



Ordinary
Council Meeting
October 2025
Attachments

Attachments

Minutes/Notes

Ordinary Meeting of Council – September 2025

Wheatbelt North East State Regional Road Group Minutes - 19th September 2025

Agenda Attachments

- 9.1.1 Council Decision Status Report 2025
- 9.1.2 Shire of Yilgarn - Community Strategic Plan Quarterly Report Q3 2025
- 9.1.3 Market Appraisal - 71 Antares
- 9.2.1 September Statements 2025
- 9.2.2 Accounts for Payment – September
- 9.2.3 Shire Presidents Report
- 9.2.3 CEO Report
- 9.2.3 24/25 Financial Report and Opinion
- 9.2.4 SOY Audit Committee Terms of Reference
- 9.3.1 Tendered House Plans
- 9.3.2 Draft Road User Agreement Yilgarn Iron



Ordinary Meeting of Council Minutes

18 September 2025

Table of Content

1 Declaration of Opening/Announcement of Visitors	
2 Announcements from the Presiding Member	1
3 Attendance	1
4 Declaration of Interest	2
5 Response to Previous Public Questions Taken on Notice	2
5.1 Public Question Time	2
6 Confirmation of Minutes	4
7 Presentations, Petitions, Deputations	6
8 Delegates' Reports	10
9 Officers' Reports	11
9.1 Chief Executive Officer	
9.1.1 Council Decision Status Report 2025	11
9.1.2 Annual Policy Manual Review 2025	13
9.1.3 Community Engagement Framework	16
9.1.4 Licence for Use of Lot 990 Arcturus Street Southern Cross	19
9.1.5 Joint Standing Committee on Delegated Legislation - Public Places, Local Government Property and Trading Local Law 2025	23
9.1.6 Ordinary Council Election Results 2025	28
9.2 Executive Manager Corporate Services	
9.2.1 Financial Reports - August 2025	33
9.2.2 Accounts for Payment - August 2025	37
9.3 Executive Manager of Infrastructure	
9.3.1 Building Asset Management Plan 2025-2035	41
9.3.2 Sewage Asset Management Plan 2025-2035	45
9.3.3 Other Infrastructure Asset Management Plan 2025-2035	49
9.3.4 Construction of One 3x2 Staff House 10 Leo Street	53
9.3.5 Gating of Mt Jackson Road	57
10 Application for Leave of Absence	61
11 Motions for Which Previous Notice Has Been Given	61
12 New Business of an Urgent Nature Introduce by Decision of the Meeting	62
13 Meeting Closed to the Public-Confidential Items	66
13.1 Chief Executive Officer Performance Criteria and Annual Appraisal 2025	66
14 Closure	67

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member declared the meeting open at 5:00pm.

2. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil.

3. ATTENDANCE

Members
Cr W Della Bosca
Cr B Bradford
Cr G Guerini
Cr L Granich
Cr L Rose
Cr D Newbury

Council Officers	N Warren	Chief Executive Officer
	C Watson	Executive Manager Corporate Services
	F Mudau	Finance Manager
	K Chrisp	Asset and Projects Manager
	N Beaton	Minute Taker

Apologies: G Brigg Executive Manager Infrastructure

Observers: Simon Maddrell (Future Bus), Kelvin Kent, Breanna Greenup, Erin Pope, Tom Wells, Shaun Hart, Lara Kent, Chloe Harvey, Andy Capelli, Garry Borona, Steve Rose, Linda Warren, Melissa Zweck, Sarah Capelli Adams, Clair Harvey, Will Harvey, Kim Adams, Kye Martin and Barbara Allen.

Leave of Absence: Cr B Close

~ 5:15pm Kye Martin and Barbara Allen entered the chambers
~ 5:37pm Lara Kent left the chambers
~ 5:57pm Kye Martin left the chambers
~ 5:58pm Kim Adams left the chambers
~ 6:01pm Kim Adams reentered the chambers
~ 6:06pm Sarah Capelli Adams left the chambers
~ 6:07pm Kye Martin reentered the chambers
~ 6:08pm Andy Capelli left the chambers

4. DECLARATION OF INTEREST

Nil.

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

5.1. PUBLIC QUESTION TIME

Will Harvey attended the Public Question Time and posed the following:

1. I was just wondering about the Shires desire to keep shutting the roads with limited rain fall, at times it is causing a fair bit of grief. The Shire is obviously a very big Shire, but putting a ban on every gravel road is not realistic and it does impact our jobs that we are supposed to be doing. Getting sheep carted, chemical delivered etc. Most of the Shire is all weather roads, even the gravel roads. Obviously, there are some that are not, but the main arterial roads to the main areas should be able to cope with a few mills of rain. It is a bit ridiculous that they get shut, then all the businesses like Nutrien say they cannot deliver anything because the Shire has shut the road. It is almost a laughing stock. Because there are times when we have 2mls out here, fair enough if Southern Cross has 25mls, they shut the road. It is different out home. That email came out the other week, that people were ignoring it, but 2mls of rain is stopping us from doing what we need to do is beyond a joke, so no one is taking it seriously. That is all I have got to say.

Cr Rose responded, that is a very valid point, I have put a bit of thought into it. The recommendation to Council that maybe we buy some weather stations and we have them on the outskirts of the Shire. Because it is such a huge Shire, if we could have a weather station down here, one on the border. Then we could get an overview, without it having to be manned and then we could close sections of roads. Maybe bring back wards or have areas. Then we can just close the roads that have been impacted by the weather and allow the roads that are not remain open.

CEO responded that was a good point, I think we also look at similar options than those under all the main roads permit issued, that if a gravel road is visibly wet then it should not be travelled on. That might be an option that instead of closing certain roads we just put a reminder out. But if we know there is a specific road with an issue then we can specifically close that road. We will take that back and have a think about it and come up with a solution that suits all.

Cr Della Bosca responded with that we have a big works program set up for the next 5 years and hopefully a lot of those roads that are a problem will be fixed and it will slowly reduce with a bit of luck. We have spent a lot of money within the Shire this year, especially on gravel. If we can get those bad roads sorted with gravel, we will not need to close them. It has been on our mind for a while; we have got big mining operations going on in the Yilgarn and they do abuse the rules quite often. That is why our manager puts those restrictions on, but what do we do about it.

Tim Pope attended the Public Question Time and posed the following:

1. Just wondering if there is any update on the demolition of the school and where we are up to with that?

CEO responded with we have been in touch with the Department of Education through the Department of Lands and Heritage. Probably six months ago when they were talking to us, they said it was easier if we could get the quotes sorted as their procurement process was longer. Our Project Manager got a quote and due to legislation, pricing has gone up to \$170,000.00 to do the job. We have provided that to the Department and have heard nothing back. I did send them an email last week, knowing it was going to get raised today. But I have still heard nothing back. Speaking with the Councillors earlier, I think we will go to our member of Parliament and see if he can raise it, as it's been going on for an extended period. Which is not a good result.

Cr Della Bosca responded with we don't see why the rates payers should have to pay that bill. The site should be cleaned up, because it's not our spot.

Kelvin Kent attended the Public Question Time and posed the following:

1. Just wanted to know if anyone has looked into pipe that feeds the Dulyalbin tank. It always seems to be leaking, has it been fixed? Every time it rains, it seems we are not capturing the water we are getting.

CEO responded, two years ago the same people we were dealing with for the Lapsley tank through DWERS rural water planning group. They gave us some funding and Ian Christie went out and did some remedial works with concrete. If it is back to where it was, we are liaising with them (DWER) in regards to Lapsley tank as well, that is another ongoing saga. But their coming out the week of the 13th to have a look. If there is still an issue with Dulyalbin Tank, we will take them over and get them to look at that as well.

2. The bit of South Bodallin bitumen to Kent Road, how come that has been canned?
There is about 3km's to go.

CEO responded it is in the works, there are just more priority jobs. There has been a bit of a switch, we are putting a bit more data behind what we are doing. That will be in the program, at some point. There are just other priority jobs that are high traffic. It has been taken out of the current rotation due to other priority jobs based on road counts, conditions. As far as I am aware it will still be looked at.

3. I looked at some of the road counts and it still looked high compared to some of the other roads (South Bodallin Road). When you talk about the daily counts on the harvest period/non harvest period. It seemed interesting, it was all budgeted for and that last 3km's won't be finished?

CEO responded unfortunately Glen's not here, he would be the best person to speak to. Depending how it was funded, if it was in the regional road group. It might not have met the criteria, which has changed as well. We can look into that and I can give you a response, at this stage we will take it on notice, I will find out and get back to you.

4. The arterial roads/gravel roads that feed the bins, is there any chance that during the peak time of harvest they can look at a bit more as in graded a little bit more often before they deteriorated. Just the main feed ones, they just seem to get a bit far gone before they see a grader.

CEO responded they would take that on notice and speak with the Executive Manager of Infrastructure and get a response.

6. CONFIRMATION OF MINUTES

- 6.1 Ordinary Meeting of Council Minutes, Thursday, 21 August 2025 - (Minutes Attached)

105/2025

Moved Cr Bradford/Seconded Cr Rose

That the minutes from the Ordinary Council Meeting held on the 21st August 2025 be confirmed as a true record of proceedings.

CARRIED (6/0)

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

Cr's Against: Nil

- 6.2 WEROC Inc. Board Meeting Minutes, Wednesday 13 August 2025 - (Minutes Attached)

106/2025

Moved Cr Bradford/Seconded Cr Newbury

That the minutes from the WEROC Inc. Board Meeting held on the 13th August 2025 be received.

CARRIED (6/0)

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

Cr's Against: Nil

- 6.3 Great Eastern Country Zone Minutes - 18 August 2025 - (Minutes Attached)

107/2025

Moved Cr Guerini/Seconded Cr Bradford

That the minutes from the Great Eastern Country Zone Meeting held on the 18th August 2025 be received.

CARRIED (6/0)

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

Cr's Against: Nil

- 6.4 CEACA Executive Committee Meeting - 1 September 2025 - (Minutes Attached)

108/2025

Moved Cr Bradford/Seconded Cr Granich

That the minutes from the CEACA Executive Committee Meeting held on the 1st September 2025 be received.

CARRIED (6/0)

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

Cr's Against: Nil

- 6.5 Yilgarn History Museum Advisory Committee Meeting Minutes - 10 September 2025 - (Minutes Attached)

109/2025

Moved Cr Rose/Seconded Cr Granich

That the minutes from the Yilgarn History Museum Advisory Committee Meeting held on the 10th September 2025 be received.

CARRIED (6/0)

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

Cr's Against: Nil

- 6.6 Westonia/Yilgarn Local Emergency Management Committee Meeting - 28 August 2025 - (Minutes Attached)

110/2025

Moved Cr Guerini/Seconded Cr Newbury

That the minutes from the Westonia/Yilgarn Local Emergency Management Committee Meeting held on the 25th August 2025 be received.

CARRIED (6/0)

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

Cr's Against: Nil

7. PRESENTATIONS, PETITIONS, DEPUTATIONS

Simon Maddrell from Future Bus gave a presentation.

Requesting to lease 2 hectares of land from the Shire of Yilgarn to construct an unmanned hydrogen refuelling station.

There is equal distance between Perth and Norseman, for a 650km hydrogen powered vehicle to get to Perth from Norseman at the end of the Nullarbor we need a Hydrogen Refuelling Station somewhere along the Great Eastern Highway. The airport looked like a fantastic opportunity. We have approached the Shire asking if we might be able to lease some land at the airport. Primarily the land would be used for a large number of solar panels and the service station of the hydrogen refuelling station.

Cr Della Bosca asked, can you charge electrical cars at the same station?

Simon responded yes, because the solar panels split the two hydrogen and oxygen molecules, it is then stored in the hydrogen. Hydrogen can be released in a vehicle; it is released through a fuel cell. Hydrogen powered vehicles are propelled by electric motors. The same applies for the airport, hydrogen can be released through a static fuel cell and it can recharge hydrogen powered vehicles, it can run the airport electrically as well.

Cr Bradford asked, would the refuelling station be at the airport with the solar panels?

Simon responded, that is what they would like. Full disclosure, I have driven past the airport at 120 clicks at night, today I drove up from Norseman. My next stop is the airport. In terms of casa and availability of land (which is yet to be determined), if there is some space there, just to start off with 2 hectares of solar panels. In order for the Shire to be able to cater for just passenger vehicles, at 1249 it would end up in about 10 hectares or so in twenty years' time. At the price of a litre of petrol on the 1st August, if you work out all of those cars in twenty

years' time, the base rent ends up about 2.2 million dollars a year. It's not economy tax, that money is travelling through the Shire at the moment, it's going somewhere else. It is not just for your Shire, but Balladonia for the Aboriginal Corporation at Norseman, it's a huge windfall for them. It's grant funding they don't have to go cap in hand to the Federal or State Government, that money is already going through their area, it's just leaving town. Ceduna the same thing, instead of them having to go cap in hand to the State Government for grant funding they will become self sufficient not only in energy but funding.

Cr Rose asked, how many hydrogen vehicles are currently being run today and how many hydrogen service stations do you have in the Metro areas?

Simon responded each State Government has bought one and in terms of the volume of those vehicles the ACT Government was the first one, they bought 40 cars off the bat. Then they ran into a reputational risk with Hyundai because the electrolyser that they bought did not have the volume to be able to do 40 cars to refuel. So, Hyundai got a bit gun shy as they supplied all these cars and most of them are sitting there idling as they didn't have the volume. In these hydrogen refuelling stations, there will be the ability to be able to refuel 133 vehicles a day. Then scale it up, if in 5 years' time, we need more, we can deliver another electrolyser and more solar panels. Then we can go to 266 a day, they're quite large facilities.

Cr Rose asked, currently there is not a huge amount. If technology is going to be changing so much and things are improving. If you put your hydrogen station in at the airport, who cleans it up? Who is responsible for bringing it down to the bare roots again, if it is no longer required.

Simon responded, I suppose it is me. When the Paris Climate Change happened nine years ago. Volvo, Mercedes Benz, Hyundai, Toyota, Kenworth, all these guys got working in their own operations to find out what the alternative is. Internationally, from all those original equipment manufacturers, there are two, one is batteries and one is hydrogen. So, if hydrogen does not fly, then it is either batteries and we can produce the electricity anyways. If batteries and hydrogen do not fly, then it is battery chargers. Unless the Government re-legislates there is not a climate change.

Cr Newbury asked, so you want to lease 2 hectares by our airport or in the airport precinct. Is this doable being an airport with restrictions, they don't mind that you have this little plant there with the hydrogen fuel and a whole field of solar panels?

Simon responded, CASA is only interested in the solar panels, the hydrogen is not an issue. Safe Work in WA and every other state requires a buffer area of 20 meters around the hydrogen. The frontage to the highway is the attraction at the airport. Then you have additional land for

solar panels. We would be asking that the hydrogen/refuelling station be somewhere on the highway.

Cr Newbury asked about the operating expenses that are listed, what is it going to cost on the other side?

Simon responded, that was a business case for Nagu and Boarder Village for the South Australian Government. That is for 3 hydrogen refuelling stations. The airport might have some electricity demand, but Balladonia does not. The Federal Government is proposing/considering (they have not said yes) a grant for the plant equipment and then a loan that needs to be repaid for the operating expenses until such time as there are sufficient number of hydrogen powered vehicles and battery powered vehicles on the road to be able to pay for it. You would have to repay the loan.

Cr Newbury said the ongoing maintenance; it is quite expensive to have the maintenance come out yearly?

Simon responded we would ask each of the refuelling stations to invite us back to do comprehensive maintenance, because you do not want to be involved in operating these things. It is 24 hours a day, 7 days a week, 52 weeks a year for 20 years. Initially the Feral Government is aware of what it costs and that is why they would consider a loan for the operating expenses, completely aside from the grant for the plant equipment. The loan for the operating expenses they would like pulled back for the profits and there will be profits.

Cr Granich asked, so you are in the process of submitting your proposal to Government for grants?

Simon responded, we have a business case with the South Australian Government and Nagu/Native Title Aboriginal Corporation. We would like to join Southern Cross/Yilgarn to that and Ceduna and Port Pirie. It makes sense for the Australian Renewable Energy Agency to get from Perth to Adelaide.

Executive Manager of Corporate Services asked how are you structuring this, is this purely a lease of land proposal or is this more a franchisee position where we're utilising your propitiatory technology?

Simon responded, we are taking on the risk. We would ask each of the propitiatory of the fuelling station to invite us back to do maintenance

Executive Manager of Corporate Services asked, so Council would be the franchisee to whatever your company name is. Kind of like a KFC to the head office. Where we utilise your technology, we run it the way you want it run. But we take the risk that you guys are not going to fall over.

Simon responded, the way I say proprietor is because the Federal Government will give you the solar panels, they give you all the equipment. We are happy to lease the land.

Executive Manager of Corporate Services asked, but if Council which is a Local Government does not want to do it. Like I said, we are not geared to run this sort of thing. We have had proposals in the past from hydrogen developers to power our town. It is not what we do, especially country local government we are the age-old rates, roads and rubbish. Maybe you could work this into a bigger city council. So, you would take all the responsibility for infrastructure and basically at the end of the day we would get?

Simon responded with, to answer your question, we are leasing it/leasing the land. You would get payment and a turn over. We are asking you to provide the land and the rate payer should share in the revenue. It is risk free and the Government is going to give you all the money for the solar panels. The reason we want to share it, is because the people who live in Southern Cross there going to be happy to go buy hydrogen, happy to retire a vehicle if they know every time they go to the bowser, half the money is going back into the roads. We want to take the risk by leasing. If you apply to the Commonwealth Government and get the solar panels yourself, we would be happy to install them. We are going to lease it and take that all away from you.

Cr Rose said, she appreciated bringing this but she had to concur with Cr Newbury, it is a massive document. Instead of doing it for the Naga people, do it for the Shire of Yilgarn. Take our concerns first and foremost, as it is very confusing. Send the document to us, so we can have a decent read of it. Would rather not be added to a business case, until the concerns have been addressed.

Simon responded, can he add the Shire of Yilgarn to the business case. Nothing will fly, if the links do not add up. He is going to send the power point presentation.

With no further questions the Shire President thanked Simon Maddrell for his time.

The Presentation with Simon Madrell finished at 5:45pm

8. DELEGATES' REPORTS

Cr Rose

- Bush Fire Meeting - 16th September 2025

Cr Bradford

- YSSSA Athletics Carnival - 12th September 2025

Cr Della Bosca

- Regional Road Group - 26th August 2025
- LEMAC - 28th August 2025
- CEACA - 1st September 2025
- Rick Wilson Meeting - 5th September 2025
- YSSSA Athletics Carnival - 12th September
- Bush Fire Advisory Committee Meeting - 16th September 2025

9.1 Officers Report - Chief Executive Officer

9.1.1 Council Decision Status Report 2025

File Reference	2.1.2.4
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Author	Nic Warren - Chief Executive Officer
Attachments	Council Decision Status Report 2025

Purpose of Report

Council to note the Council Decision Status Report 2025.

Background

A Council Decision Status Report details the decisions of Council and provides a status as to whether the decisions have been completed or if they are still pending, an update as to their progress or reasoning as to why there is delays.

Comment

The Council Decision Status Report does not include decisions that do not require staff and/or Council actions, including:

- Confirmation of minutes
- Financial Reports
- Accounts for Payment
- Applications for Leave of Absence
- Decisions to close meetings to the public and to reopen meetings to the public

Confidential decisions or certain details may also be excluded to maintain confidentiality.

Statutory Environment

Nil.

Strategic Implications

Nil.

Policy Implications

Nil.

Financial Implications

Nil.

Risk Implications

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

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

Recommendation and Council Decision

111/2025

Moved Cr Rose/Seconded Cr Newbury

That Council note the Council Decision Status Report 2025.

CARRIED (6/0)

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

Cr's Against: Nil

9.1 Officers Report - Chief Executive Officer

9.1.2 Annual Policy Manual Review 2025

File Reference	2.3.3.2
Disclosure of Interest	Nil
Voting Requirements	Absolute Majority
Attachments	- Draft Council Policy Manual. - Draft Council Policy Manual - Tracked Changes

Purpose of Report

To inform Council of the Annual Review in relation to Council and Staff Policy Manuals.

Background

Council previously undertook a substantial review of Council Policies at its Ordinary Council meeting held on Thursday 19 September 2024.

The draft policy documents are attached, with tracked changes for Councillors reference.

Comment

Excluding minor grammatical, date and reference changes, the major amendments to the Council Policy Manual include:

- Updating of Policy 1.5 - Media Policy, which is renamed to “Communications Policy” and the rescinding of Council Policy 5.4 Community Engagement Policy, which is included in the updated Policy 1.5. This change is to meet the requirements of the Shire’s Strategic Community Plan, which sought under Strategy 13.1 to “Develop and adopt a Communications Policy”.
- Removing the word “sealed” from Policy 4.5 to ensure all Shire roads are covered by the Policy.

Statutory Environment

Section 2.7 of the Local Government Act 1995

2.7. Role of council

(1) The council —

(a) governs the local government’s affairs; and

(b) is responsible for the performance of the local government’s functions.

(2) Without limiting subsection (1), the council is to —

(a) oversee the allocation of the local government's finances and resources; and

(b) determine the local government's policies.

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030 – Civic Leadership Objectives – Outcome 4.1 – A trustworthy and cohesive Council that functions efficiently and effectively 4.1.2 Maintain a high level of corporate governance, responsibility and accountability.

Policy Implications

Recommended changes to Policy Manuals

Financial Implications

Nil.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Annual review of Policy Manuals	High (15)	Once reviewed and adopted by Council, Policy Manuals to be placed on Shire website for community information
Reputational	Demonstration of good governance through review processes	High (15)	Open and transparent review
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

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

Recommendation

112/2025

Moved Cr Guerini/Seconded Cr Granich

That Council:

- 1. Notes the Annual Review of Council's Policies undertaken by Council's Executive Managers and staff; and**
- 2. Endorses the updated Council Policy Manual as presented.**

CARRIED (6/0)

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

Cr's Against: Nil

9.1 Officers Report - Chief Executive Officer

9.1.3 Community Engagement Framework

File Reference	1.1.11
Disclosure of Interest	None
Voting Requirements	Simple Majority
Author	Nic Warren - Chief Executive Officer
Attachments	Draft Community Engagement Framework

Purpose of Report

For Council to endorse the Shire of Yilgarn Community Engagement Framework.

Background

Community engagement is the process of working collaboratively with and through groups of people affiliated by geographic proximity, special interest, or similar situations to provide input that enhances decision making processes on issues that may impact on their well-being or interests. It can be used as a key method for navigating community priorities and it encompasses the way in which the Shire will inform, consult, engage and empower activity by the community.

Effective community engagement contributes to building trust between the community and the council and raises the quality of decision making which reflects the needs and aspirations of the community. Community engagement works best where it is an ongoing process enabling relationships and trust to build and strengthen over time, and strengthens representative democracy while building community capacity.

The Strategic Community Plan 2024 -2034 sought under Strategy 13.1 to “Develop and implement a Community Engagement Framework”. The draft framework delivers this outcome for the Shire of Yilgarn.

Comment

The Shire of Yilgarn’s Community Engagement Framework revolves around the Shire of Yilgarn’s newly updated “Communications Policy” which details how the Shire is to engage with the community.

Council are asked to review and endorse the Community Engagement Framework.

Statutory Environment

Nil.

Strategic Implications

Strategic Community Plan 2024 -2034

Strategy 13.1 - Develop and implement a Community Engagement Framework

Policy Implications

Policy 1.5 Communications Policy.

Financial Implications

Nil.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Nil	Nil	Nil
Reputational	Failure to adequately address strategic outcomes in Community Strategic Plan	Moderate (9)	Community Engagement Framework achieves a strategic outcome from CSP.
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

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

Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

113/2025

Moved Cr Newbury/Seconded Cr Rose

That Council endorse the Shire of Yilgarn Community Engagement Framework, as presented.

CARRIED (6/0)

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

Cr's Against: Nil

9.1 Officers Report - Chief Executive Officer

9.1.4 Licence for Use of Lot 990 Arcturus Street Southern Cross

File Reference	2.4.1.11
Disclosure of Interest	None
Voting Requirements	Simple Majority
Author	Nic Warren - Chief Executive Officer
Attachments	Draft Licence - Lot 990 Arcturus Street

Purpose of Report

For Council to endorse the execution of a licence with Water Corporation for the Shire of Yilgarn's ongoing use of Lot 990 Arcturus Street, Southern Cross.

Background

The Shire of Yilgarn Depot, located at 24 Arcturus Street, Southern Cross, has been established across a number of separate parcels of land, being:

- Reserve 30447.
- Lot 956; and
- Lot 990.

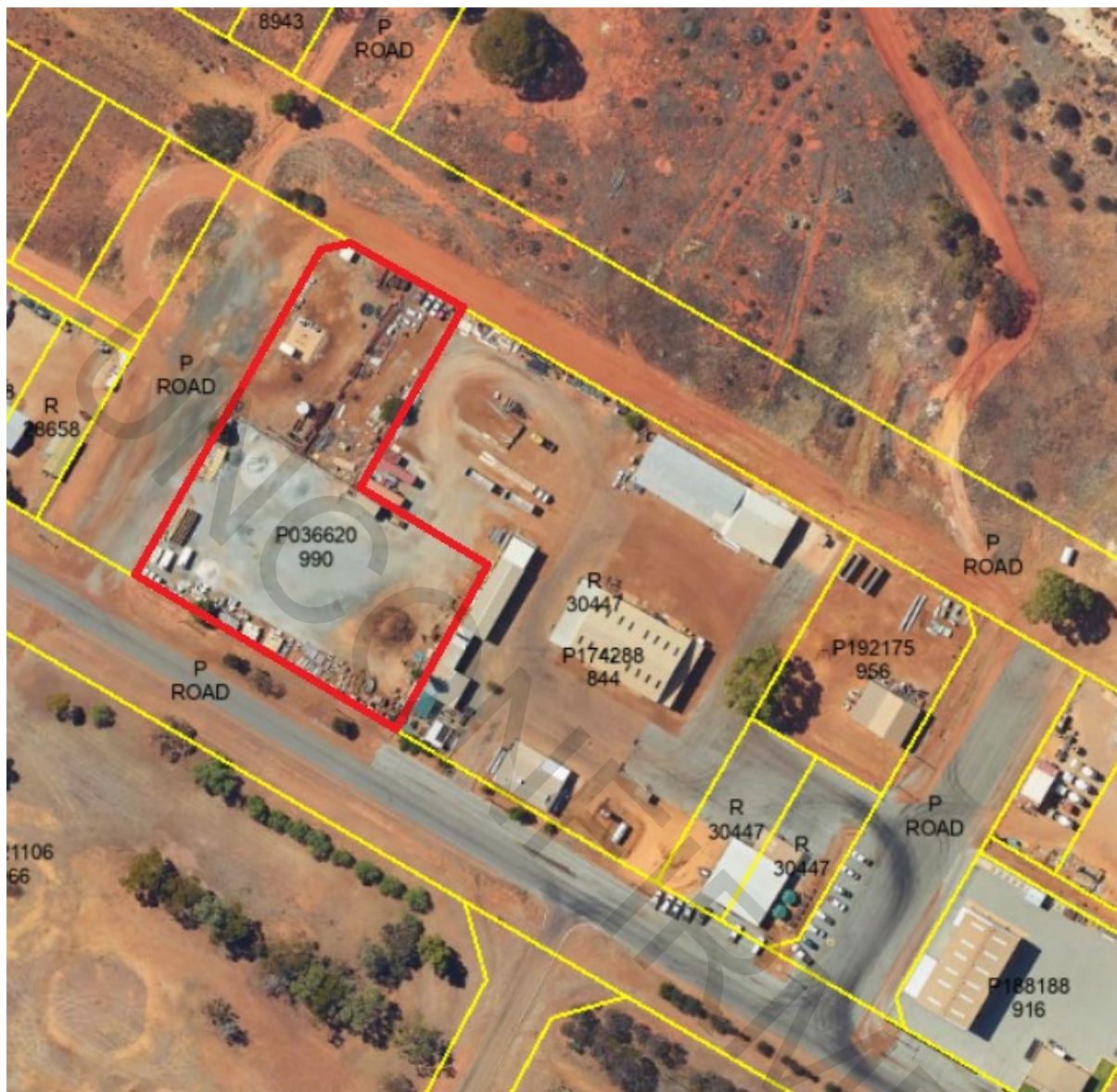
The Reserve land is vested to the Shire of Yilgarn, and Lot 956 was purchased freehold by the Shire some years ago.

Lot 990, indicated in red on the image over-page, is freehold land owned by the State Government and managed by Water Corporation.

The Shire has for many years leased the land from Water Corporation and utilised for Shire depot operations.

An agreement has covered the Shire's use of the site and the existing licence is due for renewal.

Water Corporation has since provided the attached draft licence for execution by the Shire.



Comment

The Shire raised the following queries relating to the agreement with Water Corporation:

- Section 2.1 states the Shire would have non-exclusive licence to use the Premises.
- Section 2.3 confers the Shire has no right of exclusive occupation of the Premises to the Licensee and the Licensor may, at any time and at all times and from time to time, exercise all of its rights in respect of the Premises including rights to use and possess and enjoy the whole or any part of the Premises

Whilst concerns were raised with the above with Water Corporation, they stated this was a standard clause in all licence agreements and could not be altered. They did however state the likelihood of Water Corporation needing to utilise the lot was minimal, assumingly due to their own depot in Southern Cross being more than adequate for their needs.

The Shire did raise the possibility of purchase of the land, however Water Corporation indicated they would have no interest in sale of the land.

The licence sees the Shire granted access to the Lot for 5 years with a five-year option, paying \$7,817.50 per annum plus GST and adjusted annually as per licence terms.

Statutory Environment

Nil.

Strategic Implications

Nil.

Policy Implications

Nil.

Financial Implications

\$7,817.50 per annum plus GST and adjusted annually as per licence terms.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Failure to secure access to lot will inhibit depot operations.	High (12)	Licence secures access to lot and avoids service disruptions
Compliance	Nil	Nil	Nil
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

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

Officer Recommendation and Council Decision

114/2025

Moved Cr Guerini/Seconded Cr Newbury

That Council:

- 1. Endorses the licence between Water Corporation and the Shire of Yilgarn for use of Lot 990 Arcturus Street, Southern Cross, as presented; and*
- 2. Endorses the Shire President and Chief Executive Officer executing the agreement on behalf of the Shire of Yilgarn and applying the Shire of Yilgarn Common Seal to the executed licence.*

CARRIED (6/0)

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

Cr's Against: Nil

9.1 Officers Report – Chief Executive Officer

9.1.5 Joint Standing Committee on Delegated Legislation - Public Places, Local Government Property and Trading Local Law 2025

File Reference	
Disclosure of Interest	None
Voting Requirements	Absolute Majority
Author	Nic Warren – Chief Executive Officer
Attachments	Confidential - Joint Standing Committee on Delegated Legislation Correspondence

Purpose of Report

For Council to endorse a response to the Joint Standing Committee on Delegated Legislation in relation to correspondence received pertaining to the Shire of Yilgarn Public Places, Local Government Property and Trading Local Law 2025.

Background

At the February 2025 Ordinary Council meeting, the following resolution was carried:

7/2025

***Moved Cr Granich/Seconded Cr Close
That Council, by Absolute majority:***

- ***Note that no community submissions were received in relation to the:***
 - ***Public Places, Local Government Property and Trading Local Law 2025***
 - ***Removal of Refuse, Rubbish and Disused Materials Local Law 2025***
 - ***Bush Fire Brigade Local Law 2025***
- ***Note the responses from the Hon Hannah Beazley MLA, Minister for Local Government and Commissioner of the Department of Fire and Emergency Services .***
- ***Agree to accept all changes proposed and adopt the following Local Laws as presented:***
 - ***Public Places, Local Government Property and Trading Local Law 2025***
 - ***Removal of Refuse, Rubbish and Disused Materials Local Law 2025***
 - ***Bush Fire Brigade Local Law 2025***
- ***Determine the proposed Local Laws are not Significantly Different as a result of the proposed amendments.***
- ***Authorise the CEO to make minor grammatical and formatting changes to the adopted local laws prior to gazettal.***
- ***Authorise the CEO to advertise the adopted local laws in the Government Gazette.***
- ***Authorise the CEO to Submit to the Minister for Local Government, following advertising in the Government Gazette, a copy of the adopted local laws.***

- *Authorise the CEO to advertise, as a local public notice, the adoption of the local laws.*
- *Authorise the CEO to compile and submit the Explanatory Memorandum and associated papers to the Joint Standing Committee on Delegated Legislation.*

CARRIED (7/0)

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

Cr's Against: Nil

The Explanatory Memorandum and associated papers were provided to the Joint Standing Committee on Delegated Legislation (the Committee), who have since assessed the local laws and have determined to write to the Shire of Yilgarn regarding the Shire of Yilgarn Public Places, Local Government Property and Trading Local Law 2025 (the Local Law).

The correspondence from the Committee is deemed confidential and privileged, and as such has been provided in confidence to Councillors only.

The correspondence relates to various drafting issues with the Local Law.

Comment

Whilst Councillors can reference the correspondence, no detail is provided in this report to ensure no disclosure of confidential information. As such, the Committees proposed resolution of Council is provided below, indicating the matters requiring attention and the actions required of the Shire.

The Committees proposed resolution is as follows:

The Council of the Shire of Yilgarn resolves to undertake to the Joint Standing Committee on Delegated Legislation that the Council will:

1. *within one year, amend the local law as follows:*
 - a) *delete the clause 1.3 definition of 'eating house'*
 - b) *delete the clause 1.3 definition of 'proprietor'*
 - c) *in the clause 1.3 definition of 'repealed local law', replace the reference to 'clause 15.1' with a reference to 'clause 13.1'*
 - d) *in the clause 1.3 definition of 'town planning scheme', replace both references to 'town planning scheme' with 'local planning scheme'*
 - e) *in clause 8.17(b), replace 'town planning scheme' with 'local planning scheme'*
 - f) *in clause 2.7 (1)(h)(iii), replace 'Firearms Act 1973' with 'Firearms Act 2024'*
 - g) *in clause 6.3(2), replace both references to 'building licence' with 'building permit'*
 - h) *in clause 6.3(2), replace both references to 'Local Government (Miscellaneous Provisions) Act 1960' with 'Building Act 2011'*
 - i) *in clause 10.1, replace 'Regulations' with 'Local Government (Functions and General) Regulations 1996'*
 - j) *in clauses 3.2(4), 6.3(3) and 11 .2, replace every occurrence of 'CEO' with 'local government'*
 - k) *make all consequential amendments arising from the above amendments*

2. *not enforce the local law to the contrary before it is amended in accordance with undertaking 1*
3. *ensure that a copy of these undertakings accompanies the local law wherever it is made publicly available by the Shire, whether in hard copy or electronic form.*

The undertakings are to be provided to the Committee in the form of a letter signed the Shire President, pursuant to section 2.8(1)(d) of the Local Government Act 1995 which states the 'Mayor or President speaks on behalf of the local government' to the Parliament of Western Australia.

The Committee requires the undertaking from the Shire President by 3 October 2025.

Statutory Environment

Local Government Act 1995 - Division 2 Legislative functions of local governments – Subdivision 1 — Local laws made under this Act

Strategic Implications

Nil.

Policy Implications

Nil.

Financial Implications

Advertising costs for state-wide public notice. Provisions included in.

Risk Implication/s

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People annual budget.	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Non-compliance with Joint Standing Committee on Delegated Legislation.	Low (4)	Resolution will ensure compliance with Committee requirements.

Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

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

Officer Recommendation and Council Decision

115/2025

Moved Cr Rose/Seconded Cr Granich

The Council of the Shire of Yilgarn resolves to undertake to the Joint Standing Committee on Delegated Legislation that the Council will:

1. *within one year, amend the local law as follows:*
 - l) *delete the clause 1.3 definition of 'eating house'*
 - m) *delete the clause 1.3 definition of 'proprietor'*
 - n) *in the clause 1.3 definition of 'repealed local law', replace the reference to 'clause 15.1' with a reference to 'clause 13.1'*
 - o) *in the clause 1.3 definition of 'town planning scheme', replace both references to 'town planning scheme' with 'local planning scheme'*
 - p) *in clause 8.17(b), replace 'town planning scheme' with 'local planning scheme'*
 - q) *in clause 2.7 (1)(h)(iii), replace 'Firearms Act 1973' with 'Firearms Act 2024'*
 - r) *in clause 6.3(2), replace both references to 'building licence' with 'building permit'*
 - s) *in clause 6.3(2), replace both references to 'Local Government (Miscellaneous Provisions) Act 1960' with 'Building Act 2011'*
 - t) *in clause 10.1, replace 'Regulations' with 'Local Government (Functions and General) Regulations 1996'*
 - u) *in clauses 3.2(4), 6.3(3) and 11 .2, replace every occurrence of 'CEO' with 'local government'*

- v) *make all consequential amendments arising from the above amendments*
2. *not enforce the local law to the contrary before it is amended in accordance with undertaking 1*
3. *ensure that a copy of these undertakings accompanies the local law wherever it is made publicly available by the Shire, whether in hard copy or electronic form.*

CARRIED (6/0)

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

Cr's Against: Nil

9.1 Officers Report - Chief Executive Officer

9.1.6 Ordinary Council Election Results 2025

File Reference	2.2.1
Disclosure of Interest	None
Voting Requirements	Simple Majority
Author	Nic Warren – Chief Executive Officer
Attachments	Nil

Purpose of Report

For Council to note the results of the 2025 Council Elections, endorse proposal for extraordinary election and set the date for a special meeting of Council to swear in elected Councillors and determine committee positions.

Background

ELECTION RESULTS

The 2025 Ordinary Council Election saw nominations called for four (4) vacancies with only three (3) nominations received from:

- Bryan Graeme Close
- Lisa Granich
- Gary Michael Guerini

All nominees were elected unopposed.

EXTRAORDINARY ELECTION

As a vacancy remains, an extraordinary election is to be conducted.

Section 4.57 – “Less candidates than vacancies” of the *Local Government Act 1995* (the Act), states;

- (2) *If, at the close of nominations, the number of candidates is less than the number of offices to be filled at the election —*
 - (a) *the candidate or candidates is or are elected; and*
 - (b) *an extraordinary election is to be held to fill the remaining office or offices as if it or they had become vacant on the day after the close of nominations.*

Section 4.9 of the Act states:

4.9. Election day for extraordinary election

- (2) *The election day fixed for an extraordinary election is to be a day that allows enough time for the electoral requirements to be complied with but, unless the Electoral Commissioner approves or section 4.10(b) applies, it cannot be later than 4 months after the vacancy occurs.*

- (3) *If at the end of one month after the vacancy occurs an election day has not been fixed, the CEO is to notify the Electoral Commissioner and the Electoral Commissioner is to —*
- i. fix a day for the holding of the poll that allows enough time for the electoral requirements to be complied with; and*
 - ii. advise the CEO of the day fixed.*

Section 4.61. of the Act states

- (1) *The election can be conducted as a —*

postal election *which is an election at which the method of casting votes is by posting or delivering them to an electoral officer on or before election day; or*

voting in person election *which is an election at which the principal method of casting votes is by voting in person on election day but at which votes can also be cast in person before election day, or posted or delivered, in accordance with regulations.*

Section 4.37 of the Act states;

- (1) *An electoral roll is to be prepared for the election.*
- (2) *If the district is not divided into wards the same electoral roll can be used for the election of an elector mayor or president and the election of a councillor or councillors.*
- (3) *A new electoral roll need not be prepared for the election if —*
- (a) it is an extraordinary election the election day for which is less than 100 days after the election day for another election; and*
 - (b) the CEO, with the approval of the Electoral Commissioner, decides that the roll that was used for the earlier election is suitable for use at the extraordinary election.*

SPECIAL COUNCIL MEETING

Current Councillor terms end on the 18th October 2025, as such, it is proposed a special Council meeting be held after this date to swear in elected members and determine Shire and External Committee representatives.

Comment

ELECTION RESULTS

Councillors Close, Granich and Guerini are congratulated on being re-elected.

Cr Della Bosca, who chose not to re-nominate, is thanked for his contribution as Councillor and President of the Shire of Yilgarn.

EXTRAORDINARY ELECTION

The CEO has contacted the Electoral Commission, who has advised they are able to manage the extraordinary election on behalf of the Shire, but at the time of writing this report, were unable to provide a proposed date or the estimated cost.

The estimated cost of running the Shire of Yilgarn Ordinary Elections as a postal vote for four (4) vacancies was \$13,008, therefore running an extraordinary election with one (1) vacancy should be significantly less.

It is the CEO's preference that the election be run as a postal vote, to ensure maximum participation is an election eventuates, and for the WA Electoral Commission to manage on behalf of the Shire.

SPECIAL COUNCIL MEETING

It is proposed a Special Council meeting for the purpose of swearing in elected members and determining Shire and External Committee representatives be set for Tuesday 21 October 2025 at 5:00 pm.

Statutory Environment

Local Government Act 1995

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2024-2034
GOAL 14 - Strong leadership and a high standard of governance

Policy Implications

Nil.

Financial Implications

Costs associated with WAEC managing an extraordinary election via postal vote to be taken from 2025/2026 governance budget.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Failure to comply with statutory requirements	Moderate (9)	Compliance with LG Act 1995

Reputational	Reputational damage from nomination and election process	Moderate (6)	Compliance with LG Act 1995
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

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

Recommendation and Council Decision

116/2025

Moved Cr Newbury/Seconded Cr Rose

That Council:

- 1. Note the 2025 Ordinary Council Election results and congratulate Councillors Close, Granich and Guerini or being re-elected unopposed;**
- 2. Note the requirement to hold an extraordinary election due to one (1) remaining vacancy;**
- 3. Endorse the Chief Executive Officer to engage the Western Australian Electoral Commission to manage the Extraordinary Election;**
- 4. Note the Western Australian Electoral Commission will set a date for the polling day that allows enough time for the electoral requirements to be complied with and is no more than four (4) months after the date the vacancy occurs; and**
- 5. Endorses a Special Council Meeting for the purpose of swearing in elected members and determining Shire and External Committee representatives be set for Tuesday 21 October 2025 at 5:00 pm.**

CARRIED (6/0)

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

Cr's Against: Nil

9.2 Reporting Officer - Executive Manager Corporate Services

9.2.1 Financial Reports - August 2025

File Reference	8.2.3.2
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Author	Fadzai Mudau – A/ Executive Manager Corporate Services
Attachments	Financial Reports

Purpose of Report

To consider the Financial Reports

Background

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

The following reports are attached and have been prepared as at the 31 August 2025.

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

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

Comment

Nil.

Statutory Environment

Local Government (Financial Management) Regulations 1996

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

(1A) In this regulation —

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

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
 - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) budget estimates to the end of the month to which the statement relates; and
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
 - (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Strategic Implications

Nil.

Policy Implications

Nil.

Financial Implications

Nil.

Risk Implications

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

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

Officer Recommendation and Council Decision

117/2025

Moved Cr Rose/Seconded Cr Bradford

That Council endorse the various Financial Reports as presented for the period ending 31 August 2025.

CARRIED (6/0)

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

Cr's Against: Nil

9.2 Reporting Officer - Executive Manager Corporate Services

9.2.2 Accounts for Payment - August 2025

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

Purpose of Report

To consider the Accounts Paid under delegated authority.

Background

- Municipal Fund - Cheque 41343 totalling \$37,054.80
- Municipal Fund - EFT 16907 to 17005 totalling \$779,094.81
- Municipal Fund - Cheques 2676 to 2694 totalling \$311,354.76
- Municipal Fund - Direct Debit Numbers:
 - 19952.1 to 19952.16 totalling \$29,266.56
 - 19980.1 to 19980.16 totalling \$27,895.09

The above are presented for endorsement as per the submitted list

Comment

Nil.

Statutory Environment

Local Government Act 1995

5.42. Delegation of some powers and duties to CEO

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

* Absolute majority required.

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

Local Government (Financial Management) Regulations 1996

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

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction;and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Strategic Implications

Nil.

Policy Implications

Council Policy 3.11 – Timely Payment of Suppliers.

Financial Implications

Drawdown of Bank funds.

Risk Implications

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

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

Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

118/2025

Moved Cr Granich/Seconded Cr Bradford

- **Municipal Fund - Cheque 41343 totalling \$37,054.80**
- **Municipal Fund - EFT 16907 to 17005 totalling \$779,094.81**
- **Municipal Fund - Cheques 2676 to 2694 totalling \$311,354.76**
- **Municipal Fund - Direct Debit Numbers:**
 - **19952.1 to 19952.16 totalling \$29,266.56**
 - **19980.1 to 19980.16 totalling \$27,895.09**

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

CARRIED (6/0)

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

Cr's Against: Nil

9.3 Reporting Officer - Executive Manager Infrastructure

9.3.1 Building Asset Management Plan 2025-2035

File Reference	1.10.3
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Building Asset Management Plan, Levels of Service and Replacement Strategy

Purpose of Report

To seek Council's endorsement of the revised Building Asset Management Plan, which replaces the previously adopted version with a more streamlined, accessible and community friendly framework.

Background

Council approved the original Building Asset Management Plan (the Plan) in 2024. Since then, staff have reviewed and updated the Plan it to make it clearer, easier to use and better aligned with what the community needs and expects.

The revised plan;

- Simplifies technical language for broader community understanding.
- Improves visual layout and structure for easier navigation.
- Clarifies levels of service and building hierarchy.
- Strengthens links to the Long, Term Financial Plan and Strategic Community Plan.
- Enhances community engagement and performance measures.

This version retains all statutory compliance and strategic alignment, while offering a more practical and readable guide for Council, staff and stakeholders.

Comment

The Shire of Yilgarn's revised Building Asset Management Plan represents a significant step forward in how we manage, communicate and plan for our built infrastructure. This updated plan has been streamlined to better serve both operational needs and community understanding.

This version has clearer tables, summaries and condition-based logic that makes it easier for councillors, staff and residents to understand the priorities and risks.

We've introduced a defined renewal trigger at Condition 4.5, supported by inspection data and lifecycle modelling. This allows staff to act before assets fail, reducing emergency costs and service disruptions. The plan also integrates community feedback from surveys and service requests, ensuring our decisions reflect real needs, not just technical assessments.

Importantly, the revised plan strengthens alignment with the Strategic Community Plan and Long-Term Financial Plan. It lays out a 10-year capital works timeline that matches funding cycles and grant opportunities, helping us secure external support and reduce long term liability.

We've also taken a more strategic approach to asset rationalisation, moving away from costly single use buildings and toward multipurpose hubs that improve access, reduce maintenance and increase grant viability. This includes planned integrations like the Town Hall upgrade, which consolidates admin, CRC, library services and Council chambers under one roof.

It is now a practical tool for Council decision making. It helps us prioritise wisely, invest strategically and communicate clearly with our community.

Statutory Environment

This Asset Management Plan has been compiled to comply with Local Government regulatory requirements including the Integrated Planning and Reporting requirements and to demonstrate the Shire's responsible management of assets (and services and facilities provided from these assets). This plan focuses on two main types of assets: the land the Shire owns and the buildings located on that land like halls, offices, housing and community facilities.

Land, buildings, infrastructure and investment property must be carried at fair value, now revalued on a 5-year cycle, unless fair value is materially different from the carrying amount.

Strategic Implications

Strategic Community Plan

Strategy 1.1: Improve utilisation of Council assets through the development of an asset management plan

Strategy 7.2: Develop a 10-year Council housing strategy to ensure stock is maintained, improved and expanded.

Strategic issues facing the community

- maintaining and renewing our community assets within our own financial resources

Policy Implications

Executive Instruction 3.23: Asset Capitalisation and Depreciation

- Ensures building assets are capitalised in accordance with financial thresholds and useful life estimates.
- Supports accurate depreciation schedules and long, term financial forecasting.
- Reinforces the importance of timely renewal to avoid inflated maintenance costs and asset write downs.

Executive Instruction 3.24 – Disposal of Assets

- Guides the strategic retirement of buildings that are no longer fit for purpose, underused, or financially unsustainable.
- Ensures disposal actions are documented, transparent, and aligned with lifecycle assessments.
- Supports Council's ability to repurpose, sell, or remove assets in accordance with Section 3.58 of the Local Government Act 1995.

Financial Implications

The Building Asset Management Plan aligns with the Shire's Long-Term Financial Plan and supports responsible budgeting by prioritising renewals based on asset condition and community need. It ensures that building upgrades are timed to match funding capacity, while maintaining financial resilience through a mix of rates, reserves, grants, and strategic investment. This approach helps Council manage infrastructure sustainably without compromising service delivery.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Yearly budgets and long-term financial plan to make provisions for the strategy. Increased maintenance to buildings in poor condition.	Low (2)	If the strategy can't be funded in any one year staff will revise the plan to suit.
Service Interruption	Failure to any building would impact the levels of service	Low (2)	Continue to maintain the existing buildings to provide the levels of service required.
Compliance	Nil	Nil	Nil
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

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

Officer Recommendation and Council Decision

119/2025

*Moved Cr Granich/Seconded Cr Bradford
That Council, by Simple Majority:*

- 1. Endorse the revised Building Asset Management Plan 2025-2035, as presented, as the current strategic framework for managing the Shire's building assets.*
- 2. Note that the revised plan replaces the previously adopted version and reflects improved readability, stronger alignment with the Strategic Community Plan and Long-Term Financial Plan and clearer renewal priorities based on asset condition and community need.*
- 3. Support ongoing collaboration between Council and staff to identify buildings in poor condition or with limited community value that may be considered for disposal, in line with Executive Instruction 3.24 and the Shire's asset replacement strategy.*

CARRIED (6/0)

*Cr's For: Della Bosca, Bradford, Guerini, Newbury, Rose, Granich
Cr's Against: Nil*

9.3 Reporting Officer - Executive Manager Infrastructure

9.3.2 Sewage Asset Management Plan 2025-2035

File Reference	1.10
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Shire of Yilgarn Sewage Asset Management Plan 2025-2035

Purpose of Report

For Council to endorse the Sewage Asset Management Plan 2025 to 2035 as the Shire's first comprehensive framework for managing non-building assets, ensuring structured and transparent management.

Background

The Shire of Yilgarn manages two sewage schemes in Southern Cross and Marvel Loch, servicing residential, commercial and community infrastructure. These schemes include gravity mains, rising mains, pump stations and treatment ponds, with an effluent reuse system in Southern Cross.

Although sewage infrastructure is technically part of the Shire's "other infrastructure" category, it is treated separately due to its complexity, regulatory oversight and significant replacement value. The updated Asset Management Plan (AMP) for 2025 to 2035 provides a clearer picture of the network's current state and future needs. It includes;

- A refined asset register, with updated replacement values
- Lifecycle modelling showing an average remaining life of 33.7% across assets
- A forward 10-year renewal schedule to guide capital planning
- Risk identification and mitigation strategies for aging infrastructure
- Recommendations to improve data confidence, including condition inspections and asset verification

The AMP supports long-term service reliability, better budgeting and transparent decision making. It also aligns with broader Shire infrastructure planning and helps prioritise future works.

Comment

The Sewage Asset Management Plan provides a practical and transparent framework for managing aging infrastructure and planning future works. Main insights include;

- Total replacement value of \$9.18 million across both schemes, reflecting the scale and importance of the assets
- Lifecycle modelling indicates a weighted average remaining life of 33.7%, highlighting the need for staged renewals and proactive condition assessments

- Several assets nearing end of life, including wet wells, gravity mains and effluent reuse infrastructure, flagged for priority inspection and renewal
- Formal condition ratings pending, with CCTV inspections and pump reviews recommended to verify asset health
- Coordinated delivery of renewals across both schemes will reduce costs and improve efficiency, especially for remote works
- Improved asset data confidence recommended through inspections, verification and clearer documentation
- AMP aligns with broader Shire infrastructure planning and supports future budget submissions and grant applications
- Provides a defensible basis for capital works forecasting, risk mitigation and long-term service reliability

Statutory Environment

The *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996* require councils to plan for the future and manage their assets responsibly. This includes having up to date Asset Management Plans that show how assets will be maintained, renewed and funded over time.

The plan also supports compliance with the State's Integrated Planning and Reporting Framework, which links asset management to the Strategic Community Plan and Long-Term Financial Plan. Endorsing this plan ensures the Shire continues to meet its legal obligations while providing a transparent, defensible basis for decision making and funding applications.

Strategic Implications

Strategic Community Plan 2024-2034

Strategy 10.3: Develop an effective and efficient strategy to maintain and upgrade sewerage systems in Southern Cross and Marvel Loch

The Sewage Asset Management Plan 2025 to 2035 supports the Shire's Strategic Community Plan by ensuring wastewater infrastructure is safe, reliable and fit for purpose. It sets clear priorities for renewal and condition assessment, helping protect public health, support environmental compliance and maintain service continuity.

The plan aligns with the Long-Term Financial Plan by matching works programs to realistic budgets, reducing the risk of reactive costs, and strengthening the case for external funding. Over the next decade, it will guide cost effective investment in critical sewage assets, ensuring they continue to meet community needs while supporting informed, defensible decision-making.

Policy Implications

The Sewage Asset Management Plan 2025 to 2035 supports the Shire's asset management policies for capitalisation, depreciation and renewal. It sets consistent renewal triggers and assessment methods so decisions are transparent and in line with adopted policy.

Financial Implications

The plan will guide how funds are allocated to maintain or renew sewage infrastructure over the next 10 years. Following the renewal schedule will help avoid costly emergency repairs and keep services running.

It matches priorities to asset condition, community benefit and available budget, making spending more predictable and reducing the risk of cost blowouts. Clear timelines and costed works will also strengthen grant applications and reduce reliance on rates alone

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health / People	Injury or harm to community or staff if facilities deteriorate or fail	Low (2)	Planned repair and renewal ensures risks are minimised
Financial Impact	Higher long-term costs if ageing assets are left until failure, requiring urgent replacement	Low (2)	Follow renewal schedule in the plan; adjust timelines to fit budget while keeping assets serviceable
Service Interruption	Service disruption due to failed system	Low (2)	Maintain programmed inspections and renewals so assets remain operational
Compliance	Nil identified	Nil	Nil
Reputational	Nil identified	Nil	Nil
Property	Nil identified	Nil	Nil

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

Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

120/2025

Moved Cr Guerini/Seconded Cr Newbury

That Council, by Simple Majority:

- 1. Endorses the Sewage Asset Management Plan 2025 to 2035 as the strategic framework for managing the Shire's wastewater infrastructure.*
- 2. Notes that this is the first comprehensive plan for these asset types, consolidating asset data, renewal priorities and service level targets into a single document.*
- 3. Supports the use of the plan's renewal triggers, asset hierarchies and condition assessment strategies in future budgets and the Long-Term Financial Plan.*
- 4. Acknowledges the financial and operational risks associated with aging sewage infrastructure and supports staged renewal planning to maintain service continuity.*

CARRIED (6/0)

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

Cr's Against: Nil

9.3 Reporting Officer - Executive Manager Infrastructure

9.3.3 Other Infrastructure Asset Management Plan 2025-2035

File Reference	1.10.1
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Other Infrastructure Asset Management Plan

Purpose of Report

That Council endorse the Other Infrastructure Asset Management Plan 2025 to 2035 as the Shire's first comprehensive framework for managing non-building assets, providing a structured approach to renewal, maintenance and long-term service planning.

Background

The Shire has never had one clear plan for looking after "other infrastructure" assets, things like parks, playgrounds, caravan park facilities, public toilets, signage and small community buildings. Although sewage is technically part of the "other infrastructure" category, the size and value of this asset means it is treated as its own separate asset class with a dedicated management plan. The remaining assets have been managed one at a time, which has made it harder to plan budgets, set priorities or apply for grants.

This new plan brings all of those non sewage assets together in a single document. It shows what we own, what condition each item is in and when it should be renewed or retired. It also sets clear renewal points so we can act before assets fail. This will help Council plan ahead, avoid costly breakdowns and make sure funds are spent where they deliver the most benefit to the community.

Comment

This plan brings together, for the first time, all of the Shire's "other infrastructure" assets into a single, organised framework. It sets out exactly what we own, what condition each asset is in and when it is likely to need attention. Having this complete picture in one place means Council can move from making decisions on a case by case basis to managing these assets proactively. It also makes it easier to explain to the community how and why we are investing in certain projects, setting clear priorities.

By introducing clear renewal points, the plan helps us act before an asset fails, rather than after. This approach reduces the risk of unplanned costs, avoids interruptions to community services and supports more predictable budgeting. It also strengthens our grant applications, as we can clearly show need, timing and community benefit for each project. When assets approach the end of their useful life, Council will have a clear set of triggers to guide whether they should be renewed, upgraded or retired.

Endorsing this plan gives the Shire a clear, practical way to look after important community assets, like parks, caravan sites and public spaces over the long term. It helps make sure funding

goes where it's needed most, supports smart decisions about which assets to keep or retire and protects service levels in a way that's affordable and realistic. With regular updates, the plan stays flexible and keeps pace with changing community needs, available resources and Council's overall direction.

Statutory Environment

The *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996* require councils to plan for the future and manage their assets responsibly. This includes having up to date Asset Management Plans that show how assets will be maintained, renewed and funded over time.

The plan also supports compliance with the State's Integrated Planning and Reporting Framework, which links asset management to the Strategic Community Plan and Long-Term Financial Plan. Endorsing this plan ensures the Shire continues to meet its legal obligations while providing a transparent, defensible basis for decision making and funding applications.

Strategic Implications

The Other Infrastructure Asset Management Plan 2025 to 2035 supports the Shire's Strategic Community Plan by ensuring parks, public amenities and other community facilities are maintained to a safe and usable standard. It sets clear priorities so resources are directed to assets that deliver the greatest value, helping improve liveability for residents and enhance the Shire's appeal to visitors.

The plan aligns with the Long-Term Financial Plan by matching works programs to realistic budgets, reducing the risk of unexpected costs and providing strong evidence for grant funding. This approach helps Council make informed investment decisions while balancing community needs with financial sustainability.

Over the next 10 years, this plan will help create an asset network that is well managed, reliable and cost effective. It will also support good decision making by avoiding spending too much on low use assets and making sure the Shire's facilities continue to meet the community's needs into the future.

Policy Implications

The Other Infrastructure Asset Management Plan 2025 to 2035 supports the Shire's asset management policies for capitalisation, depreciation, renewal, and disposal. It sets consistent renewal triggers and assessment methods so decisions are transparent and in line with adopted policy.

The Plan aligns with Executive Instruction 3.24 - Disposal of Assets by identifying low value or poor condition assets for possible rationalisation, ensuring decisions to keep, upgrade, or retire assets are consistent and accountable.

Financial Implications

The plan will guide how funds are allocated to maintain, renew or retire “other infrastructure” over the next 10 years. Following the renewal schedule will help avoid costly emergency repairs and keep services running.

It matches priorities to asset condition, community benefit, and available budget, making spending more predictable and reducing the risk of cost blowouts. Clear timelines and costed works will also strengthen grant applications and reduce reliance on rates alone

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health / People	Injury or harm to community or staff if facilities (e.g. playgrounds, amenities) deteriorate or fail	Low (2)	Carry out regular inspections, repair hazards promptly, and replace unsafe equipment before failure
Financial Impact	Higher long-term costs if ageing assets are left until failure, requiring urgent replacement	Low (2)	Follow renewal schedule in the plan; adjust timelines to fit budget while keeping assets serviceable
Service Interruption	Loss of community facilities or amenities if assets fail without warning	Low (2)	Maintain programmed inspections and renewals so assets remain operational
Compliance	Nil identified	Nil	Nil
Reputational	Nil identified	Nil	Nil
Property	Nil identified	Nil	Nil

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

Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

121/2025

Moved Cr Granich/Seconded Cr Rose

That Council, by Simple Majority:

- 1. Endorse the Other Infrastructure Asset Management Plan 2025 to 2035 as the strategic framework for managing the Shire's non-building community assets.**
- 2. Note that this is the first comprehensive plan for these asset types, bringing together asset information, renewal priorities and service level targets in one document.**
- 3. Support the use of the plan's renewal triggers, asset hierarchies and rationalisation opportunities in future budgets and the Long-Term Financial Plan.**

CARRIED (6/0)

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

Cr's Against: Nil

9.3 Reporting Officer - Executive Manager Infrastructure

9.3.4 Construction of One 3x2 Staff House 10 Leo Street

File Reference	2.4.1.13
Disclosure of Interest	Nil
Voting Requirements	Absolute Majority
Attachments	Nil

Purpose of Report

To seek Council approval to construct one new staff house at 10 Leo Street, Southern Cross, using a kit home and internal resources, with funding to be drawn from the Building Reserve or general Municipal funds.

Background

Council has identified an ongoing need to expand staff housing capacity. Increasingly, new employees are relocating to Southern Cross from outside the district, with fewer local applicants applying for positions. Providing suitable accommodation is essential to support workforce retention, attract skilled staff, and maintain service continuity.

A 3x2 bedroom kit home has been selected for construction on Lot 10 Leo Street. The house will be approximately 160 m² with an attached lock-up garage. Council currently employs two qualified builders and one apprentice, enabling the project to be delivered in house using existing staff and preferred panel trades.

Comment

A new staff house at 10 Leo Street, Southern Cross, is identified in the Shire's Asset Management Plan for delivery in the 2026/27 financial year. This build is being brought forward to accommodate an increase in out of town workforce, ensuring adequate housing availability for operational continuity and staff retention. Bringing the project forward aligns with long term infrastructure planning and responds to emerging workforce needs.

Delivering the house as an in-situ build using Council's internal building team is expected to provide a longer life cycle compared to modular alternatives. Constructing on site allows for higher build quality and durability, supporting better long term asset management outcomes. In addition, undertaking the project internally provides continuity of work for the Shire's building team, ensuring skills retention and more efficient workflow management.

The supply of the kit home is estimated at \$215,000, which is below the \$250,000 public tender threshold. All additional external trade packages (earthworks, utilities, landscaping, fencing, etc.) are individually below the threshold and will be engaged from Council's preferred supplier panel. The project complies with the *Local Government (Functions and General) Regulations 1996* and does not require a public tender process.

The project will include full site preparation, utility connections, and additional works such as a small storage shed, driveways, fencing, and landscaping. Funding is proposed to be drawn from either the Building Reserve or general Municipal funds, subject to Council endorsement.

As per the updated Council Policy 4.5, road usage funds are now recognised as general Municipal funds and may be disbursed in support of any of Council's projects or services, unless explicitly stated otherwise via a road user agreement.

Estimated Cost Breakdown – Staff House at 10 Leo Street

Item	Estimated Cost (ex GST)	Notes
Kit Home + Full Internal Finishing Kit (160 m ² , 3×2 + garage)	\$215,000	Includes linings, cabinetry, fixtures, fittings
Site Earthworks & Preparation	\$12,000	Includes clearing, levelling, compaction
Concrete Driveway & Pathways	\$12,500	Includes crossover, reinforced slab, and additional footpath to rear
Lock-up Garage (attached)	Included	Will be part of kit home
Small Storage Shed (supply + erection + concrete slab)	\$10,500	Based on previous shed cost and install
Fencing (side boundaries and rear)	\$11,000	Part perimeter
Landscaping (basic turf, garden beds, finish)	\$14,000	Includes extra planting and finish
Utility Connections (water, power, sewer)	\$17,000	Includes water meter (\$5,500) and trenching
Internal Labour – Council Staff (2,200 hrs @ \$47/hr + 100% overheads)	\$206,800	Includes builders time
Project Contingency (5%)	\$25,650	Covers minor overruns and scope changes
Total Estimated Cost	\$524,450	Fully supplied, completed figure

Statutory Environment

- Local Government Act 1995; Section 6.8 (Expenditure not included in annual budget)
- Local Government Act 1995; Section 3.57
- Local Government (Functions and General) Regulations 1996; Regulation 11(2)(b)

Strategic Implications

- Supports staff accommodation strategy
- Enhances workforce stability and recruitment outcomes
- Aligns with asset renewal and infrastructure planning
- Supports improved asset life cycle management through higher build quality

Policy Implications

- Council Policy 3.4; Purchasing and Tendering
- Use of Building Reserve in accordance with Council policy

Financial Implications

- Estimated Total Cost: \$524,450 (GST exclusive)
- Funding Source: Building Reserve
- Reserve Closing Balances 2025/2026: Building Reserve: \$2,271,588
- Operational Budget Impact: Nil, project is fully capital funded
- Timing: Works anticipated to commence in Q4 of the 2025/26 financial year for completion in 2025/2026.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Out of budget expenditure	Low (2)	Use of approved reserve funds
Service Interruption	Nil	Nil	Nil
Compliance	Procurement method	Low (2)	All trades from preferred panel; below tender threshold
Reputational	Staff housing delivery	Low (2)	Transparent process; strategic need
Property	Reduced asset life cycle if modular construction chosen	Low (2)	Mitigated by in-situ construction using internal resources
Environment	Nil	Nil	Nil

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

Officer Recommendation and Council Decision

122/2025

Moved Cr Granich/Seconded Cr Rose

That Council, by Absolute Majority:

- 1. In accordance with the Local Government Act 1995 and the Local Government (Functions and General) Regulations 1996, approves the construction of one new staff house at 10 Leo Street, Southern Cross, for an estimated cost of \$524,450 (GST exclusive).*
- 2. Council endorses the funding of the new house from the Building Reserve, noting the budgeted 2025/2026 closing Building Reserve balance of \$2,271,588.*
- 3. Notes all works are to be primarily completed by Council staff and pre-qualified panel contractors, with additional trades sourced as required, in compliance with the Shires Purchasing and Tendering Policy and Local Government (Functions and General) Regulations 1996.*
- 4. Notes construction is anticipated to commence in the fourth quarter of the 2025/26 financial year.*

CARRIED (5/1)

Cr's For: Della Bosca, Guerini, Newbury, Rose, Granich

Cr's Against: Bradford

9.3 Reporting Officer - Executive Manager Infrastructure

9.3.5 Gating of Mt Jackson Road

File Reference	6.1.1.014
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

To seek Council's formal resolution to pursue the gating of Mt Jackson Road under Section 58 of the *Land Administration Act 1997 (WA)* and to endorse a submission to the Minister for Lands requesting approval.

Background

Mt Jackson Road is a dedicated public road under Shire management, providing access through pastoral land in the northern part of the Shire. Over recent years, the road has experienced progressive deterioration, particularly during winter periods when wet conditions have made sections impassable. Travellers have become bogged on multiple occasions, requiring retrieval by the adjoining Mt Jackson Station owner.

Following site inspections and feedback from nearby landholders, Shire officers recommend that Council consider long term options for managing Mt Jackson Road. Gating has been identified as the preferred approach to improve safety and reduce ongoing maintenance requirements.

Comment

Mt Jackson Road has become increasingly difficult to manage due to seasonal damage and its remote location. Wet winter conditions in recent years have caused significant deterioration, leaving travellers stranded and reliant on assistance from the adjoining Mt Jackson Station. These ongoing issues highlight the safety risks and maintenance challenges the Shire faces in keeping the road safely accessible.

After inspecting the road and speaking with the adjoining landowner, Shire staff recommend that Council consider gating Mt Jackson Road as a long, term solution. A gate would help manage access during poor conditions, reduce the need for landholders to assist stranded travellers and improve safety for road users.

This agenda item seeks Council's endorsement to proceed with public advertising of the proposal, in accordance with Section 58 of the *Land Administration Act 1997 (WA)*. If supported, the Shire will:

- Notify relevant service providers, adjoining landowners and government agencies;
- Publicly advertise the proposal for a minimum of 35 days; and
- Invite submissions or objections for Council's consideration at a future meeting.

Should Council resolve to proceed following consultation, a formal request will then be submitted to the Minister for Lands seeking approval to gate Mt Jackson Road.

Statutory Environment

Section 58 of the *Land Administration Act 1997 (WA)* provides for the closure or restriction of access to public roads, subject to public consultation and approval by the Minister for Lands.

Because gating restricts public access, it requires approval from the Minister for Lands. Before the Shire can begin the required 35, day public advertising period, Council must first support the proposal in principle. This allows the Shire to start formal consultation with nearby landowners, service providers, government agencies, and the wider community.

Following the consultation period, Council will consider any submissions received and determine whether to proceed with a formal request to the Minister.

Strategic Implications

This proposal helps the Shire manage assets responsibly, improve road safety, and reduce risk. It also supports working closely with landholders and maintaining infrastructure in a practical, sustainable way.

Policy Implications

Nil

Financial Implications

The Shire will be responsible for gate installation, signage, and ongoing maintenance. Costs are expected to be minimal and can be accommodated within existing operational budgets.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Travellers may become bogged or stranded due to deteriorated road conditions	High (10)	Proceed with public consultation to assess support for gating and reduce access risks
Financial Impact	Ongoing maintenance burden for low use, deteriorated road	Moderate (9)	Investigate gating as a cost, effective alternative to regular maintenance
Service Interruption	Nil	Nil	Nil

Compliance	Liability exposure due to unmanaged public access on unsafe road	Moderate (9)	Seek Council resolution to initiate statutory process under Section 58
Reputational	Community concern over repeated retrievals by private landholders	Moderate (9)	Engage stakeholders through formal consultation and transparent decision-making
Property	Risk of damage to adjoining pastoral infrastructure from uncontrolled access	Moderate (9)	Consider gating to manage access and protect adjoining assets

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

Officer Recommendation and Council Decision

123/2025

Moved Cr Granich/Seconded Cr Newbury

That Council, in accordance with Section 58 of the Land Administration Act 1997 (WA):

- 1) Supports, in principle, the proposal to gate Mt Jackson Road, subject to completion of statutory consultation;***
- 2) Authorises the Chief Executive Officer to publicly advertise the proposal for a minimum period of 35 days;***
- 3) Instructs that relevant service providers, adjoining landowners and government agencies be formally notified as part of the consultation process; and***
- 4) Requests that a further report be presented to Council at the conclusion of the consultation period, summarising submissions received and recommending whether to proceed with a formal request to the Minister for Lands.***

CARRIED (6/0)

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

Cr's Against: Nil

10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

11 MOTIONS FOR WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Councillor Motion (Cr Newbury) and Council Decision

124/2025

Moved Cr Bradford/Seconded Cr Rose

That Council:

- 1. Note the Strategic Community Plan Goal 6.4 which seeks to: Maintain and enhance the Southern Cross airstrip, with consideration to upgrade to a sealed runway;**
- 2. Commit to the sealing of runway 14/32 at the Southern Cross Aerodrome and seek its inclusion in the next Corporate Business Plan and Long Term Financial Plan;**
- 3. Request the CEO to undertake a detailed cost assessment and redevelopment plan for the sealing of Runway 14/32, including any ancillary upgrades required as a result of the major upgrade and subsequent loss of grandfather clauses within the Aerodrome Manual;**
- 4. Request the CEO to monitor and seek external funding opportunities to assist with the sealing of Runway 14/32;**
- 5. Note and support the Runway to the Stars community organisation, that is seeking to fundraise to assist with the costs associated with the sealing of Runway 14/32.**

CARRIED (6/0)

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

Cr's Against: Nil

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

125/2025

Moved Cr Rose/Seconded Cr Granich

That by decision of Council the new business of an urgent nature be accepted for consideration.

CARRIED (6/0)

Cr's For: Della Bosca, Bradford, Guerini, Granich, Rose, Granich

Cr's Against: Nil

12 Late Item

12.1 Shire of Yilgarn Fire Hazard Reduction Notice

File Reference	
Disclosure of Interest	None
Voting Requirements	Simple Majority
Author	Nic Warren - Chief Executive Officer
Attachments	Draft Fire Break Notice

Purpose of Report

For Council to endorse the amended Fire Break Notice for the Shire of Yilgarn.

Background

The Shire's Regulatory Services Officer Kelly Watts has amended the Shire's Fire Break Notice, now named the "Fire Hazard Reduction Notice" to modernise, improve aesthetically and bring in line with current Department of Fire and Emergency Services (DFES) guidelines.

The new requirements, aligned with DFES guidelines, better defines the responsibilities of landowners and separates out differing land sizes.

The matter is tabled as a late item due to timing of the Bush Fire Advisory Committee (BFAC) meeting, which was held on the evening of the 16th September 2025.

At the BFAC meeting, it was requested that the Harvest Fire Mitigation Requirements be amended to include a requirement for trailer mounted water sources to be "fit for purpose" and "registered" to try and minimise the prevalence of poor condition trailers, especially those attending fire grounds.

