



# 2024 - 2025 **BUDGET**

Adopted:  
Ordinary Council Meeting  
18 July 2024



### ***Budget Message from the Shire President***



I am pleased to present to the residents and ratepayers of the Shire of Yilgarn the 2024/2025 Budget that was adopted by Council at its Ordinary meeting held on Thursday, 18 July 2024.

Like the Shire of Yilgarn, the residents and ratepayers are no doubt feeling the pressure from the continuing rise in inflation and interest rates. The Shire of Yilgarn always ensures any rate rises are justifiable. Whilst necessary to ensure the Shire can continue to operate in the current economic conditions, moderate rate rises ensures ratepayers are not overly burdened. Due to significant changes in valuations from the Valuer General, in aiming for a 2.5% increase in the rates raised, we actually saw a decrease in the rate in the dollar percentages across all rating categories, except UV – Mining

tenements, which saw an increase of 2% in the rate in the dollar applied.

Whilst the rate in the dollar amount may have reduced for you property, if the valuer general has increased the value of your property, you may still see an increase in your rates bill. The value of rateable properties is not within the control of Council. Ratepayers aggrieved by a change in value of their property may lodge an appeal, with the appeal process detailed in the information sheets sent with the Rate Notices.

Shire staff are working with Council to deliver initiatives that will ensure better use of Council funds, which will assist in minimising rate increases. One such example is the finalisation of a full asset review, which will provide a detailed description of the Shire's assets and the associated cost liabilities. Shire staff are finalising the asset management plan, from which Council can make informed decisions regarding asset strategies. Yilgarn community members may have seen a recent building survey seeking feedback on Shire building stocks and some strategic building management options. This feedback, along with the asset data compiled via the asset review will assist Council in making informed decisions on the Shire's long-term asset strategies.

In regards to the 2024/2025 Budget, Council has endorsed a program that continues to provide ongoing services to all residents and ratepayers and additional to these services, the 2024/2025 Budget has several significant projects, which is dominated by the Southern Cross Sports Complex upgrade, which is a significant undertaking for the Shire, utilising Federal Grant Funding via the Local Roads and Community Infrastructure program as well as Shire funds.

Other notable projects include:

- \$15,196 to replace flooring and internal painting of the Medical Centre;
- \$45,000 for asbestos roof removal and wall repair at the Southern Cross Child Care Centre;
- \$10,000 for the painting of the Seniors Centre;
- \$77,603 for the upgrade of Unit 6 at the Homes for the Aged;
- \$158,703 for upgrades to the Shire of Yilgarn housing stock;
- \$30,000 for solar to be installed at the pool;
- \$30,000 for solar at the Shire depot;
- \$25,000 for a water saving wash down bay at Shire Depot;
- \$306,739 for upgrades to the caravan park, including power upgrades, caravan bay upgrades and new self-contained accommodation units;
- \$25,000 for CBD Antares Street redevelopment plans;

Council continues to ensure that it has a modern fleet of plant and equipment in order for our vast road network and parks and gardens to be maintained and upgraded to the satisfaction of users and ratepayers. Council have allocated \$1,442,000 in 2024/2025 towards plant and equipment, with major purchases including:

Light Tip Truck – Parks & Gardens  
John Deere Grader  
Toro Ride on Mower  
Water tank  
Administration Light Vehicle

Freightliner Prime Mover  
Tandem Dolly  
Toyota Landcruiser  
Caravan Park Van

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

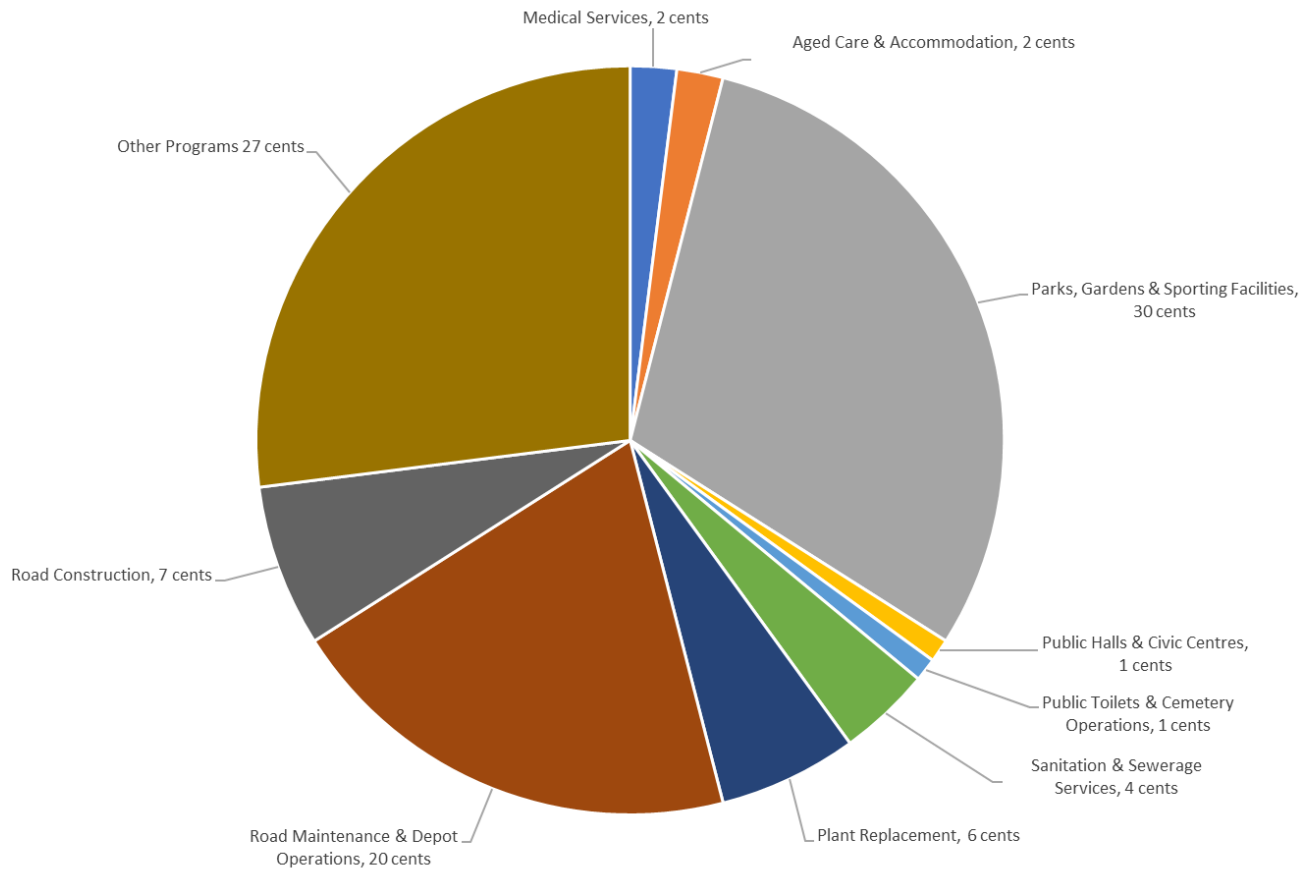
Producing the budget is a team effort from management and relevant staff within the organisation, with a special mention to the Shire's Executive Manager Infrastructure and Technical & Works Coordinator for their work compiling the infrastructure budget and to the Shire's Executive Manager Corporate Services for the work that he has put in to present this Budget to Councillors for their deliberation and final presentation to the residents and ratepayers of the Shire.

