

# 2025 - 2026 BUDGET

Adopted:  
Ordinary Council Meeting  
17<sup>th</sup> July 2025



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



I am pleased to present to the residents and ratepayers of the Shire of Yilgarn the 2025/2026 Budget that was adopted by Council at its Ordinary meeting held on Thursday, 17 July 2025.

The 2025/2026 operating budget has been compiled based on the principles contained in the Strategic Community Plan and Plan for the Future. The rating structure proposed for the 2025/2026 financial year is based on a 2.5% increase in the rates raised from those imposed in the previous year.

Due to a discrepancy in the model data utilised in the Ministerial approval for differential rating, a higher than anticipated Rate in the Dollar for UV – Rural and UV - Mining was utilised, whilst the % increase in the rate in the dollar for UV Rural was only 0.095% and UV – Mining 0.010%, due to significant land valuation increases, the increase in rates raised for UV – Rural will be 12.53% and UV – Mining 6.7% for 2025/2026.

With any increase in the rate in the dollar or rates raised, if the Valuer General has increased or decreased the value of your land, you may see fluctuations above or below the percentages stated in the budget. 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.

As detailed in my last budget message, the Shire is progressing with our asset management work, having adopted the Building Asset Management Plan, Levels of Service and Strategy and currently progressing the Road Asset Management Plan and Strategy.

In regards to the 2025/2026 Budget, Council has endorsed a program that continues to provide ongoing services to all residents and ratepayers and with a number of capital and operating projects, with the following of note:

- \$827,466 in capital investment into Shire housing;
- \$30,000 to install solar at the Southern Cross Aquatic Centre;
- \$52,000 to expand the Shire's CCTV;
- \$34,000 to install a new windsock and lighting at the Aerodrome;
- \$383,086 to complete installation of two self-contained chalets at the Caravan Park;
- \$110,000 to install three ensuite motel style rooms at the Caravan Park;
- \$5,000 to install accessible ramps at the Cemetery;
- \$145,000 to replace shade sail with hard top roof over play area & additional seating at Constellation Park;
- \$20,000 to renew the labyrinth at Constellation Park;
- \$40,000 to upgrade seating around Southern Cross Oval;
- \$50,000 to asphalt remainder of Sports Complex Carpark; and
- \$150,000 to commence Lake Koorkadine walk-trail.

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 \$1,198,000 in 2025/2026 for replacement costs for the following plant and equipment:

Grader	Water Truck
Prime Mover	Line Marker SP
Loader Broom	4 x 4x4 Dual Cab Ute
3 x Administration Vehicles	

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.

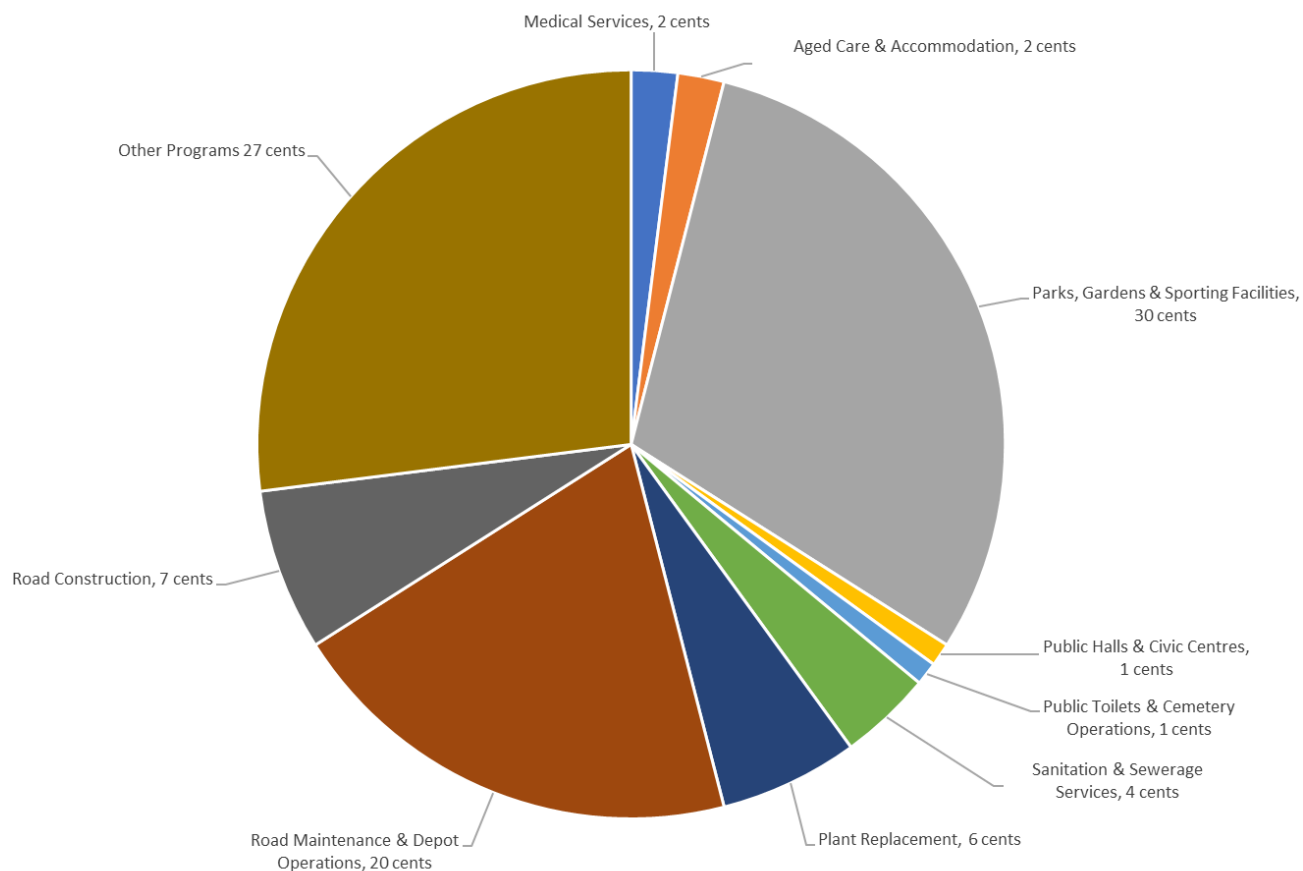
As always, I would encourage all residents and ratepayers to take ownership of this document and should you require clarification on any matters of income or expenditure, please do not hesitate to contact one of our senior managers who would be more than happy to provide the necessary information.