Comment

At the Bush Fire Advisory Committee Meeting held on the 16th September 2025, Cory Hilder moved and Adrian Wesley seconded a motion to recommend the Shire of Yilgarn Council adopt the draft Fire Hazard Reduction Notice, which replaces the current “Fire Break Notice”.

The draft Fire Hazard Reduction Notice is attached for Councillors reference.

As per Section 33 of the *Bush Fire Act 1954* the Shire may issue a notice to landowners requiring them to do certain things to prevent the outbreak or spread of a bushfire.

The notice is to be issued either:

- in writing to all owners or occupiers of land; or
- Shall give notice to all owners or occupiers of land in its district by publishing a notice in the Government Gazette and in a newspaper circulating in the area.

It is the CEO’s intention to mail a copy of the notice to all landowner, to ensure they are aware of the new requirements.

The Shire has approximately 750 individual landowners and with standard postage at \$1.70, the expected cost is approximately \$1,275. This is comparable in price to seeking a notice in the government gazette and newspaper advert, given the size of the notice.

Local advertising via Facebook, website and notice boards will also occur.

Statutory Environment

Bush Fires Act 1954

Strategic Implications

Nil.

Policy Implications

Nil.

Financial Implications

Nil.

Risk Implications

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

Compliance	Non-compliance with notice requirements.	Moderate (6)	Notice mailed to each landowner ensures requirements of the Act are met.
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

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

Officer Recommendation

*Moved Cr Granich/Seconded Cr Newbury
That Council:*

- 1. Endorse the amended Shire of Yilgarn Fire Hazard Reduction Notice, as presented, noting it replaces the current Fire Break Notice.*
- 2. Notes the Chief Executive Officer will mail a copy of the Shire of Yilgarn Fire Hazard Reduction Notice to each individual landowner, to comply with Section 33(1) of the Bush Fires Act 1954.*

Amended Motion and Council Decision

126/2025

Moved Cr Rose/Seconded Cr Granich

That Council:

- 1. Endorse the amended Shire of Yilgarn Fire Hazard Reduction Notice, as presented but removing the requirement for registered trailers, noting it replaces the current Fire Break Notice.**
- 2. Notes the Chief Executive Officer will mail a copy of the Shire of Yilgarn Fire Hazard Reduction Notice to each individual landowner, to comply with Section 33(1) of the Bush Fires Act 1954.**

CARRIED (6/0)

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

Cr's Against: Nil

13 MEETING CLOSED TO THE PUBLIC - CONFIDENTIAL ITEMS

CONFIDENTIAL

127/2025

Moved Cr Rose/Seconded Cr Guerini

That the Ordinary Meeting of Council be close to the public under the Local Government Act 1995 Section 5.23 (2) (c).

CARRIED (6/0)

Cr's For: Della Bosca, Bradford, Guerini, Granich, Rose, Granich

Cr's Against: Nil

Kim Chrisp, Cameron Watson, Simon Maddrell, Kelvin Kent, Breanna Greenup, Erin Pope Tom Wells, Shaun Hart, Chloe Harvey, Garry Borona, Steve Rose, Tim Pope, Linda Warren, Melissa Zweck, Clair Harvey, Will Harvey, Kim Adams, Kye Martin and Barbara Allen left the meeting at 6:10pm.

13 Officers Report - Chief Executive Officer

13.1 Chief Executive Officer Annual Appraisal Process 2025

File Reference

Disclosure of Interest

None

Voting Requirements

Simple Majority

Attachments

Confidential Price Consulting - Quotation - 2025 CEO Review

Purpose of Report

For Council, in consultation with the CEO, to endorse the Chief Executive Officers 2025 Annual Performance Review process.

Officer Recommendation and Council Decision

128/2025

Moved Cr Rose/Seconded Cr Bradford

That Council, with agreement from the CEO:

- (1) Engage Price Consulting to undertake the CEO Annual Review for 2025, utilising the methodology as per the provided quotation.*
- (2) Confirm all 6 elected Councillors will form the review panel for 2025.*
- (3) Agree, if the upcoming extraordinary election elects a member for the current Councillor vacancy, the elected member may be included, if practicable, in the review process from the point in the review process at which they become a Councillor.*

CARRIED (6/0)

Cr's For: Della Bosca, Bradford, Guerini, Granich, Rose, Granich

Cr's Against: Nil

Council Decision

129/2025

Moved Cr Guerini/Seconded Cr Newbury

That the Ordinary Meeting of Council be opened to the public under the Local Government Act 1995 Section 5.23 (2) (c).

CARRIED (6/0)

Cr's For: Della Bosca, Bradford, Guerini, Granich, Rose, Granich

Cr's Against: Nil

Council Decision

130/2025

Moved Cr Rose/Seconded Cr Guerini

That the motion carried during confidential settings be endorsed.

CARRIED (6/0)

Cr's For: Della Bosca, Bradford, Guerini, Granich, Rose, Granich

Cr's Against: Nil

14 CLOSURE

As there was no further business to discuss, the Shire President declared the meeting closed at 6:12pm.

I, Wayne Della Bosca, confirm the above Minutes of the Meeting held on Thursday, 18 September 2025, are confirmed on Thursday, 16 October 2025 as true and correct record of the September 2025 Ordinary Meeting of Council.



WHEATBELT NORTH-EAST SRRG



Chairperson: Cr E O'Connell
Deputy Chairperson: Cr W Della Bosca

Secretary: Mr R Munns

R Munns Engineering Consulting Services
PO Box 516
NARROGIN WA 6312
Ph : 0407 604 164

Unconfirmed Minutes of the Sub Regional Road Group meeting held via Zoom Video Conference on Friday the 19th September 2025 commencing at 9.04 am.

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chairperson declared the meeting open at 9.04 am and welcomed everyone in attendance.

2. ATTENDANCE/APOLOGIES

Attendance

Cr Eileen O'Connell	Shire of Nungarin	(Chairperson & Voting Delegate)
Cr Wayne Della Bosca	Shire of Yilgarn	(Voting Delegate)
Cr Nick Chandler	Shire of Koorda	(Voting Delegate)
Cr Ashley Walker	Shire of Mukinbudin	(Voting Delegate)
Cr Justin Begley	Shire of Wyalkatchem	(Voting Delegate)
Cr Daimon Geier	Shire of Westonia	(Voting Delegate)
Ms Tanika McLennan	CEO – Shire of Mukinbudin	
Mr Peter Naylor	CEO – Shire of Trayning	
Ms Ian McCabe	Acting CEO - Shire of Wyalkatchem	
Mr Darren West	Manager of Works – Shire of Koorda	
Mr Paul Healy	Manager of Works – Shire of Trayning	
Mr Craig Powell	Manager of Works – Shire of Mukinbudin	
Mr Dave Walters	Leading Hand – Shire of Mukinbudin	
Mr Aldo Lamas	Manager of Works – Shire of Wyalkatchem	
Mr Cameron Watson	Executive Manager of Corporate Services – Shire of Yilgarn	
Mr Rod Munns	Consulting Engineer - RMECS	(Secretary)

Apologies

Cr Tanya Gibson	Shire of Mt Marshall	(Voting Delegate)
Cr Dale Naughton	Shire of Trayning	(Voting Delegate)
Mr Bill Price	CEO – Shire of Westonia	
Mr Nic Warren	CEO – Shire of Yilgarn	
Mr Dave Nayda	CEO – Shire of Nungarin	
Mr Ben McKay	CEO – Shire of Mt Marshall	
Mr Zac Donovan	CEO – Shire of Mt Koorda	
Mr Glen Brigg	Manager of Works – Shire of Yilgarn	
Mr Aaron Wootton	Manager of Works – Shire of Nungarin	
Mr Santo Leotta	Manager of Works – Shire of Mt Marshall	
Mr Allister Butcher	Consultant – Shire of Wyalkatchem	
Mr John Nuttall	Program Director - WSN	
Ms Allison Hunt	Secretary WN RRG – MRWA	

3. CONFIRMATION OF MINUTES OF MEETING 27th June 2025

Resolution 2025 - 010	
That the Minutes of the WNE SRRG Zoom Video Conference Meeting, held on the 27 th June 2025, be confirmed as a true and correct record of proceedings.	
Moved Cr W Della Bosca	Seconded Cr D Geier
Carried: Yes (6/0)	

4 BUSINESS ARISING FROM PREVIOUS MINUTES

Nil.

5 CORRESPONDENCE

5.1 Correspondence In

- a) Advice of 26/27 Yr Commodity Route Funding Opening and Close Date on 12 Sept 2025 – received via email from Allison Hunt (Att 2a – email only) on 26th June 2025.
- b) Request for WN RRG Delegates endorsement of the WN RRG 25/26 Yr Updated RRG Road Program – sent via email from Allison Hunt (Att 2b – email only) on 21st July 2025.
- c) Advice of WALGA Transport and Roads Forum 2025 – to be held on 14th August 2025 at Fraser's State Reception Centre – received via email from Allison Hunt (Att 2c – email only) on 25th July 2025.
- d) Advice of Approved 26/27 Yr State Blackspot Funding Program – received via email from Allison Hunt (Att 2d – email only) on 30th July 2025.
- e) Advice of WALGA August 2025 RRG Report – received via email from Allison Hunt (Att 2e – RRG Report only) on 1st August 2025.
- f) Advice of WN RRG Funding Recoup Register – received via email from Allison Hunt (Att 2f – email only) on 25th August 2025.
- g) Reminder that 26/27 Yr RRG Road Program MCA Submissions are due by 31st August 2025 – received via email from Allison Hunt (Att 2g – email only) on 26th August 2025.
- h) Advice of new Level 1 Bridge Inspection Framework – received via email from Allison Hunt (Att 2h) on 26th August 2025.

5.2 Correspondence Out

- i) Link to Folder on my One Drive Cloud with the Group's collated 26/27 Yr RRG Road Program – email from myself to Allison Hunt (Att 2i – email only) on 1st September 2025.

Resolution 2025 - 011	
That the Incoming and Outgoing Correspondence be accepted.	
Moved Cr D Geier	Seconded Cr W Della Bosca
Carried: Yes (6/0)	

6 BUSINESS ARISING FROM CORRESPONDENCE

Nil.

7 GENERAL BUSINESS

7.1 Funding Recoup Items.

The following default items require discussion:

- a) Review of Direct Grant Funding – claims to MRWA by no later than 31 August
- b) All projects – claiming first 40% of approved project funds
- c) Road Project Funding - estimated completion dates and maximising expenditures as at 30 June

The WNE SRRG parts of the current WN RRG Funding Recoup Register for the 25/26 Yr (provided 25th August 2025 – as per Att 2f) is attached for reference, being:

- Att 3A – Recoup Status of Direct Grant Funding
- Att 3B – Recoup Status of RRG Road Project Funding

At that time these Recoup Registers showed a few Member Councils that had not recouped their Direct Grant Funding or first 40% Recoups for RRG Road Projects Funding for the 2025/26 Yr. However, as discussed at the meeting, all Member Councils have now recouped all of the 25/26 Yr Direct Grant Funding and the first 40% Recoups of their 25/26 Yr RRG Road Projects.

7.2 2026/27 Yr RRG Road Program – for Endorsement

Seven (7) of the eight (8) Group Member Councils have submitted their 2026/27 Yr RRG Road Program MCA submissions and associated documentation. The Shire of Mt Marshall are still yet to submit their Program.

From those seven (7) Member Councils that have submitted their Program, Fourteen (14) Projects have been submitted with a total RRG Funding Total of \$ 4,192,414 – which is currently approximately \$ 818,224 underallocated from the Group's RRG Indicative Funding Allocation for the 25/26 Yr + 3% CPI (\$ 5,010,638). Project Scores varied from 59 to 95 (a modified MCA document from previous year's – as we transition to a new MCA format for the following 2027/28 Yr Program), with an average score of 80.

The Shire of Trayning will need to collect a new Road Count this coming harvest on the Kellerberrin / Bencubbin Rd South at a suitable location to meet the Road Count requirements of:

- preferably being collected over a minimum 8 week Peak Harvest Period (mid October to mid / end of December)
- located within 8km of any part of the Project Scope of Works
- collected within 5 years from the start of the Project Year

The above Member Council provided an MCA submission that included a Road Count that was > 8km from any portion of the Scope of Works. They have been requested to provide a new MCA submission in early 2026, with the new Road Count included.

The Shire of Mt Marshall will need to provide their compliant 26/27 Yr RRG Program MCAs and supporting documentation by C.O.B, Wednesday the 24th September 2025, at the absolute latest, to provide sufficient time to:

- scrutinize the Program,
- send out a Flying Minute to obtain our Group's Delegate's Out – Of – Session approval for this program, and
- then forward onto Allison Hunt at MRWA so she can include it in the Agenda for the 6th October 2025 WN RRG Meeting (in which the WN RRG's 26/27 Yr Program will be considered for endorsement).

Minutes of Wheatbelt North East SRRG 19th September 2025

All Delegates were asked to respond asap to the Out – Of – Session approval of the Shire of Mt Marshall's 26/27 Yr RRG Road Program - after I send out the flying minute in the near future.

Consultant Allister Butcher was currently assisting the Shire of Mt Marshall to provide this 26/27 Yr RRG Program, including the required 5 Yr RRG Program. He has confirmed that he expects to be able to provide this Program by the 24th September 2025 at the latest.

Council	Road	Original Project SLKs	Project Length Km	Project Description	New Constr (C) or Pres (P)	Cost to RRG (2024/25) / Project	Cost to Council (2024/25)	Total Project Cost (2024/25)	Current Cumulative RRG Cost / Council
Koorda	Burakin / Wialki Rd	28.10 - 30.90	2.80	Reconstruct existing Type 4 to Type 6 sealed pavement - to Minm 12m carriageway width & minm 8.0m primerseal width.	C	\$268,336	\$134,168	\$402,504	\$584,472
	Kalannie / Kulja Rd	8.00 - 10.20	2.20	Reconstruct existing Type 4 failed section to Type 6 sealed pavement - to Minm 12m carriageway width & minm 8.0m primerseal width. Includes Stage 1 Development Works for the section to be reconstructed that includes the Telecoms Relocation and Clearing Permit Costs to realign the deficient curve from SLK 8.40 - 8.60.	C	\$233,149	\$116,575	\$349,724	
	Kalannie / Kulja Rd	3.00 - 6.00	3.00	Reseal	P	\$82,987	\$41,493	\$124,480	
Mt Marshall	TBA					\$0	\$0		\$0
	TBA					\$0	\$0		
	TBA					\$0	\$0		
	TBA					\$0	\$0		
Mukinbudin	Mukinbudin - Bonnie Rock Rd	0.50 - 4.65	4.15	Reconstruct existing Type 5 to Type 6 sealed pavement - to Minm 10m carriageway width & minm 8.0m primerseal width.	C	\$538,427	\$269,214	\$807,641	\$538,427
Nungarin	Danberrin Rd	13.40 - 14.44	1.04	Reconstruct severely deteriorated pavement section - from Type 5 to Type 6 standard. Cement Stabilise the basecourse layer.	C	\$238,823	\$119,411	\$358,234	\$295,419
	Danberrin Rd	14.44 - 15.50	1.06	Apply the Final Seal to this Reconstruction Work completed in the 25/26 Yr. (The Final Seal is considered part of the Upgrade Work)	C	\$56,596	\$28,298	\$84,894	
Trayning	Kellerberrin - Bencubbin Rd South	4.34 - 5.89	1.55	Reconstruct existing Type 5 section in poor condition to Type 6 sealed pavement - to Minm 10m carriageway width & 8.0m primerseal width. The Works includes the Upgrade of Lairds Rd and the auxillary lane to the south. (Note that this is the project that was delayed in the 25/26 Yr due to awaiting the Geometric and Pavement Design).	C	\$445,959	\$222,980	\$668,939	\$445,959
Westonia	Leach Rd	0.0 - 3.0 & 9.5 - 15.5	9.00	Reseal	P	\$246,167	\$123,083	\$369,250	\$492,333
	Leach Rd	3.0 - 4.5	1.50	Reconstruct existing Type 4 failed section to Type 6 sealed pavement - to Minm 10m carriageway width & 7.5m primerseal width.	C	\$246,167	\$123,083	\$369,250	
Wyalkatchem	Wyalkatchem North Rd	8.40 - 9.96	1.56	Reconstruct existing Type 4 pavement section to Type 6 sealed pavement - to Minm 10m carriageway width & 7.6m primerseal width.	C	\$416,760	\$208,380	\$625,140	\$416,760
Yilgarn	Bodallin North Rd	18.50 - 24.00	5.50	Reseal - following some minor pavement failure patches remedial stabilisation works	P	\$248,336	\$124,168	\$372,504	\$1,419,043
	Bodallin South Rd	0.1 - 9.00	8.90	Reseal - following some minor pavement failure patches remedial stabilisation works	P	\$288,000	\$144,000	\$432,000	
	Cramphorne Rd	13.50 - 16.50	3.00	Construct and Upgrade section from Type 3 to Type 5 Standard - to Minm 10m carriageway width & 7.2m primerseal width.	C	\$605,373	\$302,687	\$908,060	
	Koolyanobbing Rd	2.10 - 10.0	7.90	Reseal - following some minor pavement failure patches remedial stabilisation works	P	\$277,334	\$138,667	\$416,001	
Average MCA Score					Total	\$4,192,414	\$2,096,207	\$6,288,621	\$4,192,414
						\$5,010,638	Indicative Funding Amount - Based upc		
						\$818,224	This current under-allocation is the RR		

Table 1.

Resolution 2025 - 012

That the Group's 26/27 Yr RRG Road Program (less the Shire of Mt Marshall's Program) as summarized above in Table 1, be endorsed and forwarded to the WN RRG for further endorsement.

Moved Cr J Begley

Seconded Cr N Chandler

Carried: Yes (6/0)

7.3 Shire of Trayning 25/26 Yr Program Change

The Shire of Trayning are currently waiting on a WSNF Funded Geometric and Pavement design on the Kellerberrin / Bencubbin Rd South – in which one of their 25/26 Yr Projects is located upon. This is a Reconstruction Project from SLK 4.63 – 5.89 (Project # 30004438), which includes upgrading a deficient horizontal curve and the Lairds Rd Intersection. There is currently an Entering Sight Distance issue to the north from Lairds Rd, as a result of a crest in that direction (and no subsequent permitted RAV Access on Lairds Rd as a result of this).

To ensure that this road section is upgraded to the correct standard (WSNF standard), the Shire of Trayning would prefer to delay the reconstruction of this section until such time as the Development Design work is complete (expected by the 25/26 EOFY). As a result, they have requested the Group's approval to delay the reconstruction of this 1.26km section, and in lieu reconstruct a straighter section without any significant design issues on the section on this same road, from SLK 26.0 – 27.32 (1.32km) – at the same Project Cost. The Shire of Trayning will need to provide a new MCA submission for the new 1.32km section from SLK 26.0 – 27.32.

Resolution 2025 - 013

That:

- the Scope of Works for the Shire of Trayning's 25/26 Yr Reconstruction Project on the Kellerberrin / Bencubbin Rd South, be altered from the existing SLK 4.63 – 5.89 (Project # 30004438) to SLK 26.0 – 27.32 on the same road and at the same Project Cost - be endorsed and forwarded to the WN RRG for further endorsement.
- the Shire of Trayning provide a new MCA Submission for the revised alternate Reconstruction Project on the Kellerberrin / Bencubbin Rd South from SLK 26.0 – 27.32.

Moved Cr W Della Bosca

Seconded Cr J Begley

Carried: Yes (6/0)

7.4 Election of Office Bearers after LG Elections

Following the Local Government elections coming up in October 2025 we will need to hold a meeting to consider the Group's Delegates and Representatives for the following positions:

- Group's Chairperson
- Group's Deputy Chairperson
- Group's Delegate on the WN RRG
- Group's Proxy Delegate on the WN RRG
- Group's Delegate on the WSNF Steering Committee
- Group's Proxy Delegate on the WSNF Steering Committee
- Group's Secretary
- Group's Representative on the WN RRG Technical Committee
- Group's Proxy Representative on the WN RRG Technical Committee
- Group's Representative on the WSNF Technical Committee
- Group's Proxy Representative on the WSNF Technical Committee

In order for the WSFN Steering Committee to be reformed as soon as is practically possible following these elections, it is important we hold a meeting immediately following Member Council Meetings to elect Delegates to the WNE SRRG, so we can fill these Office Bearer positions. It is assumed that Member Councils will elect Delegates at their Ordinary October Council Meetings and subsequently we could hold a SRRG Meeting (probably an in-person meeting at Mukinbudin) preferably late October to elect Office Bearers for the next two (2) year period?

8 OTHER BUSINESS

8.1 WSFN Update

Cr O'Connell advised that the WSFN Steering Committee meeting that was to be held on 3rd October 2025, has been cancelled due to lack of items requiring discussion at this time (and we are getting very close to the Local Government elections).

Mukinbudin and Nungarin Councils have been receiving WSFN Funding to Upgrade the Nungarin North Rd, and these works are proceeding well.

8.2 Zoom or Teams for Future Video Conference Meetings

It was discussed and decided that in future when we hold Video Conference Meetings, they will be held via Teams.

9 NEXT MEETING DATES

9.1 Next WN RRG Meeting

The next WN RRG meeting is to be held on Monday 6th October 2025, at the Shire of Northam's Recreation Centre, at 44 Peel Tce commencing at 10.00am.

9.2 Next WN RRG Technical Committee Meeting

The next WN RRG Technical Committee meeting is still to be scheduled but is likely to be held late September to review the 2026/27 Yr RRG Program submissions.

9.3 Next WNE SRRG Meeting

The next WNE SRRG meeting was tentatively scheduled for Tuesday 28th October 2025, commencing at 10.00am – likely via an in-person meeting at Mukinbudin.

10 CLOSURE OF MEETING

The Chairperson thanked everyone for their attendance.

There being no further business, the meeting was closed at 9.29 am.

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
February 2025	4/2025	That Council, by Absolute Majority: 1. Declare, in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner to be responsible for the conduct of the 2025 ordinary election, together with any other elections or polls which may be required; 2. Decide, in accordance with section 4.61(2) of the Local Government Act 1995 that the method of conducting the election will be as a Postal election.	Complete Resolution provided to WAEC.
February 2025	5/2025	That Council endorses the following response in relation to the request for comment from the Department of Water and Environmental Regulation regarding Covalent Lithium Pty Ltd's application for a works approval: In regards to the works approval application from Covalent Lithium Pty Ltd (Reference APP-0026596) for a Category 64: Class II or III putrescible landfill site at Mining tenement M77/1066, the Shire of Yilgarn have no objections.	Complete DWER advised of decision
February 2025	6/2025	That Council in relation to the proposed closure of a portion of King Ingram Road as per provided plans: - Notes the 35 day notice period for the closure has been undertaken as per Section 58 of the Land Administration Act 1997, commencing on 16 January 2025 and closing on 20 February 2025; - Notes there were no submissions received; - Endorses the Chief Executive Officer making application to the Minister of Lands for the closure.	Complete Application lodged with Minister for Lands and DPLH.
February 2025	7/2025	That Council, by Absolute majority: • Note that no community submissions were received in relation to the: ○ Public Places, Local Government Property and Trading Local Law 2025 ○ Removal of Refuse, Rubbish and Disused Materials Local Law 2025 ○ Bush Fire Brigade Local Law 2025 • Note the responses from the Hon Hannah Beazley MLA, Minister for Local Government and Commissioner of the Department of Fire and Emergency Services . • Agree to accept all changes proposed and adopt the following Local Laws as presented: ○ Public Places, Local Government Property and Trading Local Law 2025 ○ Removal of Refuse, Rubbish and Disused Materials Local Law 2025 ○ Bush Fire Brigade Local Law 2025 • Determine the proposed Local Laws are not Significantly Different as a result of the proposed amendments.	Complete Published in Government Gazette on 1/05/2025. Explanatory Memorandum sent to Joint Standing Committee on 9/5/2025.

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
		• Authorise the CEO to make minor grammatical and formatting changes to the adopted local laws prior to gazettal. • Authorise the CEO to advertise the adopted local laws in the Government Gazette. • Authorise the CEO to Submit to the Minister for Local Government, following advertising in the Government Gazette, a copy of the adopted local laws. • Authorise the CEO to advertise, as a local public notice, the adoption of the local laws. • Authorise the CEO to compile and submit the Explanatory Memorandum and associated papers to the Joint Standing Committee on Delegated Legislation.	
February 2025	9/2025	That Council: A. Determine that the proposed Tree farm use may be consistent with the objectives of the Rural/Mining zone and advertise under clause 64 of the deemed provisions of the Planning and Development (Local Planning Schemes) Regulations 2015 before considering an application for development approval for the use of the land. B. Note the application has been advertised for public comment and that all public submissions received at the time of writing this report have been summarised in Table 4. C. Note the issues raised in Table 4, however note that matters are addressed in the application and /or can be addressed through conditions of any development approval. D. Approved the application for a Tree Farm on various lots in Southern Cross that are generally known as Avalon Homestead South, Avalon North, Cairns Road, Garrat, Marafioti, Newbury, Perilya and South Garrat on the following conditions: 1. Prior to commencement of planting, an amended Project Management Plan and updated Plantation Design maps showing rows with a minimum width of 30m between planting lines must be lodged with the Shire for approval by the Chief Executive Officer. 2. The development must at all times be carried out in accordance with the approved Project Management Plan and Plantation Design maps including measures such as site preparation, weed management, and pest control. 3. Within 3 months after the date of this approval updated Bushfire Management Plans that include: a. contact details of a locally employed plantation manager and/or fire officer; and b. contact details of owners/occupiers of neighbouring lots; are to be lodged with the Shire for approval by the Chief Executive Officer.	Complete Decision letter provided to applicant.

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
		4. The measures outlined in all approved Bushfire Management Plans must be implemented during the life of the development. 5. A copy of the approved Bushfire Management Plan is stored at the main entrance to the respective properties in a secure, weatherproof and clearly labeled container at all times in a location shown in the applicable approved Bushfire Management Plan. 6. Internal access tracks are to be adequately sign posted to provide clear direction to water points (for fire emergencies) and exit points. 7. Internal firebreaks, access tracks and turnaround areas are to be adequately maintained to the satisfaction of the Chief Executive Officer for access by emergency fire vehicles. 8. Prior to harvesting, the owner/developer is to lodge a detailed Harvesting Plan for approval by the Chief Executive Office. The Harvesting Plan is to include: (a) Haulage routes for vehicles involved in the harvest transport; (b) Clear demarcation of local roads and any roads under the care and control of Main Roads WA; (c) Heavy vehicle movements scheduling; (d) Use of escort vehicles; (e) Traffic management and interaction with other road users; (f) A Pre-Construction Road Condition Report along the agreed main haulage routes within the local government area, and the obligation to prepare a Post-Construction Road Condition Report once harvesting for different properties are complete. (g) An outline of all separate approvals required through Main Roads WA. The extent of the main haulage route for a Pre-Construction and Post-Construction Road Condition Report is to be agreed to separately in writing by the developer and the Chief Executive Officer. 9. Harvesting must be carried out in accordance with the approved Harvesting Plan. 10. Any damage caused to the roads attributable to any harvesting phase of the development is to be rectified by the developer at their own cost to the standard identified in the Pre-Construction Road Condition Report to the satisfaction of the Chief Executive Officer. 11. Where the developer intends to undertake the development in stages, a Staging Plan must be lodged with the local government at the same time as the Management Plan referred to in Condition 1 or at a later time agreed to separately in writing by the Chief Executive Officer. The purpose of the Staging Plan is to determine the scope of information required in order to satisfy the conditions of approval as it relates to that stage.	

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
		12. The approved plans required by these conditions may amended from time to time with the written approval of the Chief Executive Officer. Advice Notes If an alternative plantation manager and/or fire officer is engaged (other than the persons stated in an approved Bushfire Management Plan), or any relevant contact details change, then a revised Management Plan is to be lodged to the Shire.	
February 2025	10/2025	That Council waives the fees associated with weekly use of the Southern Cross Seniors Centre for Wheatbelt Agcare, totalling \$3,640 per annum for a period of three years.	Complete Waiver applied and Wheatbelt Agcare notified.
February 2025	15/2025	That Council endorse: - the recommended amendments to policy 4.5 - Heavy Vehicle Road Improvement Contribution; - endorse the renaming of policy 4.5 - Heavy Vehicle Road Improvement Contribution to 4.5 – Heavy Vehicle Road Usage Fee; and - the amendment to the 2024/2025 Schedule of Fees & Charges as presented and approves an imposition date of 24th February 2025.	Complete Advertising of new Fee undertaken.
February 2025	16/2025	That Council, pursuant to Section 6.64 (1) (b) of the Local Government Act 1995, take possession of the land indicated and proceed to sell the land listed hereunder which have rates in arears for three or more years. List of Land by Assessment Number: Assessment: A1590 – 25 Polaris Street, Southern Cross Assessment: A18005 – 42 West Street, Bullfinch	Implemented LG (FM) Regs, Form 4 sent 4th March 2025 to both properties. Seizure for Sale notice to be issued on or about 4th June if payment not received.
February 2025	19/2025	That Council: - Endorses the CEO Performance and Remuneration Review 2023 to 2024 and the recommendations contained within; - Endorses the CEO Performance Criteria 2024-2025, noting this will form the basis for the next CEO review; and - Endorses the Report to Inform the Annual CEO Remuneration Review.	Complete
March 2025	27/2025	That Council adopts the 2024 Local Government Compliance Audit Return for the Shire of Yilgarn for the period 1 January 2024 to 31 December 2024. And	Complete Lodged with DLGSC on 27/03/2025.

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
		That Council in accepting the Compliance Audit Return, authorises the Shire President and Chief Executive Officer to sign and submit the same to the Department of Local Government, Sport and Cultural Industries as required.	
March 2025	31/2025	That Council, declines to accept the following proposal for the repayment of rates and charge due on Assessment A1670: 1. Waive the outstanding interest amount, being - \$2,443.57 2. Write off the incurred legal expenses being - \$3,678.23 3. Make periodic payments to clear \$7,826.77 of non-deferred rates prior to 30 June 2025. 4. Leave the amount of \$9,166.57 as deferred with an indeterminate payment date.	Completed See July decision 9.2.3
March 2025	33/2025	That Council: A. Determine that the proposed use may be consistent with the objectives of the Rural/Mining zone and advertise under clause 64 of the deemed provisions before considering an application for development approval for the use of the land. B. Not the application is being advertised for public comment and the consultation period ceases on the 15th April 2025. C. Pursuant to Clause 82(1) and 82(2) of the Planning and Development (Local Planning Schemes) Regulations 2015 grant (by Absolute Majority) delegate authority to the Chief Executive Officer to determine the application for a Met Mast Lot 1146 (no 235) Nulla Nulla North Road, Bodallin.	Completed Approval issued 1/05/2025.
March 2025	34/2025	That Council appointment the following persons under Section 38(1) of the Bush Fire Act 1954: Chief Bush Fire Control Officer: Leigh Dal Busco Deputy Chief Bush Fire Control Officer North: John Roberts Deputy Chief Bush Fire Control Officer South: Corey Hilder	Complete Advertised in Kal Miner on 4 April 2025.
April 2025	41/2025	That Council, by absolute majority, waive the standard usage fee for the Yilgarn Ladies Darts Association for the 2024/2025 financial year. And	Complete Association advised on decision 5/05/2025

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status																					
		Council advise the Yilgarn Ladies Darts Association that any future requests for waivers must be accompanied with a financial position statement. And Council are to note the hire bond will still be payable																						
April 2025	42/2025	That Council by Absolute Majority: 1. Agrees to the transfer of 54 Spica Street, Southern Cross WA (Lot 75 on DP223122) to the Shire of Yilgarn via unencumbered freehold title; 2. Agrees to the Shire of Yilgarn retaining the overpaid rate balances on the property assessment; 3. Endorses the Shire not undertaking enforcement action in the form of a prosecution for breaches of legislation pertaining to the condition of the property and dwelling; 4. Agrees to a budget allocation in the 2025/2026 annual budget for the remediation of the dwelling and property; 5. Endorses the Shire of Yilgarn covering costs incurred by both parties relating to settlement and land transfer costs;	In Progress Conveyancing agent engaged.																					
April 2025	43/2025	That Council, by absolute majority, endorses an allocation of \$9,000 in the 2025/2026 annual budget for the Yilgarn Agricultural Society to support the 2025 Yilgarn Agricultural Show.	Complete Included in 2025/2026 budget.																					
April 2025	47/2025	That Council: 1. Endorse the Differential Rating – Objects and Reasons for the 2025/2026 rating years as presented; 2. Endorse the following proposed Differential General Rates Categories, Rates in the Dollar and Minimum amounts for the Shire of Yilgarn for the 2025/2026 financial year: <table><tr><td>Land Category</td><td>Rate - Cents in the Dollar</td><td>Minimum Payment</td></tr><tr><td>GRV - Residential/Industrial</td><td>9.2691</td><td>\$600</td></tr><tr><td>GRV - Commercial</td><td>7.8315</td><td>\$450</td></tr><tr><td>GRV - Minesites</td><td>15.6075</td><td>\$450</td></tr><tr><td>GRV -SPQ</td><td>15.6075</td><td>\$450</td></tr><tr><td>UV - Rural</td><td>1.1845</td><td>\$450</td></tr><tr><td>UV - Mining</td><td>16.4341</td><td>\$450</td></tr></table> 3. Endorse a public notice and consultation process on the proposed Differential General Rates and General Minimum Rates as follows: • Local public notice being placed on Councils website on Thursday, 1st May 2025 with ancillary notices being published as soon as practicable after this, as per the requirements of section 6.36 of the Local Government Act 1995. • Individual ratepayer consultation for all ratepayers in General Rate Categories with less than 30 ratepayers.	Land Category	Rate - Cents in the Dollar	Minimum Payment	GRV - Residential/Industrial	9.2691	\$600	GRV - Commercial	7.8315	\$450	GRV - Minesites	15.6075	\$450	GRV -SPQ	15.6075	\$450	UV - Rural	1.1845	\$450	UV - Mining	16.4341	\$450	Complete Endorsed at Special Council meeting 29 May 2025.
Land Category	Rate - Cents in the Dollar	Minimum Payment																						
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UV - Mining	16.4341	\$450																						

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status																																							
April 2025	48/2025	That Council endorses the Long-Term Financial Plan 2025/26 - 2034/35 as presented.	Complete No further action required																																							
May 2025	58/2025	That Council 1. Adopts the 2025/2026 Schedule of Fees and Charges as presented; and 2. Approves the advertising of their effective date of 1 st July 2025	Complete Public notice completed.																																							
May 2025	59/2025	That Council adopts the following elected members sitting fees, expense reimbursements/allowances and President & Deputy Presidents allowances for the 2025/2026 financial year: <table><tr><td></td><td>For a council member other than mayor or president</td><td>For a council member who holds the office of mayor or president</td></tr><tr><td colspan="3">Meeting Fee Type</td></tr><tr><td>Council - Per Meeting</td><td>\$440</td><td>\$660</td></tr><tr><td>Committee - Per Meeting</td><td>\$220</td><td>\$220</td></tr><tr><td colspan="3">Expense Reimbursement / Allowance Type</td></tr><tr><td>Travel Reimbursement - Per Kilometre</td><td colspan="2">As per Local Government Officers’ (Western Australia) Award 2021 – section 30.6 for “Rest of State”</td></tr><tr><td>ICT Allowance</td><td colspan="2">\$1,180</td></tr><tr><td colspan="3">Other Allowances</td></tr><tr><td>President - Per Annum</td><td colspan="2">\$13,000</td></tr><tr><td>Deputy President - Per Annum</td><td colspan="2">\$3,250</td></tr><tr><td colspan="3">Independent Committee Member</td></tr><tr><td>Audit & Risk Committee - Per Meeting</td><td colspan="2">\$450</td></tr><tr><td>Other Applicable Committee - Per Meeting</td><td colspan="2">\$450</td></tr></table>		For a council member other than mayor or president	For a council member who holds the office of mayor or president	Meeting Fee Type			Council - Per Meeting	\$440	\$660	Committee - Per Meeting	\$220	\$220	Expense Reimbursement / Allowance Type			Travel Reimbursement - Per Kilometre	As per Local Government Officers’ (Western Australia) Award 2021 – section 30.6 for “Rest of State”		ICT Allowance	\$1,180		Other Allowances			President - Per Annum	\$13,000		Deputy President - Per Annum	\$3,250		Independent Committee Member			Audit & Risk Committee - Per Meeting	\$450		Other Applicable Committee - Per Meeting	\$450		Complete No further action required
	For a council member other than mayor or president	For a council member who holds the office of mayor or president																																								
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May 2025	60/2025	By Simple Majority council accepts the 2025/2026 to 2034/2035 Plant Replacement program as presented.	Complete No further action required																																							
June	66/2025	That Council endorse laying on the table item 9.1.2 2025 WALGA Annual Convention and AGM.																																								
June	67/2025	That Council: (1) Endorse the Shire of Yilgarn Community Enhancement Fund Policy, as presented. (2) Endorse, by absolute majority, the establishment of the Community Enhancement Fund Advisory Committee.	Complete Policy published, nominations sought for advisory committee.																																							