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

As President, I would like to thank all of Council, including Councillors, Management, and staff for their continued efforts for the Yilgarn community. I would like to specifically thank the Infrastructure staff for their efforts in keeping the roads and buildings maintained and towns neat and tidy; the Regulatory staff for their work in servicing and managing Shire facilities as well as compliance duties and the administration staff for their continued services to the community. To the Councillors I thank you for your support for the last year and look forward to another strong year.

**Cr Wayne Della Bosca**  
**SHIRE PRESIDENT**

## Where your Rate Dollar Goes



## Road Construction and Maintenance

Approximately \$5.497m has been allocated to the construction and maintenance of our vast road network. Funding assistance is received from Main Roads WA (State Government) of approximately \$1.535m and from the Roads to Recovery (Federal Government) program of approximately \$1.178m.

Scheduled Construction Projects for 2024/25 include:

PROJECT			BUDGET	FUNDING SOURCE
Road / Street	Proposed Works	Section(SLK)		
Bodallin Wheatbin Road	Replace Culverts & Reconstruct	0.9 to 3.1	\$ 1,674,799	Main Roads WA / Shire
Marvel Loch/Forrestania Road	Reconstruct to 8m Primer Seal	2.9 to 4.1	\$ 445,054	Federal Roads to Recoveries
Marvel Loch/Forrestania Road	Reseal	0.0 to 2.9	\$ 120,728	Federal Roads to Recoveries
Koorda/Bullfinch Road	Shoulder Widening	6.0 to 11.2	\$ 303,088	Federal Roads to Recoveries
Southern Cross South Road	Gravel Resheet	86.0 to 91.9	\$ 414,953	Federal Roads to Recoveries
Koorda/Bullfinch Road	Geotesting & Replace 2 Culverts	Full Length	\$ 136,500	Secondary Freight Network
Koolyanobbing Road	Replace Culverts & Reconstruct	41.7 to 43.0	\$ 308,148	Heavy Vehicle Road Contributions

PROJECT			BUDGET	FUNDING SOURCE
Road / Street	Proposed Works	Section(SLK)		
Various	Reseals-Short Sections & Intersections		\$ 406,980	Shire
Various	Replace Culverts		\$ 272,000	Shire / Federal LRCI Grant
Various	Southern Cross Townsite Curbing		\$ 272,000	Shire / Federal LRCI Grant
Noongar North Road	Gravel Resheet	9.1 to 11.5 & 14.6 to 17.6	\$ 303,017	Shire
Cockatoo Tank Road	Gravel Resheet	0.0 to 5.0	\$ 364,894	Shire
Dulyalbin Rd	Gravel Resheet	1.0 to 5.0	\$ 282,325	Shire
Ivy Road	Gravel Resheet	23.0 to 28.0	\$ 308,576	Shire
Altair Street	Reseal	0.0 to 1.3	\$ 70,291	Shire
			<u>\$ 5,683,353</u>	

Rural & Town road and footpath maintenance budget for 2024/25 is \$1.741m

## Building Upgrades and Renewals

The Shire of Yilgarn owns numerous community buildings throughout the Shire and has allocated \$6.383m for their renewal and/or upgrade. Some of the major renewal / upgrade works budgeted to be completed in 2024/25 include:

PROJECT		BUDGET	FUNDING SOURCE
Facility	Proposed Works		
Senior Citizens Facilities	General Renewals	\$ 87,603	Shire
Construction - New Housing	Construct New Executive Residence	\$ 860,384	Shire
Staff & General Housing	Internal & External Renewals & Upgrades	\$ 158,703	Shire
Southern Cross Sports Complex	Renovations & Improvements	\$ 4,420,000	Shire/Federal LRCI Grant
Swimming Pool	Install Solar Panels	\$ 30,000	Shire
Southern Cross Works Depot	General Renewals & Improvements	\$ 83,479	Shire
Southern Cross Caravan Park	Upgrade Power, Install Chalets & Improve Facilities	\$ 556,739	Shire
		<u>\$ 6,196,908</u>	

## Your Property Rates

Rates are set based on two factors:

- The rate in the dollar set by Council; and
- Property Valuations provided by the Valuer General.

Council's 2024/2025 Budget includes a **2.5% rate increase on the value of the rates raised in the 2023/24 financial year.**

In striking a rate in the dollar for levying rates, Council considered several factors including the Consumer Price Index, Local Government Cost Index and whether there had been significant movements in the valuation of any or all rate categories.

### Minimum Rates

The Minimum Rates have been increased to; \$600 for GRV - Residential and all other categories being set at a minimum of \$450.

### Why rates will fluctuate?

Rates will fluctuate from year to year as valuations and revaluations are received. Having a 2.5% change in the rate in the dollar overall does not necessarily equate to a 2.5% change in the rates paid by any individual property owner, as changes in valuations can have the effect of that property's rates either increasing or decreasing in line with the change in valuation.