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/Domestic 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.

I have made the decision to not re-nominate at the upcoming Council elections, as such this will be my last budget message, so I will take this opportunity to thank everyone who has supported me over the past 16 years as a Councillor with the last 6 years as President and wish the Council and community all the best for the future.

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

## Where your Rate Dollar Goes



## Road Construction and Maintenance

Approximately \$6.206m 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 \$1.938m and from the Roads to Recovery (Federal Government) program of approximately \$1.45m.

Scheduled Construction Projects for 2025/26 include:

PROJECT			BUDGET	FUNDING SOURCE
Road / Street	Proposed Works	Section (SLK)		
Cramphorne Road	Construction	9.90 to 13.50	\$ 1,273,564.00	Main Roads WA / Shire
Marvel Loch Forrestania Road	Reseal	4.20 to 13.27	\$ 539,327.00	Main Roads WA / Shire
Bodallin North	Reseal	12.93 to 18.50	\$ 275,926.00	Main Roads WA / Shire
Southern Cross South Road	Gravel Sheeting	38.00 to 45.00	\$ 320,612.00	Federal Roads to Recoveries
Emu Fence Road - Gravel Sheeting	Gravel Sheeting	114.34 to 122.45	\$ 319,998.00	Federal Roads to Recoveries
Koorda Bullfinch Road	Widen Shoulders	0.00 to 5.00	\$ 250,257.00	Federal Roads to Recoveries
Cockatoo Tank Road	Gravel Sheeting	0.00 to 8.00	\$ 320,015.00	Federal Roads to Recoveries
Ivey Road - Gravel Sheeting	Gravel Sheeting	0.00 to 6.00	\$ 240,016.00	Federal Roads to Recoveries

PROJECT			BUDGET	FUNDING SOURCE
Road / Street	Proposed Works	Section (SLK)		
Dulyalbin Road	Gravel Sheeting	35.00 to 43.00	\$ 343,194.00	Heavy Vehicle Road User Fund
Noongar North Road	Gravel Sheeting	17.50 to 25.00	\$ 241,621.00	Shire
Turkey Hill Road	Gravel Sheeting	18.91 to 23.91	\$ 218,569.00	Shire
Bodallin South Road & Old Kalgoorlie Rd	Asphalt Intersection		\$ 60,700.00	Shire
Altair Street	Reseal	0.00 to 1.50	\$ 111,348.00	Shire
Canopus Street	Reseal	0.00 to 1.10	\$ 96,000.00	Shire
			<b>\$ 4,611,147.00</b>	

Rural & Town road and footpath maintenance budget for 2025/26 is \$1.595m

## Building Upgrades and Renewals

The Shire of Yilgarn owns numerous community buildings throughout the Shire and has allocated \$1.5m for their renewal and/or upgrade. Some of the major renewal / upgrade works budgeted to be completed in 2025/26 include:

PROJECT		BUDGET	FUNDING SOURCE
Facility	Proposed Works		
Construction - New Housing	Construct New Executive Residence	\$ 724,820.00	Shire
Staff & General Housing	Internal & External Renewals & Upgrades	\$ 114,646.00	Shire
Sports Complex	Install New Power Pole & Canteen Kitchen Window & Solar	\$ 68,719.00	Shire
Southern Cross Works Depot	General Renewals & Improvements	\$ 59,194.00	Shire
Southern Cross Caravan Park	Install 3 Ensuite Motel Style Rooms	\$ 496,086.00	Shire
		<b>\$ 1,463,465.00</b>	

## Your Property Rates

Rates are set on the basis of two factors:

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

Council's 2025/2026 Budget includes a **2.5% rate increase on the value of the rates raised in the 2024/25 financial year.**

In striking a rate in the dollar for levying rates, Council considered a number of 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 \$0.089291 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 \$0.079996 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 \$0.159882 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 \$0.159882 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 \$0.011567 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 \$0.152183 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 2026**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	33

The Shire of Yilgarn a Class 3 local government conducts the operations of a local government with the following community 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 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	4,975,317	4,559,283	4,601,698
Grants, subsidies and contributions		2,887,196	4,533,743	1,459,097
Fees and charges	14	2,078,867	2,449,638	2,060,787
Interest revenue	9(a)	629,882	796,783	774,449
Other revenue		757,066	1,041,021	712,474
		11,328,328	13,380,468	9,608,505
<b>Expenses</b>				
Employee costs		(4,897,171)	(4,383,455)	(4,680,008)
Materials and contracts		(2,737,046)	(2,008,290)	(2,406,890)
Utility charges		(956,069)	(1,064,850)	(888,701)
Depreciation	6	(5,267,485)	(4,801,364)	(4,739,000)
Finance costs	9(c)	(57,874)	(7,389)	(31,123)
Insurance		(380,895)	(396,622)	(358,984)
Other expenditure		(1,013,467)	(795,693)	(878,666)
		(15,310,007)	(13,457,663)	(13,983,372)
		(3,981,679)	(77,195)	(4,374,867)
Capital grants, subsidies and contributions		5,784,530	3,010,232	4,184,946
Profit on asset disposals	5	4,296	2,935	10,749
Loss on asset disposals	5	(164,013)	(132,512)	(240,976)
		5,624,813	2,880,655	3,954,719
<b>Net result for the period</b>		<b>1,643,134</b>	<b>2,803,460</b>	<b>(420,148)</b>
<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>1,643,134</b>	<b>2,803,460</b>	<b>(420,148)</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 2026**

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>		\$	\$	\$
Rates		4,975,317	4,533,375	4,601,698
Grants, subsidies and contributions		2,887,196	4,146,077	1,459,097
Fees and charges		2,078,867	2,449,638	2,060,787
Interest revenue		629,882	796,783	774,449
Goods and services tax received		0	1,228	0
Other revenue		757,066	1,041,021	712,474
		11,328,328	12,968,122	9,608,505
<b>Payments</b>				
Employee costs		(4,897,171)	(4,447,041)	(4,680,008)
Materials and contracts		(2,737,046)	(1,581,729)	(2,406,890)
Utility charges		(956,069)	(1,064,850)	(888,701)
Finance costs		(57,874)	(7,389)	(31,123)
Insurance paid		(380,895)	(396,622)	(358,984)
Other expenditure		(1,013,467)	(795,693)	(878,666)
		(10,042,522)	(8,293,324)	(9,244,372)
<b>Net cash provided by operating activities</b>	4	1,285,806	4,674,798	364,133
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(3,339,966)	(7,156,969)	(9,525,921)
Payments for construction of infrastructure	5(b)	(5,856,938)	(4,634,715)	(5,993,854)
Capital grants, subsidies and contributions		5,784,530	3,010,232	4,184,946
Proceeds from sale of property, plant and equipment	5(a)	505,000	485,045	491,500
<b>Net cash (used in) investing activities</b>		(2,907,374)	(8,296,407)	(10,843,329)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(196,933)	(98,814)	(138,402)
<b>Net cash (used in) financing activities</b>		(196,933)	(98,814)	(138,402)
<b>Net (decrease) in cash held</b>		(1,818,501)	(3,720,423)	(10,617,598)
Cash at beginning of year		6,947,437	20,417,229	20,417,229
<b>Cash and cash equivalents at the end of the year</b>	4	<b>5,128,936</b>	<b>16,696,806</b>	<b>9,799,631</b>