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
		(3) Endorse the Community Enhancement Fund Advisory Committee Terms of Reference, as presented. (4) Endorse the establishment of a Community Enhancement Fund Reserve account via the 2025/2026 annual budget process. (5) Endorse the CEO to undertake minor grammatical or formatting changes to the endorsed documentation if required, on the condition it does not change the intent of the document or its content.	
June	68/2025	That Council endorse the following response to the Department of Planning, Lands and Heritage: The Shire of Yilgarn have no objections to Lot 860 on Deposited Plan 213925, known as 74 Procyon Street, Southern Cross being divested as a freehold title.	Complete
June	69/2025	That Council endorse the following response to the Department of Water and Environmental Regulation: In relation to the application by Covalent Lithium pertaining to an amendment to works approval W6673/2022/1 under Division 3 Part V of the Environmental Protection Act 1986 at Mt Holland Mine being located on mining tenement G77/137, M77/1066 and M77/1080, the Shire of Yilgarn have no objections.	Complete
June	71/2025	That Council endorse laying on the table item 9.2.3 Rate Repayment Proposal - Assessment A1670.	Complete See July decision 9.2.3
June	73/2025	That Council, by absolute majority, endorse the following Presiding Members and Deputy Presiding Members where relevant for the various Shire of Yilgarn Committees: <u>Shire of Yilgarn Audit Committee</u> Presiding Member: Jodie Cobden Deputy Presiding Member: Cr Wayne Della Bosca <u>Bushfire Advisory Committee</u> Presiding Member: Leigh Dal Busco - Chief Bush Fire Control Officer Deputy Presiding Member: Cr Wayne Della Bosca <u>Local Emergency Management Committee</u> Presiding Member: Cr Wayne Della Bosca Deputy Presiding Member: Cr Bryan Close <u>Shire of Yilgarn History Museum Advisory Committee</u> Presiding Member: Cr Lisa Granich	Complete

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
		<u>Shire of Yilgarn Tourism Advisory Committee</u> Presiding Member: Cr Linda Rose <u>Shire of Yilgarn Roads Committee</u> Presiding Member: Cr Bryan Close	
June	77/2025	That Council endorse the Social Investment Agreement with Outback Carbon as presented and authorise the Chief Executive Officer to execute on behalf of the Shire of Yilgarn.	Complete Agreement executed
July	83/2025	That Council note the Strategic Community Plan 2024-2034 - Quarterly Report April to June 2025.	Complete
July	85/2025	That Council: 1. Notes the 2025 WALGA Convention will be held from Monday 22 September 2025 to Wednesday 24 September 2025 at the Perth Convention Centre. 2. Notes the Annual General Meeting (AGM) of the Western Australian Local Government Association (WALGA) will be held at the Perth Convention and Exhibition Centre on Tuesday, 23 September 2025 at 2:15pm 3. Authorises the CEO and any willing Councillors to attend the 2025 WALGA Local Government Convention. 4. Nominates Crs Della Bosca and Bradford as the Shire of Yilgarn Voting Delegates at the 2025 WALGA Annual General Meeting. Nominates Cr Rose as the Shire of Yilgarn Proxy Voting Delegates at the 2025 WALGA Annual General Meeting, in the event voting delegates are absent. 5. Notes the deadline for member motion submissions for the WALGA AGM is 5:00pm on Friday, 8 August 2025. Advisory Notes 1. Councillors are to advise the CEO of their intention to attend the WALGA conference as soon as practicable.	Complete
July	86/2025	That Council endorse the following prohibited and restricted burning times for the Shire of Yilgarn district: Restricted Burning Period: 19 September to 31 March Prohibited Burning Period 1 November to 15 February	Complete Commissioner notified 18/07/2025

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
July	87/2025	That Council: - Endorse the positions and comments in the draft WALGA submission relating to the Community Benefits for Renewable Energy Projects by Powering WA. And - Endorse the proposed Shire of Yilgarn submission in relation to the request for comments on the Draft Guideline on Community Benefits for Renewable Energy Projects by Powering WA, as presented.	Complete Submission sent 18/07/2025
July	88/2025	That Council endorse the submission to the Western Australian Local Government Association, as presented, pertaining to the Department of Local Government, Sport and Cultural Industries consultation on communications agreements for Local Governments.	Complete Submission sent 18/07/2025
July	89/2025	That Council endorse the lease agreement between the Shire of Yilgarn and the Southern Cross Motorcycle Club for Reserve 38802, as presented. And Endorse the Shire President and Chief Executive Officer executing the lease on behalf of the Shire and assigning the common seal of the Shire of Yilgarn.	Complete Agreement executed by President and CEO.
July	93/2025	That Council declines to accept the proposed repayment agreement for the repayment of rates and charge due on Assessment A1670.	Complete Legal representative notified 30/07/2025
August	98/2025	That Council endorse the Shire of Yilgarn Integrity Framework, as presented.	Complete Published on Shire website
August	101/2025	Moved Cr Rose/Seconded Cr Newbury 1. That, by Simple Majority pursuant to the Local Government Act 1995 and following review under the Shire's RAV and AMMS Policies, Council does not support RAV Network 4.3 (Level 3 of the Accredited Mass Management Scheme) on the Koolyanobbing - Southern Cross Road. 2. Subject to freight need and road suitability, Council may support RAV Network 4.3 (Level 3 of the Accredited Mass Management Scheme) if the applicant agrees to fund and carry out any required road upgrades, structural improvements, or vegetation clearing necessary to bring the route to standard and further agrees to contribute under the Shire's Heavy Vehicle Road User Fee Policy.	Complete HVS have been notified that Council does not support AMMS Level 3 on Koolyanobbing Road
August	102/2025	That Council, by Simple Majority, endorses the revised Five-Year Plan for Local Roads of Regional Significance for inclusion in the Regional Roads Group funding program 2026–2031.	Complete Five-Year Plan submitted to RRG.
August	103/2025	In accordance with Section 3.58 of the Local Government Act 1995 (Disposal of Property), Council endorses the disposal of the 2017 Freightliner Prime Mover via public auction.	Complete Smith Broughton have advertised the Freightliner for auction

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
		A \$30,000 reserve to be placed on the auction. Council notes that staff will appoint a reputable auction house to manage the disposal process in line with transparency and market value requirements.	
August	104/2025	That Council, by Absolute Majority, in accordance with Section 3.57 of the Local Government Act 1995 and Regulation 11 of the Local Government (Functions and General) Regulations 1996: 1) Accept the quotation from Volvo Group Australia (Mack Superliner 600) for \$428,395 (incl GST) as the preferred value for money option, noting its higher engine output (600 hp vs. 550 hp specification), increased GCM rating (110,000kg), and enhanced suitability for multi trailer operations; 2) Note that the current changeover budget of \$330,000 (ex GST) may require adjustment and that any shortfall may be addressed through the annual budget review process; 3) Approve that, if the increased budget requirement cannot be met through the normal budget review process, the shortfall be funded from the Plant Replacement Reserve, ensuring continued alignment with Council's long-term asset renewal strategy.	Complete New Mack has been ordered through Volvo Australia. Current lead time is approximately 8 months
September	112/2025	That Council: 1. Notes the Annual Review of Council's Policies undertaken by Council's Executive Managers and staff; and 2. Endorses the updated Council Policy Manual as presented.	Complete Published.
September	113/2025	That Council endorse the Shire of Yilgarn Community Engagement Framework, as presented.	Complete Published
September	114/2025	That Council: 1. Endorses the licence between Water Corporation and the Shire of Yilgarn for use of Lot 990 Arcturus Street, Southern Cross, as presented; and 2. Endorses the Shire President and Chief Executive Officer executing the agreement on behalf of the Shire of Yilgarn and applying the Shire of Yilgarn Common Seal to the executed licence.	Complete Licence Executed
September	115/2025	The Council of the Shire of Yilgarn resolves to undertake to the Joint Standing Committee on Delegated Legislation that the Council will: 1. within one year, amend the local law as follows: a) delete the clause 1.3 definition of 'eating house' b) delete the clause 1.3 definition of 'proprietor' c) in the clause 1.3 definition of 'repealed local law', replace the reference to 'clause 15.1' with a reference to 'clause 13.1' d) in the clause 1.3 definition of 'town planning scheme', replace both references to 'town planning scheme' with 'local planning scheme' e) in clause 8.17(b), replace 'town planning scheme' with 'local planning scheme' f) in clause 2.7 (1)(h)(iii), replace 'Firearms Act 1973' with 'Firearms Act 2024'	Complete Undertaking provided to Committee

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
		g) in clause 6.3(2), replace both references to 'building licence' with 'building permit' h) in clause 6.3(2), replace both references to 'Local Government (Miscellaneous Provisions) Act 1960' with 'Building Act 2011' i) in clause 10.1, replace 'Regulations' with 'Local Government (Functions and General) Regulations 1996' j) in clauses 3.2(4), 6.3(3) and 11 .2, replace every occurrence of 'CEO' with 'local government' k) make all consequential amendments arising from the above amendments 2. not enforce the local law to the contrary before it is amended in accordance with undertaking 1 3. ensure that a copy of these undertakings accompanies the local law wherever it is made publicly available by the Shire, whether in hard copy or electronic form.	
September	116/2025	That Council: - Note the 2025 Ordinary Council Election results and congratulate Councillors Close, Granich and Guerini or being re-elected unopposed; - Note the requirement to hold an extraordinary election due to one (1) remaining vacancy; - Endorse the Chief Executive Officer to engage the Western Australian Electoral Commission to manage the Extraordinary Election; - Note the Western Australian Electoral Commission will set a date for the polling day that allows enough time for the electoral requirements to be complied with and is no more than four (4) months after the date the vacancy occurs; and - Endorses a Special Council Meeting for the purpose of swearing in elected members and determining Shire and External Committee representatives be set for Tuesday 21 October 2025 at 5:00pm.	Complete WAEC advised of Council Decision.
September	119/2025	That Council, by Simple Majority: - Endorse the revised Building Asset Management Plan 2025-2035, as presented, as the current strategic framework for managing the Shire's building assets. - Note that the revised plan replaces the previously adopted version and reflects improved readability, stronger alignment with the Strategic Community Plan and Long-Term Financial Plan and clearer renewal priorities based on asset condition and community need. - Support ongoing collaboration between Council and staff to identify buildings in poor condition or with limited community value that may be considered for disposal, in line with Executive Instruction 3.24 and the Shire's asset replacement strategy.	Complete Published.
September	120/2025	That Council, by Simple Majority:	Complete

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
		- Endorses the Sewage Asset Management Plan 2025 to 2035 as the strategic framework for managing the Shire's wastewater infrastructure. - Notes that this is the first comprehensive plan for these asset types, consolidating asset data, renewal priorities, and service level targets into a single document. - Supports the use of the plan's renewal triggers, asset hierarchies and condition assessment strategies in future budgets and the Long-Term Financial Plan. - Acknowledges the financial and operational risks associated with aging sewage infrastructure and supports staged renewal planning to maintain service continuity.	Published.
September	121/2025	That Council, by Simple Majority: - Endorse the Other Infrastructure Asset Management Plan 2025 to 2035 as the strategic framework for managing the Shire's non-building community assets. - Note that this is the first comprehensive plan for these asset types, bringing together asset information, renewal priorities and service level targets in one document. - Support the use of the plan's renewal triggers, asset hierarchies and rationalisation opportunities in future budgets and the Long-Term Financial Plan.	Complete Published.
September	122/2025	That Council, by Absolute Majority: - In accordance with the Local Government Act 1995 and the Local Government (Functions and General) Regulations 1996, approves the construction of one new staff house at 10 Leo Street, Southern Cross, for an estimated cost of \$524,450 (GST exclusive). - Council endorses the funding of the new house from the Building Reserve, noting the budgeted 2025/2026 closing Building Reserve balance of \$2,271,588. - Notes all works are to be primarily completed by Council staff and pre-qualified panel contractors, with additional trades sourced as required, in compliance with the Shires Purchasing and Tendering Policy and Local Government (Functions and General) Regulations 1996. - Notes construction is anticipated to commence in the fourth quarter of the 2025/26 financial year.	Complete House tender going to council October Meeting
September	123/2025	That Council, in accordance with Section 58 of the Land Administration Act 1997 (WA): Supports, in principle, the proposal to gate Mt Jackson Road, subject to completion of statutory consultation;	In progress Advertising period to be conducted.

Shire of Yilgarn – Council Decision Status Report 2025



Meeting	Resolution Number	Resolution	Status
		2) Authorises the Chief Executive Officer to publicly advertise the proposal for a minimum period of 35 days; 3) Instructs that relevant service providers, adjoining landowners and government agencies be formally notified as part of the consultation process; and 4) Requests that a further report be presented to Council at the conclusion of the consultation period, summarising submissions received and recommending whether to proceed with a formal request to the Minister for Lands.	
September	124/2025	That Council: 1. Note the Strategic Community Plan Goal 6.4 which seeks to: Maintain and enhance the Southern Cross airstrip, with consideration to upgrade to a sealed runway; 2. Commit to the sealing of runway 14/32 at the Southern Cross Aerodrome and seek its inclusion in the next Corporate Business Plan and Long-Term Financial Plan; 3. Request the CEO to undertake a detailed cost assessment and redevelopment plan for the sealing of Runway 14/32, including any ancillary upgrades required as a result of the major upgrade and subsequent loss of grandfather clauses within the Aerodrome Manual; 4. Request the CEO to monitor and seek external funding opportunities to assist with the sealing of Runway 14/32; 5. Note and support the Runway to the Stars community organisation, that is seeking to fundraise to assist with the costs associated with the sealing of Runway 14/32.	In Progress
September	126/2025	That Council: 1. Endorse the amended Shire of Yilgarn Fire Hazard Reduction Notice, as presented but removing the requirement for registered trailers, noting it replaces the current Fire Break Notice. 2. Notes the Chief Executive Officer will mail a copy of the Shire of Yilgarn Fire Hazard Reduction Notice to each individual landowner, to comply with Section 33(1) of the Bush Fires Act 1954.	Complete Published.
September	128/2025	That Council, with agreement from the CEO: (1) Engage Price Consulting to undertake the CEO Annual Review for 2025, utilising the methodology as per the provided quotation. (2) Confirm all 6 elected Councillors will form the review panel for 2025. (3) Agree, if the upcoming extraordinary election elects a member for the current Councillor vacancy, the elected member may be included, if practicable, in the review process from the point in the review process at which they become a Councillor.	In Progress



Strategic Community Plan 2024-2034

*Quarterly Report
April to June 2025*

INTRODUCTION

What is the Strategic Community Plan

The Strategy Community Plan, which underwent a major review in 2024, is the highest level planning document in the Integrated Planning and reporting process. This Plan is designed to be a “living” document that guides the development of the Shire of Yilgarn community for the next ten (10) years.

One of the key features of the Strategic Community Planning process is community engagement and the part it plays in influencing the Shire’s strategic direction as it seeks to achieve the community’s long term vision and aspirations.

Strategic planning is a recurring process, requiring constant refinement and review. Every second year a desktop review of this Plan is scheduled to occur which will alternate with a comprehensive review every four (4) years to ensure the Plan remains in line with the community’s vision, aspirations and objectives.

This Quarterly report aims to inform Councillors and the community as to the Shire’s progress against the outcomes listed in the Plan.

Structure of the Plan

Based on community engagement, the Plan sets out the vision for the Shire’s future and captures the community’s aspirations and values. A strategic objective has been developed for each of the four key themes of community interest, being:

- *Social: An inclusive, secure and welcoming community that encourages families, youth and the aged to remain and contribute to our Shire in the long term;*
- *Environment: Protecting, utilising and enhancing our natural environment;*
- *Economic: A prosperous future for our community; and*
- *Civic Leadership: Accountable and strong leadership guiding our community into the future.*

Desired outcomes for each objective have been determined and strategies to meet the objectives established. In undertaking the review, the Shire had regard for the community’s feedback, current and future resources, strategic performance indicators and demographic trends.

The Shire of Yilgarn Strategic Community Plan can be found on the Shire’s Website via www.yilgarn.wa.gov.au

STRATEGIC DIRECTION

Our Vision

We are a proud agricultural and mining based economy, providing opportunities for our residents that will build an inclusive and prosperous community in the future.

Our Mission

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

Our Values

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

Honesty in our dealings

Integrity in our actions

Consistency in decision making

Teamwork in our operations

Respect to others and their decisions

Caring for people in our community

Commitment to decisions and roles

Responsive to the needs of others

Effective Communication with all

Key Points of the Plan

The Council have engaged the community in setting a vision for the coming decade. This plan sees existing services and facilities continue highlighting the priorities that Council will focus on over the coming ten years to achieve the vision:

- Embracing technology
- Supporting tourism
- Supporting local businesses
- Community engagement
- Advocacy for essential services
- Maintaining a safe and reliable road network

The detailed implementation of this plan for the next four years is presented in the 4 year Corporate Business Plan.

Strategic Issues facing the community

The following issues were identified as particularly significant challenges for the community in the coming years. The participants in the community engagement process highlighted these issues and they have been taken into account in preparing this Plan:

- Management and implementation of renewable energy
- Continuous introduction of new red tape and governance and compliance requirements
- Availability of skilled staff
- Potential downturn in local industries, including mining
- Environmental and seasonal risks
- Lack of volunteers for first responder agencies
- Loss of families in the community
- Socio-economic pressures and hosting appropriate services and support in place

Understanding this Report

The Quarterly Report is designed to provide information on the progress and milestones of key projects in the Shire's Community Strategic Plan 2024-2034. The Strategic directions in the plan provides the basis for quarterly reporting using a simple colour coding system. This information will be shared with Council and the Community on a quarterly basis via an Ordinary Council Meeting and the Shire's web-site.

The status of each outcome is represented by a simple colour code as detailed below:

Not Commenced	In Progress	Completed	Ongoing
--------------------------	--------------------	------------------	----------------

Pillar 1 - Community

Statement of Strategic Outcome: *An inclusive, secure and welcoming community that encourages families, youth and the aged to remain and contribute to our Shire in the long term.*

GOAL 1. Enhance resident participation in recreation, cultural, and leisure activities			
STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
1.1 Improve utilisation of Council assets through the development of an asset management plan	Deliver		Building, Sewage and Other Infrastructure Asset Management Plans adopted at September Council meeting. Road Asset Management Plan in progress, awaiting valuations.
1.2 Investigate opportunities for alternative youth activities outside of traditional sports with the CRC	Facilitate and Deliver		
1.3 Complete the upgrade of the recreation centre	Deliver		Construction of complex upgrades completed in April 2025.
1.4 Continue to engage with and support local sporting clubs, community groups and volunteers to deliver their activities, competitions and services	Partner and Deliver		Annual association meetings held with community groups to provide update on Shire matters and understand their needs and wants.

GOAL 2. Retention and upgrade of current health and education services and infrastructure

STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
2.1 Support the CRC and community groups to offer early years activities in the community	Partner		
2.2 Advocate for and work with schools in our Shire	Advocate		
2.3 Invite Wheatbelt Beyond Youth Mentoring to work in our community	Facilitate		Shire has contacted WBYM and will continue to liaise with them regarding a presence in the Yilgarn
2.4 Facilitate and advocate to retain and improve local health services, including investigating opportunities for additional ancillary visiting services	Advocate		Ongoing monetary support of GP and Chemist; Provision of free work space for Podiatrist, Counsellor and Chiropractor.
2.5 Inform the community on progress or changes to the delivery of health services in the community	Deliver		

GOAL 3. Provide and support high quality and well-maintained aged care facilities

STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
3.1 Continue to manage and maintain the Homes for the Aged	Deliver		
3.2 Actively engage in the Central East Aged Care Alliance (CEACA) and expand accommodation options in the Shire	Partner		Continuation of CEACA Membership CEO member of CEACA Executive Committee Commitment to fund 10% towards accommodation funding application for 2 new units
3.3 Develop and implement actions from the Aged Friendly Community Plan	Deliver		Commenced discussions with consultants to assist with development.

GOAL 4. Deliver and support community activities that enhances the quality of life for all residents

STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
4.1 Support the CRC in developing and delivering an annual events program with a focus on families, young people and social inclusion	Support and Deliver		Ongoing budget provision for CRC events.
4.2 Continue to provide subsidised use of facilities to our community	Deliver		Ongoing budget provisions for subsidised use of venues by local community groups.
4.3 Ensure we protect our history and heritage by continuing maintain the Yilgarn Museum and support the Committee	Deliver and Partner		Shire staff undertake Museum Curator role and provide in person support three time a week. Ongoing budget provisions for museum.

GOAL 5. We have a safe and secure community

STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
5.1 Advocate and support emergency services and facilities in the district	Advocate and Support		
5.2 Expand the CCTV Network to roads and facilities beyond the Southern Cross townsite	Deliver		
5.3 Improve street lighting in the Southern Cross townsite	Advocate		
5.4 Undertake fire mitigation and reduction initiatives in conjunction with Bush Fire Brigades	Deliver and Partner		Ongoing slashing works Annual firebreak and fire risk property inspections. Payment to VFRS for townsite burn offs

Pillar 2 - Economy

Statement of Strategic Outcome: *A prosperous future for our community*

GOAL 6. A safe and efficient transport networks			
STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
6.1 Develop, deliver and monitor a long term road management plan (minimum 10 years).	Deliver		
6.2 Monitor traffic movement on the local road network to respond to significant changes to mining and industry movements	Deliver		Ongoing placement of traffic counters throughout road network to monitor traffic data throughout the year
6.3 Develop, deliver and monitor a 10 year footpath program, that implements a suitable shared path network including ramp access for all abilities	Deliver		Footpath condition obtained. Program draft in progress
6.4 Maintain and enhance the Southern Cross airstrip, with consideration to upgrade to a sealed runway	Deliver		Ongoing maintenance of aerodrome facilities with annual budget provision.

GOAL 7. Essential services and infrastructure enable local economic growth

STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
7.1 Continue to advocate for improved telecommunications infrastructure to eliminate blackspots in the Shire, including digital access	Advocate		
7.2 Develop a 10-year Council housing strategy to ensure stock is maintained, improved and expanded.	Deliver		10 Year building strategy developed and being implemented, under constant review.
7.3 Attract external investment in housing to attract and retain professionals, workers and young people in the Shire	Partner & Deliver		Through the CEACA program, seeking government funding for ILU's in Southern Cross Via WEROC working with WDC to develop a housing development strategy and business case for use in obtaining government funding.
7.4 Facilitate growth through residential land development	Partner & Deliver		Pre-planning for new land development commenced. Surveyors engaged to undertake survey of selected sites. Via WEROC working with WDC to develop a housing development strategy and business case for use in obtaining government funding.
7.5 Identify the need for light industrial land development and opportunities this can attract	Partner & Deliver		Expressions of interest sought for industrial land. RDA engaged to attend meeting with Shire and proponents.

GOAL 8. Growth and diversity of the local economy

STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
8.1 Develop a local Economic Development Strategy	Deliver		Commenced discussions with consultants to assist with development.
8.2 Position Yilgarn as a great place to live, work and raise a family	Deliver		
8.3 Improve mechanisms to facilitate regular connection and communication with industry	Facilitate		
8.4 Enhance the main street (business district) by developing a plan to include projects and upgrades in a coordinated approach	Deliver & Partner		Concept plan developed.
8.5 Support existing and encourage new mining and processing industries	Advocate		
8.6 Monitor and review extractive industry rating systems	Deliver		Reviewed annually through rate setting strategy.

GOAL 9. Develop the visitor experience within the Shire

STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
9.1 Complete upgrades to the Southern Cross Caravan Park	Deliver		2 self-contained units delivered July 2025
9.2 In partnership with WEROC, promote and enhance the facilities of the self-drive trail	Partner		Self-drive trail signage ready for install.
9.3 Enhance local visitor information and signage	Deliver		
9.4 Continue to support the Southern Cross Museum experience	Deliver		
9.4 Continue to promote tourism attractions and amenities	Deliver		

Pillar 3 - Environment

Statement of Strategic Outcome: *Protecting, utilising and enhancing our natural environment*

GOAL 10. Improve waste management services and facilities			
STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
10.1 Develop and implement a plan for the management of waste at satellite towns and transfer stations	Deliver		
10.2 Improve public education of waste management and recycling	Deliver		
10.3 Develop an effective and efficient strategy to maintain and upgrade sewerage systems in Southern Cross and Marvel Loch	Deliver		Sewage Asset Management Strategy adopted by Council

GOAL 11. Protect our natural environment

STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
11.1 Advocate for continued investment in land care management and conservation	Advocate		
11.2 Where appropriate, support local conservation and pest management initiatives	Deliver		

GOAL 12. Prepare for renewable energy development in our Shire

STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
12.1 Continue with the installation of solar panels on Council facilities (Aquatic Centre, Recreation Centre and Shire depot)	Deliver		Solar installations continuing. Depot now on solar. Engaged contractor for pool solar.
12.2 Plan to address increased tree / carbon farming across our Shire	Advocate and Facilitate		Adoption of Community Enhancement Fund
12.3 Plan for renewable energy projects in our Shire and ensure they deliver value to the community	Deliver and Advocate		Adoption of Community Enhancement Fund

Pillar 4 – Civic Leadership

Statement of Strategic Outcome: *Accountable and strong leadership guiding our community into the future.*

GOAL 13. Regularly engage with our community and strategic partners			
STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
13.1 Develop and implement a Community Engagement Framework	Deliver		Council adopted the Community Engagement Framework at September 2025 Council meeting.
13.2 Develop and adopt a Communications Policy	Deliver		Council adopted the Communications Policy at September 2025 Council meeting.
13.3 Maintain and nurture strategic partnerships with regional organisations, State and Federal governments	Partner		Ongoing engagement with GECZ, WEROC, CEACA.

GOAL 14. Strong leadership and a high standard of governance

STRATEGIES	OUR ROLE	STATUS	ACHIEVEMENTS / ACTIONS / COMMENTS
14.1 Elected members and staff complete regular training and development opportunities	Deliver		
14.2 Investigate financial management systems for effective governance and administration of Council	Partner & Deliver		
14.3 Investigate the provision of a new or upgraded Council Administration Office incorporating co-location opportunities	Deliver		Concept plan developed
14.4 Continue to plan Council's long term financial position inclusive of adequate reserves for future initiatives and services	Deliver		Ongoing integrated planning including corporate business plan, plant replacement plans, asset management plans. Annual budget provisions include reserve funding where appropriate.



COMPARATIVE MARKET ANALYSIS

71 ANTARES STREET, SOUTHERN CROSS, WA 6426

PREPARED BY STEVE GREGORY, ELDERS REAL ESTATE , PHONE: +61429874874



Real Estate



Real Estate

Shire Of Yilgarn
71 Antares Street
Southern Cross, WA, 6426

Dear Kim

RE: Property Appraisal

Thank you for your invitation to appraise your property and provide you with an appraisal as to what your property may be worth in today's market.

We have based this appraisal on current market conditions as well as our extensive knowledge of the property market in the local area.

Should you have any questions relating to the information contained with this document please feel free to contact me on the details below.

Thank you again for the opportunity to access your property and for considering the services of our office. I look forward to working with you soon.

Kind Regards

Steve Gregory
Elders Real Estate

Steve Gregory
Elders Real Estate
Phone: +61429874874
Email: steve.gregory@elders.com.au

The Elders logo, featuring the word "Elders" in a white, stylized script font inside a red rectangular box.

Real Estate



71 ANTARES STREET, SOUTHERN CROSS, WA 6426



Owner Details

Owner Name(s): SHIRE OF YILGARN
Owner Address: N/A
Phone(s):

Owner Type: Owner Occupied

Property Details

Property Type: House - N/A
RPD: 127//P223122; 127//SOUTH (1298/254)

Land Use: HOUSE (10)
Zoning: R30
Council: YILGARN, SHIRE OF
Features: Build Yr: 1969, Roof Type: TILE

3 1 1

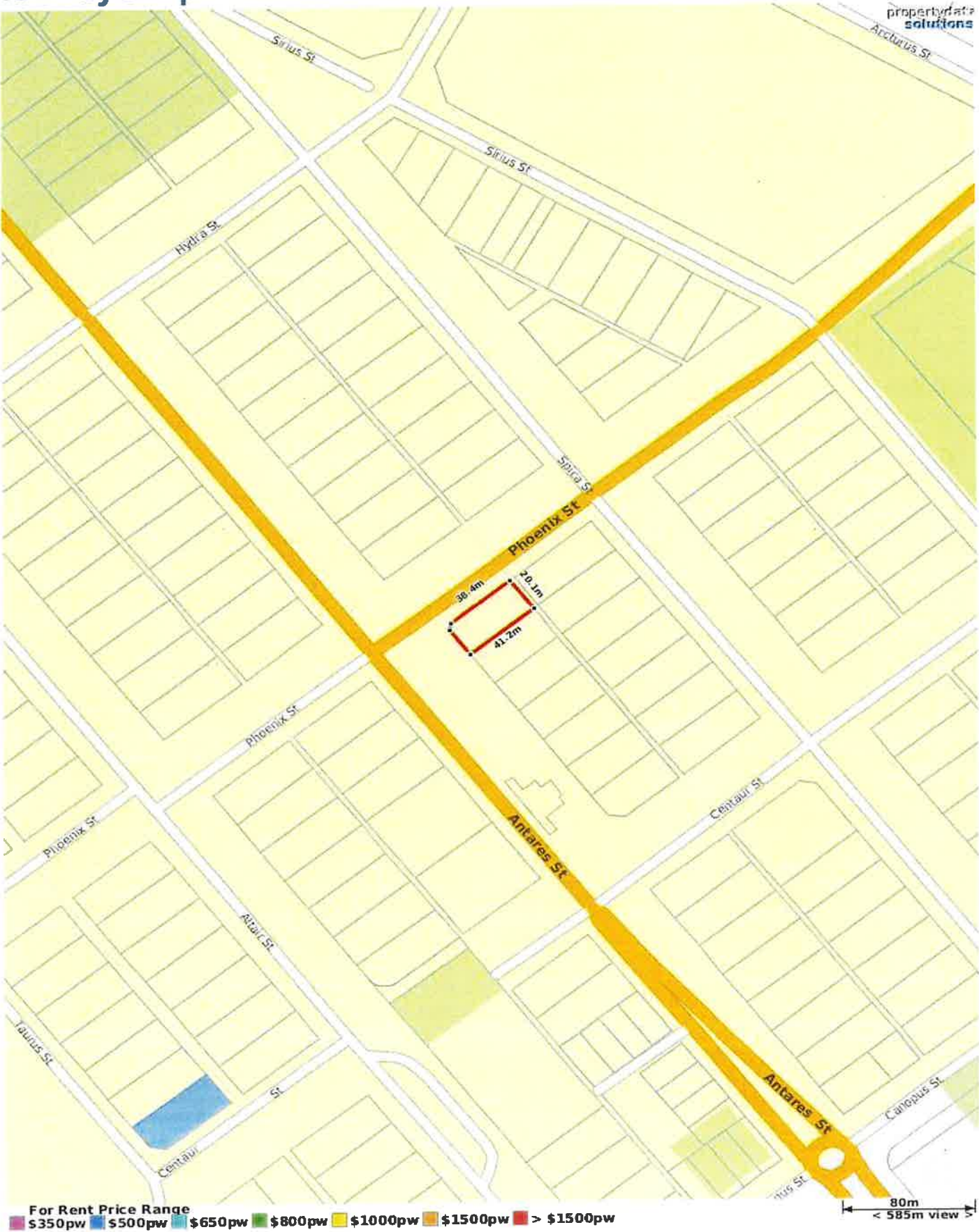
Area: 825 m² (1,012 m²)
Area \$/m2: ()
Water/Sewerage:
Property ID: 13812207 / WA625793
UBD Ref: UBD Ref:

Sales History

Sale Amount:	Sale Date:	Vendor:
\$ 0	28/12/1966	
\$ 0	28/12/1966	

Area:	Sale Type:	Related:
825 m²	Normal Sale	No
825 m²	Normal Sale	No

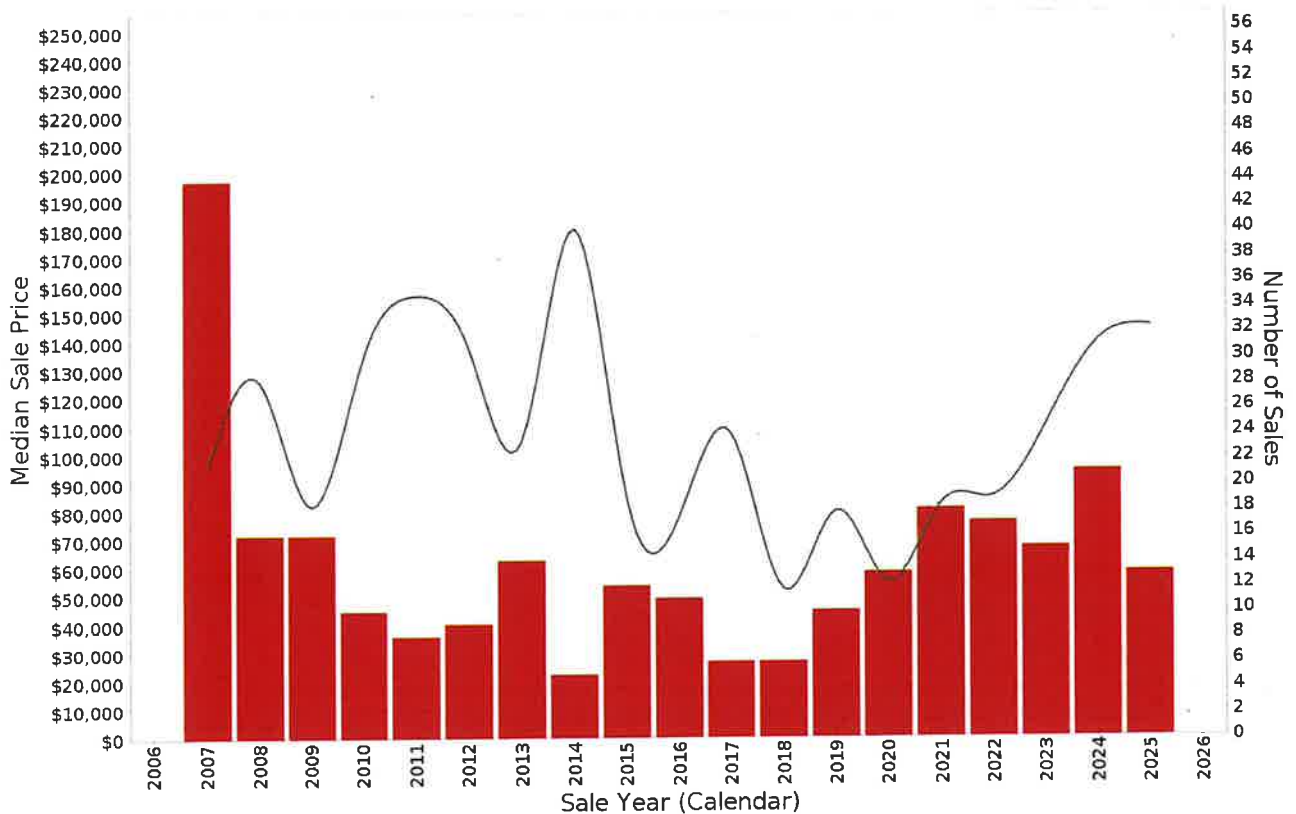
Nearby Properties For Rent





Sales & Growth Chart (House)