### **Why use Differential Rates?**

Council has utilised a differential rating system since 1995/1996 as a method of more equitably distributing the rate burden according to the level at which ratepayers consume Council resources.

Methods of valuation used for mining tenements and rural land are not compatible and result in major discrepancies between the two.

## **Differential Rates**

Council has endorsed the following objects & reasons for setting differential rates in regards to the different rating categories:

### **Category 1 – Residential/Industrial GRV**

The object of the proposed rate in the \$ of \$0.090430 is to ensure a reasonable contribution towards the services and facilities provided by the Shire.

### **Category 2 – Commercial GRV**

The object of the proposed rate in the dollar of \$0.076405 is to ensure a reasonable contribution towards the services and facilities provided by the Shire and to keep rates to a minimum level to encourage local business to remain competitive and viable.

### **Category 3 – Minesites GRV**

The object of the proposed rate in the dollar of \$0.152268 is to reflect the cost of servicing mining activity including road infrastructure and other amenities.

### **Category 4 – Single Persons Quarters (SPQ) GRV**

The object of the proposed rate of \$0.152268 is intended to maintain the relativity comparative to residential rates and provides an average rate per accommodation unit of substantially less than Council's proposed minimum rate.

### **Category 5 - Rural UV**

The object of the proposed rate in the dollar of \$0.011556 is to ensure a reasonable contribution towards the services and facilities provided by the Shire.

### **Category 6 – Mining UV**

The object of the proposed rate in the \$ of \$0.152168 is to generate revenue to support the investment in road and road drainage infrastructure to service remote mining activities.





## **SHIRE OF YILGARN**

### **ANNUAL BUDGET**

### **FOR THE YEAR ENDED 30 JUNE 2025**

#### **LOCAL GOVERNMENT ACT 1995**

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#### **SHIRE'S VISION**

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

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
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
<b>Expenses</b>				
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
<b>Net result for the period</b>		<b>(485,137)</b>	<b>4,863,873</b>	<b>(2,123,592)</b>
<b>Other comprehensive income for the period</b>				
<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
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(485,137)</b>	<b>4,863,873</b>	<b>(2,123,592)</b>

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)

<b>Net cash provided by (used in) operating activities</b>	4	(81,266)	7,270,365	595,233
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**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
<b>Net cash (used in) investing activities</b>		(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
<b>Net cash provided by (used in) financing activities</b>		861,598	(98,253)	(97,695)

**Net increase (decrease) in cash held**

		(9,145,485)	3,974,770	(4,423,338)
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Cash at beginning of year		20,417,229	17,187,244	17,187,279
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<b>Cash and cash equivalents at the end of the year</b>	4	<b>11,271,744</b>	<b>21,162,014</b>	<b>12,763,941</b>
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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**

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

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

**SHIRE OF YILGARN**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
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## 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
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
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
<b>Total general rates</b>			1,127	190,666,764	4,481,881	0	4,481,881	4,269,097	4,236,338
<b>(ii) Minimum payment</b>									
		<b>Minimum</b>							
		\$							
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
<b>Total minimum payments</b>			479	1,158,372	236,550	0	236,550	231,750	233,100
<b>Total general rates and minimum payments</b>			1,606	191,825,136	4,718,431	0	4,718,431	4,500,847	4,469,438
<b>(iv) Ex-gratia rates</b>									
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)
<b>Total rates</b>					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
		\$	%	%
<b>Option one</b>				
Single full payment	Monday, 16 September 2024	0	0.0%	11.0%
<b>Option two</b>				
First instalment	Monday, 16 September 2024	10	4.5%	11.0%
Second instalment	Monday, 3 February 2025	10	4.5%	11.0%
<b>Option three</b>				
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%
		<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
		\$	\$	\$
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**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
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**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
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.

<b>Differential general rate or general rate</b>	<b>Proposed Rate in \$</b>	<b>Adopted Rate in \$</b>	<b>Reasons for the difference</b>
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
<b>Total cash and cash equivalents</b>		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
<b>Restrictions</b>				
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
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(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)
<b>Net cash from operating activities</b>		(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.



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
<b>Undrawn borrowing facilities</b>	\$	\$	\$
<b>credit standby arrangements</b>			
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
<b>Total amount of credit unused</b>	23,000	23,224	25,000
<b>Loan facilities</b>			
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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(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:

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(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**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
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
	<b>775,449</b>	<b>783,637</b>	<b>817,324</b>

\* 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
	<b>55,725</b>	<b>35,340</b>	<b>37,125</b>

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	29,848	7,854	8,432
	<b>29,848</b>	<b>7,854</b>	<b>8,432</b>

**(d) Write offs**

General rate	35,000	7,609	35,000
Fees and charges	5,000	0	5,000
	<b>40,000</b>	<b>7,609</b>	<b>40,000</b>

**(e) Low Value lease expenses**

Office equipment	1,217	1,217	1,217
	<b>1,217</b>	<b>1,217</b>	<b>1,217</b>

**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	12,000
Meeting attendance fees	9,600
Annual allowance for ICT expenses	1,180
Travel and accommodation expenses	500

**Cr Bryan Close**

Deputy President's allowance	3,000
Meeting attendance fees	6,100
Annual allowance for ICT expenses	1,180
Travel and accommodation expenses	0

**Cr Gary Guerini**

Meeting attendance fees	6,100
Annual allowance for ICT expenses	1,180
Travel and accommodation expenses	1,500

**Cr Lisa Granich**

Meeting attendance fees	6,100
Annual allowance for ICT expenses	1,180
Travel and accommodation expenses	500

**Cr Linda Rose**

Meeting attendance fees	6,100
Annual allowance for ICT expenses	1,180
Travel and accommodation expenses	2,500

**Cr Bianca Bradford**

Meeting attendance fees	6,100
Annual allowance for ICT expenses	1,180

**Cr Donna Newbury**

Meeting attendance fees	6,100
Annual allowance for ICT expenses	1,180
Travel and accommodation expenses	500

**Cr Jodie Cobden - Retired Oct 2023**

Meeting attendance fees	0
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**Cr Phil Nolan - Retired Oct 2023**

Meeting attendance fees	0
Travel and accommodation expenses	0

**Total Elected Member Remuneration**

President's allowance	12,000
Deputy President's allowance	3,000
Meeting attendance fees	46,200
Annual allowance for ICT expenses	8,260
Travel and accommodation expenses	5,500

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:

<b>Detail</b>	<b>Balance 30 June 2024</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2025</b>
	\$	\$	\$	\$
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
	\$	\$	\$
<b>By Program:</b>			
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.