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 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	4,876,497	4,446,702	4,481,881
Rates excluding general rates	2(a)	98,820	112,581	124,817
Grants, subsidies and contributions		2,887,196	4,533,743	1,459,097
Fees and charges	14	2,078,867	2,449,638	2,060,787
Interest revenue	9(a)	629,882	796,783	774,449
Other revenue		757,066	1,041,021	712,474
Profit on asset disposals	5	4,296	2,935	10,749
		11,332,624	13,383,403	9,624,254

**Expenditure from operating activities**

Employee costs		(4,897,171)	(4,383,455)	(4,680,008)
Materials and contracts		(2,737,046)	(2,008,290)	(2,406,890)
Utility charges		(956,069)	(1,064,850)	(888,701)
Depreciation	6	(5,267,485)	(4,801,364)	(4,739,000)
Finance costs	9(c)	(57,874)	(7,389)	(31,123)
Insurance		(380,895)	(396,622)	(358,984)
Other expenditure		(1,013,467)	(795,693)	(878,666)
Loss on asset disposals	5	(164,013)	(132,512)	(240,976)
		(15,474,020)	(13,590,175)	(14,224,348)

Non cash amounts excluded from operating activities

	3(c)	5,582,467	5,089,885	5,127,449
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**Amount attributable to operating activities**

		<b>1,441,071</b>	<b>4,883,113</b>	<b>527,355</b>
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**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		5,784,530	3,010,232	4,184,946
Proceeds from disposal of property, plant and equipment	5(a)	505,000	485,045	491,500
		6,289,530	3,495,277	4,676,446

**Outflows from investing activities**

Acquisition of property, plant and equipment	5(a)	(3,339,966)	(7,156,969)	(9,525,921)
Acquisition of infrastructure	5(b)	(5,856,938)	(4,634,715)	(5,993,854)
		(9,196,904)	(11,791,684)	(15,519,775)

**Amount attributable to investing activities**

		<b>(2,907,374)</b>	<b>(8,296,407)</b>	<b>(10,843,329)</b>
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**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts	8(a)	344,000	2,702,000	2,322,000
		344,000	2,702,000	2,322,000

**Outflows from financing activities**

Repayment of borrowings	7(a)	(196,933)	(98,814)	(138,402)
Transfers to reserve accounts	8(a)	(4,232,049)	(1,840,497)	(1,076,884)
		(4,428,982)	(1,939,311)	(1,215,286)

**Amount attributable to financing activities**

		<b>(4,084,982)</b>	<b>762,689</b>	<b>1,106,714</b>
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**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	5,592,021	9,096,131	8,015,561
Amount attributable to investing activities		1,441,071	4,883,113	527,355
Amount attributable to financing activities		(2,907,374)	(8,296,407)	(10,843,329)
Amount attributable to financing activities		(4,084,982)	762,689	1,106,714
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>3</b>	<b>40,736</b>	<b>6,445,526</b>	<b>(1,193,699)</b>

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

**SHIRE OF YILGARN**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
**INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	15
Note 5	Property, Plant and Equipment	16
Note 6	Depreciation	17
Note 7	Borrowings	18
Note 8	Reserve Accounts	20
Note 9	Other Information	21
Note 10	Council Members Remuneration	22
Note 11	Trust Funds	23
Note 12	Revenue and Expenditure	24
Note 13	Program Information	26
Note 14	Fees and Charges	27

**SHIRE OF YILGARN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**1. BASIS OF PREPARATION**

The annual budget of the Shire of Yilgarn which is a Class 3 local government 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 Leases* which would have required the Shire of Yilgarn 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 of Yilgarn controls resources to carry on its function 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.

**2024/25 actual balances**

Balances shown in this budget as 2024/25 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*
- *AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*

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 2025-26 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 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [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*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements - (Appendix D) [for for-profit entities]*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
- *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*

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

**Critical accounting estimates and judgements**

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

**SHIRE OF YILGARN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Residential / Industrial	Gross rental valuation	0.089291	374	4,412,332	393,982	0	393,982	399,983	393,970
Commercial	Gross rental valuation	0.079996	23	1,016,398	81,308	0	81,308	79,319	82,147
Mine Sites	Gross rental valuation	0.159882	6	509,700	81,492	0	81,492	77,611	77,611
Single Persons Quarters	Gross rental valuation	0.159882	10	803,655	128,490	0	128,490	122,371	122,371
Rural	Unimproved valuation	0.011567	334	193,520,186	2,238,448	0	2,238,448	1,984,650	1,987,298
Mining	Unimproved valuation	0.152183	348	12,831,768	1,952,777	0	1,952,777	1,782,768	1,818,484
<b>Total general rates</b>			1,095	213,094,039	4,876,497	0	4,876,497	4,446,702	4,481,881
<b>Minimum payment</b>									
		\$							
Residential / Industrial	Gross rental valuation	600.00	136	308,517	81,600	0	81,600	79,800	84,000
Commercial	Gross rental valuation	450.00	17	72,317	7,650	0	7,650	6,300	10,800
Mine Sites	Gross rental valuation	450.00	1	500	450	0	450	450	450
Single Persons Quarters	Gross rental valuation	450.00	2	1,075	900	0	900	900	900
Rural	Unimproved valuation	450.00	45	490,127	20,250	0	20,250	20,250	20,700
Mining	Unimproved valuation	450.00	230	307,995	103,500	0	103,500	117,450	119,700
<b>Total minimum payments</b>			431	1,180,531	214,350	0	214,350	225,150	236,550
<b>Total general rates and minimum payments</b>			1,526		5,090,847	0	5,090,847	4,671,852	4,718,431
<b>Ex-gratia rates</b>									
Cooperative Bulk Handling	Ex-gratia	0.07668	tonnage	645,150	49,470	0	49,470	48,264	48,267
					5,140,317	0	5,140,317	4,720,116	4,766,698
Discounts (Refer note 2(f))							(165,000)	(160,833)	(160,000)
<b>Total rates</b>					5,140,317	0	4,975,317	4,559,283	4,606,698
Instalment plan charges							3,500	7,870	3,500
Instalment plan interest							5,000	11,614	5,000
Late payment of rate or service charge interest							35,000	37,347	35,000
							43,500	56,831	43,500

The Shire of Yilgarn did not raise specified area rates for the year ended 30th June 2026

\*Rateable Value at time of adopting budget.