Year	No. of Sales	Average	Median	Growth	Low	High
2007	44	\$ 102,580	\$ 96,500		\$ 12,000	\$ 237,500
2008	16	\$ 135,688	\$ 126,000	30.6 %	\$ 27,000	\$ 275,000
2009	16	\$ 106,812	\$ 82,000	-34.9 %	\$ 15,000	\$ 400,000
2010	10	\$ 126,904	\$ 135,000	64.6 %	\$ 10,035	\$ 245,000
2011	8	\$ 186,688	\$ 156,500	15.9 %	\$ 108,000	\$ 320,000
2012	9	\$ 157,889	\$ 138,000	-11.8 %	\$ 50,000	\$ 305,000
2013	14	\$ 133,107	\$ 105,000	-23.9 %	\$ 50,000	\$ 330,000
2014	5	\$ 169,000	\$ 180,000	71.4 %	\$ 105,000	\$ 240,000
2015	12	\$ 93,789	\$ 84,882	-52.8 %	\$ 25,000	\$ 195,700
2016	11	\$ 91,136	\$ 78,000	-8.1 %	\$ 25,000	\$ 200,000
2017	6	\$ 119,833	\$ 107,500	37.8 %	\$ 37,000	\$ 265,000
2018	6	\$ 76,000	\$ 52,500	-51.2 %	\$ 25,000	\$ 200,000
2019	10	\$ 85,750	\$ 80,000	52.4 %	\$ 20,000	\$ 180,000
2020	13	\$ 69,692	\$ 55,000	-31.2 %	\$ 5,000	\$ 182,000
2021	18	\$ 86,944	\$ 82,500	50.0 %	\$ 2,000	\$ 175,000
2022	17	\$ 104,235	\$ 85,000	3.0 %	\$ 30,000	\$ 280,000
2023	15	\$ 150,367	\$ 110,000	29.4 %	\$ 83,000	\$ 425,000
2024	21	\$ 143,714	\$ 140,000	27.3 %	\$ 35,000	\$ 295,000
2025	13	\$ 167,308	\$ 145,000	3.6 %	\$ 60,000	\$ 290,000

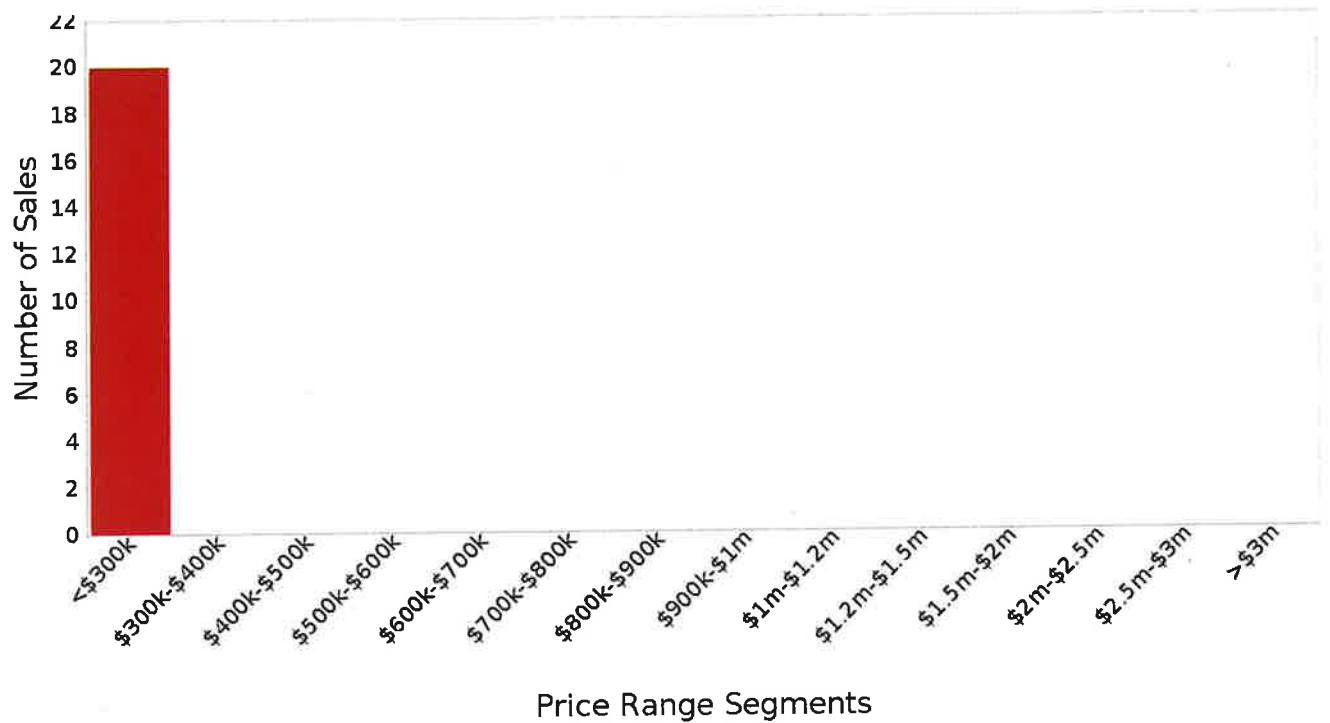


Prepared on 17/09/2025 by Steve Gregory, +61429874874 at Elders Real Estate . © Property Data Solutions Pty Ltd 2025 (pricefinder.com.au)

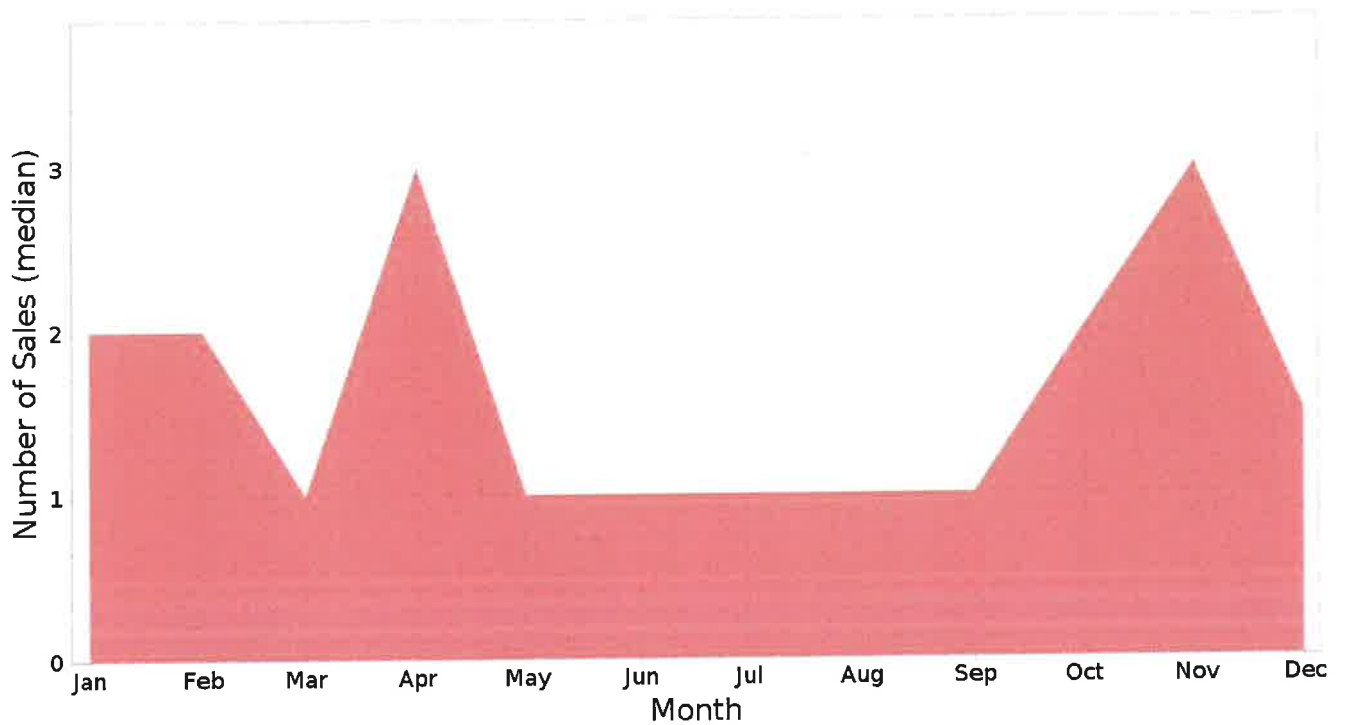
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Price Segmentation

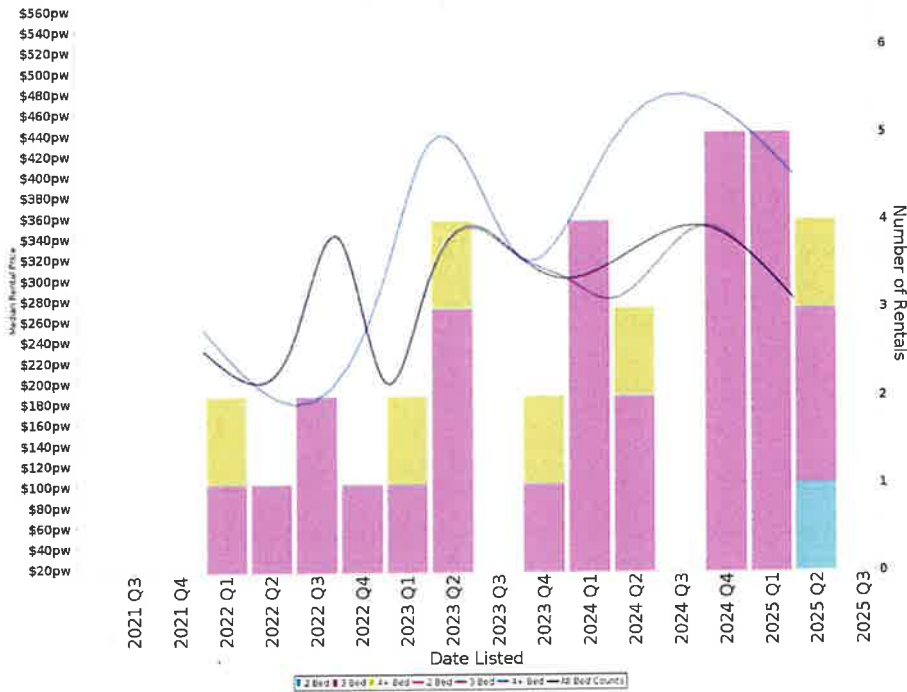


Peak Selling Periods





Median Weekly Rents (Houses)



Suburb Sale Price Growth

+7.7%

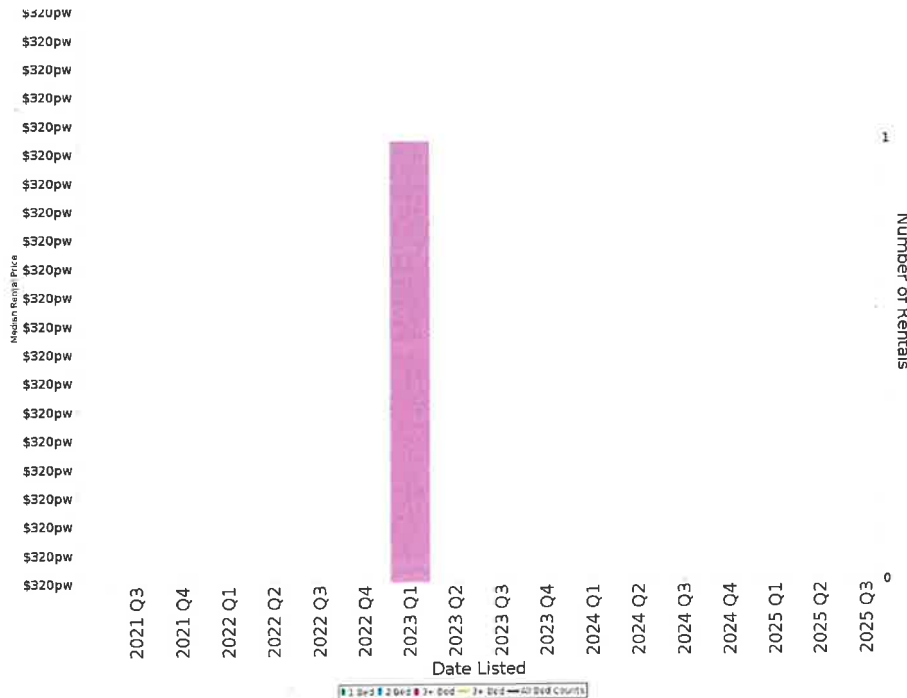
Current Median Price: \$140,000
Previous Median Price: \$130,000
Based on all registered House sales compared with the last 12 months period.

Suburb Rental Yield

+12.1%

Current Median Price: \$140,000
Current Median Rent: \$325
Based on all registered House rentals compared with the last 12 months.

Median Weekly Rents (Units)



Suburb Sale Price Growth

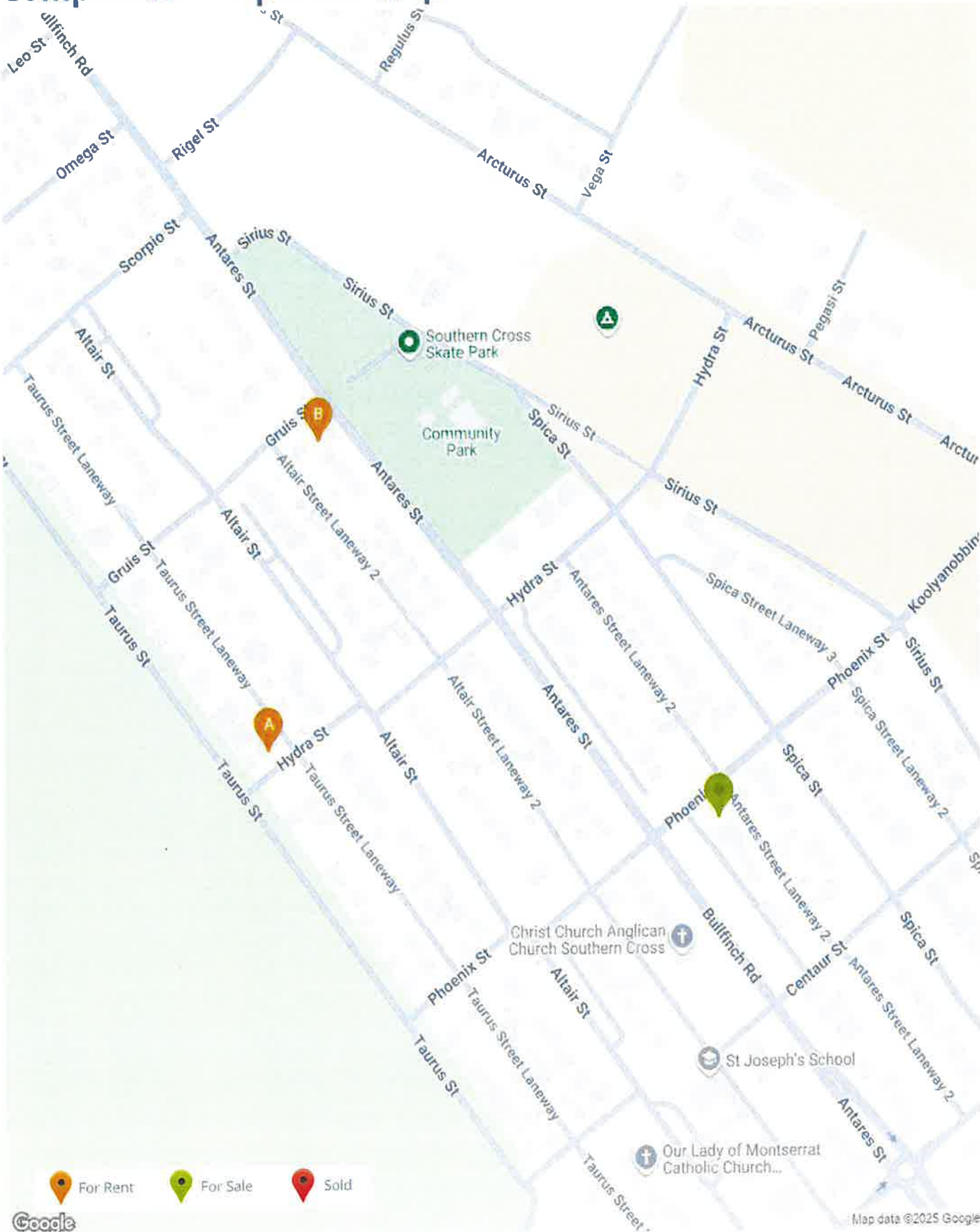
N/A

Suburb Rental Yield

N/A



Comparable Properties Map



Nearby Comparable Rental Properties

There are 2 rental properties selected within the radius of 500.0m from the focus property. The lowest for rent price is \$280 and the highest for rent price is \$280 with a median rental price of \$280. Days listed ranges from 33 to 75 days with the average currently at 54 days for these selected properties.

33A TAURUS ST, SOUTHERN CROSS 6426

 3  1  1



Property Type: House
Area: 1,041 m² (86 m²)
RPD: 881//P214910; 881//SOUTHT

Current Rent Price: \$280 per week
First Rent Price: \$300 per week
Month Listed: May 2025* (Rented)
Days on Market: 33 Days

Features: FULLY FENCED, IMPROVEMENTS: PETS ALLOWED



112B ANTARES ST, SOUTHERN CROSS 6426

 2  1  1



Property Type: House
Area: 992 m² (986 m²)
RPD: 537//P223127; 537//SOUTHT

Current Rent Price: \$280 per week
First Rent Price: \$300 per week
Month Listed: April 2025* (Rented)
Days on Market: 75 Days

Features: BUILD YR: 1950, WALL TYPE: ASB, ROOF TYPE: IRON





71 ANTARES STREET, SOUTHERN CROSS, WA 6426



Appraisal Price

This market analysis has been prepared on 17/09/2025 and all information given has been based on a current market analysis for the property listed above. Based on this, we believe this property to be estimated in the following range:

\$150,000 to \$160,000

\$300pw to \$320pw
Yield Estimate: 10.4%

Contact your agent for further information:

Agent Name: Steve Gregory
Mobile: +61429874874
Office: Elders Real Estate
Office Phone:
Email: steve.gregory@elders.com.au



MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 September 2025

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

TABLE OF CONTENTS

Statement of financial activity	2
Statement of financial position	3
Note 1 Basis of preparation	4
Note 2 Net current assets information	5
Note 3 Explanation of variances	6

SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	4,975,317	0	4,901,541	4,901,541	0.00%	
Grants, subsidies and contributions	2,887,196	703,717	618,392	(85,325)	(12.12%)	▼
Fees and charges	2,078,867	1,034,927	928,759	(106,168)	(10.26%)	▼
Service charges	80,766	26,433	8,806	(17,627)	(66.69%)	
Interest revenue	629,882	314,934	142,468	(172,466)	(54.76%)	▼
Other revenue	676,300	157,938	166,868	8,930	5.65%	
Profit on asset disposals	4,296	0	0	0	0.00%	
	11,332,624	2,237,949	6,766,834	4,528,885	202.37%	
Expenditure from operating activities						
Employee costs	(4,897,171)	(1,245,279)	(1,088,630)	156,649	12.58%	▲
Materials and contracts	(2,737,046)	(1,155,556)	(562,583)	592,973	51.31%	▲
Utility charges	(956,069)	(239,334)	(100,698)	138,636	57.93%	▲
Depreciation	(5,267,485)	(1,364,784)	(1,378,572)	(13,788)	(1.01%)	
Finance costs	(57,874)	(14,463)	(3,251)	11,212	77.52%	▲
Insurance	(380,895)	(108,342)	(195,161)	(86,819)	(80.13%)	▼
Other expenditure	(1,013,467)	(308,029)	(216,718)	91,311	29.64%	▲
Loss on asset disposals	(164,013)	(27,332)	(1,788)	25,544	93.46%	▲
	(15,474,020)	(4,463,119)	(3,547,401)	915,718	20.52%	
Non cash amounts excluded from operating activities	2(c) 5,427,202	1,392,116	1,380,360	(11,756)	(0.84%)	
Amount attributable to operating activities	1,285,806	(833,054)	4,599,793	5,432,847	652.16%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	5,784,530	1,357,240	1,334,499	(22,741)	(1.68%)	
Proceeds from disposal of assets	505,000	40,000	38,182	(1,818)	(4.55%)	
	6,289,530	1,397,240	1,372,681	(24,559)	(1.76%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(3,339,966)	(818,294)	(987,828)	(169,534)	(20.72%)	▼
Acquisition of infrastructure	(5,577,938)	(1,394,388)	(832,962)	561,426	40.26%	▲
	(8,917,904)	(2,212,682)	(1,820,790)	391,892	17.71%	
Amount attributable to investing activities	(2,628,374)	(815,442)	(448,109)	367,333	45.05%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	344,000	0	0	0	0.00%	
	344,000	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	0	(320)	(320)	0	0.00%	
Repayment of borrowings	(196,933)	(49,831)	(49,831)	0	0.00%	
Transfer to reserves	(4,232,049)	0	(113,614)	(113,614)	0.00%	
	(4,428,982)	(50,151)	(163,765)	(113,614)	(226.54%)	
Amount attributable to financing activities	(4,084,982)	(50,151)	(163,765)	(113,614)	(226.54%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 4,355,518	4,355,518	8,978,312	4,622,794	106.14%	▲
Amount attributable to operating activities	1,285,806	(833,054)	4,599,793	5,432,847	652.16%	▲
Amount attributable to investing activities	(2,628,374)	(815,442)	(448,109)	367,333	45.05%	▲
Amount attributable to financing activities	(4,084,982)	(50,151)	(163,765)	(113,614)	(226.54%)	▼
Surplus or deficit after imposition of general rates	(1,072,032)	2,656,871	12,966,231	10,309,360	388.03%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF YILGARN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Actual 30 June 2025	Actual as at 30 September 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	17,456,143	20,046,267
Trade and other receivables	1,086,836	1,793,013
Inventories	76,196	86,206
Contract assets	2,167,588	2,167,588
TOTAL CURRENT ASSETS	20,786,763	24,093,074
NON-CURRENT ASSETS		
Trade and other receivables	99,532	62,389
Other financial assets	79,620	79,620
Property, plant and equipment	40,225,935	40,896,324
Infrastructure	458,296,816	458,029,007
Right-of-use assets	1,787	1,455
TOTAL NON-CURRENT ASSETS	498,703,690	499,068,795
TOTAL ASSETS	519,490,453	523,161,869
CURRENT LIABILITIES		
Trade and other payables	1,216,640	388,924
Other liabilities	54,046	54,046
Lease liabilities	1,267	947
Borrowings	196,934	147,103
Employee related provisions	416,751	416,751
TOTAL CURRENT LIABILITIES	1,885,638	1,007,771
NON-CURRENT LIABILITIES		
Lease liabilities	416	416
Borrowings	1,557,135	1,557,135
Employee related provisions	106,820	106,820
TOTAL NON-CURRENT LIABILITIES	1,664,371	1,664,371
TOTAL LIABILITIES	3,550,009	2,672,142
NET ASSETS	515,940,444	520,489,727
EQUITY		
Retained surplus	75,081,183	79,516,852
Reserve accounts	10,459,596	10,573,210
Revaluation surplus	430,399,665	430,399,665
TOTAL EQUITY	515,940,444	520,489,727

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 8 October 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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

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

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
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

Current assets

Cash and cash equivalents
Trade and other receivables
Inventories
Contract assets

Less: current liabilities

Trade and other payables
Other liabilities
Lease liabilities
Borrowings
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 September 2025
	\$	\$	\$
	14,941,374	17,456,143	20,046,267
	1,315,272	1,086,836	1,793,013
	76,196	76,196	86,206
	135,262	2,167,588	2,167,588
	16,468,104	20,786,763	24,093,074
	(1,180,531)	(1,216,640)	(388,924)
	0	(54,046)	(54,046)
	0	(1,267)	(947)
	0	(196,934)	(147,103)
	(472,459)	(416,751)	(416,751)
	(1,652,990)	(1,885,638)	(1,007,771)
	14,815,114	18,901,125	23,085,303
2(b)	(10,459,596)	(9,922,813)	(10,082,900)
	4,355,518	8,978,312	13,002,403

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of lease liabilities
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

	(10,459,596)	(10,459,596)	(10,573,210)
		1,267	947
		196,934	147,103
		338,582	342,260
2(a)	(10,459,596)	(9,922,813)	(10,082,900)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation

Total non-cash amounts excluded from operating activities

Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 30 September 2025	YTD Actual 30 September 2025
\$	\$	\$
(4,296)	0	0
164,013	27,332	1,788
5,267,485	1,364,784	1,378,572
5,427,202	1,392,116	1,380,360

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description

Revenue from operating activities

Grants, subsidies and contributions

Budgeted HVRIC amounts have not been received yet

Fees and charges

Lower revenue due to reduced bulk water demand following the completion of roadworks.

Interest revenue

Lower revenue due to a decline in interest rates compared to budget assumptions.

Outflows from investing activities

Acquisition of property, plant and equipment

Variance due to timing

Var. \$	Var. %	
\$	%	
(85,325)	(12.12%)	▼
(106,168)	(10.26%)	▼
(172,466)	(54.76%)	▼
(169,534)	(20.72%)	▼

SHIRE OF YILGARN
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Key information	2
2	Key information - graphical	3
3	Cash and financial assets	4
4	Reserve accounts	5
5	Capital acquisitions	6
6	Disposal of assets	8
7	Receivables	9
8	Other current assets	10
9	Payables	11
10	Borrowings	12
11	Lease liabilities	13
12	Other current liabilities	14
13	Grants and contributions	15
14	Capital grants and contributions	16
15	Trust fund	17

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF YILGARN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$4.36 M	\$4.36 M	\$8.98 M	\$4.62 M
Closing	(\$1.07 M)	\$2.66 M	\$12.97 M	\$10.31 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$20.05 M	% of total
Unrestricted Cash	\$9.47 M	47.3%
Restricted Cash	\$10.57 M	52.7%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.39 M
	% Outstanding
Trade Payables	\$0.12 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	\$0.13 M
	% Collected
Rates Receivable	\$1.66 M
Trade Receivable	\$0.13 M
Over 30 Days	14.7%
Over 90 Days	1.4%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.29 M	(\$0.83 M)	\$4.60 M	\$5.43 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.90 M	% Variance
YTD Budget	\$0.00 M	0.0%

Grants and Contributions		
YTD Actual	\$0.62 M	% Variance
YTD Budget	\$0.70 M	(12.1%)

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.93 M	% Variance
YTD Budget	\$1.03 M	(10.3%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.63 M)	(\$0.82 M)	(\$0.45 M)	\$0.37 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.04 M	%
Adopted Budget	\$0.51 M	(92.4%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.83 M	% Spent
Adopted Budget	\$5.58 M	(85.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.33 M	% Received
Adopted Budget	\$5.78 M	(76.9%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.08 M)	(\$0.05 M)	(\$0.16 M)	(\$0.11 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.05 M)
Interest expense	(\$0.00 M)
Principal due	\$1.70 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$10.57 M
Net Movement	\$0.11 M

Refer to 4 - Cash Reserves

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

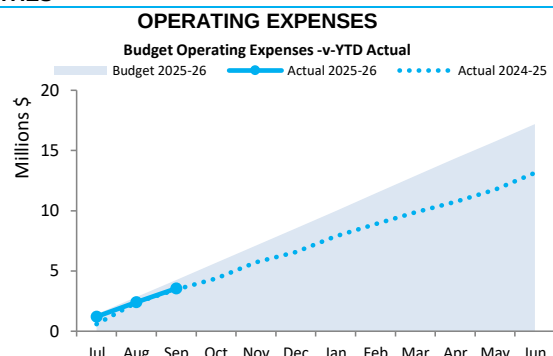
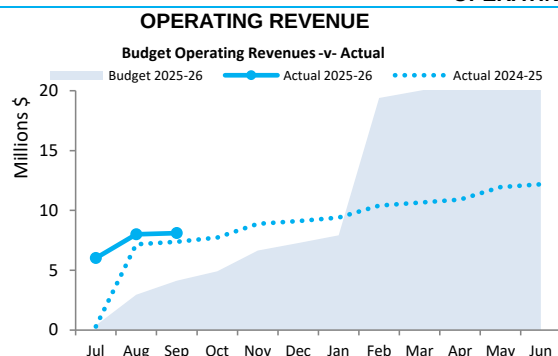
Refer to Note 11 - Lease Liabilities

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

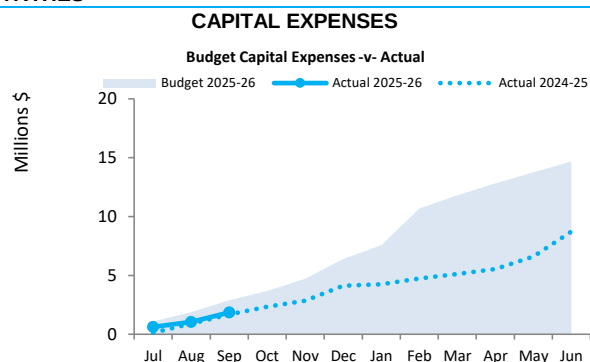
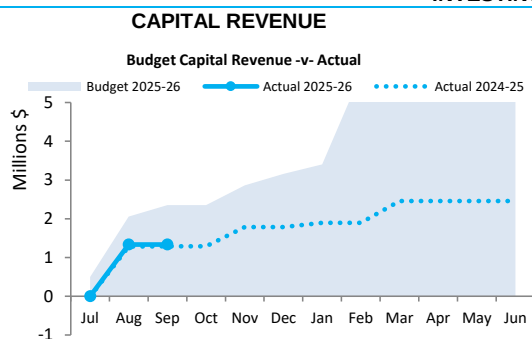
SHIRE OF YILGARN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2 KEY INFORMATION - GRAPHICAL

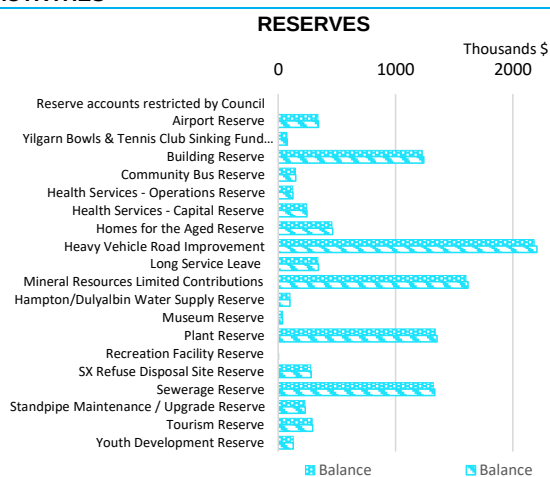
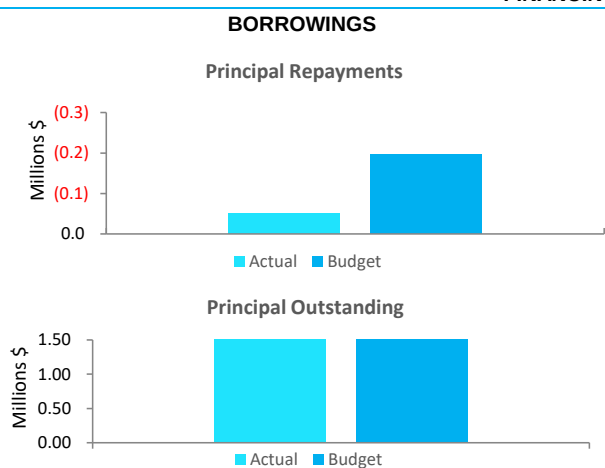
OPERATING ACTIVITIES



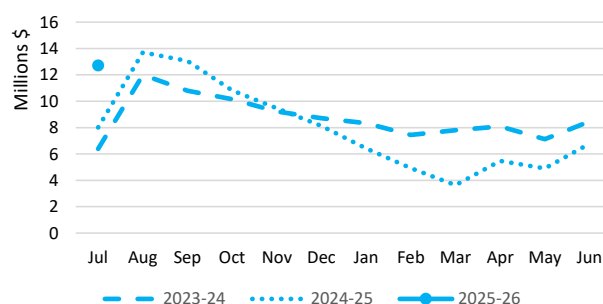
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

SHIRE OF YILGARN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand		1,350		1,350				
Muni funds - bank working acc	Cash and cash equivalents	193,745		193,745		WBC	0.00%	
Muni funds - at call account	Cash and cash equivalents	3,232,757		3,232,757		WBC	0.70%	
Muni funds - investment accou	Cash and cash equivalents	6,000,000		6,000,000		WBC	4.25%	(rolling 31 day)
Reserve funds - investment ac	Cash and cash equivalents	0	10,573,210	10,573,210		WBC	4.40%	(rolling 90 day)
Trust Account	Cash and cash equivalents	45,205		45,205	45,005	WBC	0.00%	
Total		9,473,057	10,573,210	20,046,267	45,005			
Comprising								
Cash and cash equivalents		9,473,057	10,573,210	20,046,267	45,005			
		9,473,057	10,573,210	20,046,267	45,005			

KEY INFORMATION

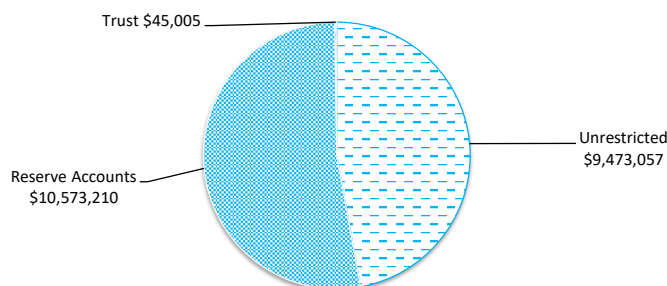
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



SHIRE OF YILGARN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Airport Reserve	338,582	1,511,815		1,850,397	338,582	3,678	0	342,260
Yilgarn Bowls & Tennis Club Sinking Fund Reserve	75,765	9,311		85,076	75,765	823	0	76,588
Building Reserve	1,228,894	1,042,694		2,271,588	1,228,894	13,349	0	1,242,243
Community Bus Reserve	147,440	5,145		152,585	147,440	1,601	0	149,041
Health Services - Operations Reserve	124,469	4,343		128,812	124,469	1,353	0	125,822
Health Services - Capital Reserve	242,411	8,459		250,870	242,411	2,633	0	245,044
Homes for the Aged Reserve	459,063	16,019		475,082	459,063	4,986	0	464,049
Heavy Vehicle Road Improvement	2,181,725	626,167	(344,000)	2,463,892	2,181,725	23,698	0	2,205,423
Long Service Leave	339,377	11,843		351,220	339,377	3,687	0	343,064
Mineral Resources Limited Contributions	1,600,696	55,909		1,656,605	1,600,696	17,388	0	1,618,084
Hampton/Dulyalbin Water Supply Reserve	99,852	10,985		110,837	99,852	1,084	0	100,936
Museum Reserve	36,123	4,261		40,384	36,123	391	0	36,514
Plant Reserve	1,339,660	46,771		1,386,431	1,339,660	14,552	0	1,354,212
Recreation Facility Reserve	872	800,000		800,872	872	9	0	881
SX Refuse Disposal Site Reserve	277,473	9,682		287,155	277,473	3,015	0	280,488
Sewerage Reserve	1,321,196	46,103		1,367,299	1,321,196	14,351	0	1,335,547
Standpipe Maintenance / Upgrade Reserve	228,600	7,977		236,577	228,600	2,483	0	231,083
Tourism Reserve	290,003	10,120		300,123	290,003	3,149	0	293,152
Youth Development Reserve	127,395	4,445		131,840	127,395	1,384	0	128,779
	10,459,596	4,232,049	(344,000)	14,347,645	10,459,596	113,614	0	10,573,210

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,443,466	344,177	825,746	481,569
Plant and equipment	1,896,500	474,117	162,082	(312,035)
Acquisition of property, plant and equipment	3,339,966	818,294	987,828	169,534
Infrastructure - roads	5,271,218	1,317,714	789,632	(528,082)
Infrastructure Other	306,720	76,674	43,331	(33,343)
Acquisition of infrastructure	5,577,938	1,394,388	832,962	(561,426)
Total capital acquisitions	8,917,904	2,212,682	1,820,790	(391,892)
Capital Acquisitions Funded By:				
Capital grants and contributions	5,784,530	1,357,240	1,334,499	(22,741)
Other (disposals & C/Fwd)	505,000	40,000	38,182	(1,818)
Reserve accounts				
Reserve account - by council - [describe]	344,000		0	0
Contribution - operations	2,284,374	815,442	448,109	(367,333)
Capital funding total	8,917,904	2,212,682	1,820,790	(391,892)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