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
GENERAL PURPOSE FUNDING				
<u>Rates</u>				
	Admin Fee - Caveat Lodgement	29.09	2.91	32.00
	Admin Fee - Rates Recovery from Rent	29.09	2.91	32.00
	Admin Fee - Refund of Overpayments	59.09	5.91	65.00
	Rate Enquiry Fees - Property Information Reports	90.00	9.00	99.00
	Rate Notice Copy	15.00	1.50	16.50
	Rate Enquiry	33.64	3.36	37.00
	Rates Database Extract	14.55	1.45	16.00
	Title Search	40.00	4.00	44.00
<u>Freedom of Information</u>				
	Application Fee - FOI (personal)			No Charge
	Application Fee - FOI (non-personal)	30.00	0.00	30.00
	Staff Time Dealing with Application - Per Hour	30.00	0.00	30.00
	Staff Supervised Access to Information - Per Hour	30.00	0.00	30.00
	Photocopying - as per fees listed in CRC printing section			
	Delivery, Packaging & Postage			At Cost
<u>Other</u>				
	Interest on Outstanding Standard Debtors (60+ Days overdue)			11.00%
	Copy of State Electoral Roll	19.09	1.91	21.00
	Dishonoured Cheque Fee	19.09	1.91	21.00
	Bullfinch Book	33.64	3.36	37.00
	Koolyanobbing Book	33.64	3.36	37.00
	Yilgarn History Book	38.18	3.82	42.00
	Vultee Vengeance Book - Soft Cover	28.18	2.82	31.00
	Yellowdine Book	29.09	2.91	32.00
	Books - Postage Charge	13.64	1.36	15.00
	Wheatbelt Visitors Centre - Wholesale			
	Koolyanobbing Book	20.45	2.05	22.50
	Vultee Vengeance Book - Soft Cover	16.91	1.69	18.60
	Yellowdine Book	17.45	1.75	19.20

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
LAW ORDER AND PUBLIC SAFETY				
<u>Dog &amp; Cat Poundage</u>				
	Poundage / Sustenance - per day or part thereof	20.00	2.00	22.00
	Impounding Fee	68.18	6.82	75.00
	Release Fee	45.45	4.55	50.00
	Animal Destruction	40.91	4.09	45.00
* All Poundage & Registration Fees (if any) are to be paid in full prior to release.				
* Poundage & Registration Fees will be waived if animal is surrendered for rehousing.				
<u>Dog Registration - as per the Dog Act 1976</u>				
	Annual (Unsterilised)	50.00	0.00	50.00
	Tri-Annual	120.00	0.00	120.00
	Lifetime	250.00	0.00	250.00
	Annual (Sterilised)	20.00	0.00	20.00
	Tri-Annual	42.50	0.00	42.50
	Lifetime	100.00	0.00	100.00
* Pensioners (50% of applicable fee charged)				
* Bona fide use in the droving or tending of stock (25% of applicable fee charged)				
	Kennel Annual Fee	200.00	0.00	200.00
<u>Cat Registration - as per the Cat Act 2011</u>				
	Annual (Sterilised) - 50% if first registration and application made after 31 May	20.00	0.00	20.00
	Tri-Annual	42.50	0.00	42.50
	Lifetime	100.00	0.00	100.00
Pensioners (50% of fee charged)				
	Application or Renewal of Approval to Breed Cats - fee per breeding cat	100.00	0.00	100.00
HEALTH				
<u>Shire of Yilgarn Health local laws 1997</u>				
	Lodging house registration	180.00	0.00	180.00
	Itinerant food vendors license- Annual	180.00	0.00	180.00
	Itinerant food vendors license - Daily	10.00	0.00	10.00
<u>Liquor and Gaming</u>				
	Cert. of Local Authority - Section 39 - Liquor	60.00	0.00	60.00
	Cert. of Planning Authority - Section 40 - Liquor	60.00	0.00	60.00
	Cert. of Local Authority - Section 55 - Gaming	60.00	0.00	60.00

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Offensive Trades</u>				
As set by the Offensive Trades (Fees) Regulations 1976				
<u>Health (Public Building) Regulations 1992</u>				
	Low Risk Public Building Application	90.00	0.00	90.00
	Medium Risk Public Building Application	180.00	0.00	180.00
	High Risk Public Building Application	832.00	0.00	832.00
<u>Food Act 2008</u>				
	Notification of a Non-Exempt Food Business	60.00	0.00	60.00

(Source: Health Department Schedule of Local Government Fees and Charges)

### EDUCATION AND WELFARE

#### SOUTHERN CROSS COMMUNITY RESOURCE CENTRE

##### Photocopying / printing - black (per page)

A5 single sided	0.14	0.01	0.15
A5 double sided	0.18	0.02	0.20
A4 single sided	0.27	0.03	0.30
A4 double sided	0.36	0.04	0.40
A3 single sided	0.55	0.05	0.60
A3 double sided	0.73	0.07	0.80
A5 nonstandard paper (per side)	0.27	0.03	0.30
A4 nonstandard paper (per side)	0.55	0.05	0.60
Over 150 copies A5 single sided	0.05	0.00	0.05
Over 150 copies A5 double sided	0.09	0.01	0.10
Over 150 copies A4 single sided	0.18	0.02	0.20
Over 150 copies A4 double sided	0.27	0.03	0.30
Over 150 copies A3 single sided	0.45	0.05	0.50
Over 150 copies A3 double sided	0.64	0.06	0.70