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 2025/26 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 payments 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 2026**

**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, 15 September 2025	0	0.00%	11.0%
<b>Option two</b>				
First instalment	Monday, 15 September 2025	10	4.25%	11.0%
Second instalment	Monday, 2 February 2026	10	4.25%	11.0%
<b>Option three</b>				
First instalment	Monday, 15 September 2025	10	4.25%	11.0%
Second instalment	Monday, 24 November 2025	10	4.25%	11.0%
Third instalment	Monday, 2 February 2026	10	4.25%	11.0%
Fourth instalment	Monday, 13 April 2026	10	4.25%	11.0%

**(c) Objectives and Reasons for Differential Rating**

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

**(i) Differential general rate**

Description	Characteristics	Objects	Reasons
GRV Residential / Industrial	Properties within a town site boundary with a land use that does not fall within the category of commercial.	This rate to contribute to the services desired by the community	This is considered to be the base rate above which all other GRV rated properties are assessed.
GRV Commercial	Properties used for commercial purposes and non-residential properties.	This category is rated lower than Residential / Industrial to encourage competitiveness and viability.	To keep rates to a minimum to encourage local businesses to remain competitive and viable.
GRV Mine Sites	Applies to properties with a mining land use.	This rate reflects the cost of servicing mining activity including road infrastructure and other amenities and services.	This rate category reflects the greater impact on roads by way of heavy haulage as well as ancillary use of Shire services and facilities.

**SHIRE OF YILGARN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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.

**## Differential Minimum Payment**

GRV Residential / Industrial	Properties within the town site boundaries 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.

**(d) Variation in Adopted Differential Rates to Local Public Notice**



SHIRE OF YILGARN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
UV - Mining	0.164341	0.152183	The Rate in the Dollar was reduced for UV - Rural rate catagory due to significant increases in valuations. UV - Mining had a minor reduction in an attempt to bring parity of rates raised between the two rate types.
UV - Rural	0.011845	0.011567	

SHIRE OF YILGARN  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire of Yilgarn did not raise service charges for the year ended 30 June 2026

(f) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 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	\$ 160,833	\$ 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	160,833	160,000	

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

**SHIRE OF YILGARN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	14,941,374	17,407,032	21,346,197
	1,315,272	1,315,272	808,210
	135,262	135,262	477,873
	76,196	76,196	52,445
	0	0	253,474
	16,468,104	18,933,762	22,938,199
	(1,180,531)	(1,780,531)	(376,739)
	(670,303)	(670,303)	(42,381)
	0	0	(609,847)
7	0	(196,934)	(959,293)
	(472,459)	(472,459)	(425,957)
	0	0	(242,524)
	(2,323,293)	(3,120,227)	(2,656,741)
	14,144,811	15,813,535	20,281,458
3(b)	(14,416,424)	(10,221,514)	(9,147,031)
	(271,613)	5,592,021	11,134,427

**(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	(14,347,644)	(10,459,595)	(10,075,979)
	(420,000)	(298,230)	(369,000)
	0	196,934	959,293
	351,220	339,377	338,655
	(14,416,424)	(10,221,514)	(9,147,031)

**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  
- Employee provisions

**Non cash amounts excluded from operating activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(4,296)	(2,935)	(10,749)
5	164,013	132,512	240,976
6	5,267,485	4,801,364	4,739,000
	11,843	15,305	14,583
	67,895	68,112	68,112
	75,527	75,527	75,527
	5,582,467	5,089,885	5,127,449

**(d) Non-cash amounts excluded from investing activities**

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

**Adjustments to investing activities**

Property, plant and equipment received for substantially less than fair value  
Non cash capital grants, subsidies and contributions

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
	0	(274,286)	0
	0	274,286	0

**SHIRE OF YILGARN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(e) 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 of Yilgarn's operational cycle. In the case of liabilities where the Shire of Yilgarn 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 of Yilgarn's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire of Yilgarn prior to the end of the financial year that are unpaid and arise when the Shire of Yilgarn 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 of Yilgarn 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 of Yilgarn contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire of Yilgarn contributes are defined contribution plans.

**INVENTORY - 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.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire of Yilgarn'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 of Yilgarn's obligation to transfer goods or services to a customer for which the Shire of Yilgarn 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 of Yilgarn 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 of Yilgarn 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 of Yilgarn 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 of Yilgarn'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 of Yilgarn'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 of Yilgarn'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 of Yilgarn's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Yilgarn 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 of Yilgarn'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 2026**

**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	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 593,730	\$ 6,947,437	\$ 11,270,218
<b>Total cash and cash equivalents</b>		593,730	6,947,437	11,270,218
Held as				
- Unrestricted cash and cash equivalents		(13,753,914)	(3,512,158)	1,194,239
- Restricted cash and cash equivalents		14,347,644	10,459,595	10,075,979
	3(a)	593,730	6,947,437	11,270,218
<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		14,347,644	10,459,595	10,075,979
		14,347,644	10,459,595	10,075,979
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	14,347,644	10,459,595	10,075,979
		14,347,644	10,459,595	10,075,979
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		1,643,134	2,803,460	(420,148)
Depreciation	6	5,267,485	4,801,364	4,739,000
(Profit)/loss on sale of asset	5	159,717	129,577	230,227
(Increase)/decrease in receivables		0	(417,022)	(6,000)
(Increase)/decrease in contract assets		0	4,676	(324,399)
(Increase)/decrease in inventories		0	(38,741)	(15,000)
Increase/(decrease) in payables		0	401,716	(100,000)
Capital grants, subsidies and contributions		(5,784,530)	(3,010,232)	(4,119,957)
<b>Net cash from operating activities</b>		1,285,806	4,674,798	(16,277)

**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 of Yilgarn 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.