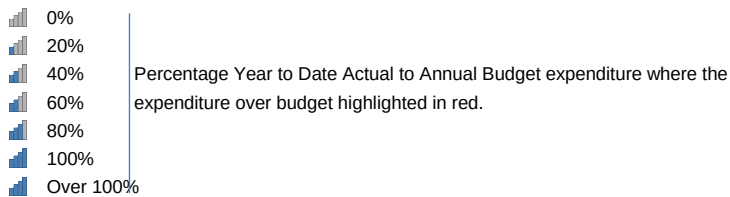
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

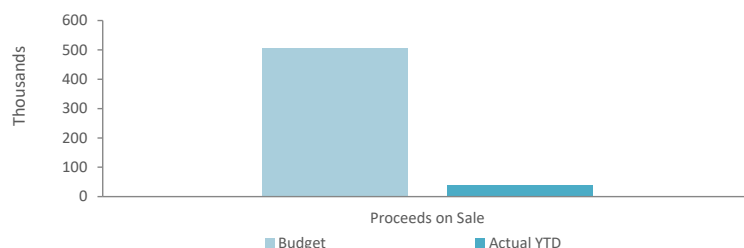
Level of completion indicators



		Adopted		30 September 2025	Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
LAND & BUILDINGS					
E09710	HOUSING CONSTRUCTION - LAND & BUILDINGS	724,820	181,202	456,517	(275,315)
J09750	37 Taurus St - Land & Buildings Capital	35,000	0	0	0
J09754	3 Libra Pl - Land & Buildings Capital	32,646	0	1,042	(1,042)
J09755	35 Taurus St - Land & Buildings Capital	35,000	0	0	0
J09762	3/50 Antares St - Land & Buildings Capital	6,000	6,000	0	6,000
J09763	4/50 Antares St - Land & Buildings Capital	6,000	6,000	0	6,000
J10724	Cemetery Public Toilet - Land & Buildings Capital	5,000	1,248	0	1,248
J11153	Bullfinch Hall - Land & Buildings Capital	6,720	1,674	0	1,674
E11250	SWIMMING POOL - LAND & BUILDINGS CAPITAL	30,000	7,500	3,100	4,400
J11341	Yilgarn Bowls & Tennis Centre - Land & Buildings Capital	10,000	2,499	0	2,499
J13203	Caravan Park Improvements - Land & Buildings Capital	493,086	123,264	317,485	(194,221)
J14602	Depot - Land & Buildings Capital	59,194	14,790	39,903	(25,113)
J14604	Depot - Yard Surfaces - Land & Buildings Capital	0	0	7,699	(7,699)
PLANT & EQUIPMENT					
E10353	SOUTHERN CROSS SEWERAGE SCHEME	42,500	10,623	0	10,623
E10451	MARVEL LOCH SEWERAGE SCHEME	10,500	2,625	0	2,625
J11345	Sx Sporting Complex	32,000	7,998	4,018	3,980
E11357	PARKS & GARDENS	80,000	19,998	0	19,998
E12350	PURCHASE OF PLANT AND EQUIPMENT	1,428,000	357,000	158,064	198,936
E14655	SHIRE ADMINISTRATION - FURNITURE & EQUIPMENT CAPITAL	73,500	18,375	0	18,375
E14656	SHIRE ADMINISTRATION - PLANT & EQUIPMENT	230,000	57,498	0	57,498
INFRASTRUCTURE- OTHER					
E10350	SOUTHERN CROSS SEWERAGE SCHEME - CAPITAL	17,500	4,374	0	4,374
E10450	MARVEL LOCH SEWERAGE SCHEME - INFRASTRUCTURE CAPITAL	10,500	2,625	0	2,625
E11346	PARKS & GARDENS - INFRASTRUCTURE CAPITAL	15,000	3,750	0	3,750
E11348	SX RECREATION CENTRE - INFRASTRUCTURE CAPITAL	118,720	29,676	338	29,338
J11330	Playground Equipment - Constellation Park - Infrastructure Capital	145,000	36,249	0	36,249
J11344	Renewal Of Cricket Practice Nets & Surface	0	0	14,763	(14,763)
AERO5	Windsock Lighting Upgrade	34,000	8,499	28,229	(19,730)
E13254	TOURISM AND AREA PROMOTION - INFRASTRUCTURE CAPITAL	245,000	61,248	0	61,248
INFRASTRUCTURE- ROADS					
RRG28	R2030 - Bodallin Wheatbin Rd - Replace Culvert And Reconstruct - Slk 0.90 - 3.1 (	418,013	104,502	51,938	52,564
RRG29	R2030 - Cramphorne Road - Construction - Slk 9.90 - 13.50 (25/26)	1,273,564	318,384	230,768	87,616
RRG30	R2030 - Marvel Loch Forresteria Road - Reseal - Slk 4.20 - 13.27 (25/26)	539,327	134,820	493	134,327
RRG31	R2030 - Bodallin North - Reseal - Slk 12.93 - 18.50 (25/26)	275,926	68,973	0	68,973
R2R42	R2R - Koorda-Bullfinch Rd - Shoulder Widening - Slk 6.00 - 11.20 (24/25)	0	0	18,000	
R2R44	R2R - Southern Cross South Road - Gravel Sheetting - Slk 38.00 - 45.00 (25/26)	320,612	80,148	31,927	48,221
R2R45	R2R - Emu Fence Road - Gravel Sheetting - Slk 114.34 - 122.45 (25/26)	319,998	79,995	21,920	58,075
R2R46	R2R - Koorda Bullfinch Road - Widen Shoulders - Slk 0.00 - Slk 5.00 (25/26)	250,257	62,556	965	61,591
R2R47	R2R - Cockatoo Tank Road - Gravel Sheetting - Slk 0.00 - 8.00 (25/26)	320,015	79,998	19,250	60,748
R2R48	R2R - Ivey Road - Gravel Sheetting - Slk 0.00 - 6.00 (25/26)	240,016	59,997	246,260	(186,263)
WSFN1	Wsfm - Koorda/Bullfinch Rd - Geotesting, Survey & Replace 2 Culverts - Full Length	122,058	30,513	59,996	(29,483)
J12101	Concrete Footpath - Spica Street - Southern Cross	120,000	30,000	0	30,000
RRU42	Rru - Lrci Phase 4B - Replace Various Culverts	0	0	1,792	
RRU43	Rru - Ivey Rd - Gravel Sheet - Slk 23.00 - 28.00 (24/25)	0	0	8,550	
RRU44	Rru - Noongar North Road - Gravel Sheetting - Slk 17.50 - 25.00 (25/26)	241,621	60,399	0	60,399
RRU45	Rru - Turkey Hill Road - Gravel Sheetting - Slk 18.91 - 23.91 (25/26)	218,569	54,636	5,136	49,500
RRU46	Rru - Asphalt Intersection Bodallin South Road & Old Kalgoorlie Road (25/26)	60,700	15,174	47,800	(32,626)
TRU14	Tru - Altair St - Reseal - Slk 0.00 - 1.50 (24/25 & 25/26)	111,348	27,828	0	27,828
TRU15	Tru - Lrci Phase 4B - Sx Town Kerbing	0	0	509	(509)
TRU16	Tru - Canopus Street - Reseal - Slk 0.00 - 1.10 (25/26)	96,000	23,997	0	23,997
HVRUF1	Hvruf - Dulyalbin Road - Gravel Sheetting - Slk 35.00 - 43.00 (25/26)	343,194	85,794	44,327	41,467
					0
		9,196,904	2,282,429	1,820,790	489,981

6 DISPOSAL OF ASSETS

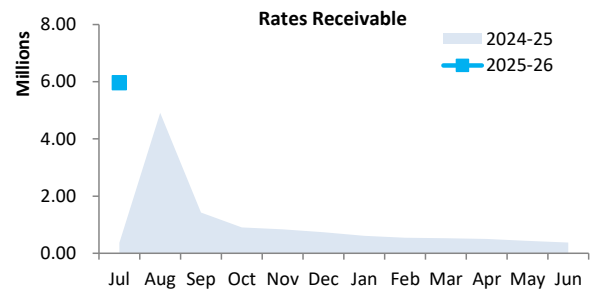
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	Asset 2013 - Freightliner Prime Mover - YL117	149,571	30,000		(119,571)	0	0	0	0
	Asset 2020 - CAT 12M Grader - YL542	145,896	140,000		(5,896)	0	0	0	0
	Asset 2114 - 70 Series Landcruiser Ute - YL5067	58,044	50,000		(8,044)	0	0	0	0
	Asset 2111 - 70 Series Landcruiser Ute - YL38	58,072	50,000		(8,072)	0	0	0	0
	Asset 2105 - Toyota Hilux - YL150	58,989	60,000	1,011	0	0	0	0	0
	Asset PE0054 - Ford Ranger XLT - YL285	37,834	40,000	2,166	0	39,970	38,182	0	(1,788)
	Asset 2117 - Toyota Kluger - YL50	48,853	40,000		(8,853)	0	0	0	0
	Asset 2102 - Toyota Prado - YL1	63,881	65,000	1,119	0	0	0	0	0
	Asset PE0059 - Hilux Single Cab Ute - YL13	38,959	30,000	0	(8,959)	0	0	0	0
		660,099	505,000	4,296	(159,395)	39,970	38,182	0	(1,788)



7 RECEIVABLES

Rates receivable

	30 Jun 2025	30 Sep 2025
	\$	\$
Opening arrears previous year	310,001	394,259
Levied this year	4,559,283	4,901,541
Less - collections to date	(4,475,025)	(3,635,464)
Net rates collectable	394,259	1,660,336
% Collected	91.9%	68.6%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	43,130	657	6,072	710	50,569
Percentage	0.0%	85.3%	1.3%	12.0%	1.4%	
Balance per trial balance						
Trade receivables						50,569
GST receivable						93,619
Allowance for credit losses of rates and statutory receivables						(11,511)
Total receivables general outstanding						132,677

Amounts shown above include GST (where applicable)

KEY INFORMATION

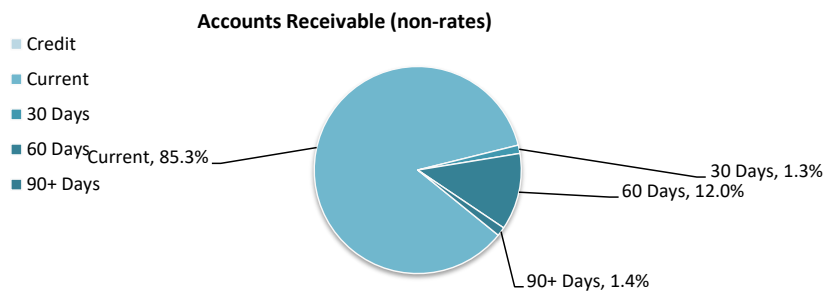
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 September 20
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	76,196	10,010		86,206
Contract assets				
Contract assets	2,167,588			2,167,588
Total other current assets	2,243,784	10,010	0	2,253,794
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

Contract assets

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

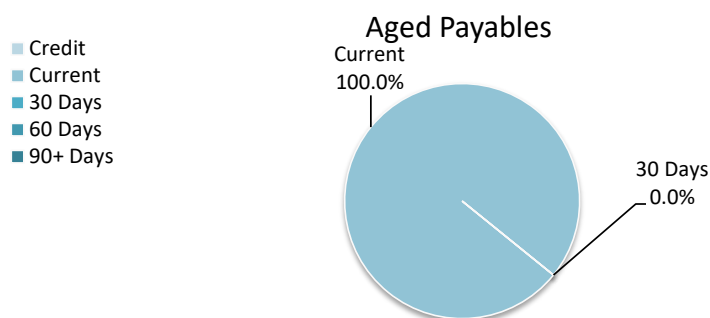
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	122,696	0	0	0	122,696
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						122,696
Accrued salaries and wages						88,358
ATO liabilities						98,294
Other payables						8,432
Other payables [describe]						4,255
Other payables [describe]						66,889
Total payables general outstanding						388,924

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars		Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
WA Treasury, Southern Cross swin	98		564,069	0	0	(49,831)	(99,946)	514,238	514,803	(3,232)	(6,160)
Southern Cross Recreation Center	99		1,190,000	0	0	0	(96,987)	1,190,000	1,190,000	0	(51,523)
Total			1,754,069	0	0	(49,831)	(196,933)	1,704,238	1,704,803	(3,232)	(57,683)
Current borrowings			196,934					147,103			
Non-current borrowings			1,557,135					1,557,135			
			1,754,069					1,704,238			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Canon Photocopier (back office)		1,683	0		(320)		1,363	1,683	(19)	(191)
Total		1,683	0	0	(320)	0	1,363	1,683	(19)	(191)
Current lease liabilities		1,267					947			
Non-current lease liabilities		416					416			
		1,683					1,363			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		14,740	0	0	0	14,740
Unearned Revenue		39,306	0			39,306
Total other liabilities		54,046	0	0	0	54,046
Employee Related Provisions						
Provision for annual leave		227,529	0			227,529
Provision for long service leave		189,222	0			189,222
Total Provisions		416,751	0	0	0	416,751
Total other current liabilities		470,797	0	0	0	470,797
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2025	Current Liability 30 Sep 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
GRANTS COMMISSION GENERAL				0	0	1,160,905	290,226	299,673
GRANTS COMMISSION ROADS				0	0	895,078	223,769	244,276
ESL OPERATING GRANT				0	0	62,500	15,625	9,429
CRC PROFESSIONAL DEVELOPMENT & TRAINING				0	0	2,500	624	0
DRD GRANT FUNDING (CRC)				0	0	119,428	29,857	62,114
GRANT FUNDING				0	0	1,000	249	0
GRANTS - URBAN STORMWATER DRAINAGE				0	0	72,300	0	0
STREET LIGHT - OPERATION GRANT				0	0	13,100	3,273	0
HVRIC - HEAVY VEHICLE ROAD IMPROVEMENT CHARGE				0	0	550,000	137,499	0
	0	0	0	0	0	2,876,811	701,122	615,491
Contributions								
GRANT FUNDING - OTHER				0	0	10,385	2,595	2,901
	0	0	0	0	0	10,385	2,595	2,901
TOTALS	0	0	0	0	0	2,887,196	703,717	618,392

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2025	Current Liability 30 Sep 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
LOCAL ROADS AND COMMUNITY INFRASTRUCTURE (LRCI)				0	0	1,996,492	0	0
GRANT ROADS 2025				0	0	1,613,967	403,491	787,520
MRWA DIRECT GRANT				0	0	546,979	546,979	546,979
ROADS TO RECOVERY (R2R)				0	0	1,450,697	362,673	0
THIRD PARTY CONTRIBUTIONS				0	0	100,000	24,999	0
COMMODITY ROUTE / SECONDARY FREIGHT NETWORK FUNDING				0	0	76,395	19,098	0
	0	0	0	0	0	5,784,530	1,357,240	1,334,499

SHIRE OF YILGARN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

15 TRUST FUND

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

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 30 September 2025
	\$	\$	\$	\$
Police Licensing	759	0	0	759
Builders Levy	20,780	513	0	21,293
Transwa Bookings	3,046	0	0	3,046
Staff Personal Dedns	(1)	0	0	(1)
Housing Tenancy Bonds	3,280	0	0	3,280
Hall Hire Bonds And Deposits	1,115	0	0	1,115
Security Key System - Key Bonds	1,830	0	0	1,830
Clubs & Groups	(1,731)	0	0	(1,731)
Third Party Contributions	6,338	0	0	6,338
Rates Overpaid	11,714	0	0	11,714
Retention Monies	20,000	0	0	20,000
Council Nomination	100	0	0	100
	67,230	513	0	67,743

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st September 2025 to 30st September 2025
Presented to Council, 16th October 2025

Date	Payee	Description	Amount
CORPORATE CREDIT CARDS			
15/08/2025	KELLERBERRIN AND DIS	RECREATION SERVICES	\$ 138.00
27/08/2025	SHIRE OF YILGARN	GOVERNMENT SERVICES NOT ELSE	\$ 32.00
29/08/2025	SHIRE OF YILGARN	GOVERNMENT SERVICES NOT ELSE	\$ 19.40
29/08/2025	SHIRE OF YILGARN	GOVERNMENT SERVICES NOT ELSE	\$ 32.00
02/09/2025	SHIRE OF YILGARN	GOVERNMENT SERVICES NOT ELSE	\$ 67.65
TOTAL CEO CREDIT CARD:			\$ 289.05
16/08/2025	SAFETY CULTURE	COMPUTER SOFTWARE	\$ 31.90
23/08/2025	OFFICEWORKS	STATIONARY, OFFICE & SCHOOL	\$ 52.00
01/09/2025	IINET BATCH	COMPUTER NETWORK/INFORMATION	\$ 79.99
TOTAL EMCS CREDIT CARD:			\$ 163.89
TOTAL CREDIT CARD:			\$ 452.94

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st September 2025 to 30st September 2025
Presented to Council, 16th October 2025

Date	Payee	Description	Amount
FUEL CARDS			
14/08/2025	BP SOUTHERN CROSS	5294 7495 FUEL	\$ 120.53
14/08/2025	WEX AUSTRALIA	5294 7495 TRANSACTION FEE	\$ 0.83
31/08/2025	WEX AUSTRALIA	5294 7495 CARD FEE	\$ 11.29
CARD 5294 7495 TOTAL:			\$ 132.65
07/08/2025	DUNNINGS SOUTHERN CROSS	5521 9892 FUEL	\$ 34.33
07/08/2025	WEX AUSTRALIA	5521 9892 TRANSACTION FEE	\$ 0.83
31/08/2025	WEX AUSTRALIA	5521 9892 CARD FEE	\$ 11.29
CARD 5521 9892 TOTAL:			\$ 46.45
07/08/2025	DUNNINGS SOUTHERN CROSS	5701 7682 FUEL	\$ 89.31
07/08/2025	WEX AUSTRALIA	5701 7682 TRANSACTION FEE	\$ 0.83
31/08/2025	WEX AUSTRALIA	5701 7682 CARD FEE	\$ 11.29
CARD 5701 7682 TOTAL:			\$ 101.43
31/08/2025	WEX AUSTRALIA	5809 3955 CARD FEE	\$ 11.29
CARD 5809 3955 TOTAL:			\$ 11.29
04/08/2025	DUNNINGS SOUTHERN CROSS	6339 6948 FUEL	\$ 95.32
04/08/2025	WEX AUSTRALIA	6339 6948 TRANSACTION FEE	\$ 0.83
06/08/2025	DUNNINGS SOUTHERN CROSS	6339 6948 FUEL	\$ 97.41
06/08/2025	WEX AUSTRALIA	6339 6948 TRANSACTION FEE	\$ 0.83
12/08/2025	DUNNINGS SOUTHERN CROSS	6339 6948 FUEL	\$ 117.71
12/08/2025	WEX AUSTRALIA	6339 6948 TRANSACTION FEE	\$ 0.83
19/08/2025	DUNNINGS SOUTHERN CROSS	6339 6948 FUEL	\$ 116.05
19/08/2025	WEX AUSTRALIA	6339 6948 TRANSACTION FEE	\$ 0.83
21/08/2025	DUNNINGS SOUTHERN CROSS	6339 6948 FUEL	\$ 95.64
21/08/2025	WEX AUSTRALIA	6339 6948 TRANSACTION FEE	\$ 0.83
23/08/2025	BP MERREDIN	6339 6948 FUEL	\$ 106.85
23/08/2025	WEX AUSTRALIA	6339 6948 TRANSACTION FEE	\$ 0.83
31/08/2025	WEX AUSTRALIA	6339 6948 CARD FEE	\$ 11.29
CARD 6339 6948 TOTAL:			\$ 645.25
31/08/2025	WEX AUSTRALIA	6346 5230 CARD FEE	\$ 11.29
CARD 6346 5230 TOTAL:			\$ 11.29

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st September 2025 to 30st September 2025
Presented to Council, 16th October 2025

Date	Payee	Description	Amount
FUEL CARDS			
17/08/2025	BP SOUTHERN CROSS	6673 6959 FUEL	\$ 91.72
17/08/2025	WEX AUSTRALIA	6673 6959 TRANSACTION FEE	\$ 0.83
31/08/2025	WEX AUSTRALIA	6673 6959 CARD FEE	\$ 11.29
		CARD 6673 6959 TOTAL:	\$ 103.84
05/08/2025	BP SOUTHERN CROSS	7746 1787 FUEL	\$ 97.89
05/08/2025	WEX AUSTRALIA	7746 1787 TRANSACTION FEE	\$ 0.83
31/08/2025	WEX AUSTRALIA	7746 1787 CARD FEE	\$ 11.29
		CARD 7746 1787 TOTAL:	\$ 110.01
31/08/2025	WEX AUSTRALIA	5526 7685 CARD FEE	\$ 11.29
		CARD 5526 7685 TOTAL:	\$ 11.29
24/08/2025	BP SOUTHERN CROSS	5808 4749 FUEL	\$ 102.00
24/08/2025	WEX AUSTRALIA	5808 4749 TRANSACTION FEE	\$ 0.83
31/08/2025	WEX AUSTRALIA	5808 4749 CARD FEE	\$ 11.29
		CARD 5808 4749 TOTAL:	\$ 114.12
31/08/2025	WEX AUSTRALIA	7629 4940 CARD FEE	\$ 11.29
		CARD 7629 4940 TOTAL:	\$ 11.29
		TOTAL FUEL CARD:	\$ 1,298.91

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st September 2025 to 30th September 2025
Presented to Council, 16th October 2025

CHQ/EFT	Date	Payee	Description	Amount
DIRECT DEBITS				
DD20011.1	09/09/2025	THE TRUSTEE FOR AWARE SUPER	PAYROLL DEDUCTIONS	\$ 16,002.95
DD20011.2	09/09/2025	IOOF INVESTMENT MANAGEMENT LIMITED AS TRUSTEE OF THE IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	PAYROLL DEDUCTIONS	\$ 604.99
DD20011.3	09/09/2025	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL DEDUCTIONS	\$ 940.10
DD20011.4	09/09/2025	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	\$ 501.31
DD20011.5	09/09/2025	MERCER SUPER TRUST	PAYROLL DEDUCTIONS	\$ 925.00
DD20011.6	09/09/2025	HESTA SUPER FUND	PAYROLL DEDUCTIONS	\$ 704.79
DD20011.7	09/09/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$ 172.42
DD20011.8	09/09/2025	PERPETUAL WEALTHFOCUS SUPER PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 233.99
DD20011.9	09/09/2025	CBUS	PAYROLL DEDUCTIONS	\$ 1,143.53
DD20011.10	09/09/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 1,991.90
DD20011.11	09/09/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$ 648.60
DD20011.12	09/09/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 950.53
DD20011.13	09/09/2025	MLC SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 404.23
DD20011.14	09/09/2025	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 1,434.32
DD20011.15	09/09/2025	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 919.96
DD20011.16	09/09/2025	THE GARY AND JOSIE KENT SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 354.14
TOTAL DIRECT DEBIT 20011:				\$ 27,932.76
DD20062.1	23/09/2025	THE TRUSTEE FOR AWARE SUPER	PAYROLL DEDUCTIONS	\$ 18,648.81
DD20062.2	23/09/2025	BT PANORAMA SUPER	PAYROLL DEDUCTIONS	\$ 1,646.36
DD20062.3	23/09/2025	IOOF INVESTMENT MANAGEMENT LIMITED AS TRUSTEE OF THE IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	PAYROLL DEDUCTIONS	\$ 745.40
DD20062.4	23/09/2025	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	\$ 671.82
DD20062.5	23/09/2025	MERCER SUPER TRUST	PAYROLL DEDUCTIONS	\$ 1,104.91
DD20062.6	23/09/2025	HESTA SUPER FUND	PAYROLL DEDUCTIONS	\$ 692.65
DD20062.7	23/09/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$ 254.60
DD20062.8	23/09/2025	PERPETUAL WEALTHFOCUS SUPER PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 244.85
DD20062.9	23/09/2025	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL DEDUCTIONS	\$ 1,398.49
DD20062.10	23/09/2025	CBUS	SUPERANNUATION CONTRIBUTIONS	\$ 1,375.90
DD20062.11	23/09/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 2,353.05
DD20062.12	23/09/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$ 627.88
DD20062.13	23/09/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 1,247.93
DD20062.14	23/09/2025	MLC SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 466.73
DD20062.15	23/09/2025	HOSTPLUS EXECUTIVE SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 1,132.42
DD20062.16	23/09/2025	THE GARY AND JOSIE KENT SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 448.40
TOTAL DIRECT DEBIT 20062:				\$ 33,060.20
TOTAL DIRECT DEBITS:				\$ 60,992.96

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st September 2025 to 30th September 2025
Presented to Council, 16th October 2025

CHQ/EFT	Date	Payee	Description	Amount
BANK CHARGES				
	01/09/2025	WESTPAC BANK	BANK CHARGES	\$ 10.00
	01/09/2025	WESTPAC BANK	BANK CHARGES	\$ 750.38
	01/09/2025	WESTPAC BANK	BANK CHARGES	\$ 575.51
TOTAL BANK CHARGES:				\$ 1,335.89

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st September to 30th September 2025
Presented to Council, 16th October 2025

Date	Payee	Description	Amount
<i>EFT</i>			
05/09/2025	3SIXT AUTOMOTIVE SERVICES	EFT17006	\$ 3,917.90
05/09/2025	STAFF	EFT17007	\$ 2,200.00
05/09/2025	AERODROME MANAGEMENT SERVICES PTY LTD	EFT17008	\$ 4,273.94
05/09/2025	AUSTRALIAN SERVICES UNION WESTERN AUSTRALIAN BRANCH	EFT17009	\$ 132.50
05/09/2025	AUSTRALIA POST	EFT17010	\$ 1,588.78
05/09/2025	AVON SKIP BIN'S	EFT17011	\$ 1,700.00
05/09/2025	BACON HILL PTY LTD	EFT17012	\$ 19,800.00
05/09/2025	BANNER EXCAVATIONS & ROCKBREAKING	EFT17013	\$ 43,436.80
05/09/2025	BEARDS HANDYMAN SERVICE	EFT17014	\$ 60.00
05/09/2025	BETTA ROADS PTY LTD	EFT17015	\$ 75,240.00
05/09/2025	AUSTRALIAN LINEN SUPPLY PTY LIMITED	EFT17016	\$ 1,720.73
05/09/2025	B & A HARVEY & SONS	EFT17017	\$ 13,200.00
05/09/2025	CR BRADFORD	EFT17018	\$ 440.00
05/09/2025	AUST GOVERNMENT CHILD SUPPORT AGENCY	EFT17019	\$ 470.81
05/09/2025	CMECH	EFT17020	\$ 1,488.00
05/09/2025	CARAVAN INDUSTRY ASSOCIATION WA	EFT17021	\$ 578.00
05/09/2025	CR CLOSE	EFT17022	\$ 440.00
05/09/2025	COPIER SUPPORT	EFT17023	\$ 4,062.32
05/09/2025	COMBINED TYRES PTY LTD	EFT17024	\$ 3,033.80
05/09/2025	CR NEWBURY	EFT17025	\$ 612.76
05/09/2025	CR GUERINI	EFT17026	\$ 486.53
05/09/2025	RATE PAYER	EFT17027	\$ 1,066.80
05/09/2025	GDR CIVIL CONTRACTING PTY LTD	EFT17028	\$ 275.16
05/09/2025	EMI	EFT17029	\$ 93.00
05/09/2025	HANDY FUEL MANAGEMENT SOLUTIONS PTY LTD	EFT17030	\$ 7,360.74
05/09/2025	IAN DEREK CHRISTIE	EFT17031	\$ 12,925.00
05/09/2025	STAFF	EFT17032	\$ 535.60
05/09/2025	RATE PAYER	EFT17033	\$ 1,955.43
05/09/2025	LANDGATE	EFT17034	\$ 94.36
05/09/2025	LG ASSIST ANZ PTY LTD	EFT17035	\$ 550.00
05/09/2025	CR ROSE	EFT17036	\$ 598.42
05/09/2025	STATE LIBRARY OF WESTERN AUSTRALIA	EFT17037	\$ 38.50
05/09/2025	MODULARWA	EFT17038	\$ 92,324.00
05/09/2025	OFFICE NATIONAL	EFT17039	\$ 130.26
05/09/2025	PERFECT COMPUTER SOLUTIONS PTY LTD	EFT17040	\$ 765.00
05/09/2025	WA CONTRACT RANGER SERVICES	EFT17041	\$ 1,540.00
05/09/2025	ROOTS PLUMBING & GAS	EFT17042	\$ 1,707.20
05/09/2025	SHEQSY PTY LTD	EFT17043	\$ 329.73
05/09/2025	YILGARN SHIRE SOCIAL CLUB	EFT17044	\$ 72.00
05/09/2025	FOODWORKS	EFT17045	\$ 1,332.60
05/09/2025	P & D STEPHEN TRANSPORT PTY LTD	EFT17046	\$ 8,910.00
05/09/2025	SUNNY BRUSHWARE SUPPLIES	EFT17047	\$ 1,185.80
05/09/2025	SOUTHERN CROSS HARDWARE AND NEWS	EFT17048	\$ 13,433.65
05/09/2025	SYNERGY	EFT17049	\$ 10,739.21
05/09/2025	STAFF	EFT17050	\$ 248.52
05/09/2025	TOTALLY WORKWEAR	EFT17051	\$ 4,928.60
05/09/2025	WESTERN AUSTRALIAN TREASURY CORPORATION	EFT17052	\$ 53,053.42
05/09/2025	WATER CORPORATION	EFT17053	\$ 28,485.92
05/09/2025	CR DELLA BOSCA	EFT17054	\$ 1,414.85
05/09/2025	WB CONTRACTING	EFT17055	\$ 57,266.00
05/09/2025	WESTRAC EQUIPMENT PTY LTD	EFT17056	\$ 1,351.94
05/09/2025	WML CONSULTANTS PTY LTD	EFT17057	\$ 2,530.00
05/09/2025	ENTERPRISE PLUMBING AND GAS	EFT17058	\$ 99.02
19/09/2025	3SIXT AUTOMOTIVE SERVICES	EFT17059	\$ 122.10
19/09/2025	CEO	EFT17060	\$ 84.99

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st September to 30th September 2025
Presented to Council, 16th October 2025

Date	Payee	Description	Amount
<i>EFT</i>			
19/09/2025	AERODROME MANAGEMENT SERVICES PTY LTD	EFT17061	\$ 26,455.00
19/09/2025	ALINTA SALES PTY LTD	EFT17062	\$ 7,604.19
19/09/2025	WA DISTRIBUTORS PTY LTD	EFT17063	\$ 736.90
19/09/2025	AMPAC DEBT RECOVERY (WA) PTY LTD	EFT17064	\$ 167.75
19/09/2025	EUROFINS ARL PTY LTD	EFT17065	\$ 341.00
19/09/2025	ASSET INFRASTRUCTURE MANAGEMENT	EFT17066	\$ 980.00
19/09/2025	AUSTRALIAN SERVICES UNION WESTERN AUSTRALIAN BRANCH	EFT17067	\$ 132.50
19/09/2025	AVON WASTE	EFT17068	\$ 34,223.03
19/09/2025	BOC GASES	EFT17069	\$ 223.05
19/09/2025	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY - BUILDING	EFT17070	\$ 1,156.35
19/09/2025	EMCS	EFT17071	\$ 220.00
19/09/2025	C & F BUILDING APPROVALS	EFT17072	\$ 440.00
19/09/2025	AUST GOVERNMENT CHILD SUPPORT AGENCY	EFT17073	\$ 470.81
19/09/2025	AUSTRALIAN TAXATION OFFICE	EFT17074	\$ 81,943.00
19/09/2025	COMBINED TYRES PTY LTD	EFT17075	\$ 5,011.60
19/09/2025	TEAM GLOBAL EXPRESS PTY LTD	EFT17076	\$ 1,178.78
19/09/2025	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	EFT17077	\$ 408.00
19/09/2025	DEPARTMENT OF PLANNING, LANDS AND HERITAGE	EFT17078	\$ 183.34
19/09/2025	DISTINCTIVE POOLS PTY LTD	EFT17079	\$ 1,815.00
19/09/2025	DUN DIRECT PTY LTD	EFT17080	\$ 41,540.13
19/09/2025	EDNA MAY OPERATIONS PTY LTD	EFT17081	\$ 11,169.01
19/09/2025	E FIRE & SAFETY	EFT17082	\$ 6,521.35
19/09/2025	STAFF	EFT17083	\$ 284.90
19/09/2025	DEPARTMENT OF FIRE & EMERGENCY SERVICES	EFT17084	\$ 40,382.26
19/09/2025	HOBART EARTHMOVING	EFT17085	\$ 3,696.00
19/09/2025	HIMAC ATTACHMENTS	EFT17086	\$ 114.88
19/09/2025	RATE PAYER	EFT17087	\$ 445.16
19/09/2025	LGISWA	EFT17088	\$ 3,923.15
19/09/2025	WHEATBELT LIQUID WASTE	EFT17089	\$ 4,455.00
19/09/2025	LNB GROUP (WA) PTY LTD	EFT17090	\$ 15,209.15
19/09/2025	MERREDIN AND DISTRICTS FARM IMPROVEMENT GROUP (MADFIG) INC	EFT17091	\$ 95.00
19/09/2025	MAIN ROADS WESTERN AUSTRALIA	EFT17092	\$ 2,076.30
19/09/2025	MM & HE GRANICH	EFT17093	\$ 22,000.00
19/09/2025	MODULARWA	EFT17094	\$ 140,250.25
19/09/2025	IXOM OPERATIONS PTY LTD	EFT17095	\$ 437.84
19/09/2025	PERFECT COMPUTER SOLUTIONS PTY LTD	EFT17096	\$ 85.00
19/09/2025	WA CONTRACT RANGER SERVICES	EFT17097	\$ 1,650.00
19/09/2025	ROOTS PLUMBING & GAS	EFT17098	\$ 25,380.91
19/09/2025	SIGMA TELFORD GROUP	EFT17099	\$ 3,345.77
19/09/2025	DAIMLER TRUCKS PERTH	EFT17100	\$ 214.04
19/09/2025	YILGARN SHIRE SOCIAL CLUB	EFT17101	\$ 72.00
19/09/2025	FOODWORKS	EFT17102	\$ 700.86
19/09/2025	STAFF	EFT17103	\$ 200.00
19/09/2025	P & D STEPHEN TRANSPORT PTY LTD	EFT17104	\$ 6,105.00
19/09/2025	SUPERLOOP LIMITED	EFT17105	\$ 285.00
19/09/2025	SUPAGAS PTY LTD	EFT17106	\$ 573.50
19/09/2025	SOUTHERN CROSS GENERAL PRACTICE	EFT17107	\$ 417.70
19/09/2025	SOUTHERN CROSS HARDWARE AND NEWS	EFT17108	\$ 13,950.69
19/09/2025	SOUTHERN CROSS MOTOR MART	EFT17109	\$ 1,144.45
19/09/2025	SOUTHERN CROSS PLANT & MECHANICAL SERVICES PTY LTD	EFT17110	\$ 1,309.51
19/09/2025	SOUTHERN CROSS TYRE & AUTO SERVICES	EFT17111	\$ 9,372.86
19/09/2025	STAFF	EFT17112	\$ 944.74
19/09/2025	TOTALLY WORKWEAR	EFT17113	\$ 161.81
19/09/2025	TOWN PLANNING INNOVATIONS PTY LTD	EFT17114	\$ 41.25
19/09/2025	WATER CORPORATION	EFT17115	\$ 811.16

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st September to 30th September 2025
Presented to Council, 16th October 2025

Date	Payee	Description	Amount
<i>EFT</i>			
19/09/2025	WB CONTRACTING	EFT17116	\$ 50,410.25
19/09/2025	WESTRAC EQUIPMENT PTY LTD	EFT17117	\$ 1,652.42
19/09/2025	TRANSWA PUBLIC TRANSPORT AUTHORITY OF WA	EFT17118	\$ 871.49
19/09/2025	TELSTRA LIMITED	EFT17119	\$ 2,817.09
19/09/2025	STAFF	EFT17120	\$ 229.00
19/09/2025	WREN OIL	EFT17121	\$ 797.50
19/09/2025	WURTH AUSTRALIA PTY LTD	EFT17122	\$ 598.25
19/09/2025	YILGARN AGENCIES	EFT17123	\$ 11,592.78
23/09/2025	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	EFT17124	\$ 1,303.50
23/09/2025	LNB GROUP (WA) PTY LTD	EFT17125	\$ 3,410.00
23/09/2025	MODULARWA	EFT17126	\$ 74,614.00
TOTAL EFTS:			\$ 1,157,783.90

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st September 2025 to 30th September 2025
Presented to Council, 16th October 2025

Date	Payee	Description	Amount
		<i>CHQ</i>	
24/09/2025	CANON FINANCE AUSTRALIA PTY LTD	2695	\$ 127.62
05/09/2025	DEPARTMENT OF TRANSPORT	2696	\$ 8,893.75
12/09/2025	DEPARTMENT OF TRANSPORT	2697	\$ 9,792.50
19/09/2025	DEPARTMENT OF TRANSPORT	2698	\$ 10,044.25
15/09/2025	MOTORCHARGE LIMITED	2699	\$ 1,298.91
10/09/2025	SHIRE OF YILGARN - PAYROLL	2700	\$ 121,259.24
24/09/2025	SHIRE OF YILGARN - PAYROLL	2701	\$ 156,089.84
01/09/2025	SOUTHERN CROSS GENERAL PRACTICE	2702	\$ 8,800.00
12/09/2025	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	2703	\$ 250.00
17/09/2025	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	2704	\$ 718.61
08/09/2025	TELSTRA	2705	\$ 21.00
11/09/2025	TELSTRA	2706	\$ 122.97
15/09/2025	TELSTRA	2707	\$ 405.48
22/09/2025	TELSTRA	2708	\$ 731.94
26/09/2025	YOUHANA ALBER SHAFIK YOUNAN T/AS SOUTHERN CROSS PHARMACY AND HEALTH	2709	\$ 550.00
26/09/2025	DEPARTMENT OF TRANSPORT	2710	\$ 18,343.40
30/09/2025	DEPARTMENT OF TRANSPORT	2711	\$ 1,043.45
15/09/2025	WESTPAC BANKING CORPORATION	2712	\$ 163.89
15/09/2025	WESTPAC BANKING CORPORATION	2713	\$ 289.05
TOTAL CHEQUES:			\$ 338,945.90

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st September 2025 to 30th September 2025
Presented to Council, 16th October 2025

Date	Payee	Description	Amount
<i>CHQ</i>			
05/09/2025	BULLFINCH PROGRESS ASSOCIATION	41344	\$ 1,000.00
05/09/2025	CORNERSTONE HR LEADERSHIP, CULTURE & STRATEGY PTY LTD	41345	\$ 3,547.50
19/09/2025	RATE PAYER	41346	\$ 2,000.00
19/09/2025	HEALTH OFFICER	41347	\$ 44.95
19/09/2025	RATE PAYER	41348	\$ 125.89
19/09/2025	RATE PAYER	41349	\$ 614.65
TOTAL CHEQUES:			\$ 7,332.99

Shire President's Report



I am pleased to present the Annual Report to the ratepayers and residents of the district on the activities of the Shire of Yilgarn for the 2024/2025 financial year in my capacity as Shire President.

