	POST SOUTHERN CROSS LP	POSTAL SERVICES GOVERNMENT	\$ 108.50
TOTAL CEO CREDIT CARD:			\$ 723.05

01/06/2024	IINET/WESTNET	IINET BATCH PERTH GPO COMPUTER NETWORK/INFORMATION	\$ 79.99
03/06/2024	WESTPAC	CARD FEE	\$ 80.00
07/06/2024	OFFICEWORKS	STATIONERY, OFFICE & SCHOOL	\$ 81.00
07/06/2024	CPP COUNCIL HOUSE	AUTOMOBILE PARKING LOTS AND	\$ 18.17
14/06/2024	CA ANZ	ACCOUNTANTS, AUDITING & BOOK	\$ 1,002.00
16/06/2024	SAFETYCULTURE	COMPUTER SOFTWARE	\$ 31.90
TOTAL EMCS CREDIT CARD:			\$ 1,293.06
TOTAL CREDIT CARD:			\$ 2,016.11

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st June 2024 to 30th June 2024
Presented to Council, 18th July 2024

Date	Payee	Description	Amount
FUEL CARDS			
08/06/2024	UNITED KELLERBERRIN	5207 9653 FUEL	\$ 103.55
08/06/2024	WEX AUSTRALIA	5207 9653 TRANSACTION FEE	\$ 0.83
30/06/2024	WEX AUSTRALIA	5207 9653 CARD FEE	\$ 10.93
		CARD 5207 9653 TOTAL:	\$ 115.31
30/06/2024	WEX AUSTRALIA	5294 7495 CARD FEE	\$ 10.93
		CARD 5294 7495 TOTAL:	\$ 10.93
20/06/2024	BP SOUTHERN CROSS	5521 9892 FUEL	\$ 47.54
20/06/2024	WEX AUSTRALIA	5521 9892 TRANSACTION FEE	\$ 0.83
30/06/2024	WEX AUSTRALIA	5521 9892 CARD FEE	\$ 10.93
		CARD 5521 9892 TOTAL:	\$ 59.30
05/06/2024	BP SOUTHERN CROSS	5701 7682 FUEL	\$ 66.23
05/06/2024	WEX AUSTRALIA	5701 7682 TRANSACTION FEE	\$ 0.83
30/06/2024	WEX AUSTRALIA	5701 7682 CARD FEE	\$ 10.93
		CARD 5701 7682 TOTAL:	\$ 77.99
03/06/2024	AMPOL MIDVALE	5809 3955 FUEL	\$ 167.86
03/06/2024	WEX AUSTRALIA	5809 3955 TRANSACTION FEE	\$ 0.83
17/06/2024	UNITED KELLERBERRIN	5809 3955 FUEL	\$ 204.60
17/06/2024	WEX AUSTRALIA	5809 3955 TRANSACTION FEE	\$ 0.83
30/06/2024	WEX AUSTRALIA	5809 3955 CARD FEE	\$ 10.93
		CARD 5809 3955 TOTAL:	\$ 385.05
30/06/2024	WEX AUSTRALIA	5842 7070 CARD FEE	\$ 10.93
		CARD 5842 7070 TOTAL:	\$ 10.93
06/06/2024	DUNNINGS SOUTHERN CROSS	6339 6948 FUEL	\$ 96.98
06/06/2024	WEX AUSTRALIA	6339 6948 TRANSACTION FEE	\$ 0.83
07/06/2024	AMPOL MUNDARING	6339 6948 FUEL	\$ 79.95
07/06/2024	WEX AUSTRALIA	6339 6948 TRANSACTION FEE	\$ 0.83
09/06/2024	DUNNINGS SOUTHERN CROSS	6339 6948 FUEL	\$ 62.69
09/06/2024	WEX AUSTRALIA	6339 6948 TRANSACTION FEE	\$ 0.83
13/06/2024	DUNNINGS SOUTHERN CROSS	6339 6948 FUEL	\$ 127.72
13/06/2024	WEX AUSTRALIA	6339 6948 TRANSACTION FEE	\$ 0.83
22/06/2024	DUNNINGS SOUTHERN CROSS	6339 6948 FUEL	\$ 92.58
22/06/2024	WEX AUSTRALIA	6339 6948 TRANSACTION FEE	\$ 0.83
30/06/2024	WEX AUSTRALIA	6339 6948 CARD FEE	\$ 10.93
		CARD 6339 6948 TOTAL:	\$ 475.00
30/06/2024	WEX AUSTRALIA	6346 5230 CARD FEE	\$ 10.93
		CARD 6346 5230 TOTAL:	\$ 10.93

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st June 2024 to 30th June 2024
Presented to Council, 18th July 2024