**SHIRE OF YILGARN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**5. PROPERTY, PLANT AND EQUIPMENT**

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	839,466	0	0	0	0	58,829	0	0	0	0	1,137,721	0	0	0	0
Buildings - specialised	604,000	0	0	0	0	4,648,991	0	0	0	0	5,793,200	0	0	0	0
Furniture and equipment	73,500	0	0	0	0	6,584	0	0	0	0	65,000	0	0	0	0
Plant and equipment	1,823,000	(664,717)	505,000	4,296	(164,013)	2,442,565	(801,146)	485,045	2,935	(319,036)	2,530,000	(720,201)	491,500	12,275	(240,976)
<b>Total</b>	<b>3,339,966</b>	<b>(664,717)</b>	<b>505,000</b>	<b>4,296</b>	<b>(164,013)</b>	<b>7,156,969</b>	<b>(801,146)</b>	<b>485,045</b>	<b>2,935</b>	<b>(319,036)</b>	<b>9,525,921</b>	<b>(720,201)</b>	<b>491,500</b>	<b>12,275</b>	<b>(240,976)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	5,151,218	0	0	0	0	4,568,610	0	0	0	0	5,780,854	0	0	0	0
Infrastructure - footpaths	120,000	0	0	0	0	0	0	0	0	0	120,000	0	0	0	0
Infrastructure - parks and ovals	160,000	0	0	0	0	0	0	0	0	0	30,000	0	0	0	0
Infrastructure - other	0	0	0	0	0	43,297	0	0	0	0	0	0	0	0	0
Infrastructure - sewerage	28,000	0	0	0	0	0	0	0	0	0	43,000	0	0	0	0
Infrastructure - townscape	363,720	0	0	0	0	22,808	0	0	0	0	0	0	0	0	0
Infrastructure - aerodromes	34,000	0	0	0	0	0	0	0	0	0	20,000	0	0	0	0
<b>Total</b>	<b>5,856,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,634,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,993,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>9,196,904</b>	<b>(664,717)</b>	<b>505,000</b>	<b>4,296</b>	<b>(164,013)</b>	<b>11,791,684</b>	<b>(801,146)</b>	<b>485,045</b>	<b>2,935</b>	<b>(319,036)</b>	<b>15,519,775</b>	<b>(720,201)</b>	<b>491,500</b>	<b>12,275</b>	<b>(240,976)</b>

**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 2026**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - refuse
Infrastructure - sewerage
Infrastructure - townscape
Infrastructure - airport
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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
72,693	74,008	72,156
449,646	457,783	418,520
24,997	25,449	23,425
421,797	429,430	387,975
3,304,108	3,363,900	2,884,888
30,995	31,556	31,575
570,600	580,926	579,266
55,952	56,965	39,599
6,954	7,080	12,037
51,359	52,288	13,437
7,621	7,759	16,518
32,318	32,903	26,529
238,445	242,760	231,255
0	0	1,820
5,267,485	5,362,807	4,739,000
32,200	32,164	32,100
145,150	145,455	142,600
14,435	14,436	14,400
83,200	83,021	82,500
47,700	47,677	47,000
644,150	643,761	631,650
525,150	503,593	452,050
3,399,300	3,401,971	2,988,000
54,300	54,460	44,000
321,900	322,822	304,700
5,267,485	5,249,360	4,739,000

**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 - refuse	40 Years
Infrastructure - other	
Right of use - land	
Right of use - buildings	
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	

**AMORTISATION**

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

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

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



SHIRE OF YILGARN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

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	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments
				1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Southern Cross Aquatic Centre Renewal	98	WATC	1.1426%	514,803	0	(99,946)	414,857	(6,160)	613,617	0	(98,814)	514,803	(7,293)	662,325	0	(98,233)	564,092	(7,293)
Southern Cross Recreation Center Upgrade	99	WATC	4.4187%	1,190,000	0	(96,987)	1,093,013	(51,523)	1,190,000	0	0	1,190,000	0	1,000,000	0	(40,169)	959,831	(22,555)
				1,704,803	0	(196,933)	1,507,870	(57,683)	1,803,617	0	(98,814)	1,704,803	(7,293)	1,662,325	0	(138,402)	1,523,923	(29,848)

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 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire of Yilgarn does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire of Yilgarn had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	(2,000)	(2,654)	(2,000)
<b>Total amount of credit unused</b>	<b>23,000</b>	<b>22,346</b>	<b>23,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,507,870	1,704,803	1,523,923

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire of Yilgarn 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 2026**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget				2024/25 Actual				2024/25 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	339,377	11,843	0	351,220	324,072	15,305	0	339,377	324,072	14,852	0	338,924
(b) Plant reserve	1,339,660	46,771	0	1,386,431	1,066,584	273,076	0	1,339,660	1,066,585	47,996	0	1,114,581
(c) Building reserve	1,228,894	1,042,694	0	2,271,588	2,889,717	359,177	(2,020,000)	1,228,894	2,889,718	130,037	(1,700,000)	1,319,755
(d) Aerodrome reserve	338,582	1,511,815	0	1,850,397	323,313	15,269	0	338,582	323,313	14,549	0	337,862
(e) Sewerage reserve	1,321,196	46,103	0	1,367,299	1,261,614	59,582	0	1,321,196	1,261,614	56,773	0	1,318,387
(f) Mt Hampton / Dalyalbin Water reserve	99,852	10,985	0	110,837	87,643	12,209	0	99,852	87,643	11,444	0	99,087
(g) Sport & Recreation Facility reserve	872	800,000	0	800,872	652,076	30,796	(682,000)	872	652,076	29,343	(622,000)	59,419
(h) Homes for the Aged reserve	459,063	16,019	0	475,082	438,361	20,702	0	459,063	438,360	19,726	0	458,086
(i) Refuse reserve	277,474	9,682	0	287,156	264,961	12,513	0	277,474	264,960	11,923	0	276,883
(j) Community Bus reserve	147,439	5,145	0	152,584	140,790	6,649	0	147,439	140,790	6,336	0	147,126
(k) Museum reserve	36,122	4,261	0	40,383	32,877	3,245	0	36,122	32,876	4,479	0	37,355
(l) Health Services - Capital reserve	242,411	8,459	0	250,870	231,479	10,932	0	242,411	231,479	10,417	0	241,896
(m) HVRUF reserve	2,181,724	626,167	(344,000)	2,463,891	1,754,848	426,876	0	2,181,724	1,754,848	628,968	0	2,383,816
(n) Youth Development reserve	127,396	4,445	0	131,841	121,651	5,745	0	127,396	121,650	5,474	0	127,124
(o) Tourism reserve	290,002	10,120	0	300,122	276,924	13,078	0	290,002	276,924	12,462	0	289,386
(p) Health Services - Operations reserve	124,469	4,343	0	128,812	118,856	5,613	0	124,469	118,856	5,349	0	124,205
(q) Yilgarn Bowls & Tennis Sinking Fund reser	75,765	9,311	0	85,076	65,982	9,783	0	75,765	65,982	9,635	0	75,617
(r) Standpipe Maintenance / Upgrade reserve	228,600	7,977	0	236,577	218,291	10,309	0	228,600	218,291	9,823	0	228,114
(s) Mineral Resources Contribution reserve	1,600,697	55,909	0	1,656,606	1,051,059	549,638	0	1,600,697	1,051,058	47,298	0	1,098,356
(t) Community Enhancement Fund reserve	0	0	0	0	0	0	0	0	0	0	0	0
	10,459,595	4,232,049	(344,000)	14,347,644	#####	1,840,497	(2,702,000)	#####	11,321,095	1,076,884	(2,322,000)	10,075,979