##### Photocopying / printing - colour (per page)

A5 single sided	0.45	0.05	0.50
A5 double sided	0.68	0.07	0.75
A4 single sided	0.91	0.09	1.00
A4 double sided	1.36	0.14	1.50
A3 single sided	1.82	0.18	2.00
A3 double sided	2.55	0.25	2.80
A5 nonstandard paper (per side)	0.73	0.07	0.80
A4 nonstandard paper (per side)	1.45	0.15	1.60



# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
	Over 150 copies A5 single sided	0.36	0.04	0.40
	Over 150 copies A5 double sided	0.59	0.06	0.65
	Over 150 copies A4 single sided	0.82	0.08	0.90
	Over 150 copies A4 double sided	1.27	0.13	1.40
	Over 150 copies A3 single sided	1.73	0.17	1.90
	Over 150 copies A3 double sided	2.45	0.25	2.70

### Large format printing / scanning (up to 36" wide) - per ½ metre or part there of

Printing - schematics & line drawings (Black)	10.91	1.09	12.00
Printing - posters & pictures (Black)	22.73	2.27	25.00
Printing - schematics & line drawings (Colour)	16.36	1.64	18.00
Printing - posters & pictures (Colour)	31.82	3.18	35.00
Scanning - per ½ metre	4.55	0.45	5.00

### Laminating

Business Card	0.91	0.09	1.00
A4	1.82	0.18	2.00
A3	2.73	0.27	3.00

\* Photocopying / printing cost not included.

### Facsimile

Facsimile first page	1.36	0.14	1.50
Per page thereafter	0.91	0.09	1.00

### Binding

A4 booklet 1-150 pages	3.18	0.32	3.50
A4 booklet over 150 pages	4.09	0.41	4.50

### Internet Usage

15 minutes	1.82	0.18	2.00
15 - 30 minutes	3.64	0.36	4.00
30 minutes to 1 hour	5.45	0.55	6.00

### Secretarial Services

15 minutes	10.00	1.00	11.00
15 - 30 minutes	20.00	2.00	22.00
1 Hour	38.64	3.86	42.50

\* Photocopying / printing, faxing, scanning and emailing cost not included.

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Video Conferencing</u>				
	Video Conference link-up - per hour	45.45	4.55	50.00
<u>Conference Room Hire</u>				
	Per hour (1 - 3 hours)	18.18	1.82	20.00
	Per day	63.64	6.36	70.00
	Late cancellation fee	18.18	1.82	20.00
<b><i>Additional to Conference Room rates</i></b>				
	Internet access (per hour)	4.55	0.45	5.00
	Internet access (per day)	27.27	2.73	30.00
<u>Scanning</u>				
	A4 & email/ save on own USB or CD/DVD per page	0.27	0.03	0.30
	A3 & email/ save on own USB or CD/DVD per page	0.55	0.05	0.60
	CD media	1.36	0.14	1.50
* Photocopying / printing cost not included.				
<u>Exam Supervision</u>				
	Per hour or part thereof	38.64	3.86	42.50
<u>Disks Services (per disk)</u>				
	CD & DVD Duplication (CD supplied not DVD)	2.73	0.27	3.00
* No items under copyright will be duplicated.				
<u>Crosswords Advertising - Businesses outside Shire of Yilgarn</u>				
<b><i>Black / white</i></b>				
	Full page A4	31.82	3.18	35.00
	Full page A4 with typesetting	50.00	5.00	55.00
	Half page A5	18.18	1.82	20.00
	Half page A5 with typesetting	27.27	2.73	30.00
	¼ page	13.64	1.36	15.00
	¼ page with typesetting	22.73	2.27	25.00
<b><i>Colour</i></b>				
	Full page A4	145.45	14.55	160.00
	Full page A4 with typesetting	163.64	16.36	180.00
	Half page A5	81.82	8.18	90.00
	Half page A5 with typesetting	90.91	9.09	100.00
	¼ page	45.45	4.55	50.00
	¼ page with typesetting	54.55	5.45	60.00

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Crosswords Advertising - Not for-profit &amp; local businesses</u>				
<b>Black / white</b>				
	Full page A4	27.27	2.73	30.00
	Full page A4 with typesetting	45.45	4.55	50.00
	Half page A5	13.64	1.36	15.00
	Half page A5 with typesetting	16.36	1.64	18.00
	¼ page	9.09	0.91	10.00
	¼ page with typesetting	13.64	1.36	15.00
<b>Colour</b>				
	Full page A4	118.18	11.82	130.00
	Full page A4 with typesetting	145.45	14.55	160.00
	Half page A5	63.64	6.36	70.00
	Half page A5 with typesetting	81.82	8.18	90.00
	¼ page	31.82	3.18	35.00
	¼ page with typesetting	36.36	3.64	40.00
<u>Crosswords Classified lineage</u>				
	Real Estate, Garage Sales, Employment max 6 lines	7.27	0.73	8.00
<u>Free Advertising</u>				
	Community Notices (Community Events, Community Group Notices, Health Services, Dog Bating, Volunteers needed etc.) Including Birthdays, Births, Deaths, Thanks, Congratulations, Gotchas, Raffle Results, Business Hours / Disruptions, Wanted adverts.			Free
* Size and availability of free advertising at the discretion of Editor				
<u>Crossword</u>				
	Per issue	0.91	0.09	1.00
	Annual mail subscription	90.91	9.09	100.00
	Online subscription (delivery via email)			Free
<u>Community Directory - Advertising</u>				
	Full Page - Glossy colour - Back cover	318.18	31.82	350.00
	Full Page - Glossy colour - Inside cover	318.18	31.82	350.00
	Full Page - Black & White - Inside book	209.09	20.91	230.00
	Half Page - Glossy colour - Inside & Back cover (excl, front cover)	245.45	24.55	270.00
	Half Page - Black & White - Inside book	190.91	19.09	210.00
	Quarter Page (Horizontal) - Glossy colour - Inside cover	200.00	20.00	220.00

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
	Quarter Page - Glossy colour - Inside cover	200.00	20.00	220.00
	Quarter Page - Black & White - Inside book	163.64	16.36	180.00
	Eighth Page - Black & White - Inside book	118.18	11.82	130.00
	Community phone directory	4.55	0.45	5.00