Date	Payee	Description	Amount
FUEL CARDS			
03/06/2024	BP SOUTHERN CROSS	6673 6959 FUEL	\$ 91.39
03/06/2024	WEX AUSTRALIA	6673 6959 TRANSACTION FEE	\$ 0.83
03/06/2024	AMPOL COOLGARDIE	6673 6959 FUEL	\$ 72.14
03/06/2024	WEX AUSTRALIA	6673 6959 TRANSACTION FEE	\$ 0.83
09/06/2024	DUNNINGS SOUTHERN CROSS	6673 6959 FUEL	\$ 74.10
09/06/2024	WEX AUSTRALIA	6673 6959 TRANSACTION FEE	\$ 0.83
11/06/2024	BP MERREDIN	6673 6959 FUEL	\$ 101.43
11/06/2024	WEX AUSTRALIA	6673 6959 TRANSACTION FEE	\$ 0.83
30/06/2024	WEX AUSTRALIA	6673 6959 CARD FEE	\$ 10.93
CARD 6673 6959 TOTAL:			\$ 353.31
30/06/2024	WEX AUSTRALIA	5240 1576 CARD FEE	\$ 10.93
CARD 5240 1576 TOTAL:			\$ 10.93
26/06/2024	DUNNINGS SOUTHERN CROSS	5526 7685 FUEL	\$ 150.00
26/06/2024	WEX AUSTRALIA	5526 7685 TRANSACTION FEE	\$ 0.83
30/06/2024	WEX AUSTRALIA	5526 7685 CARD FEE	\$ 10.93
CARD 5526 7685 TOTAL:			\$ 161.76
30/06/2024	WEX AUSTRALIA	5808 4749 CARD FEE	\$ 10.93
CARD 5808 4749 TOTAL:			\$ 10.93
TOTAL FUEL CARD:			\$ 1,682.37



SHIRE OF YILGARN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	28

SHIRE'S VISION

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

SHIRE OF YILGARN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	4,601,698	4,378,475	4,354,273
Grants, subsidies and contributions		1,459,097	5,478,190	1,032,278
Fees and charges	14	2,060,787	2,200,046	2,208,198
Interest revenue	9(a)	774,449	785,206	817,324
Other revenue		712,474	937,421	816,110
		9,608,505	13,779,338	9,228,183
Expenses				
Employee costs		(4,680,008)	(4,184,749)	(4,376,715)
Materials and contracts		(2,416,890)	(1,832,964)	(2,491,512)
Utility charges		(888,701)	(909,104)	(900,930)
Depreciation	6	(4,739,000)	(4,343,375)	(5,019,700)
Finance costs	9(c)	(36,423)	(16,140)	(12,662)
Insurance		(358,984)	(374,941)	(351,141)
Other expenditure		(863,366)	(806,100)	(941,290)
		(13,983,372)	(12,467,373)	(14,093,950)
		(4,374,867)	1,311,965	(4,865,767)
Capital grants, subsidies and contributions		4,119,957	3,754,621	3,075,354
Profit on asset disposals	5	10,749	14,983	16,275
Loss on asset disposals	5	(240,976)	(217,696)	(349,454)
		3,889,730	3,551,908	2,742,175
Net result for the period		(485,137)	4,863,873	(2,123,592)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(485,137)	4,863,873	(2,123,592)

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

SHIRE OF YILGARN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 4,537,242	\$ 4,310,207	\$ 4,445,273
Grants, subsidies and contributions		1,193,154	6,443,128	517,278
Fees and charges		2,060,787	2,200,046	1,981,998
Interest revenue		774,449	785,206	614,324
Goods and services tax received		0	(50,819)	0
Other revenue		712,474	937,421	716,810
		9,278,106	14,625,189	8,275,683

Payments

Employee costs		(4,680,008)	(4,191,744)	(3,914,390)
Materials and contracts		(2,531,890)	(1,056,795)	(1,681,179)
Utility charges		(888,701)	(909,104)	(873,180)
Finance costs		(36,423)	(16,140)	(12,662)
Insurance paid		(358,984)	(374,941)	(345,199)
Other expenditure		(863,366)	(806,100)	(853,840)
		(9,359,372)	(7,354,824)	(7,680,450)

Net cash provided by (used in) operating activities 4 (81,266) 7,270,365 595,233

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(8,640,921)	(2,870,703)	(4,818,574)
Payments for construction of infrastructure	5(b)	(5,896,353)	(4,195,455)	(4,647,866)
Capital grants, subsidies and contributions		4,119,957	3,419,861	3,982,064
Proceeds from sale of property, plant and equipment	5(a)	491,500	448,955	563,500
Net cash (used in) investing activities		(9,925,817)	(3,197,342)	(4,920,876)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(138,402)	(98,253)	(97,695)
Proceeds from new borrowings	7(a)	1,000,000	0	0
Net cash provided by (used in) financing activities		861,598	(98,253)	(97,695)

Net increase (decrease) in cash held

Cash at beginning of year		20,417,229	17,187,244	17,187,279
Cash and cash equivalents at the end of the year	4	11,271,744	21,162,014	12,763,941

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

SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 4,481,881	\$ 4,269,097	\$ 4,236,338
Rates excluding general rates	2(a)	119,817	111,099	121,185
Grants, subsidies and contributions		1,459,097	5,478,190	1,032,278
Fees and charges	14	2,060,787	2,200,046	2,208,198
Interest revenue	9(a)	774,449	785,206	817,324
Other revenue		712,474	937,421	816,110
Profit on asset disposals	5	10,749	14,983	16,275
		9,619,254	13,796,042	9,247,708

Expenditure from operating activities

Employee costs		(4,680,008)	(4,184,749)	(4,376,715)
Materials and contracts		(2,876,890)	(1,832,964)	(2,491,512)
Utility charges		(1,038,701)	(909,104)	(900,930)
Depreciation	6	(4,739,000)	(4,343,375)	(5,019,700)
Finance costs	9(c)	(36,423)	(16,140)	(12,662)
Insurance		(358,984)	(374,941)	(351,141)
Other expenditure		(763,366)	(806,100)	(941,290)
Loss on asset disposals	5	(240,976)	(217,696)	(349,454)
		(14,734,348)	(12,685,069)	(14,443,404)