**(b) Reserve Accounts - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
<b>Restricted by council</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) Plant reserve	Ongoing	To be used To fund future maintenance works at the Mt Hampton Dam and Dalyalbin Water Supply Tank via annual contributions from the sale of water from these facilities.
(c) Building 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) Aerodrome reserve	Ongoing	To be used for major construction and improvements to Council's Buildings.
(e) Sewerage reserve	Ongoing	To be used for the purchase of major plant.
(f) Mt Hampton / Dalyalbin Water reserve	Ongoing	To be used for the upkeep and any major upgrade works to the Southern Cross Airport.
(g) Sport & Recreation Facility 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) Homes for the Aged reserve	Ongoing	To be used To fund any major projects relating To Recreation within the community.
(i) Refuse 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) HVRUF 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 reser	Ongoing	To recognise the Yilgarn Bowls & tennis Clubs contribution to future playing surface upgrades.
(r) Standpipe Maintenance / Upgrade reserve	Ongoing	To be used for major maintenance and upgrades to the Shires standpipe network.
(s) Mineral Resources Contribution 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 2026**

**9. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
Investments	589,882	752,025	734,449
Late payment of fees and charges *	1,500	1,446	1,000
Other interest revenue	40,000	48,961	40,000
	<b>631,382</b>	<b>802,432</b>	<b>775,449</b>

\* The Shire of Yilgarn 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	51,500	50,650	48,000
Other services	7,725	2,500	7,725
	<b>59,225</b>	<b>53,150</b>	<b>55,725</b>

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

Borrowings (refer Note 7(a))	57,683	7,293	29,848
	<b>57,683</b>	<b>7,293</b>	<b>29,848</b>

**(d) Write offs**

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

**(e) Low Value lease expenses**

Gymnasium equipment	0	1,217	1,217
	<b>0</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 2026**

**10. COUNCIL MEMBERS REMUNERATION**

**Cr Wayne Della Bosca - Shire President**

Shire President Allowance  
Meeting attendance fees  
Annual allowance for ICT expenses  
Travel and accommodation expenses

**Cr Bryan Close - Deputy Shire President**

Deputy Shire President Allowance  
Meeting attendance fees  
Annual allowance for ICT expenses  
Travel and accommodation expenses

**Cr Donna Newbury**

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

**Cr Bianca Bradford**

Meeting attendance fees  
Annual allowance for ICT expenses

**Cr Lisa Granich**

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

**Cr Linda Rose**

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

**Cr Gary Guerini**

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

**Total Council Member Remuneration**

Shire President Allowance  
Deputy Shire President Allowance  
Meeting attendance fees  
Annual allowance for ICT expenses  
Travel and accommodation expenses

<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
\$	\$	\$
13,000	12,000	12,000
9,600	10,800	9,600
1,180	1,180	1,180
500	632	500
24,280	24,612	23,280
3,250	3,000	3,000
6,100	4,800	6,100
1,180	1,180	1,180
0	1,008	0
10,530	9,988	10,280
6,100	4,600	6,100
1,180	1,180	1,180
500	1,155	500
7,780	6,935	7,780
6,100	5,200	6,100
1,180	1,180	1,180
7,280	6,380	7,280
6,100	5,000	6,100
1,180	1,180	1,180
500	337	500
7,780	6,517	7,780
6,100	5,200	6,100
1,180	1,180	1,180
2,500	2,871	2,500
9,780	9,251	9,780
6,100	5,200	6,100
1,180	1,180	1,180
1,500	1,944	1,500
8,780	8,324	8,780
76,210	72,007	74,960
13,000	12,000	12,000
3,250	3,000	3,000
46,200	40,800	46,200
8,260	8,260	8,260
5,500	7,947	5,500
76,210	72,007	74,960

**SHIRE OF YILGARN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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 2025</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2026</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

**SHIRE OF YILGARN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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.



**SHIRE OF YILGARN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
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

# SHIRE OF YILGARN

## NOTES TO AND FORMING PART OF THE BUDGET

### FOR THE YEAR ENDED 30 JUNE 2026

## 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 of Yilgarn'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 2026

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	8,500	21,940	8,500
Law, order, public safety	4,750	2,384	4,750
Health	1,500	768	1,500
Education and welfare	74,480	74,374	77,600
Housing	69,160	65,335	84,240
Community amenities	767,478	818,269	731,198
Recreation and culture	12,650	39,670	12,650
Transport	35,450	165,858	85,450
Economic services	1,048,770	1,143,902	998,770
Other property and services	56,129	117,138	56,129
	2,078,867	2,449,638	2,060,787

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

# SHIRE OF YILGARN

## 2025 - 2026 FEES AND CHARGES

Function	Description	Fee	GST	Total
<b>GENERAL PURPOSE FUNDING</b>				
<i>Rates</i>				
	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
<i>Freedom of Information</i>				
	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
<i>Other</i>				
	Interest on Outstanding Standard Debtors (60+ Days overdue)			11.00%
	Standard Debtors Installment Fee	10.00	1.00	11.00
	Copy of State Electoral Roll	19.09	1.91	21.00
	Dishonoured Cheque Fee	19.09	1.91	21.00
	Local Authority Vehicle Licence Plates	Department of Transport		
	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
	Before Coolgardie II	36.36	3.64	40.00
	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