\* 1st copy of phone directory free per household and charges apply thereafter

### Shire Calendar - Advertising

1 Ad	45.45	4.55	50.00
2 Ads	81.82	8.18	90.00
3 Ads	109.09	10.91	120.00

### Area Promotions Materials

Post Cards	0.91	0.09	1.00
Stickers	0.91	0.09	1.00

### Library

Membership permanent resident			Free
Membership temporary residents			Free
Overdue notice (First free, charges apply thereafter)	5.00	0.50	5.50
Bond for temporary residents	25.00	0.00	25.00

## HOUSING

### Rental Rates per Week

Council Staff Housing	60.00	0.00	60.00
Council Staff - Unit Housing - 91A-C Antares St	50.00	0.00	50.00
Housing - Medical Services - 35 Taurus Street (Doctor)			Free
Homes for the Aged - Units 1 to 4	55.00	0.00	55.00
Homes for the Aged - Units 5 to 8	75.00	0.00	75.00
Homes for the Aged - Units 9 to 12	120.00	0.00	120.00
50 Antares Street - Units 1 to 4	250.00	0.00	250.00
Cleaning Fee (If required on tenant vacating premises) - per hour or part there-of.	45.45	4.55	50.00

\* General Shire housing stock may be rented at the discretion of the CEO for a negotiated weekly rental

\* A bond equivalent to four times the weekly rent is payable on all Council houses and units

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Professional Housing</u>				
<b>Daily Rate</b>				
	13 Libra Place (East)	55.00	0.00	55.00
	13 Libra Place (West)	55.00	0.00	55.00
	11 Antares Street	55.00	0.00	55.00
<b>Weekly Rate</b>				
	13 Libra Place (East)	250.00	0.00	250.00
	13 Libra Place (West)	250.00	0.00	250.00
	11 Antares Street	250.00	0.00	250.00
* The CEO is authorised to negotiate a suitable rental rate if deemed necessary.				
	Cleaning Fee (If required on tenant vacating premises) - per hour or part there-of.	45.45	4.55	50.00

### COMMUNITY AMENITIES

#### Rubbish Collection - Sale of 240 litre Sulo Bin

Kerb side waste collection

As determined annually by Council

\* Note: 240 ltr bins; First collection - GST free

240 ltr Rubbish Bins - sale of

At Cost + Admin Charge

240 ltr Rubbish Bins Spare Parks (Lids, Wheels etc) - sale of (If Available)

At Cost + Admin Charge

#### Refuse Disposal

Controlled Liquid Waste (K210, K110) - per litre	0.12	0.01	0.13
Asbestos Containing Material - per cubic metre	72.73	7.27	80.00
Commercial Waste - per cubic metre	45.45	4.55	50.00
Commercial Green Waste - per cubic metre			Free
Tyres - Small - Passenger/Motorbike (each)	13.64	1.36	15.00
Tyres - Medium - 4WD, SUV (each)	18.18	1.82	20.00
Tyres - Large - Truck (each)	27.27	2.73	30.00
Tyres - Tractor (each)	63.64	6.36	70.00
Opening outside of normal operating hours (minimum charge, waste charges additional)	150.00	15.00	165.00
Local residential waste - during open hours			Free

\* Metres<sup>3</sup> will be measured onsite

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Southern Cross Cemetery</u>				
	Grant of Right of Burial	250.00	0.00	250.00
	Grant of Right of Burial - Niche Wall	100.00	0.00	100.00
	Renewal of Grant of Right of Burial	100.00	0.00	100.00
	Transfer of Grant of Right of Burial	30.00	0.00	30.00
	Copy of Grant of Right of Burial	30.00	0.00	30.00
	Interment of Adult	400.00	40.00	440.00
	Digging Deeper Grave / Oversized Casket (in addition to applicable Interment Fee)	122.73	12.27	135.00
	Interment of child under 7 yrs	231.82	23.18	255.00
	Interment of stillborn	177.27	17.73	195.00
	Interment of ashes	60.00	6.00	66.00
	Reopening of adult grave	381.82	38.18	420.00
	Reopening of child grave	272.73	27.27	300.00
	Reopening of stillborn grave	218.18	21.82	240.00
	Interment without due notice (in addition to applicable Interment Fee)	163.64	16.36	180.00
	Interment outside normal working hours (in addition to applicable Interment Fee)	150.00	15.00	165.00
	Late arrivals - per hour (in addition to applicable Interment Fee)	45.45	4.55	50.00
	Exhumations	381.82	38.18	420.00
	Permission to erect headstone	28.18	2.82	31.00
	Permission to erect monument	47.27	4.73	52.00
	Permission to erect nameplate	10.00	1.00	11.00
	Funeral Directors Annual License	200.00	0.00	200.00
	Funeral Directors Single License	40.00	0.00	40.00
	Single Niche placement (If Shire Staff assistance required)	36.36	3.64	40.00
	Double Niche placement (If Shire Staff assistance required)	36.36	3.64	40.00
	Masons Licence - Annual	100.00	0.00	100.00
	Masons Licence - Single	50.00	0.00	50.00

### Sewerage Applications

Fees set by Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974

### Planning Scheme Amendment Fees - Local Government Fees Only

Minor Town Planning Scheme Amendments, including rezoning or lots when not included as part of a LG amendment - use scale of fees or use average of \$2,000 plus cost for preparing amendment documentation (if applicable)	2,000.00	0.00	2,000.00
Major Town Planning Scheme Amendments, including Lot Subdivision for 10 or more lots, when not included as part of a LG amendment - use scale of fees or use average of \$4,000 plus cost of preparing amendment documentation (if applicable)	4,000.00	0.00	4,000.00