Non cash amounts excluded from operating activities

	3(c)	4,989,810	4,567,220	5,370,209
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Amount attributable to operating activities

(125,284) 5,678,193 174,513

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		4,119,957	3,754,621	3,075,354
Proceeds from disposal of assets	5	491,500	448,955	437,207
		4,611,457	4,203,576	3,512,561

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(8,640,921)	(2,870,703)	(4,765,263)
Payments for construction of infrastructure	5(b)	(5,896,353)	(4,195,455)	(4,683,866)
		(14,537,274)	(7,066,158)	(9,449,129)

Amount attributable to investing activities

(9,925,817) (2,862,582) (5,936,568)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,000,000	0	0
Transfers from reserve accounts	8(a)	2,322,000	0	0
		3,322,000	0	0

Outflows from financing activities

Repayment of borrowings	7(a)	(138,402)	(98,253)	(97,695)
Transfers to reserve accounts	8(a)	(1,076,615)	(1,558,359)	(1,121,490)
		(1,215,017)	(1,656,612)	(1,219,185)

Amount attributable to financing activities

2,106,983 (1,656,612) (1,219,185)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	8,015,561	7,302,517	6,576,427
Amount attributable to investing activities		(125,284)	5,678,193	174,513
Amount attributable to financing activities		(9,925,817)	(2,862,582)	(5,936,568)
Amount attributable to financing activities		2,106,983	(1,656,612)	(1,219,185)
Surplus/(deficit) remaining after the imposition of general rates	3	71,443	8,461,516	(404,813)

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

SHIRE OF YILGARN
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	14
Note 5	Property, Plant and Equipment	15
Note 6	Depreciation	16
Note 7	Borrowings	17
Note 8	Reserve Accounts	19
Note 9	Other Information	21
Note 10	Elected Members Remuneration	22
Note 11	Trust Funds	23
Note 12	Revenue and Expenditure	24
Note 13	Program Information	26
Note 14	Fees and Charges	27

1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
- Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
- Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
- Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
- Disclosure of Non-current Liabilities with Covenants: Tier 2

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

- AASB 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
- Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
- Lack of Exchangeability

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Mine Sites	Gross rental valuation	0.152268	6	509,700	77,611		77,611	86,705	86,705
Single Persons Quarters	Gross rental valuation	0.152268	10	803,655	122,371		122,371	133,638	133,638
Residential / Industrial	Gross rental valuation	0.090430	373	4,356,632	393,970		393,970	384,363	384,363
Commercial	Gross rental valuation	0.076405	24	1,075,158	82,147		82,147	77,843	79,799
Rural	Unimproved valuation	0.011556	348	171,971,117	1,987,298		1,987,298	1,938,772	1,938,164
Mining	Unimproved valuation	0.152168	366	11,950,502	1,818,484		1,818,484	1,647,776	1,613,669
Total general rates			1,127	190,666,764	4,481,881	0	4,481,881	4,269,097	4,236,338
	Minimum								
		\$							
(ii) Minimum payment									
Mine Sites	Gross rental valuation	450	1	500	450		450	1,350	1,350
Single Persons Quarters	Gross rental valuation	450	2	1,075	900		900	900	900
Residential / Industrial	Gross rental valuation	600	140	280,760	84,000		84,000	82,800	82,800
Commercial	Gross rental valuation	450	24	72,252	10,800		10,800	3,600	3,600
Rural	Unimproved valuation	450	46	440,000	20,700		20,700	20,250	20,250
Mining	Unimproved valuation	450	266	363,785	119,700		119,700	122,850	124,200
Total minimum payments			479	1,158,372	236,550	0	236,550	231,750	233,100
Total general rates and minimum payments			1,606	191,825,136	4,718,431	0	4,718,431	4,500,847	4,469,438
(iv) Ex-gratia rates									
Co-Operative Bulk Handling Receival Sites					48,267	0	48,267	49,805	48,085
					4,766,698	0	4,766,698	4,550,652	4,517,523
Discounts (Refer note 2(g))							(165,000)	(170,456)	(160,000)
Total rates					4,766,698	0	4,601,698	4,380,196	4,357,523

The Shire of Yilgarn does not propose to raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF YILGARN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	Monday, 16 September 2024	0	0.0%	11.0%
Option two				
First instalment	Monday, 16 September 2024	10	4.5%	11.0%
Second instalment	Monday, 3 February 2025	10	4.5%	11.0%
Option three				
First instalment	Monday, 16 September 2024	10	4.5%	11.0%
Second instalment	Tuesday, 25 November 2025	10	4.5%	11.0%
Third instalment	Monday, 3 February 2025	10	4.5%	11.0%
Fourth instalment	Monday, 14 April 2025	10	4.5%	11.0%
		2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
		\$	\$	\$
Instalment plan admin charge revenue		3500	4,130	3,500
Instalment plan interest earned		7500	7,498	7,500
Unpaid rates and service charge interest earned		32500	31,658	32,500
		43,500	43,286	43,500

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

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

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

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

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
UV - Mining	0.152914	0.152168	The Rate in the Dollar was reduced for UV - Rural rate category due to significant increases in valuations, 10.88%. UV - Mining had a minor reduction in an attempt to bring parity of rates raised between the two rate types.
UV - Rural	0.012813	0.011556	