The Shire continued its run of moderate rate increases, with an approximate 2.5% increase in rates raised, as opposed to increases in the rate in the dollar. The decision to utilise the “rates raised” method was due to significant increases to property valuations from the Valuer General and was seen to be a fair method of application. Averaging the rate rise across the rates raised means the majority of properties would see a 2.5% increase, however certain property rates may have increased above 2.5%, due to their value increasing significantly.

The financial year saw a major review of the Shire’s Strategic Community Plan, with an updated plan adopted at the November 2024 Ordinary Council meeting. The Plan outlines the long-term vision and values of the community of the Shire of Yilgarn whilst also acknowledging the requirements and resourcing capabilities of the Shire. The process to undertake the review commenced in August 2024 and focused on obtaining feedback from the community via a community workshop (17 attendees), sporting and community groups workshop (14 attendees), resident and ratepayer online and hard copy surveys. There was a total of 63 engagements. The Plan is Council’s strategic guide, developed using community feedback and utilising the outcomes within the Plan to inform decisions based on the communities needs and wants.

The 2024/2025 budget had a number of exciting capital projects, the standout being the delivery of the \$5.8 million dollar upgrade to the Yilgarn Recreation Centre, with the Grand Opening held in April 2025, which saw a culmination of hard work and planning over 2 years. The project, which saw major upgrades to the existing building and the addition of changerooms and a viewing platform, is something Council and staff are proud of and it is hoped the Yilgarn community will enjoy for decades to come.

Asset management remained a focus for the Shire during the financial year, with the finalisation of the building and asset portfolios and significant progress on the asset management strategies. This work will ensure Council will be able to make informed decisions regarding levels of service, asset retention and maintenance with a full understanding of the costs.

The State Government’s ongoing reforms to the Local Government Act 1995 saw a number of significant changes in 2024/2025 including:

- A caretaker period leading up to ordinary Council elections;
- Long service leave provisions;
- Introduction of the Local Government inspector;
- Requirement to audio record Council meetings;
- Superannuation contributions for Councillors; and
- Clearer delineation of Council and CEO roles and responsibilities.

A number of further reforms are expected over the coming months and years, which Staff and Council will continue to monitor and implement.

I wish to congratulate and recognise the Shire of Yilgarn Australia Day Active Citizenship Award recipients for 2025 being:

- Mr Andrew Steel - Under 25 Category;
- Southern Cross Motorcycle Club - Community Group or Event Category
- Mrs Lynda Della Bosca - Open Category

Their contribution to the community is very much appreciated.

I would like to sincerely thank my fellow Councillors for their support in the year under review, particularly Cr. Bryan Close as Deputy Shire President for his loyal support. I would also like to thank the Shire staff, for their efforts during the financial year.

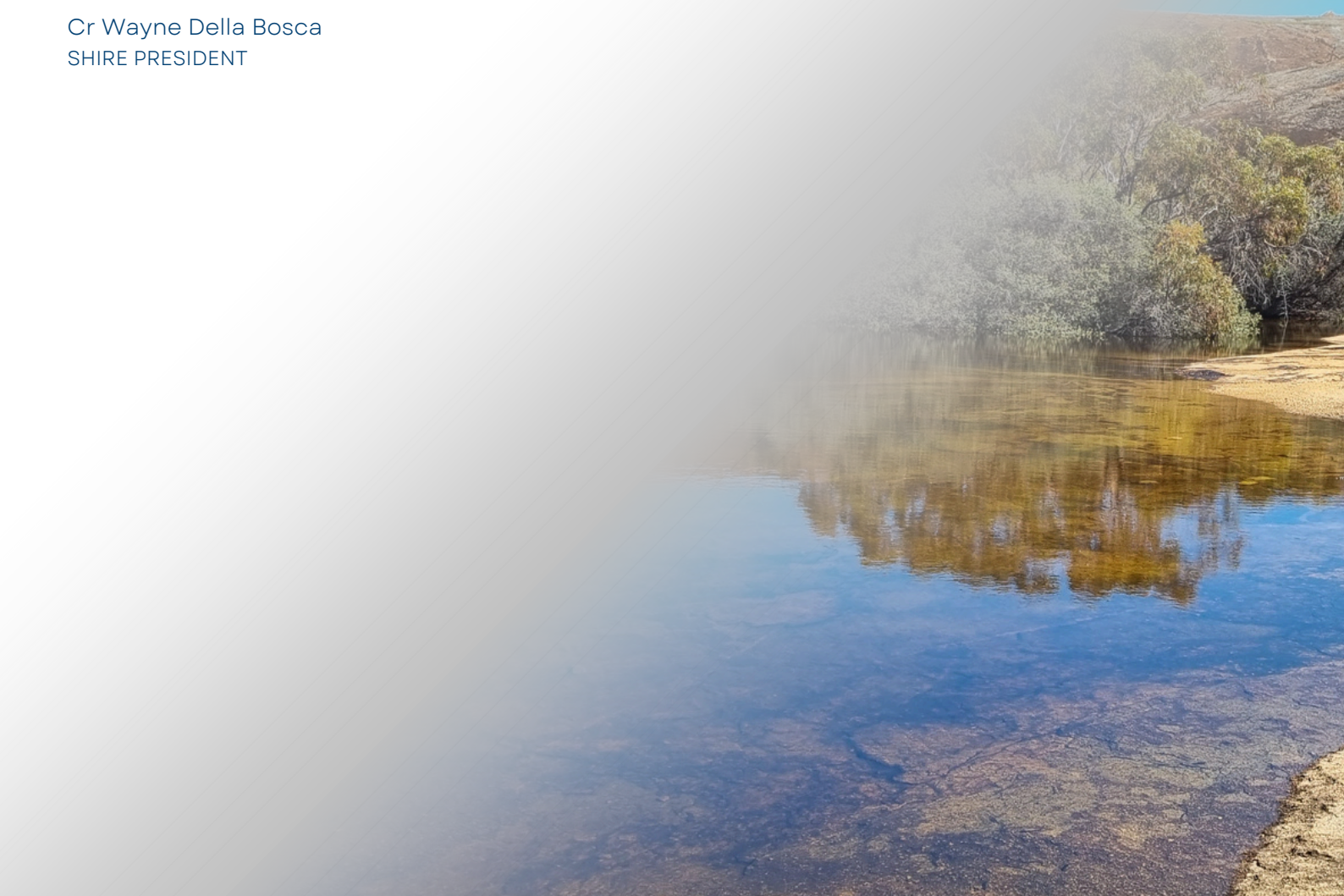
Shire President's Report



Last, but not least, I extend my appreciation to all of our very important volunteers in the district who make up the fabric of our community. Whether you are a Volunteer Fire Fighter, Ambulance Officer or Office Bearer of a local community or sporting group, your work is truly valued. Your involvement in these important groups is what makes our community tick, and without your input, our district would not have the heart that it does.

This will be my last report as Shire President, as I have chosen not to contest my seat at the upcoming elections. I would like to say thank you to the Shire of Yilgarn Council, Staff and Community for the support and trust provided whilst I represented them over the last four years as President and 16 years in total as a Councillor. I have enjoyed my time as Councillor and president and I am proud of what the Shire has achieved during that time.

Cr Wayne Della Bosca
SHIRE PRESIDENT



Chief Executive Officer's Report



It is with pleasure that I present this Report to the residents of the district, outlining the activities of the Shire of Yilgarn throughout the 2024/2025 financial year.

The Shire again implemented a moderate 2.5% rate increase on the rates raised last financial year. Due to significant value increases across UV Rural and UV Mining the increase on rates raised seemed a fair and equitable method of increase however this may have seen properties with significant valuation increases experience a greater than 2.5% increase in rates from the previous year.

The year was dominated by large scale renewable and carbon sequestration applications throughout the region, showing the Yilgarn area is primed for more development within this space. Mining also saw a steady increase in operations with expansions to local existing gold mines and new proposals for various tenements and leases brought before Council.

Koolyanobbing tenements and assets were sold with the new operators speaking with Council in relation to road use and contributions for road upgrades, hopefully seeing a beneficial outcome for both parties as well as a fit for purpose road for the community.

The Shire adopted the Community Enhancement Fund Policy in June, which will hopefully encourage proponents of large-scale operations to give back to the community from which they derive their profits, in return gaining a social licence which is becoming of more importance to the wider community.

Local Government reforms continue to be rolled out by the State Government. As detailed by the President, a number of reforms were activated during 2024/2025 and will continue to be in 2025/2026. The Shire has and will monitor and stay aligned with the requirements as these reforms take shape.

Shire staff have finalised the full asset pickup and condition review mentioned in last year's annual report and are finalising a number of strategies which will assist Council in making strategic decisions on assets for the next 10 years, with full knowledge of the liabilities and costs. This three-year journey will culminate in improved efficiencies in Shire operations and assets.

As mentioned by the President, the Yilgarn Recreation Centre upgrade was a highlight from the 2024/2025 budget, however other notable capital inclusions were as follows:

- Bodallin Wheatbin Rd - Replace Culvert and Reconstruct - SLK 0.90 - 3.1
- Marvel Loch Forrestania Rd - Reconstruct to 8m Primer Seal - SLK 2.9 - 4.1
- Marvel Loch Forrestania Rd - Reseal - SLK 0.17 - 2.90
- Koorda-Bullfinch Rd - Shoulder Widening - SLK 6.00 - 11.20
- Southern Cross South Rd - Gravel Sheet - SLK 86.00 - 91.92
- Koorda/Bullfinch Rd - Geotesting, Survey & Replace 2 Culverts (24.35km)
- Noonga North Rd - Gravel Sheet - SLK 9.1 - 11.5 & SLK 14.6 - 17.6
- Cockatoo Tank Rd - Resheet - SLK 0.00 - 5.00
- Dulyalbin Rd - Gravel Sheet - SLK 1.00 - 5.00
- Ivey Rd - Gravel Sheet - SLK 23.00 - 28.00
- Koolyanobbing Rd - Replace Various Culverts and Reconstruct - SLK 41.70 - 43.00
- Townsite Kerbing

Plant:

- Transportable Roadside Spray System
- Self-Bunded Diesel Tank
- A Section Trailer
- Side Tipper Trailer
- Tandem Dolly
- Dual Cab 4x4
- Fuso Fighter Truck
- Mack Anthem Truck
- Fuso Canter
- Caterpillar Grader

Chief Executive Officer's Report

Assets:

- Commenced Executive house construction and site works;
- Completed fencing at 3 Libra;
- Power board upgrades at the Caravan Park;
- Commenced Caravan Park Cabin construction and site works;

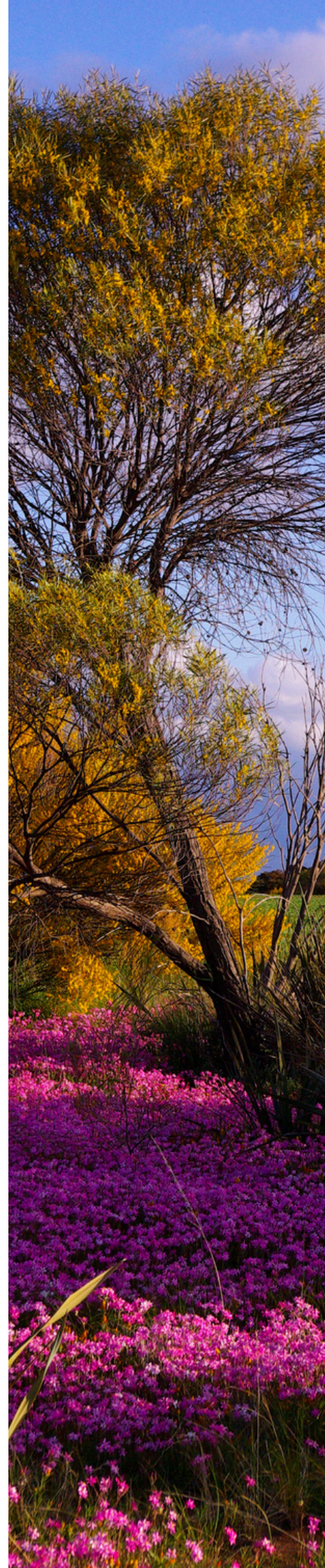
It is difficult to detail all Shire operations for the year within these annual reports; however, Council's Executive team is more than happy to discuss and answer questions relating to any Shire business with interested residents and ratepayers.

I would like to thank my management team, Executive Manager Corporate Services Cameron Watson, Executive Manager Infrastructure Glen Brigg, Finance Manager Fadzai Mudau and Asset and Projects Manager Kim Chrisp for their support throughout the year. I would also like to thank all staff members and volunteers of the Shire for the efforts they have put in Shire operations throughout the year.

I would also like to thank the Shire of Yilgarn Councillors, who have been of great support throughout the year in review. I would specifically like to thank the Shire President, Cr Wayne Della Bosca, who has been an ongoing support for me.

I look forward to another prosperous year for the Council, Executive, staff and community.

Nic Warren
CHIEF EXECUTIVE OFFICER





SHIRE OF YILGARN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Statement by CEO	2
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Statement of financial activity	7
Index of notes to the financial report	8
Independent auditor's report	41

The Shire of Yilgarn 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.

Principal place of business:
23 Antares Street
Southern Cross
WA 6426

**SHIRE OF YILGARN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

Statement by CEO

The accompanying financial report of the Shire of Yilgarn has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 9th day of October 2025



CEO

Nic Warren
Name of CEO



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),24	4,559,283	4,601,698	4,378,475
Grants, subsidies and contributions	2(a)	4,560,235	1,459,097	5,458,826
Fees and charges	2(a)	2,387,158	2,060,787	2,231,831
Interest revenue	2(a)	804,201	774,449	785,206
Other revenue	2(a)	1,041,493	712,474	539,028
		13,352,370	9,608,505	13,393,366
Expenses				
Employee costs	2(b)	(4,404,502)	(4,680,008)	(4,254,497)
Materials and contracts		(1,848,941)	(2,416,890)	(1,754,332)
Utility charges		(1,070,636)	(888,701)	(928,375)
Depreciation		(5,364,460)	(4,739,000)	(4,977,389)
Finance costs		(7,389)	(36,423)	(8,478)
Insurance		(396,622)	(358,984)	(374,154)
Other expenditure		(774,488)	(863,366)	(284,027)
		(13,867,038)	(13,983,372)	(12,581,252)
		(514,668)	(4,374,867)	812,114
Capital grants, subsidies and contributions	2(a)	5,630,536	4,119,957	3,736,409
Profit on asset disposals		2,935	10,749	14,983
Loss on asset disposals		(132,512)	(240,976)	(244,924)
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(3,551)	0	1,681
		5,497,408	3,889,730	3,508,149
		4,982,740	(485,137)	4,320,263
Net result for the period				
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	0
Total other comprehensive income for the period	16	0	0	0
Total comprehensive income for the period		4,982,740	(485,137)	4,320,263

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



SHIRE OF YILGARN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	17,456,143	20,479,306
Trade and other receivables	5	1,235,543	682,395
Inventories	6	76,196	37,455
Other assets	7	2,167,588	139,938
TOTAL CURRENT ASSETS		20,935,470	21,339,094
NON-CURRENT ASSETS			
Trade and other receivables	5	67,894	67,678
Other financial assets	4(a)	79,620	83,171
Property, plant and equipment	8	40,225,935	34,411,026
Infrastructure	9	458,296,816	457,722,270
Right-of-use assets	11(a)	1,787	3,104
TOTAL NON-CURRENT ASSETS		498,672,052	492,287,249
TOTAL ASSETS		519,607,522	513,626,343
CURRENT LIABILITIES			
Trade and other payables	12	1,333,709	784,488
Capital grant/contributions liabilities	13	14,740	629,210
Other liabilities	13	39,306	41,093
Lease liabilities	11(b)	1,267	1,296
Borrowings	14	196,934	98,814
Employee related provisions	15	416,751	472,459
TOTAL CURRENT LIABILITIES		2,002,707	2,027,360
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	416	1,683
Borrowings	14	1,557,135	564,069
Employee related provisions	15	106,820	75,527
TOTAL NON-CURRENT LIABILITIES		1,664,371	641,279
TOTAL LIABILITIES		3,667,078	2,668,639
NET ASSETS		515,940,444	510,957,704
EQUITY			
Retained surplus		75,081,183	69,236,941
Reserve accounts	27	10,459,596	11,321,098
Revaluation surplus	16	430,399,665	430,399,665
TOTAL EQUITY		515,940,444	510,957,704

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



SHIRE OF YILGARN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		\$	\$	\$	\$
Balance as at 1 July 2023		66,475,036	9,762,740	430,399,665	506,637,441
Comprehensive income for the period					
Net result for the period		4,320,263	0	0	4,320,263
Other comprehensive income for the period	16	0	0	0	0
Total comprehensive income for the period		4,320,263	0	0	4,320,263
Transfers to reserve accounts	27	(1,558,358)	1,558,358	0	0
Balance as at 30 June 2024		69,236,941	11,321,098	430,399,665	510,957,704
Comprehensive income for the period					
Net result for the period		4,982,740	0	0	4,982,740
Other comprehensive income for the period	16	0	0	0	0
Total comprehensive income for the period		4,982,740	0	0	4,982,740
Transfers from reserve accounts	27	2,702,000	(2,702,000)	0	0
Transfers to reserve accounts	27	(1,840,498)	1,840,498	0	0
Balance as at 30 June 2025		75,081,183	10,459,596	430,399,665	515,940,444

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

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

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		4,568,631	4,349,603
Grants, subsidies and contributions		3,499,345	5,188,726
Fees and charges		2,394,217	2,231,831
Interest revenue		804,201	785,206
Other revenue		1,041,493	420,026
		<u>12,307,887</u>	<u>12,975,392</u>
Payments			
Employee costs		(4,420,242)	(4,300,737)
Materials and contracts		(3,435,024)	(553,476)
Utility charges		(1,070,636)	(928,375)
Finance costs		(7,389)	(8,478)
Insurance paid		(396,622)	(374,154)
Goods and services tax paid		(64,900)	(1,221)
Other expenditure		(774,488)	(284,027)
		<u>(10,169,301)</u>	<u>(6,450,468)</u>
Net cash provided by operating activities		2,138,586	6,524,924
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(7,416,534)	(3,215,712)
Payments for construction of infrastructure	9(a)	(4,950,685)	(4,173,611)
Proceeds from capital grants, subsidies and contributions		5,630,536	3,736,409
Proceeds from sale of property, plant & equipment		485,044	448,955
Net cash (used in) investing activities		(6,251,639)	(3,203,959)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(98,814)	(97,695)
Payments for principal portion of lease liabilities	26(c)	(1,296)	(1,326)
Proceeds from new borrowings	26(a)	1,190,000	0
Net cash provided by (used in) financing activities		1,089,890	(99,021)
Net increase (decrease) in cash held		(3,023,163)	3,221,944
Cash at beginning of year		20,479,306	17,257,362
Cash and cash equivalents at the end of the year		17,456,143	20,479,306

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

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

OPERATING ACTIVITIES

Revenue from operating activities

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
General rates	24 4,511,019	4,481,881	4,330,390
Rates excluding general rates	24 48,264	119,817	48,085
Grants, subsidies and contributions	4,560,235	1,459,097	5,458,826
Fees and charges	2,387,158	2,060,787	2,231,831
Interest revenue	804,201	774,449	785,206
Other revenue	1,041,493	712,474	539,028
Profit on asset disposals	2,935	10,749	14,983
Fair value adjustments to financial assets at fair value through profit or loss	4(a) (3,551)	0	1,681

13,351,754 9,619,254 13,410,030

Expenditure from operating activities

Employee costs	(4,404,502)	(4,680,008)	(4,254,497)
Materials and contracts	(1,848,941)	(2,876,890)	(1,754,332)
Utility charges	(1,070,636)	(1,038,701)	(928,375)
Depreciation	(5,364,460)	(4,739,000)	(4,977,389)
Finance costs	(7,389)	(36,423)	(8,478)
Insurance	(396,622)	(358,984)	(374,154)
Other expenditure	(774,488)	(763,366)	(284,027)
Loss on asset disposals	(132,512)	(240,976)	(244,924)

(13,999,550) (14,734,348) (12,826,176)

Non-cash amounts excluded from operating activities

25(a) 5,528,665 4,989,810 5,094,352

Amount attributable to operating activities

4,880,869 (125,284) 5,678,206

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	5,630,536	4,119,957	3,736,409
Proceeds from disposal of assets	485,044	491,500	448,955

6,115,580 4,611,457 4,185,364

Outflows from investing activities

Acquisition of property, plant and equipment	8(a) (7,416,534)	(8,640,921)	(3,215,712)
Acquisition of infrastructure	9(a) (4,950,685)	(5,896,353)	(4,173,611)

(12,367,219) (14,537,274) (7,389,323)

Amount attributable to investing activities

(6,251,639) (9,925,817) (3,203,959)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from borrowings	26(a) 1,190,000	1,000,000	0
Transfers from reserve accounts	27 2,702,000	2,322,000	0

3,892,000 3,322,000 0

Outflows from financing activities

Repayment of borrowings	26(a) (98,814)	(138,402)	(97,695)
Payments for principal portion of lease liabilities	26(c) (1,296)	0	(1,326)
Transfers to reserve accounts	27 (1,840,498)	(1,076,615)	(1,558,358)

(1,940,608) (1,215,017) (1,657,379)

Amount attributable to financing activities

1,951,392 2,106,983 (1,657,379)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year

Amount attributable to operating activities	25(b) 4,880,869	(125,284)	5,678,206
Amount attributable to investing activities	(6,251,639)	(9,925,817)	(3,203,959)
Amount attributable to financing activities	1,951,392	2,106,983	(1,657,379)

Surplus or deficit after imposition of general rates

25(b) 8,671,368 71,443 8,090,746

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

**SHIRE OF YILGARN
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	10
Note 3	Cash and cash equivalents	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
Note 6	Inventories	14
Note 7	Other assets	15
Note 8	Property, plant and equipment	16
Note 9	Infrastructure	18
Note 10	Fixed assets	20
Note 11	Leases	22
Note 12	Trade and other payables	23
Note 13	Other liabilities	24
Note 14	Borrowings	25
Note 15	Employee related provisions	26
Note 16	Revaluation surplus	27
Note 17	Restrictions over financial assets	28
Note 18	Undrawn borrowing facilities and credit standby arrangements	28
Note 19	Contingent liabilities	29
Note 20	Capital commitments	29
Note 21	Related party transactions	30
Note 22	Events occurring after the end of the reporting period	32
Note 23	Other material accounting policies	33
 Information required by legislation		
Note 24	Rating information	34
Note 25	Determination of surplus or deficit	35
Note 26	Borrowing and lease liabilities	36
Note 27	Reserve accounts	38
Note 28	Trust funds	40

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

1. BASIS OF PREPARATION

The financial report of the Shire of Yilgarn which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, 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 except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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 to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
 - infrastructure; or
 - vested improvements that the local government controls;
- and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying amounts 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 - note 8
 - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - Note 15

Fair value hierarchy information can be found in note 23

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time:

- 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 2023-3 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
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

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
 - Annual Improvements Volume 11

These amendments are not expected to have any material impact on the financial report on initial application.

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	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
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - 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
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue recognition

Rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	4,559,283	0	4,559,283
Grants, subsidies and contributions	0	0	0	4,560,235	4,560,235
Fees and charges	2,087,585	0	299,573	0	2,387,158
Interest revenue	0	0	0	804,201	804,201
Other revenue	40,274	0	0	1,001,219	1,041,493
Capital grants, subsidies and contributions	0	5,630,536	0	0	5,630,536
Total	2,127,859	5,630,536	4,858,856	6,365,655	18,982,906

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	4,378,475	0	4,378,475
Grants, subsidies and contributions	0	0	0	5,458,826	5,458,826
Fees and charges	1,909,551	0	322,280	0	2,231,831
Interest revenue	0	0	0	785,206	785,206
Other revenue	236,715	0	0	302,313	539,028
Capital grants, subsidies and contributions	0	3,736,409	0	0	3,736,409
Total	2,146,266	3,736,409	4,700,755	6,546,345	17,129,775

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account	534,661	498,470
Trade and other receivables overdue interest	50,729	40,725
Other interest revenue	218,811	246,011
	<u>804,201</u>	<u>785,206</u>

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was \$40,000.

Fees and charges relating to rates receivable

Charges on instalment plan	7,870	4,130
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The 2025 original budget estimate in relation to:
Charges on instalment plan was \$3,500.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	51,240	48,000
	<u>51,240</u>	<u>48,000</u>

Employee Costs

Employee benefit costs	4,130,806	3,969,712
Other employee costs	273,696	284,785
	<u>4,404,502</u>	<u>4,254,497</u>

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

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Term deposits
Total cash and cash equivalents

Held as
- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2025	2024
	\$	\$
	15,456,143	18,629,306
	2,000,000	1,850,000
	17,456,143	20,479,306
	6,981,807	8,528,998
17	10,474,336	11,950,308
	17,456,143	20,479,306

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

4. OTHER FINANCIAL ASSETS

(a) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance
Movement attributable to fair value increment
Units in Local Government House Trust - closing balance

Note	2025	2024
	\$	\$
	79,620	83,171
	79,620	83,171
	83,171	81,490
	(3,551)	1,681
	79,620	83,171

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

The Shire classifies the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

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

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables	394,262	343,588
Trade receivables	680,742	243,847
GST receivable	140,412	75,512
Allowance for credit losses of rates and statutory receivables	(11,511)	(4,452)
ESL Payable	31,638	23,900
	1,235,543	682,395

Non-current

Pensioner deferred rates	67,894	67,678
	67,894	67,678

Note	2025	2024
	\$	\$
	394,262	343,588
	680,742	243,847
	140,412	75,512
	(11,511)	(4,452)
	31,638	23,900
	1,235,543	682,395
	67,894	67,678
	67,894	67,678

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:

Trade and other receivables from contracts with customers	193,045	82,419	166,468
Contract assets	2,167,588	135,262	1,063,123
Total trade and other receivables from contracts with customers	2,360,633	217,681	1,229,591

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
	193,045	82,419	166,468
7	2,167,588	135,262	1,063,123
	2,360,633	217,681	1,229,591

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

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

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

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.

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

6. INVENTORIES

Note	2025	2024
	\$	\$
Current		
Fuel and materials	76,196	37,455
	76,196	37,455
The following movements in inventories occurred during the year:		
Balance at beginning of year	37,455	14,114
Net Additions to inventory	38,741	23,341
Balance at end of year	76,196	37,455

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

7. OTHER ASSETS

Other assets - current

Accrued income
Contract assets

2025	2024
\$	\$
0	4,676
2,167,588	135,262
2,167,588	139,938

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

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

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Assets not subject to operating lease		Total property				Plant and equipment		Total property, plant and equipment
Note	Land	Buildings	Land	Buildings	Work in progress	Total property	Furniture and equipment	Plant and equipment	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	1,627,000	24,111,500	1,627,000	24,111,500	6,875	25,745,375	188,082	7,206,408	33,139,865
Additions	0	1,618,741	0	1,618,741	20,858	1,639,599	68,731	1,507,382	3,215,712
Disposals	0	0	0	0	0	0	(4,540)	(666,156)	(670,696)
Depreciation	0	(860,427)	0	(860,427)	0	(860,427)	(23,635)	(389,793)	(1,273,855)
Balance at 30 June 2024	1,627,000	24,869,814	1,627,000	24,869,814	27,733	26,524,547	228,638	7,657,841	34,411,026
Comprises:									
Gross balance amount at 30 June 2024	1,627,000	29,291,783	1,627,000	29,291,783	27,733	30,946,516	328,397	9,219,950	40,494,863
Accumulated depreciation at 30 June 2024	0	(4,421,969)	0	(4,421,969)	0	(4,421,969)	(99,759)	(1,562,109)	(6,083,837)
Balance at 30 June 2024	8(b) 1,627,000	24,869,814	1,627,000	24,869,814	27,733	26,524,547	228,638	7,657,841	34,411,026
Additions	0	4,707,994	0	4,707,994	259,391	4,967,385	6,584	2,442,565	7,416,534
Disposals	0	0	0	0	0	0	0	(614,621)	(614,621)
Depreciation	0	(532,125)	0	(532,125)	0	(532,125)	(25,449)	(429,430)	(987,004)
Balance at 30 June 2025	1,627,000	29,045,683	1,627,000	29,045,683	287,124	30,959,807	209,773	9,056,355	40,225,935
Comprises:									
Gross balance amount at 30 June 2025	1,627,000	33,999,777	1,627,000	33,999,777	287,124	35,913,901	334,981	10,856,369	47,105,251
Accumulated depreciation at 30 June 2025	0	(4,954,094)	0	(4,954,094)	0	(4,954,094)	(125,208)	(1,800,014)	(6,879,316)
Balance at 30 June 2025	8(b) 1,627,000	29,045,683	1,627,000	29,045,683	287,124	30,959,807	209,773	9,056,355	40,225,935

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		1,627,000	1,627,000	Level 2	Market Approach using recent observable market data or similar properties	Independent registered Valuers	June 2023	Price per square metre
Total land	8(a)	1,627,000	1,627,000					
Buildings - non specialised		3,414,233	3,437,587	Level 2	Market Approach using observable market data or similar properties	Independent registered Valuers	June 2023	Price per square metre
Buildings - specialised		25,631,450	21,432,227	Level 3	Cost Approach using current replacement cost	Independent registered Valuers	June 2023	Construction costs and current condition , residual values and remaining useful life assessments inputs
Total buildings	8(a)	29,045,683	24,869,814					

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

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

9. INFRASTRUCTURE

(a) Movements in balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks and Ovals	Infrastructure - Townscapes	Infrastructure - Sewerage	Infrastructure - Landfill Assets	Infrastructure - Aerodromes	Infrastructure - Other (inc. digital infrastructure)	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	412,031,316	936,043	33,189,273	439,612	114,662	3,986,711	313,288	852,397	5,519,292	457,382,594
Additions	3,413,554	0	12,979	630,090	116,988	0	0	0	0	4,173,611
Reversal Of Provision	0	0	0	0	0	0	(123,521)	0	0	(123,521)
Disposals	0	0	0	(8,200)	0	0	0	0	0	(8,200)
Depreciation	(2,691,752)	(31,556)	(592,307)	(43,759)	(6,729)	(52,288)	(12,030)	(32,903)	(238,890)	(3,702,214)
Balance at 30 June 2024	412,753,118	904,487	32,609,945	1,017,743	224,921	3,934,423	177,737	819,494	5,280,402	457,722,270
Comprises:										
Gross balance at 30 June 2024	577,990,648	2,524,520	35,340,904	1,117,759	242,196	4,183,032	212,409	987,100	6,353,295	628,951,863
Accumulated depreciation at 30 June 2024	(165,237,530)	(1,620,033)	(2,730,959)	(100,016)	(17,275)	(248,609)	(34,672)	(167,606)	(1,072,893)	(171,229,593)
Balance at 30 June 2024	412,753,118	904,487	32,609,945	1,017,743	224,921	3,934,423	177,737	819,494	5,280,402	457,722,270
Additions	3,700,583	0	1,177,317	0	29,488	0	0	0	43,297	4,950,685
Depreciation	(3,390,698)	(31,557)	(554,131)	(56,964)	(7,759)	(52,287)	(7,080)	(32,903)	(242,760)	(4,376,139)
Balance at 30 June 2025	413,063,003	872,930	33,233,131	960,779	246,650	3,882,136	170,657	786,591	5,080,939	458,296,816
Comprises:										
Gross balance at 30 June 2025	581,691,231	2,524,520	36,518,221	1,117,759	271,684	4,183,032	212,409	987,100	6,396,592	633,902,548
Accumulated depreciation at 30 June 2025	(168,628,228)	(1,651,590)	(3,285,090)	(156,980)	(25,034)	(300,896)	(41,752)	(200,509)	(1,315,653)	(175,605,732)
Balance at 30 June 2025	413,063,003	872,930	33,233,131	960,779	246,650	3,882,136	170,657	786,591	5,080,939	458,296,816

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

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - Roads	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition, residual and remaining useful life assessments
Infrastructure - Footpaths	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition, residual and remaining useful life assessments
Infrastructure - Drainage	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition, residual and remaining useful life assessments
Infrastructure - Parks and Ovals	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition, residual and remaining useful life assessments
Infrastructure - Townscapes	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition, residual and remaining useful life assessments
Infrastructure - Sewerage	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition, residual and remaining useful life assessments
Infrastructure - Landfill Assets	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition, residual and remaining useful life assessments
Infrastructure - Aerodromes	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition, residual and remaining useful life assessments
Infrastructure - Other (inc. digital infrastructure)	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition, residual and remaining useful life assessments

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset class	Useful life
Buildings	25 to 80 years
Furniture and equipment	4 to 30 years
Plant and equipment	5 to 30 years
Sealed roads and streets	
formation	120 years
pavement	120 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	120 years
Footpaths - slab	80 years
Sewerage piping	80 years
Water supply piping and drainage systems	60 years
Landfill assets	30 years
Right-of-use (plant and equipment)	Based on the remaining lease term

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, 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.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

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

11. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year:

	Right-of-use assets - Plant and Equipment		Total right-of-use assets
Note	\$		\$
Balance at 1 July 2023		4,424	4,424
Depreciation		(1,320)	(1,320)
Balance at 30 June 2024		3,104	3,104
Gross balance amount at 30 June 2024		70,393	70,393
Accumulated depreciation at 30 June 2024		(67,289)	(67,289)
Balance at 30 June 2024		3,104	3,104
Depreciation		(1,317)	(1,317)
Balance at 30 June 2025		1,787	1,787
Gross balance amount at 30 June 2025		70,393	70,393
Accumulated depreciation at 30 June 2025		(68,606)	(68,606)
Balance at 30 June 2025		1,787	1,787

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(1,317)	(1,320)
Finance charge on lease liabilities	(96)	(66)
Total amount recognised in the statement of comprehensive income	(1,413)	(1,386)
Total cash outflow from leases	(1,392)	(1,392)

(b) Lease liabilities

Current	1,267	1,296
Non-current	416	1,683
26(c)	1,683	2,979

The Shire has one lease relating to plant and equipment. The lease term is 5 years and has fixed payments. The measurement of lease liabilities does not include variable lease payments and any future cashflows associated with leases not yet commenced to which the Shire is committed.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

Details of individual lease liabilities required by regulations are provided at Note 26(c).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

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

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 ATO liabilities
 Bonds and deposits held
 Accrued Expenditure

	2025	2024
	\$	\$
	890,284	76,169
	204,300	144,062
	117,066	108,391
	71,486	86,313
	50,573	369,553
	1,333,709	784,488

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables

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

Prepaid rates

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

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

13. OTHER LIABILITIES

Current

Capital grant/contributions liabilities
 Unearned Revenue

	2025	2024
	\$	\$
	14,740	629,210
	39,306	41,093
	54,046	670,303
	629,210	944,607
	14,740	629,210
	(629,210)	(944,607)
	14,740	629,210
	14,740	629,210
	14,710	629,210

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
 Additions
 Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

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

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
WATC Loans		196,934	1,557,135	1,754,069	98,814	564,069	662,883
Total borrowings	26(a)	196,934	1,557,135	1,754,069	98,814	564,069	662,883

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

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

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
Annual leave	227,529	244,291
Long service leave	189,222	228,168
Total current employee related provisions	416,751	472,459
Long service leave	106,820	75,527
Total non-current employee related provisions	106,820	75,527
Total employee related provisions	523,571	547,986

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

16. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land	15,111,845	15,111,845	15,111,845	15,111,845
Revaluation surplus - Plant and equipment	2,322,193	2,322,193	2,322,193	2,322,193
Revaluation surplus - Infrastructure	412,965,627	412,965,627	412,965,627	412,965,627
	430,399,665	430,399,665	430,399,665	430,399,665

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

The following classes of financial 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

Note	2025 Actual \$	2024 Actual \$
3	10,474,336	11,950,308
	10,474,336	11,950,308
27	10,459,596	11,321,098
13	14,740	629,210
	10,474,336	11,950,308

**18. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit standby arrangements

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	25,000	25,000
Credit card balance at balance date	(2,654)	(1,776)
Total amount of credit unused	22,346	23,224

Loan facilities

Loan facilities - current	196,934	98,814
Loan facilities - non-current	1,557,135	564,069
Total facilities in use at balance date	1,754,069	662,883

Unused loan facilities at balance date

Nil Nil

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

19. CONTINGENT LIABILITIES

The Shire of Yilgarn currently operates the Southern Cross airport, located at Lot 88 on plan 161201, Southern Cross, 6426. The site has a known historic contamination issue due to a pesticide leak from 2012, which the Shire has an obligation to assess and remediate if required in the future.