## 2025 - 2026 FEES AND CHARGES

Function	Description	Fee	GST	Total
<b>LAW ORDER AND PUBLIC SAFETY</b>				
<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
<i>* All Poundage &amp; Registration Fees (if any) are to be paid in full prior to release.</i>				
<i>* Poundage &amp; Registration Fees will be waived if animal is surrendered for rehousing.</i>				
<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
<i>* Pensioners (50% of applicable fee charged)</i>				
<i>* Bona fide use in the droving or tending of stock (25% of applicable fee charged)</i>				
	Kennel Annual Fee	200.00	0.00	200.00
<u>Cat Registration - as per the Cat Act 2011</u>				
	Annual (Sterilised)	20.00	0.00	20.00
	- 50% if first registration and application made after 31 May			
	Tri-Annual	42.50	0.00	42.50
	Lifetime	100.00	0.00	100.00
	<i>Pensioners (50% of fee charged)</i>			
	Application or Renewal of Approval to Breed Cats - fee per breeding cat	100.00	0.00	100.00
<b>HEALTH</b>				
<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

## 2025 - 2026 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
Over 150 copies A5 single sided	0.36	0.04	0.40
Over 150 copies A5 double sided	0.59	0.06	0.65

# SHIRE OF YILGARN

## 2025 - 2026 FEES AND CHARGES

Function	Description	Fee	GST	Total
	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
<i>Large format printing / scanning (up to 36" wide) - per ½ metre or part there of</i>				
	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
<i>Laminating</i>				
	Business Card	0.91	0.09	1.00
	A4	1.82	0.18	2.00
	A3	2.73	0.27	3.00
<i>* Photocopying / printing cost not included.</i>				
<i>Facsimile</i>				
	Facsimile first page	1.36	0.14	1.50
	Per page thereafter	0.91	0.09	1.00
<i>Binding</i>				
	A4 booklet 1-150 pages	3.18	0.32	3.50
	A4 booklet over 150 pages	4.09	0.41	4.50
<i>Internet Usage</i>				
	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
<i>Secretarial Services</i>				
	15 minutes	13.64	1.36	15.00
	15 - 30 minutes	27.27	2.73	30.00
	1 Hour	54.55	5.45	60.00
<i>* Photocopying / printing, faxing, scanning and emailing cost not included.</i>				
<i>Video Conferencing</i>				
	Video Conference link-up - per hour	45.45	4.55	50.00



# SHIRE OF YILGARN

## 2025 - 2026 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Conference Room Hire</u>				
	Per hour (1 - 3 hours or part thereof)	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	54.55	5.45	60.00
<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

## 2025 - 2026 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
	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 OF YILGARN

## 2025 - 2026 FEES AND CHARGES

Function	Description	Fee	GST	Total
<u>Shire Calendar - Advertising</u>				
	1 Ad	45.45	4.55	50.00
	2 Ads	81.82	8.18	90.00
	3 Ads	109.09	10.91	120.00
<u>Area Promotions Materials</u>				
	Post Cards, Stickers & Magnets			As Marked
<u>Library</u>				
	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
<b>HOUSING</b>				
<u>Rental Rates per Week</u>				
	Council Staff Housing - By negotiation up to	120.00	0.00	120.00
	Council Staff - Unit Housing - 91A-C Antares St	60.00	0.00	60.00
	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 thereof.	77.27	7.73	85.00
* 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				
<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 thereof.	77.27	7.73	85.00

# SHIRE OF YILGARN

## 2025 - 2026 FEES AND CHARGES

Function	Description	Fee	GST	Total
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### 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 Parts (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)	40.91	4.09	45.00
Tyres - Large - Truck - Super Single (each)	81.82	8.18	90.00
Tyres - Large - Tractor / Earth Mover - up to 1m (each)	163.64	16.36	180.00
Tyres - Large - Tractor / Earth Mover - 1m to 2m (each)	313.64	31.36	345.00
Tyres - Large - Tractor / Earth Mover - greater than 2m (each)	472.73	47.27	520.00
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*

#### Southern Cross Cemetery

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

# SHIRE OF YILGARN

## 2025 - 2026 FEES AND CHARGES

Function	Description	Fee	GST	Total
	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

## RECREATION AND CULTURE

### Annual Fees

Southern Cross Football Club	3,272.73	327.27	3,600.00
Yilgarn Cricket Association	1,409.09	140.91	1,550.00
Yilgarn Basketball Association (outdoor courts ex Lounge)	600.00	60.00	660.00
Yilgarn Basketball Association (indoor courts inc Lounge)	1,409.09	140.91	1,550.00
Yilgarn Netball Association (outdoor courts ex Lounge)	600.00	60.00	660.00
Yilgarn Netball Association (indoor courts inc Lounge)	1,409.09	140.91	1,550.00
Yilgarn Ladies Darts Association (inc Lounge)	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.

# SHIRE OF YILGARN

## 2025 - 2026 FEES AND CHARGES

Function	Description	Fee	GST	Total
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### HIRE OF PUBLIC BUILDINGS & GROUNDS

The Shire of Yilgarn discourages applications for waivers of fees and charges, especially for proponents that have operating budgets. Local community non-profit proponents have access to the Shire's annual Community Funding Program.

In extenuating circumstances, proponents may submit a proposal to the Shire for funding, however submissions will need to be accompanied by a business case/community benefit assessment for the funding and provide relevant financial documentation detailing the proponents financial position and justification for seeking assistance. Any funding provided by the Shire will be via a written agreement, including any terms and conditions considered necessary by Council.