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(g) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
All GRV & UV Rate Types (Excluding Sewerage, ESL and Waste & Recycling Collection Charges).	Rate	5.00%	0	\$ 165,000	\$ 170,456	\$ 160,000	Full payment of Rates, Sewerage , ESL & Waste Collection charges including areas on or before the 35th day from the date of issue shown on the rates notice.
				165,000	170,456	160,000	

(h) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Contract assets
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	11,270,218	20,017,229	12,841,747
	808,210	808,210	599,586
	477,873	128,474	178,731
	52,445	37,445	39,128
	253,474	153,474	0
	12,862,220	21,144,832	13,659,192
	(376,739)	(376,739)	(1,122,184)
	(42,381)	(42,381)	(42,696)
	(609,847)	(609,847)	(967,517)
7	(959,293)	(97,695)	(96,917)
	(425,957)	(425,957)	(471,302)
	(242,524)	(242,524)	(13,346)
	(2,656,741)	(1,795,143)	(2,713,962)
	10,205,479	19,349,689	10,945,230
3(b)	(9,146,762)	(11,334,128)	(10,850,901)
	1,058,717	8,015,561	94,329

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Rates receivable
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(10,075,710)	(11,321,095)	(10,884,226)
	(369,000)	(434,800)	(371,922)
	959,293	97,695	96,917
	338,655	324,072	308,330
	(9,146,762)	(11,334,128)	(10,850,901)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(10,749)	(14,983)	(16,275)
5	240,976	217,696	349,454
6	4,739,000	4,343,375	5,019,700
	14,583	15,742	8,330
	6,000	5,390	9,000
	4,989,810	4,567,220	5,370,209

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Cash at bank and on hand		11,270,218	20,417,229	12,763,943
Total cash and cash equivalents		11,270,218	20,417,229	12,763,943
Held as				
- Unrestricted cash and cash equivalents		584,661	8,486,287	1,879,717
- Restricted cash and cash equivalents		10,685,557	11,930,942	10,884,226
	3(a)	11,270,218	20,417,229	12,763,943
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		10,685,557	11,930,942	10,884,226
		10,685,557	11,930,942	10,884,226
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	10,075,710	11,321,095	10,884,226
Unspent capital grants, subsidies and contribution liabilities		609,847	609,847	
		10,685,557	11,930,942	10,884,226
Reconciliation of net cash provided by operating activities to net result				
Net result		(485,137)	4,863,873	(2,123,592)
Depreciation	6	4,739,000	4,343,375	5,019,700
(Profit)/loss on sale of asset	5	230,227	202,713	333,179
(Increase)/decrease in receivables		(6,000)	(63,798)	91,000
(Increase)/decrease in contract assets		(324,399)	909,649	(20,000)
(Increase)/decrease in inventories		(15,000)	(23,330)	0
(Increase)/decrease in other assets		(100,000)	915,714	650,000
Increase/(decrease) in payables		0	(123,210)	0
Increase/(decrease) in unspent capital grants		0	(334,760)	0
Increase/(decrease) in employee provisions		0	0	300,000
Capital grants, subsidies and contributions		(4,119,957)	(3,419,861)	(3,982,064)
Net cash from operating activities		(81,266)	7,270,365	268,223

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Disposals - Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Disposals - Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Disposals - Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	1,137,721	0	0	0	0	290,163	0	0	0	0	1,029,544	0	0	0	0
Buildings - specialised	5,223,200	0	0	0	0	1,004,427	0	0	0	0	1,486,044	0	0	0	0
Furniture and equipment	65,000	0	0	0	0	68,730	0	0	0	0	60,000	0	0	0	0
Plant and equipment	2,215,000	(720,201)	491,500	12,275	(240,976)	1,507,383	(651,668)	448,955	14,983	(217,696)	2,189,675	(766,386)	437,207	16,275	(345,454)
Total	8,640,921	(720,201)	491,500	12,275	(240,976)	2,870,703	(651,668)	448,955	14,983	(217,696)	4,765,263	(766,386)	437,207	16,275	(345,454)
(b) Infrastructure															
Infrastructure - roads	5,683,353	0	0	0	0	3,565,365	0	0	0	0	3,838,766	0	0	0	0
Infrastructure - footpaths	120,000	0	0	0	0	0	0	0	0	0	107,100	0	0	0	0
Infrastructure - parks and ovals	30,000	0	0	0	0	630,090	0	0	0	0	680,000	0	0	0	0
Infrastructure - waste facilities	0	0	0	0	0	0	0	0	0	0	15,000	0	0	0	0
Infrastructure - aerodromes	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - Sewerage	43,000	0	0	0	0	0	0	0	0	0	43,000	0	0	0	0
Total	5,896,353	0	0	0	0	4,195,455	0	0	0	0	4,683,866	0	0	0	0
Total	14,537,274	(720,201)	491,500	12,275	(240,976)	7,066,158	(651,668)	448,955	14,983	(217,696)	9,449,129	(766,386)	437,207	16,275	(345,454)

MATERIAL ACCOUNTING POLICIES

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

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

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - townscape
Infrastructure - parks and ovals
Infrastructure - waste facilities
Infrastructure - aerodromes
Infrastructure - Sewerage
Infrastructure - other
Right of use - furniture and fittings