### Planning Application Fees

Maximum Fees set by Planning and Development Regulations 2009

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
<b>RECREATION AND CULTURE</b>				
<i>Annual Fees</i>				
	Southern Cross Football Club	3,272.73	327.27	3,600.00
	Yilgarn Cricket Association	3,272.73	327.27	3,600.00
	Yilgarn Basketball Association (outdoor courts)	600.00	60.00	660.00
	Yilgarn Basketball Association (indoor courts)	1,409.09	140.91	1,550.00
	Yilgarn Netball Association (outdoor courts)	600.00	60.00	660.00
	Yilgarn Netball Association (indoor courts)	1,409.09	140.91	1,550.00
	Southern Cross Golf Club	545.45	54.55	600.00
	Yilgarn Bowls & Tennis Clubrooms	1,409.09	140.91	1,550.00

\* *Annual Fees include uses such as Club Meetings during the relevant season, Club AGM's & Presentation Nights. Annual Fees **DO NOT** include general usage outside of the relevant season. i.e. Club Fundraising Events.*

### HIRE OF PUBLIC BUILDINGS & GROUNDS

Note: Council has agreed to authorise the CEO to waive hire charges for the following:

1. When **not for profit organisations, based in the Shire of Yilgarn**, hires a facility for fundraising for an altruistic purpose (example being the Big Morning Tea). In these instances the hire fee is to be recorded as a Shire donation.
2. When the facility is being used for a **youth** event and the purpose is educational and beneficial to the youth who reside within the Shire (an example being the Young Entertainers). In these instances the hire fee is to be recorded and charged to account E10624 Youth Development Programs.

### Community Centre

Foyer only per day	90.91	9.09	100.00
Foyer only half day	63.64	6.36	70.00
Kitchen only flat rate	63.64	6.36	70.00
Private function per day	209.09	20.91	230.00
Private function half a day	145.45	14.55	160.00
Commercial function per day	304.55	30.45	335.00
Commercial function half day	181.82	18.18	200.00
Bond (refundable)	300.00	0.00	300.00
Extra Cleaning Fee per hour (minimum 2 hours)	45.45	4.55	50.00

\* *Half Day = 4 hrs*

### Senior Citizens Centre

Private & Corporate Functions - Maximum Charge	318.18	31.82	350.00
Bond (refundable)	300.00	0.00	300.00

\* *Hire & Charge Rate at CEO's discretion*

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Sports Complex</u>				
	<b>Lounge - incl. bar and kitchen access</b>			
	Private function per day	163.64	16.36	180.00
	Private function half day	109.09	10.91	120.00
	Private function per hour	36.36	3.64	40.00
	Commercial function per day	209.09	20.91	230.00
	Commercial function half a day	145.45	14.55	160.00
	Commercial function per hour	45.45	4.55	50.00
	Kitchen only	50.00	5.00	55.00
	Lounge only	63.64	6.36	70.00
	Bar and Lounge only	113.64	11.36	125.00
	<b>Indoor Sports Court - incl. change rooms</b>			
	Indoor Court per hour	27.27	2.73	30.00
	Indoor Court per day	95.45	9.55	105.00
	<b>Outdoor Oval &amp; Sports Courts</b>			
	Sports Oval Hire per day	409.09	40.91	450.00
	Outdoor Courts per hour	27.27	2.73	30.00
	Outdoor Courts per day	95.45	9.55	105.00
	* Outdoor Oval & Courts Charges only applicable if exclusive use required			
	* Charges NOT applicable to groups/clubs who pay an annual usage fee during applicable sporting season			
	Bond complex (refundable)	300.00	0.00	300.00
	Bond grounds (refundable)	515.00	0.00	515.00
<u>Hire of chairs &amp; tables - Per Day (From Recreation Complex only)</u>				
	Chairs - stack of 10	9.09	0.91	10.00
	Table each	4.55	0.45	5.00
	* Pick up & return hirers responsibility.			
<u>Community Bus Hire Rates</u>				
	<b>Community Bus</b>			
	Not for Profit Organisation - per km (including fuel)	0.60	0.06	0.66
	Commercial / For Profit Organisations - per km (excluding fuel)	0.90	0.09	0.99
	Community Bus Trailer - per day	50.00	5.00	55.00
	Cleaning Charge (If Not Cleaned)	409.09	40.91	450.00
	Hire Bond	300.00	0.00	300.00
	* Commercial Hire: Subject to CEO's Approval			



# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Security Key System</u>				
	Bond required for individual keys (refundable)	50.00	0.00	50.00
<u>Swimming Pool Admission</u>				
	General Admission			Free
	Lane Hire per hour	20.00	2.00	22.00
	Private Hire per hour	145.45	14.55	160.00
TRANSPORT				
<u>Aerodrome</u>				
	Aircraft Annual landing fees (local)	150.00	15.00	165.00
	Aircraft landing (per tonne rounded up)	15.91	1.59	17.50
	Passenger Fee (Incoming & Outgoing)	27.27	2.73	30.00
<u>Other</u>				
	Sale of Gravel & Sand per cubic metre	30.00	3.00	33.00
	Sale of Aggregate	At Cost + Admin Charge		
	* Delivery Additional to Above Fees			
ECONOMIC SERVICES				
<u>Building Permit Fees</u>				
	As set by Building Regulations 2013			
<u>Building Services levy</u>				
	As set by Building Services (Complaint Resolution and Administration) Regulations 2011			
<u>Building and Construction Industry Training Fund</u>				
	As set by Building and Construction Industry Training Fund and Levy Collection Act 1990			
<u>Land leases - Annual - Payable by 1 July -</u>				
	Horse Agistment Leases - Annual (per yard)	150.00	15.00	165.00
	Lots 36 & 44 - Cropping	2,000.00	200.00	2,200.00
	Airport - Cropping	454.55	45.45	500.00