### Community Centre / Halls

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 or part thereof (minimum 2 hours)	77.27	7.73	85.00

\* 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

### Yilgarn Recreation Centre

#### **Main Lounge**

Private function - per day			
Lounge only	63.64	6.36	70.00
Bar & Lounge only	113.64	11.36	125.00
Lounge, Kitchen & Bar	163.64	16.36	180.00
Private function - per half day			
Lounge only	40.91	4.09	45.00
Bar & Lounge only	86.36	8.64	95.00
Lounge, Kitchen & Bar	109.09	10.91	120.00
Commercial function - per day			
Lounge only	136.36	13.64	150.00
Bar & Lounge only	227.27	22.73	250.00
Lounge, Kitchen & Bar	318.18	31.82	350.00
Commercial function - per half day			
Lounge only	81.82	8.18	90.00
Bar & Lounge only	150.00	15.00	165.00
Lounge, Kitchen & Bar	250.00	25.00	275.00

# SHIRE OF YILGARN

## 2025 - 2026 FEES AND CHARGES

Function	Description	Fee	GST	Total
<b><i>Veiwing Lounge</i></b>				
	Private function per day	131.82	13.18	145.00
	Private function half day	86.36	8.64	95.00
	Private function per hour	31.82	3.18	35.00
	Commercial function per day	168.18	16.82	185.00
	Commercial function half a day	118.18	11.82	130.00
	Commercial function per hour	36.36	3.64	40.00
<b><i>Indoor Sports Court - incl. change rooms</i></b>				
	Indoor Court - per hour (ex Lounge)	27.27	2.73	30.00
	Indoor Court - per day (ex Lounge)	95.45	9.55	105.00
<b><i>Outdoor Oval &amp; Sports Courts</i></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
* <i>Outdoor Oval &amp; Courts Charges only applicable if exclusive use required</i>				
* <i>Charges NOT applicable to groups/clubs who pay an annual usage fee during applicable sporting season</i>				
	Bond complex (refundable)	300.00	0.00	300.00
	Bond grounds (refundable)	515.00	0.00	515.00
	Extra Cleaning Fee per hour or part thereof (min 2 hours) - Indoor Facilities ONLY	77.27	7.73	85.00
<u><i>Hire of chairs &amp; tables - Per Day (From Recreation Complex only)</i></u>				
	Chairs - stack of 10	9.09	0.91	10.00
	Table each	4.55	0.45	5.00
* <i>Pick up &amp; return hirers responsibility.</i>				
<u><i>Community Bus Hire Rates</i></u>				
<b><i>Community Bus</i></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
	State or Federal Funded Organisation - per km (excluding fuel)	0.90	0.09	0.99
	Community Bus Trailer - per day (All Hire Types)	50.00	5.00	55.00
	Cleaning Charge (If Not Cleaned)	409.09	40.91	450.00
	Hire Bond - Refundable	300.00	0.00	300.00
* <i>Commercial Hire: Subject to CEO's Approval</i>				

# SHIRE OF YILGARN

## 2025 - 2026 FEES AND CHARGES

Function	Description	Fee	GST	Total
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### Security Key System

Bond required for individual keys (refundable)	50.00	0.00	50.00
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### Swimming Pool Admission

General Admission			Free
Lane Hire per hour	20.00	2.00	22.00
Private Hire per hour	145.45	14.55	160.00

### Trading In Thoroughfares and Public Places

Application for Stallholder permit (inc 1 day operations)	45.45	4.55	50.00
Stallholder permit - Daily fee	27.27	2.73	30.00
Application for Traders permit (inc 1 day operations)	45.45	4.55	50.00
Traders permit - Daily fee	27.27	2.73	30.00

## TRANSPORT

### Aerodrome

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

### Other

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

### Building Permit Fees

As set by Building Regulations 2013

### Building Services levy

As set by Building Services (Complaint Resolution and Administration) Regulations 2011

### Building and Construction Industry Training Fund

As set by Building and Construction Industry Training Fund and Levy Collection Act 1990



# SHIRE OF YILGARN

## 2025 - 2026 FEES AND CHARGES

Function	Description	Fee	GST	Total
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### Land leases - Annual - Payable by 1 July -

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

### Water Charges (per kilolitre)

Domestic use from Standpipes (On Application) <sup>1</sup>			No Charge
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1. *Water Usage to the Value of \$1,200 Annually - No Charge, Thereafter at applicable normal Standpipe Charge rates.*

### **Dulyalbin Tank**

Water used for stock & spraying (Non-Potable)	1.30	0.00	1.30
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### **Mt Hampton Dam**

Water used for stock & spraying (Non-Potable)	0.67	0.00	0.67
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### **Standpipes**

Beaton - 50mm	10.19	0.00	10.19
Bodallin - 50mm	10.19	0.00	10.19
Bodallin - 25mm	3.44	0.00	3.44
Bullfinch - 50mm	10.19	0.00	10.19
Bullfinch - 25mm	3.44	0.00	3.44
Castor - 25mm	3.44	0.00	3.44
Garrett - 50mm	10.19	0.00	10.19
Gatherer - 50mm	10.19	0.00	10.19
Ghooli - 50mm	10.19	0.00	10.19
Koolyanobbing - 50mm	10.19	0.00	10.19
Marvel Loch - 50mm	10.19	0.00	10.19
Moorine Rock - 50mm	10.19	0.00	10.19
Moorine Rock - 25mm	3.44	0.00	3.44
Noongar - 50mm	10.19	0.00	10.19
Noongar - 25mm	3.44	0.00	3.44
North Bodallin - 40mm	10.19	0.00	10.19
O'Neils - 25mm	3.44	0.00	3.44
Perilya - 50mm	10.19	0.00	10.19

- \* *High Flow Standpipes are 40mm and above, Low Flow are less than 40mm*

Standpipe Swipe Card (per card)	18.18	1.82	20.00
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- \* *Standpipe water charges subject to change at any time due to changes in supply costs.*

# SHIRE OF YILGARN

## 2025 - 2026 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
	Self Contained 2 x 1 Park Cabins (Per Night)	227.27	22.73	250.00
	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 Park Cabins, Sandalwood Motor Lodge and Kurrajong Rooms)

### **Additional Fees**

Additional Servicing of Room/s (Per Room / Per Day)  
(While occupied, rooms are serviced on a weekly basis)

59.09

5.91

65.00

Additional Cleaning on Check Out (Per Hour or part thereof)  
(Due to excessive level of disarray such as spills, rubbish, pet hair or rearranged furniture)

77.27

7.73

85.00

# SHIRE OF YILGARN

## 2025 - 2026 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	1,790.95	179.09	1,970.04
	Section B (35.17 m <sup>2</sup> ) plus 18.21% of Annual Sewerage & Rubbish Charges	1,017.55	101.76	1,119.31
	Section C (46.64 m <sup>2</sup> ) plus 24.15% of Annual Sewerage & Rubbish Charges	1,349.43	134.94	1,484.37
	Section D (49.43 m <sup>2</sup> ) plus 25.59% of Annual Sewerage & Rubbish Charges	1,430.15	143.01	1,573.16
<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)	150.00	15.00	165.00

\* Generators > 10kVA are **NOT** Available for Hire