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
72,156	72,112	114,917
418,520	418,263	509,381
23,425	23,411	19,077
387,975	387,737	397,645
2,884,888	2,883,114	3,365,264
31,575	31,556	45,453
579,263	578,907	48,467
16,518	16,508	1,064
39,599	39,575	17,446
12,037	12,030	1,233
26,529	26,513	30,856
13,437	13,429	14,660
231,255	231,113	263,419
1,820	1,820	1,820
4,739,000	4,736,088	4,830,702
32,100	32,500	29,370
142,600	125,100	130,810
14,400	13,650	13,229
82,500	80,300	75,271
47,000	52,500	42,778
631,650	638,900	578,645
452,050	432,750	413,790
2,988,000	3,243,500	2,738,862
44,000	55,000	41,865
304,700	345,500	278,755
4,739,000	5,019,700	4,343,375

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 - 75 Years
Buildings - specialised	30 - 75 Years
Furniture and equipment	4 - 20 Years
Plant and equipment	5 - 30 Years
Infrastructure - roads	15 - 120 Years
Infrastructure - footpaths	10 - 80 Years
Infrastructure - parks & ovals	10 - 40 Years
Infrastructure - sewerage	60 - 100 Years
Infrastructure - townscape	20 - 35 Years
Infrastructure - other	10 - 80 Years
Infrastructure - refuse	Not Depreciated
Infrastructure - airport	10 - 30 Years
Infrastructure - drainage	5 - 80 Years
Infrastructure - parks and ovals	10 to 60 Years
Infrastructure - waste facilities	40 Years
Right of use - furniture and fittings	

AMORTISATION

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

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

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
Southern Cross Aquatic Centre Renewal	98	WATC	1.14%	\$ 662,325	\$ 0	\$ (98,233)	\$ 564,092	\$ (7,293)	\$ 760,578	\$ 0	\$ (98,253)	\$ 662,325	\$ (7,854)	\$ 760,578	\$ 0	\$ (97,695)	\$ 662,883	\$ (8,432)
Southern Cross Recreation Center Upgrade	99	WATC	4.5%	0	1,000,000	(40,169)	959,831	(22,555)	0	0	0	0	0	0	0	0	0	0
				662,325	1,000,000	(138,402)	1,523,923	(29,848)	760,578	0	(98,253)	662,325	(7,854)	760,578	0	(97,695)	662,883	(8,432)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Southern Cross Recreation Centre Upgrade	WATC	Annuity	10	4.5%	1,000,000	252,168	1,000,000	0
					1,000,000	252,168	1,000,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	(2,000)	(1,776)	0
Total amount of credit unused	23,000	23,224	25,000
Loan facilities			
Loan facilities in use at balance date	1,523,923	662,325	662,883

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	324,072	14,583	0	338,655	308,329	15,743	0	324,072	308,329	13,875	0	322,204
(b) Mt Hampton / Bulyalbin water reserve	87,643	11,444	0	99,087	78,033	9,610	0	87,643	78,033	11,011	0	89,044
(c) Sewerage upgrade reserve	1,261,614	56,773	0	1,318,387	1,200,327	61,287	0	1,261,614	1,200,327	54,015	0	1,254,342
(d) Building reserve	2,889,718	130,037	(1,700,000)	1,319,755	2,749,341	140,377	0	2,889,718	2,749,341	123,720	0	2,873,061
(e) Plant reserve	1,066,585	47,996	0	1,114,581	1,014,772	51,813	0	1,066,585	1,014,772	45,665	0	1,060,437
(f) Airport reserve	323,313	14,549	0	337,862	307,607	15,706	0	323,313	307,607	13,842	0	321,449
(g) Landfill reserve	264,960	11,923	0	276,883	252,089	12,871	0	264,960	252,089	11,344	0	263,433
(h) Sport & recreation facility reserve	652,076	29,343	(622,000)	59,419	620,399	31,677	0	652,076	620,399	27,918	0	648,317
(i) Homes for the aged reserve	438,360	19,726	0	458,086	417,065	21,295	0	438,360	417,065	18,768	0	435,833
(j) Community bus reserve	140,790	6,336	0	147,126	133,951	6,839	0	140,790	133,951	6,028	0	139,979
(k) Museum reserve	32,876	4,479	0	37,355	29,452	3,424	0	32,876	29,452	4,326	0	33,778
(l) Health services - capital reserve	231,479	10,417	0	241,896	220,234	11,245	0	231,479	220,234	9,911	0	230,145
(m) HVRIC reserve	1,754,848	628,968	0	2,383,816	668,379	1,086,469	0	1,754,848	668,379	695,077	0	1,363,456
(n) Youth development reserve	121,650	5,474	0	127,124	115,740	5,910	0	121,650	115,740	5,208	0	120,948
(o) Tourism reserve	276,924	12,462	0	289,386	263,472	13,452	0	276,924	263,472	11,856	0	275,328
(p) Health services - operations reserve	118,856	5,349	0	124,205	113,082	5,774	0	118,856	113,082	5,089	0	118,171
(q) Yilgarn bowls/tennis sinking fund reserve	65,982	9,635	0	75,617	62,777	3,205	0	65,982	62,777	9,491	0	72,268
(r) Standpipe maintenance reserve	218,291	9,823	0	228,114	207,687	10,604	0	218,291	207,687	9,346	0	217,033
(s) MRL road contributions reserve	1,051,058	47,298	0	1,098,356	1,000,000	51,058	0	1,051,058	1,000,000	45,000	0	1,045,000
	11,321,095	1,076,615	(2,322,000)	10,075,710	9,762,736	1,558,359	0	11,321,095	9,762,736	1,121,490	0	10,884,226