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
<i>Water Charges (per kilolitre)</i>				
	Domestic use from Standpipes (On Application) <sup>1</sup>			No Charge
1. <i>Water Usage to the Value of \$1,200 Annually - No Charge, Thereafter at applicable normal Standpipe Charge rates.</i>				
<i>Dulyalbin Tank</i>				
	Water used for stock & spraying	1.30	0.00	1.30
<i>Mt Hampton Dam</i>				
	Water used for stock & spraying	0.67	0.00	0.67
<i>Standpipes</i>				
	Beaton - 50mm	9.97	0.00	9.97
	Bodallin - 50mm	9.97	0.00	9.97
	Bodallin - 25mm	3.37	0.00	3.37
	Bullfinch - 50mm	9.97	0.00	9.97
	Bullfinch - 25mm	3.37	0.00	3.37
	Castor - 25mm	3.37	0.00	3.37
	Garrett - 50mm	9.97	0.00	9.97
	Gatherer - 50mm	9.97	0.00	9.97
	Ghooli - 50mm	9.97	0.00	9.97
	Koolyanobbing - 50mm	9.97	0.00	9.97
	Marvel Loch - 50mm	9.97	0.00	9.97
	Moorine Rock - 50mm	9.97	0.00	9.97
	Moorine Rock - 25mm	3.37	0.00	3.37
	Noongar - 50mm	9.97	0.00	9.97
	Noongar - 25mm	3.37	0.00	3.37
	North Bodallin - 40mm	9.97	0.00	9.97
	O'Neils - 25mm	3.37	0.00	3.37
	Perilya - 50mm	9.97	0.00	9.97
* <i>High Flow Standpipes are 40mm and above, Low Flow are less than 40mm</i>				
	Standpipe Swipe Card (per card)	18.18	1.82	20.00
* <i>Standpipe water charges subject to change at any time due to changes in supply costs.</i>				

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
<b><u>CARAVAN PARK &amp; TOURIST ACCOMMODATION</u></b>				
	Sandalwood Lodge - A Rooms (Per night)	118.18	11.82	130.00
	Sandalwood Lodge - Family Room (Per night)	172.73	17.27	190.00
	Sandalwood Lodge - B Rooms (Per night)	100.00	10.00	110.00
	Kurrajong Double or Single Room (Per Night)	86.36	8.64	95.00
	Kurrajong - Family Room (Per night)	131.82	13.18	145.00
	Powered Caravan Sites - First 2 Guests (Per night)	31.82	3.18	35.00
	Powered Caravan Sites - Additional Person (Per night)	4.55	0.45	5.00
	Powered Caravan Sites - First 2 Guests (Per week)	190.91	19.09	210.00
	Powered Caravan Sites - Additional Person (Per week)	27.27	2.73	30.00
	Unpowered Caravan Sites - First 2 Guests (Per night)	14.55	1.45	16.00
	Unpowered Caravan Sites - Additional Person (Per night)	4.55	0.45	5.00
	Unpowered Caravan Sites - First 2 Guests (Per week)	87.27	8.73	96.00
	Unpowered Caravan Sites - Additional Person (Per week)	27.27	2.73	30.00
	Coin Operated Laundry Facilities - Washing Machine (Per cycle)	3.64	0.36	4.00
	Coin Operated Laundry Facilities - Dryer (Per cycle)	3.64	0.36	4.00
	Showers - Itinerant Use (Per person per use)	5.00	0.50	5.50
	Various Promotional & Non Promotional Merchandise			As Marked
	Lost Key Fee	45.45	4.55	50.00

\* Powered & Unpowered Sites - Children under 5 years old free

### **Cancellations**

Notice of:

More than 48 Hours

Full Refund

More than 24 Hours but less than 48 Hours

50% Refund

Less than 24 Hours

No Refund

Cancellation Fee

13.64

1.36

15.00

### **Concessions**

"Stay for 7 nights, Pay for 6 Nights"

Value of 1 night applicable rate

(Applicable only to Sandalwood Motor Lodge and Kurrajong Rooms)

### **Additional Fees**

Additional Servicing of Room/s (Per Room / Per Day)

40.91

4.09

45.00

(While occupied, rooms are serviced on a weekly basis)

Additional Cleaning on Check Out

77.27

7.73

85.00

(Due to excessive level of disarray such as spills, rubbish, pet hair or rearranged furniture)

# SHIRE OF YILGARN

## 2024 - 2025 FEES AND CHARGES

Function	Description	Fee	GST	Total
<b>OTHER PROPERTY AND SERVICES</b>				
<u>11 Antares St - Shop Front Rent - Per Year</u>				
	Section A (61.90 m <sup>2</sup> ) plus 32.05% of Annual Sewerage & Rubbish Charges	1,722.06	172.21	1,894.27
	Section B (35.17 m <sup>2</sup> ) plus 18.21% of Annual Sewerage & Rubbish Charges	978.42	97.84	1,076.26
	Section C (46.64 m <sup>2</sup> ) plus 24.15% of Annual Sewerage & Rubbish Charges	1,297.53	129.75	1,427.28
	Section D (49.43 m <sup>2</sup> ) plus 25.59% of Annual Sewerage & Rubbish Charges	1,375.14	137.51	1,512.65
<u>Labour Hire - Per Hour</u>				
	Labour (Operator)	85.00	8.50	93.50
	Additional Loading for Overtime (Time and a Half)	20.00	2.00	22.00
	Additional Loading for Overtime (Double Time)	40.00	4.00	44.00
	Labour (Executive)	155.00	15.50	170.50
<u>Other</u>				
	Administration Charge			12%
<u>Major Plant - Per hour, operator included</u>				
	Grader	220.00	22.00	242.00
	Construction Loader	220.00	22.00	242.00
	Town Loader	190.00	19.00	209.00
	Backhoe	160.00	16.00	176.00
	Skid Steer Loader	160.00	16.00	176.00
	Prime Mover and Side Tippers	240.00	24.00	264.00
	Prime Mover and Low Loader	240.00	24.00	264.00
	8x4 Truck and Dog	220.00	22.00	242.00
	Truck <13 tonne	140.00	14.00	154.00
	Truck >13 tonne	160.00	16.00	176.00
	Tractor	140.00	14.00	154.00
	Roller Steel Drum	160.00	16.00	176.00
	Roller Multi Tyred	160.00	16.00	176.00
	Road Broom (inc Vehicle)	180.00	18.00	198.00
<u>Major Plant - Per hour (not including operator, labour rate to be additional)</u>				
	Road Maintenance Truck	160.00	16.00	176.00
<u>Minor Plant - Per day, dry hire</u>				
	Minor Plant - Pumps, Generators (< 10kVA) & Trailers etc. (each)	130.00	13.00	143.00
* Generators > 10kVA are <b>NOT</b> Available for Hire				