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund Long Service Leave requirements. Council approves the fixing of this Reserve to the level of Long Service Leave liability, recognised as at the 30th June each year, totalling the combined balance of the Current and Non-Current Long Service Leave Liability.
(b) Mt Hampton / Bulyalbin water reserve	Ongoing	To be used To fund future maintenance works at the Mt Hampton Dam and Dulyalbin Water Supply Tank via annual contributions from the sale of water from these facilities.
(c) Sewerage upgrade reserve	Ongoing	To be used to fund any major maintenance or future construction works required for the Southern Cross Sewerage and Marvel Loch Effluent Waste Water Schemes.
(d) Building reserve	Ongoing	To be used for major construction and improvements to Council's Buildings.
(e) Plant reserve	Ongoing	To be used for the purchase of major plant.
(f) Airport reserve	Ongoing	To be used for the upkeep and any major upgrade works to the Southern Cross Airport.
(g) Landfill reserve	Ongoing	To be used To meet future costs of major works to be carried out at Refuse Disposal Sites within the Shire of Yilgarn. Funds held in this Reserve will provide a buffer in the event of an emergency where a substantial, catastrophic or undesired Refuse Disposal incident was to occur and could not be accommodated within the confines of Council's facilities.
(h) Sport & recreation facility reserve	Ongoing	To be used To fund any major projects relating To Recreation within the community.
(i) Homes for the aged reserve	Ongoing	To be used as a conduit for the placement of rental income from all twelve units, providing funding for future redevelopment works at this facility.
(j) Community bus reserve	Ongoing	To provide a conduit Reserve for the proceeds from the hire of the Yilgarn Community Bus.
(k) Museum reserve	Ongoing	Monies held on behalf of the Yilgarn Historical Museum for their purpose and use as required.
(l) Health services - capital reserve	Ongoing	To be used to maintain the Health Service GP practice and associated assets.
(m) HVRIC reserve	Ongoing	To provide adequate disclosure of funds received under the HVRIC and the relevant road funds are expended on.
(n) Youth development reserve	Ongoing	To be used for the development of Youth in the Yilgarn District.
(o) Tourism reserve	Ongoing	To be used to fund tourism in the Yilgarn District.
(p) Health services - operations reserve	Ongoing	To be use when the Shire of Yilgarn is required to take operational control of the Southern Cross GP practice.
(q) Yilgarn bowls/tennis sinking fund reserve	Ongoing	To recognise the Yilgarn Bowls & tennis Clubs contribution to future playing surface upgrades.
(r) Standpipe maintenance reserve	Ongoing	To be used for major maintenance and upgrades to the Shires standpipe network.
(s) MRL road contributions reserve	Ongoing	To recognise contributions made by Mineral Resources Limited for the purpose of future remedial road works.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	734,449	744,481	777,324
Late payment of fees and charges *	1,000	0	0
Other interest revenue	40,000	39,156	40,000
	775,449	783,637	817,324

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	48,000	32,340	29,400
Other services	7,725	3,000	7,725
	55,725	35,340	37,125

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	29,848	7,854	8,432
	29,848	7,854	8,432

(d) Write offs

General rate	35,000	7,609	35,000
Fees and charges	5,000	0	5,000
	40,000	7,609	40,000

(e) Low Value lease expenses

Office equipment	1,217	1,217	1,217
	1,217	1,217	1,217

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. ELECTED MEMBERS REMUNERATION

Cr Wayne Della Bosca

President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Cr Bryan Close

Deputy President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Cr Gary Guerini

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Cr Lisa Granich

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Cr Linda Rose

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Cr Bianca Bradford

Meeting attendance fees
Annual allowance for ICT expenses

Cr Donna Newbury

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Cr Jodie Cobden - Retired Oct 2023

Meeting attendance fees

Cr Phil Nolan - Retired Oct 2023

Meeting attendance fees
Travel and accommodation expenses

Total Elected Member Remuneration

President's allowance
Deputy President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
12,000	12,000	12,000
9,600	13,400	9,600
1,180	1,180	1,180
500	733	0
23,280	27,313	22,780
3,000	3,000	3,000
6,100	5,400	6,100
1,180	1,180	1,180
0	0	500
10,280	9,580	10,780
6,100	6,400	6,100
1,180	1,180	1,180
1,500	1,148	1,000
8,780	8,728	8,280
6,100	5,200	6,100
1,180	1,180	1,180
500	297	250
7,780	6,677	7,530
6,100	5,200	6,100
1,180	1,180	1,180
2,500	2,535	2,500
9,780	8,915	9,780
6,100	4,000	4,575
1,180	1,180	1,180
7,280	5,180	5,755
6,100	4,400	4,575
1,180	1,180	1,180
500	788	0
7,780	6,368	5,755
0	2,000	1,525
0	2,000	1,525
0	1,600	1,525
0	297	1,250
0	1,897	2,775
74,960	76,658	74,960
12,000	12,000	12,000
3,000	3,000	3,000
46,200	47,600	46,200
8,260	8,260	8,260
5,500	5,798	5,500
74,960	76,658	74,960

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. TRUST FUNDS

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Police Licensing	759	0	0	759
Builders Levy	16,673	22,016	(10,251)	28,438
Council Nominations	100	0	0	100
Transwa Bookings	3,046	0	0	3,046
Housing Tenancy Bonds	4,540	0	(300)	4,240
Hall Hire Bonds	1,115	0	0	1,115
Security Key System Bonds	1,830	0	0	1,830
Clubs & Groups	110	0	0	110
Third Party Contributions	6,338	0	0	6,338
Rates Overpaid	15,926	4,950	(4,829)	16,047
	50,437	26,966	(15,380)	62,023

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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 REVENUE

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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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 and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Housing

To provide and maintain Staff and general housing.

Provision and maintenance of Staff and general housing.

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing.

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

Other property and services

To monitor and control council's overheads operating accounts.

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

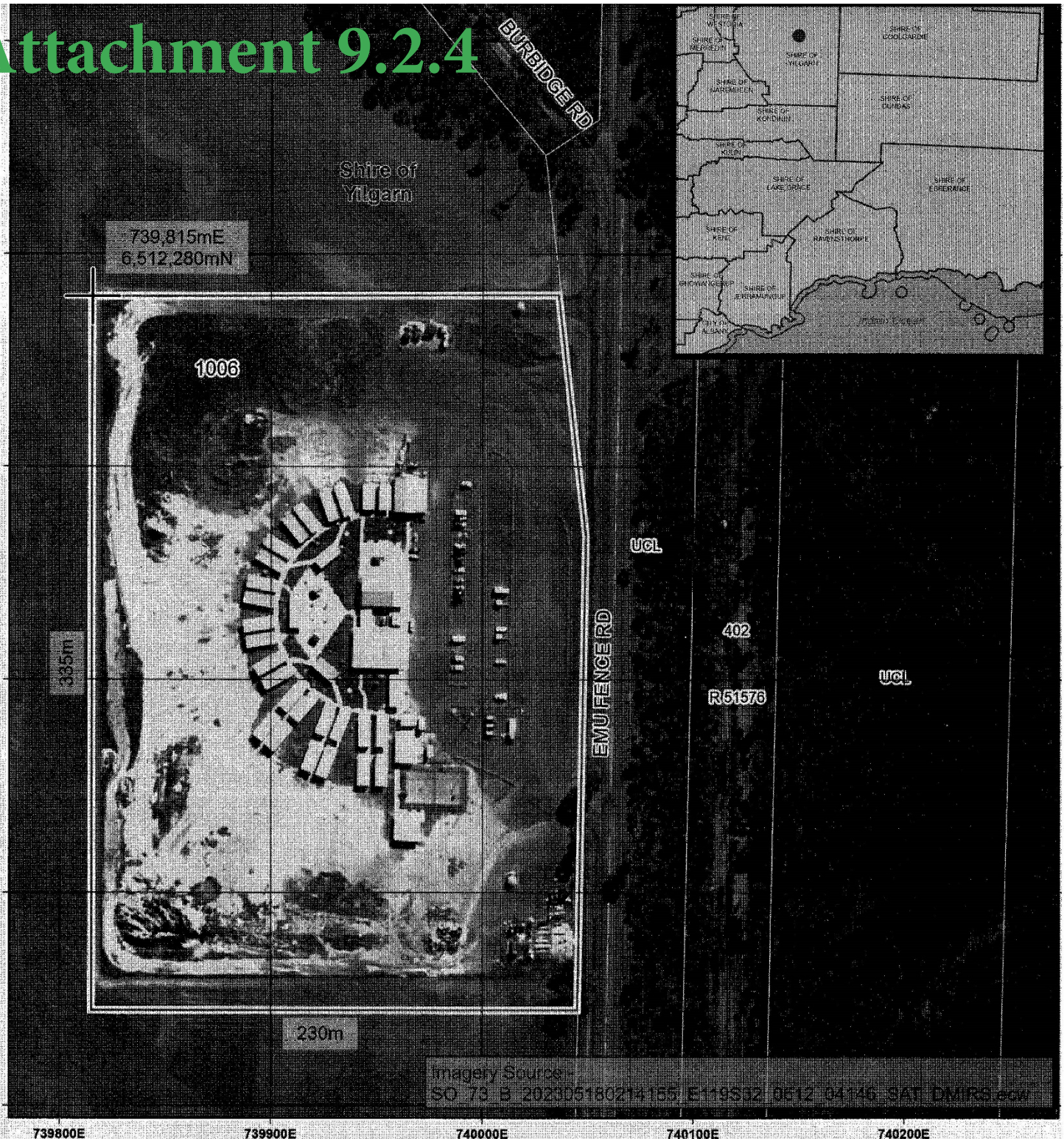
SHIRE OF YILGARN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

14. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
General purpose funding	8,500	10,091	8,500
Law, order, public safety	4,750	3,179	4,750
Health	1,500	594	1,500
Education and welfare	77,600	67,696	72,860
Housing	84,240	71,381	70,800
Community amenities	731,198	830,517	789,789
Recreation and culture	12,650	47,237	48,650
Transport	85,450	125,025	115,450
Economic services	998,770	1,088,912	1,018,770
Other property and services	56,129	(44,585)	77,129
	2,060,787	2,200,047	2,208,198

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

Attachment 9.2.4

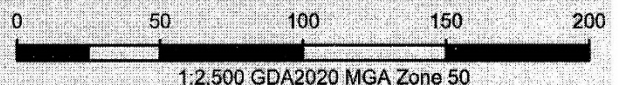


Parker Range Village - Technical Description

Parker Range Village
Yilgarn Iron Pty Ltd
Parker Range iron ore project

All that portion of land being part of Lot 1006 as shown on DP 191208. Starting from a point at coordinate 739815.0 metres East, 6512280.0 metres North (MGA2020 Zone 50) and extending easterly 89 degrees, 49 minutes, 32.1 seconds, 220.939 metres; thence southerly 173 degrees, 27 minutes, 35.8 seconds, 113.628 metres; thence southerly 180 degrees, 59 minutes, 52.4 seconds, 222.817 metres; thence westerly 270 degrees, 0 minutes, 0.0 seconds, 230.0 metres; thence northerly 0 degrees, 0 minutes, 0.0 seconds, 335.0 metres to the starting point.

Approximate Area: 7.73 hectares



1:2,500 GDA2020 MGA Zone 50

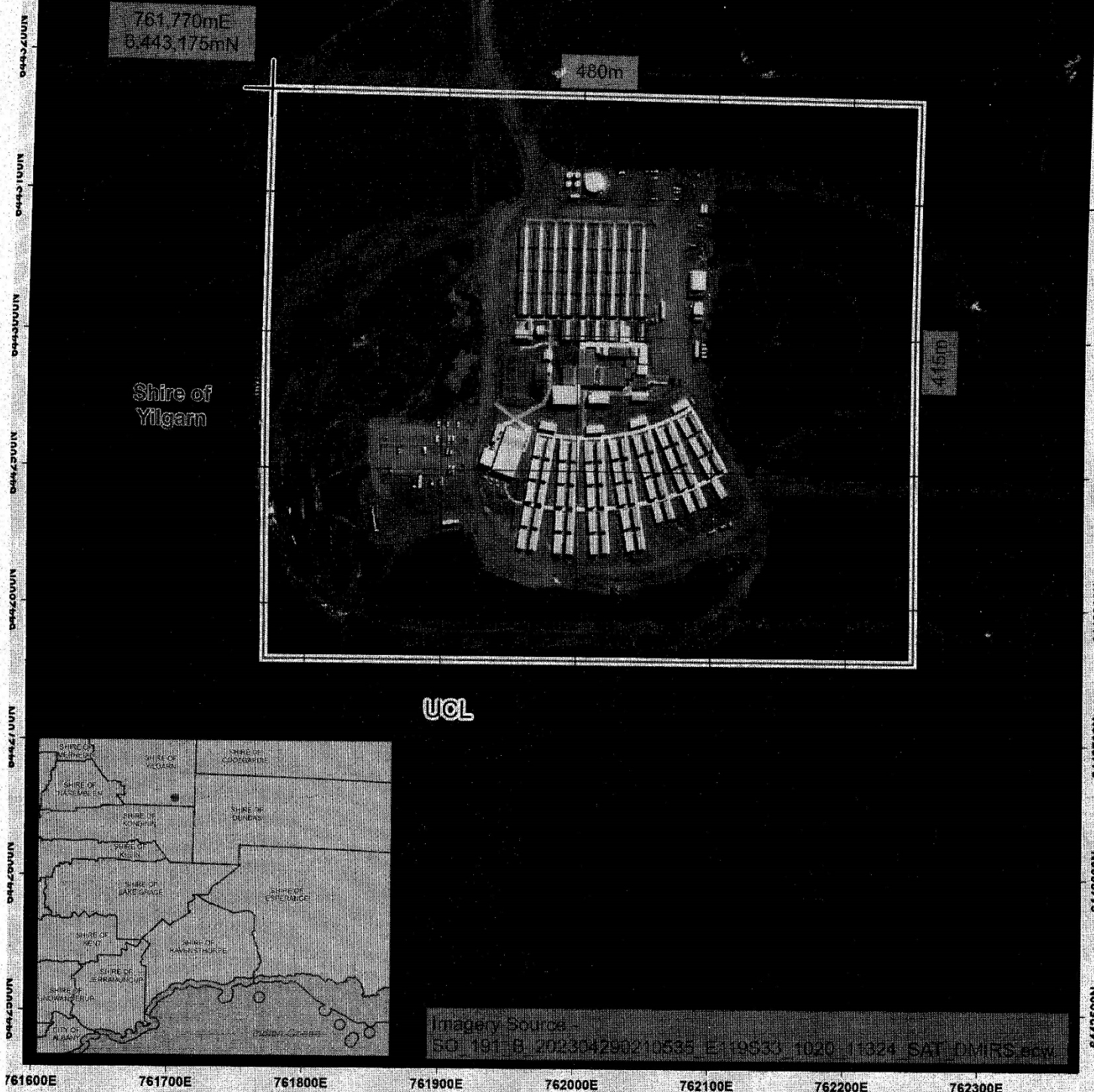
Job Number 0150454

Produced: 14/05/2024

Geospatial Team, Location Services, Landgate
Email: mapping@landgate.wa.gov.au



Attachment 9.2.5



Mount Holland Village - Technical Description

Mount Holland Village
Covalent Lithium Pty Ltd
Covalent Lithium Project

All that portion of land being part of an Unallocated Crown Land (UCL). Starting from a point at coordinate 761770.0 metres East, 6443175.0 metres North (MGA2020 Zone 50) and extending easterly 90 degrees, 0 minutes, 0.0 seconds, 480.0 metres; thence southerly 180 degrees, 0 minutes, 0.0 seconds, 415.0 metres; thence westerly 270 degrees, 0 minutes, 0.0 seconds, 480.0 metres; thence northerly 0 degrees, 0 minutes, 0.0 seconds, 415.0 metres to the starting point.

Approximate Area: 19.92 hectares

0 50 100 150 200 m
 1:4,000 GDA2020 MGA Zone 50

Job Number 0150453
 Produced: 14/05/2024

Geospatial Team, Location Services, Landgate
 Email: mapping@landgate.wa.gov.au