Future assessment and remediation costs form contingent liabilities to the Shire of Yilgarn, as until the Shire conducts an investigation to determine the scope and risk of the contamination, the timing and costs cannot be reliably measured.

Due to modern pesticides having a non-residual nature it is probable the contaminants have broken down naturally over the last 13 years and it is likely there is either no or insignificant residual contaminants.

To determine any residual contaminates, a soil assessment would need to be undertaken, however given the sites current use is non-sensitive, there is little justification for incurring expenses in assessment and remediation at this stage. In the very unlikely event the site is to be utilised for a sensitive land use in the future such as recreational open space, residential, childcare centre, kindergarten, pre-school or primary school, the site will be assessed and remediated as required.

20. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

	2025	2024
	\$	\$
	777,510	4,128,509
	0	91,890
	777,510	4,220,399
	777,510	4,220,399

The capital expenditure projects outstanding at the end of the current reporting period comprise \$524,536 for the construction of the CEO residence and \$252,974 for the construction of two self-contained units at the Southern Cross Caravan Park. The prior year commitment related to the upgrade of the Southern Cross Sports Complex.

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

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
President's annual allowance	12,000	12,000	12,000
President's meeting attendance fees	10,800	9,600	13,400
President's annual allowance for ICT expenses	1,180	1,180	1,180
President's travel and accommodation expenses	632	500	733
	24,612	23,280	27,313
Deputy President's annual allowance	3,000	3,000	3,000
Deputy President's meeting attendance fees	4,800	6,100	5,400
Deputy President's annual allowance for ICT expenses	1,180	1,180	1,180
Deputy President's travel and accommodation expenses	1,008	0	0
	9,988	10,280	9,580
All other council member's meeting attendance fees	25,200	30,500	28,800
All other council member's annual allowance for ICT expenses	5,900	5,900	5,900
All other council member's travel and accommodation expenses	6,307	5,000	5,026
	37,407	41,400	39,726
21(b)	72,007	74,960	76,619

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	518,739	511,140
Post-employment benefits	76,313	64,692
Employee - other long-term benefits	23,631	22,241
Council member costs	72,007	76,619
21(a)	690,690	674,692

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

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

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	7,617	8,832
Purchase of goods and services	60,156	205,280
Short term employee benefits - other related parties	79,341	78,362

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no material events after 30 June 2025 that require inclusion in the notes to the financial report.

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

23. OTHER MATERIAL ACCOUNTING POLICIES

a) 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.

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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

24. RATING INFORMATION

(a) General rates

RATE TYPE		Rate in	Number of	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2023/24
Rate description	Basis of valuation	\$	properties	Actual rateable value*	Actual rate revenue	Actual interim rates	Actual total revenue	Budget rate revenue	Budget interim rate	Budget total revenue	Actual total revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Mine Sites	Gross rental valuation	0.152268	6	509,700	77,611	0	77,611	77,611	0	77,611	86,705
Single Persons Quarters	Gross rental valuation	0.152268	10	803,655	122,371	0	122,371	122,371	0	122,371	133,638
Residential	Gross rental valuation	0.090430	373	4,356,632	393,970	6,013	399,983	393,970	0	393,970	384,363
Commercial	Gross rental valuation	0.076405	24	1,075,158	82,147	(2,828)	79,319	82,147	0	82,147	77,842
Rural	Unimproved valuation	0.011556	348	171,971,117	1,987,298	(2,648)	1,984,650	1,987,298	0	1,987,298	1,938,772
Mining	Unimproved valuation	0.152168	366	11,950,502	1,818,484	(35,716)	1,782,768	1,818,484	0	1,818,484	1,647,776
Total general rates			1,127	190,666,764	4,481,881	(35,179)	4,446,702	4,481,881	0	4,481,881	4,269,096
Minimum payment											
		\$									
Mine Sites	Gross rental valuation	450	1	500	450	0	450	450	0	450	1,350
Single Persons Quarters	Gross rental valuation	450	2	1,075	900	0	900	900	0	900	900
Residential	Gross rental valuation	600	140	280,760	84,000	(4,200)	79,800	84,000	0	84,000	82,800
Commercial	Gross rental valuation	450	24	72,252	10,800	(4,500)	6,300	10,800	0	10,800	3,600
Rural	Unimproved valuation	450	46	440,000	20,700	(450)	20,250	20,700	0	20,700	20,250
Mining	Unimproved valuation	450	266	363,785	119,700	(2,250)	117,450	119,700	0	119,700	122,850
Total minimum payments			479	1,158,372	236,550	(11,400)	225,150	236,550	0	236,550	231,750
Total general rates and minimum payments			1,606	191,825,136	4,718,431	(46,579)	4,671,852	4,718,431	0	4,718,431	4,500,846
Ex-gratia rates											
Co-Operative Bulk Handling Receival Sites			0	48,267	48,267	(3)	48,264	48,267	0	48,267	48,085
Total amount raised from rates (excluding general rates)			0	48,267	48,267	(3)	48,264	48,267	0	48,267	48,085
Discounts							(160,833)			(165,000)	(170,456)
Total rates							4,559,283			4,601,698	4,378,475
(a) Rates related information											
Rates instalment plan charges							7,870			3,500	4,130
Rates overdue interest							50,729			40,000	40,725
Rates written off							0			35,000	7,609

*Rateable Value at time of raising of rate.

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

25. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
Note		\$	\$	\$
(a) 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 <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(2,935)	(10,749)	(14,983)
Less: Fair value adjustments to financial assets at fair value through profit or loss		3,551		(1,681)
Add: Loss on disposal of assets		132,512	240,976	244,924
Add: Depreciation		5,364,460	4,739,000	4,977,389
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(216)	6,000	(5,390)
Employee benefit provisions		31,293	14,583	13,095
Other provisions		0	0	(119,002)
Non-cash amounts excluded from operating activities		5,528,665	4,989,810	5,094,352
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	27	(10,459,596)	(10,075,713)	(11,321,098)
Less: Financial assets at amortised cost				
Less: Current assets not expected to be received at end of year				
Rates Receivable		0	(369,000)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	196,934	138,402	98,814
- Current portion of lease liabilities	11(b)	1,267	0	1,296
Total adjustments to net current assets		(10,261,395)	(10,306,311)	(11,220,988)
Net current assets used in the Statement of financial activity				
Total current assets		20,935,470	12,862,220	21,339,094
Less: Total current liabilities		(2,002,707)	(2,484,466)	(2,027,360)
Less: Total adjustments to net current assets		(10,261,395)	(10,306,311)	(11,220,988)
Surplus or deficit after imposition of general rates		8,671,368	71,443	8,090,746

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Southern Cross Aquatic Centre renewal		760,578	0	(97,695)	662,883	0	(98,814)	564,069	662,325	0	(98,233)	564,092
Southern Cross Recreation Centre Upgrades		0	0	0	0	1,190,000	0	1,190,000	0	1,000,000	(40,169)	959,831
Total	14	760,578	0	(97,695)	662,883	1,190,000	(98,814)	1,754,069	662,325	1,000,000	(138,402)	1,523,923

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
					\$	\$	\$
Southern Cross Aquatic Centre renewal	98	*WATC	1.14%	10/06/2030	(7,293)	(7,293)	(8,412)
Total Finance Cost Payments					(7,293)	(7,293)	(8,412)

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate %	Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
					\$	\$	\$	\$	\$	\$
Southern Cross Recreation Centre Upgrades	WATC	Annuity	10	4.42%	1,190,000	1,000,000	(1,190,000)	1,000,000	295,101	0
					1,190,000	1,000,000	(1,190,000)	1,000,000	295,101	0

* WA Treasury Corporation

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

26. BORROWING AND LEASE LIABILITIES (Continued)

(c) Lease liabilities

Actual								Budget				
Purpose	Note	Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cannon Image Runner Photocopier		4,305	0	(1,326)	2,979	0	(1,296)	1,683	0	0	0	0
Total lease liabilities	11(b)	4,305	0	(1,326)	2,979	0	(1,296)	1,683	0	0	0	0
Lease finance cost payments												
Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term				
					\$	\$	\$					
Cannon Image Runner Photocopier		Cannon Finance	2.30%	30/10/2026	(96)	0	(66)	60 months				
Total finance cost payments					(96)	0	(66)					

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

27. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council												
(a) Airport Reserve	323,313	15,269	0	338,582	323,313	14,549	0	337,862	307,607	15,706	0	323,313
(b) Yilgarn Bowls & Tennis Club Sinking Fund Reserve	65,982	9,783	0	75,765	65,982	9,635	0	75,617	62,776	3,206	0	65,982
(c) Building Reserve	2,889,718	359,176	(2,020,000)	1,228,894	2,889,718	130,037	(1,700,000)	1,319,755	2,749,341	140,377	0	2,889,718
(d) Community Bus Reserve	140,791	6,649	0	147,440	140,791	6,336	0	147,127	133,951	6,840	0	140,791
(e) Health Services - Operations Reserve	118,856	5,613	0	124,469	118,856	5,349	0	124,205	113,082	5,774	0	118,856
(f) Health Services - Capital Reserve	231,479	10,932	0	242,411	231,479	10,417	0	241,896	220,234	11,245	0	231,479
(g) Homes for the Aged Reserve	438,360	20,703	0	459,063	438,360	19,726	0	458,086	417,066	21,294	0	438,360
(h) Heavy Vehicle Road Improvement	1,754,849	426,876	0	2,181,725	1,754,849	628,968	0	2,383,817	668,379	1,086,470	0	1,754,849
(i) Long Service Leave	324,072	15,305	0	339,377	324,072	14,583	0	338,655	308,330	15,742	0	324,072
(j) Mineral Resources Limited Contributions	1,051,058	549,638	0	1,600,696	1,051,058	47,298	0	1,098,356	1,000,000	51,058	0	1,051,058
(k) Hampton/Dulyalbin Water Supply Reserve	87,643	12,209	0	99,852	87,643	11,444	0	99,087	78,033	9,610	0	87,643
(l) Museum Reserve	32,877	3,246	0	36,123	32,877	4,479	0	37,356	29,452	3,425	0	32,877
(m) Plant Reserve	1,066,585	273,075	0	1,339,660	1,066,585	47,996	0	1,114,581	1,014,773	51,812	0	1,066,585
(n) Recreation Facility Reserve	652,076	30,796	(682,000)	872	652,076	29,343	(622,000)	59,419	620,400	31,676	0	652,076
(o) SX Refuse Disposal Site Reserve	264,960	12,513	0	277,473	264,960	11,923	0	276,883	252,089	12,871	0	264,960
(p) Sewerage Reserve	1,261,614	59,582	0	1,321,196	1,261,614	56,773	0	1,318,387	1,200,327	61,287	0	1,261,614
(q) Standpipe Maintenance / Upgrade Reserve	218,291	10,309	0	228,600	218,291	9,823	0	228,114	207,687	10,604	0	218,291
(r) Tourism Reserve	276,924	13,079	0	290,003	276,924	12,462	0	289,386	263,472	13,452	0	276,924
(s) Youth Development Reserve	121,650	5,745	0	127,395	121,650	5,474	0	127,124	115,741	5,909	0	121,650
	11,321,098	1,840,498	(2,702,000)	10,459,596	11,321,098	1,076,615	(2,322,000)	10,075,713	9,762,740	1,558,358	0	11,321,098

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserve accounts.

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

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
(a) Airport Reserve	To be used for the upkeep and any major upgrade works to the Southern Cross Airport.
(b) Yilgarn Bowls & Tennis Club Sinking Fund Reserve	To recognise the Yilgarn Bowls & tennis Clubs contribution to future playing surface upgrades.
(c) Building Reserve	To be used for major construction and improvements to Council's Buildings.
(d) Community Bus Reserve	To provide a conduit Reserve for the proceeds from the hire of the Yilgarn Community Bus.
(e) Health Services - Operations Reserve	To be use when the Shire of Yilgarn is required to take operational control of the Southern Cross GP practice.
(f) Health Services - Capital Reserve	To be used to maintain the Health Service GP practice and associated assets.
(g) Homes for the Aged Reserve	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.
(h) Heavy Vehicle Road Improvement	To provide adequate disclosure of funds received under the HVRIC and the relevant road funds are expended on.
(i) Long Service Leave	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.
(j) Mineral Resources Limited Contributions	To recognise contributions made by Mineral Resources Limited for the purpose of future remedial road works.
(k) Hampton/Dulyalbin Water Supply Reserve	To be used To fund future maintenance works at the Mt Hampton Dam and Dulyalbin Water Supply Tank via annual contributions from the sale of water from these facilities.
(l) Museum Reserve	Monies held on behalf of the Yilgarn Historical Museum for their purpose and use as required.
(m) Plant Reserve	To be used for the purchase of major plant.
(n) Recreation Facility Reserve	To be used To fund any major projects relating To Recreation within the community.
(o) SX Refuse Disposal Site Reserve	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.
(p) Sewerage Reserve	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.
(q) Standpipe Maintenance / Upgrade Reserve	To be used for major maintenance and upgrades to the Shires standpipe network.
(r) Tourism Reserve	To be used to fund tourism in the Yilgarn District.
(s) Youth Development Reserve	To be used for the development of Youth in the Yilgarn District.

**SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

28. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are Nil



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 Shire of Yilgarn

To the Council of the Shire of Yilgarn

Opinion

I have audited the financial report of the Shire of Yilgarn (Shire) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Yilgarn for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Carly Meagher
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
9 October 2025

TERMS OF REFERENCE

SHIRE OF YILGARN AUDIT, RISK & IMPROVEMENT COMMITTEE

Objectives of Audit, Risk & Improvement Committees

The primary objective of the Audit, Risk & Improvement Committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The committee is to facilitate –

- the enhancement of the credibility and objectivity of external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- the provision of an effective means of communication between the external auditor, the CEO and the Council.

Powers of the Audit, Risk & Improvement Committee

The Audit, Risk & Improvement Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

Membership

The committee will consist of four members with three elected and one external person who will hold the position of Chairperson. All members shall have full voting rights.

External persons appointed to the committee will have business or financial management/reporting knowledge and experience, and be conversant with financial and other reporting requirements.

Appointment of external persons shall be made by Council by way of a public advertisement and be for a maximum term of two years. The terms of the appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected representatives.

A sitting fee equal to that applicable to elected members will be paid to each external person who is a member of the committee.

The CEO and employees are not members of the committee.

The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the committee.

The local government shall provide secretarial and administrative support to the committee.

TERMS OF REFERENCE

SHIRE OF YILGARN AUDIT, RISK & IMPROVEMENT COMMITTEE

Meetings

The committee shall meet at least annually.

Additional meetings shall be convened at the discretion of the presiding person.

Reporting

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council.

Duties and Responsibilities

The duties and responsibilities of the committee will be –

- a) Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits;
- b) Review and suggest improvements to the external auditor's proposed audit scope and approach for financial performance audits;
- c) Consider the findings and recommendations of relevant Performance Audits undertaken by the external auditor and ensure the Shire implements relevant recommendations;
- d) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
- e) Liaise with the CEO to ensure that the local government does everything in its power to –
 - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - ensure that audits are conducted successfully and expeditiously;
- f) Examine the reports of the auditor after receiving a report from the CEO on the matters to –
 - determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters;
- g) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
- h) Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council;
- i) Review the annual Compliance Audit Return and report to the council the results of that review, and
- j) Consider the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the council the results of those reviews.

GENERAL NOTES:

1. DO NOT SCALE FROM THIS DRAWING. ALL CONTRACTORS TO CHECK DIMENSIONS AND NOTICES PRIOR TO COMMENCEMENT OF ANY WORK AND ANY DISCREPANCIES TO BE NOTIFIED TO THE SITE SUPERVISOR WITHOUT DELAY.

2. DIMENSIONS SHOWN ON THIS PLAN ARE TO STEEL FRAME AND DOES NOT INCLUDE EXTERNAL CLADDING OR INTERNAL LINING WIDTH.

CLIENT NOTE:

THIS PLAN IS TO BE READ IN CONJUNCTION WITH MODULAR WA ADDENDA AND ENGINEERED CERTIFIED DRAWINGS

CARPENTERS NOTE:

SILICONE BEAD REQUIRED AT BASE OF WALL FRAMES TO ALL TILED WET AREAS

INTERNAL OPENINGS:

DHO: FLUSHED DOOR HEIGHT OPENING 2080mm A.F.L.
PHO: FULL HEIGHT OPENING

WINDOWS

WINDOW HEAD HEIGHT TO BE 2143mm A.F.L. UNLESS NOTED OTHERWISE

ABBREVIATION LEGEND

HP	HOT PLATE
RH	RANGEHOOD
UBO	UNDERBENCH OVEN
OHC	OVERHEAD CUPBOARD
DR	DRAWER
FR/FZ REC	FRIDGE / FREEZER RECESS
DW REC	DISHWASHER RECESS
TR	TROUGH
WM REC	WASHING MACHINE RECESS
TRH	TOILET ROLL HOLDER
DTR	DOUBLE TOWEL RAIL
TRG	TOWEL RING
SR	SHOWER RAIL / ROSE
CAP	CEILING ACCESS PANEL
BRM	BROOM
V	VANITY
B	BASIN
OBS	OBSCURE
TF	TIMBER FRAME
AF	ALUMINIUM FRAME
SD	SLIDING DOOR
D	DOOR
W	WINDOW
AW	ALUMINIUM WINDOW
FW	FIXED WINDOW
COL	COLUMN
WH	HEAD HEIGHT
RWP	RAIN WATER PIPE
SV	SUB-FLOOR VENT
P	PRIVACY LATCH

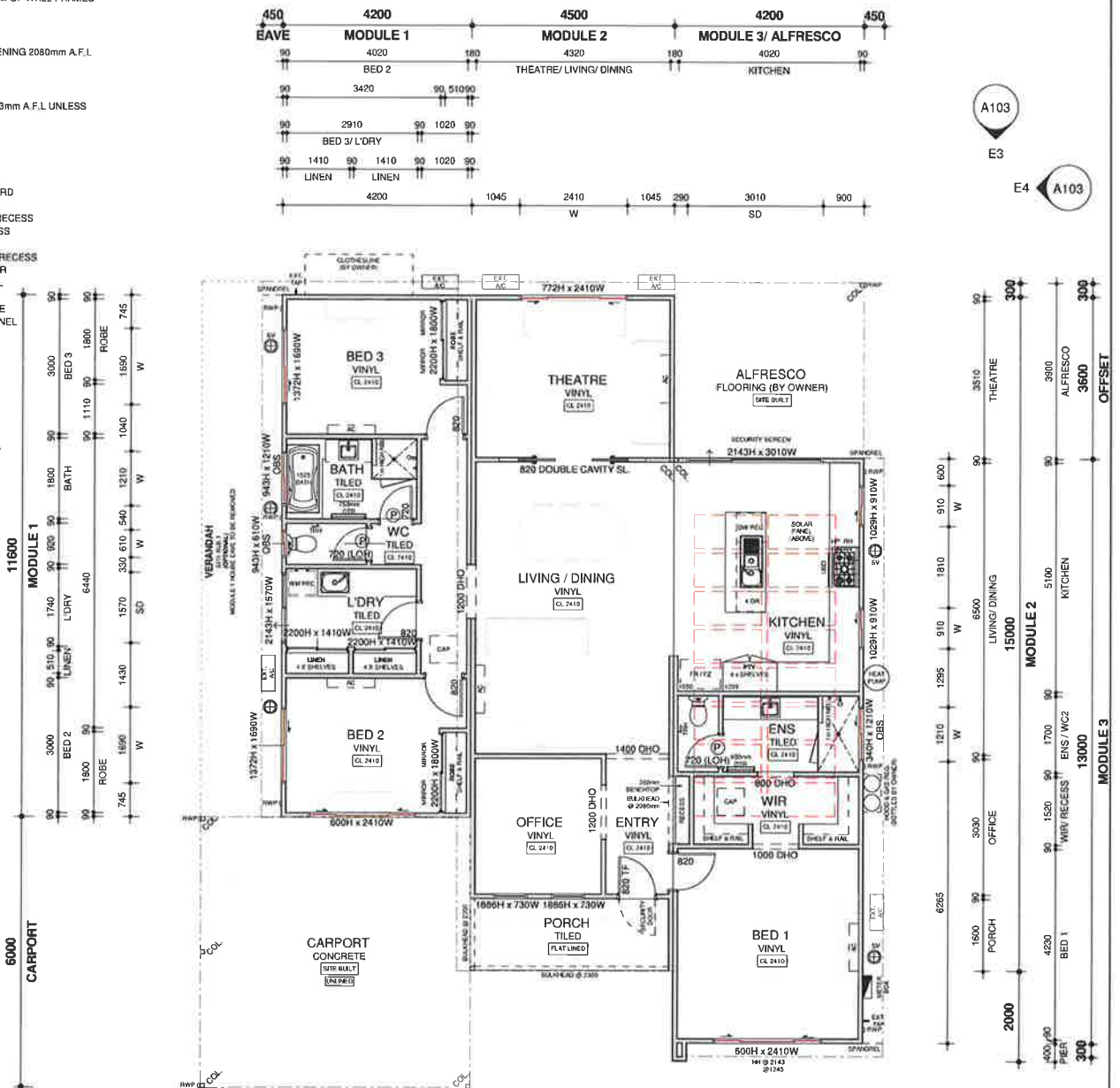
WATER FEED & CAB END
LOCATION
TO BE CONFIRMED



**BUSHFIRE ATTACK
LEVEL (BAL): TBA**

**WIND CLASSIFICATION:
REGION "A"**

SOIL CLASSIFICATION: "TBA"



BUILDING AREA

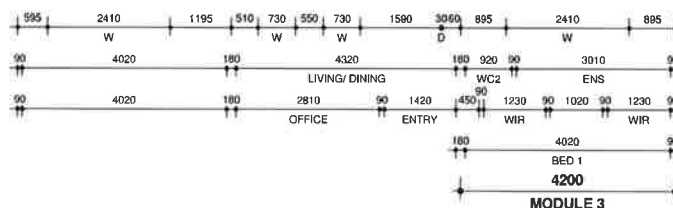
BUILDING	163.62m ²
ALFRESCO	16.38m ²
CARPORT	36.00m ²
PORCH	7.20m ²
TOTAL	223.20m ²

ROOF AREA

ROOF (YARD BUILT)	184.06m ²
PORCH ROOF (YARD BUILT)	7.82m ²
CARPORT ROOF (SITE BUILT)	36.14m ²
ALFRESCO ROOF (SITE BUILT)	7.82m ²
TOTAL	235.84m ²

A103 E2
A103

1 FLOOR PLAN
A102 1:100



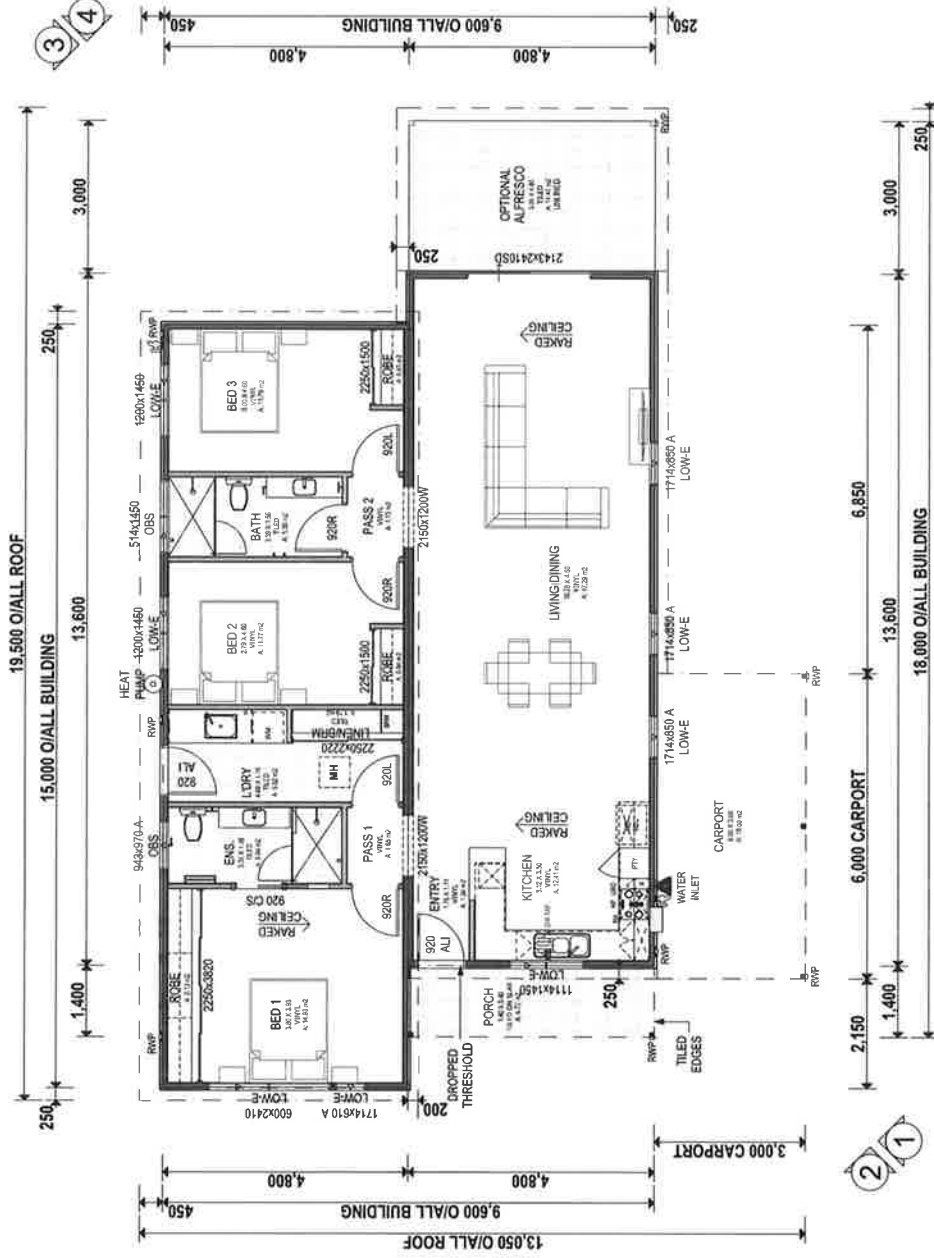
CLIENT: SHIRE OF YILGARN
ADDRESS: LOT 4 (#10) LEO STREET
SOUTHERN CROSS, WA 6426
HOUSE TYPE: 3 x 2 HOUSE DESIGN

Rev	Description	Date
A	Prepared for tender	18.09.2025

JOB No. 25201
DATE: 18/09/2025 4:53:11 PM
DRAWN: WI
CHECKED: *
REV: A
SCALE: 1:100
SHEET A102

modularwa
T: 08 64540919 F: 08 64540918
W: modularwa.com.au
e: sales@modularwa.com.au
Builders reg # 101630
Use figured dimensions in preference to scaled.
All dimensions to be verified and checked on the job. Copyright

BUILDING 137.28 51.20
CARPORT 16.00 12.00
OPTIONAL ALFRESCO 11.40 15.80
PORCH 6.72 12.40
176.40 M² 97.20 M



FLOOR PLAN
1:100

PRELIMINARY

THIS DESIGN HAS NOT BEEN
ENERGY ASSESSED,
GLAZING & INSULATION SUBJECT
TO CHANGE TO MEET BCA
REQUIREMENTS

 EVOKE LIVING 137.28 51.20 16.00 12.00 11.40 15.80 6.72 12.40 176.40 M² 97.20 M	61 OLD YORK ROAD, NORTHAM WA 6401 PHONE: 1300 138 653 EMAIL: sales@elhomes.com.au		SIGNATURES		VARIATIONS		VARIATIONS		CLIENT NAME: SHIRE OF YILGARN		DRAWN: CP	DATE: 09/09/25	
	© COPYRIGHT THIS DRAWING IS THE COPYRIGHT OF MRS MODULAR PTY LTD HAS EVOKE LIVING HOMES & MAY NOT BE COPIED IN PART OR FULL WITHOUT THE WRITTEN PERMISSION OF EVOKE LIVING HOMES.		CLIENT:		REVA	DATE: 09/09/25	INT: CP		DATE:	INT:	SALES: XX	COASTAL: NO	
			CLIENT:									CLIMATE ZONE: 4	WIND REGION: A
			BUILDER:									SHEET No: 3 OF 5	JOB No: XXX

DRAFT ROAD USER AGREEMENT

(Between the Shire of Yilgarn and Yilgarn Iron Pty Ltd)

1. Parties

- **The Shire of Yilgarn** (“the Shire”), of 23 Antares Street, Southern Cross, Western Australia 6426.
 - **Yilgarn Iron Pty Ltd** (“the Proponent”), of [insert address], ABN [insert ABN].
-

2. Purpose

This Agreement defines the terms and conditions under which Yilgarn Iron Pty Ltd may operate heavy vehicles on designated Shire managed roads for the haulage of iron ore to the Koolyanobbing Ore Handling Plant.

It establishes the contributions, responsibilities, and safeguards required to ensure that road wear, safety, and community impacts are managed appropriately.

3. Term

- The Agreement shall commence on **(date)** and remain in force for **one** year or until the cessation of haulage operations, whichever occurs first.
 - The Agreement may be extended by mutual written consent.
-

4. Approved Routes

The following Shire-managed roads are approved for haulage under this Agreement:

- **Threeboys Road** (SLK 0.00 to 3.20 km)
- **Cameron Road** (SLK 0.00 to 2.10 km)
- **Koolyanobbing Road** (SLK 0.00 to 51.70 km)

Total Route Length: 57 kilometres of Shire managed roads.

Note:

Use of Emu Fence Road is excluded until Mineral Resources Limited (MRL) finalises its own Road User Agreement with the Shire. Upon MRL’s completion, Yilgarn Iron may apply to include Emu Fence Road within this Agreement.

(See Appendix A – Route Map)

5. Vehicle Configuration and Permits

- All haulage vehicles must operate under Main Roads WA Heavy Vehicle Services (HVS) permit conditions, including Performance Based Standards (PBS) and Accredited Mass Management Scheme (AMMS) compliance.
- Vehicle combinations, axle groups, and maximum loads must conform to the permit schedule issued by HVS.
- Copies of all permits must be provided to the Shire prior to commencement.

6. Contribution and Payment

- Yilgarn Iron agrees to pay the Heavy Vehicle Road User Fee (HVRUF) calculated in accordance with the Shire's adopted HVRUF Policy and Equivalent Standard Axle (ESA) model.
- Estimated annual haulage volume: 2,000,000 tonnes per annum
- Estimated annual contribution: \$2,054,000 per annum, payable monthly in arrears based on verified tonnage.
- The contribution rate shall be indexed annually to the Perth CPI or the WALGA Road Construction Cost Index, whichever is higher.
- Payments are due to the Shire by the 14th day of each month.

Example Calculation: (*Appendix B - Contribution Schedule*)

Contribution = Rate (\$1.03 tonne × tonnes hauled)

Base rate derived from ESA modelling under WALGA and MRWA Pavement Life Cost methodology.

7. Security

- Yilgarn Iron shall provide a bank guarantee or bond equivalent to one month's average contribution to secure compliance with this Agreement.
- The Shire may draw upon the security after providing 14 days' written notice of default for unpaid contributions or unremedied damage.
- Any unused security shall be returned within 30 days of final reinstatement certification at the conclusion of haulage.

8. Road Condition and Maintenance

- A pre-commencement condition survey of the approved roads will be undertaken jointly by the Shire and Yilgarn Iron using the RAMM / AssetVal format and photographic record.

- Post periodic surveys (quarterly or as otherwise agreed) will be used to monitor pavement condition.
 - Where road damage is attributable to haulage, Yilgarn Iron shall fund make good works to the Shire's satisfaction.
 - Routine maintenance (grading, patching, signage, culvert cleaning) will be carried out by the Shire and funded through HVRUF contributions.
(See Appendix C – Survey Protocol)
-

9. Safety and Community Protection

Yilgarn Iron shall:

- Prepare and maintain a Traffic Management Plan (TMP) approved by the Shire and MRWA HVS, reviewed annually or after any significant incident.
 - Comply with all MRWA and NHVR fatigue management requirements.
 - Observe speed restrictions and school bus time restrictions as directed by the Shire.
 - Implement dust suppression, road sweeping, and wheel wash as needed.
 - Suspend haulage during declared road closures or wet-weather events.
 - Maintain a complaints register and address any public or community concerns promptly.
(See Appendix D – TMP Guidelines)
-

10. Environmental Management

- Operations must prevent littering, spillage, and dust nuisance.
 - Any contamination or environmental damage within the road reserve shall be remediated by the Proponent at its cost.
 - Yilgarn Iron shall comply with all environmental laws and relevant licence conditions.
-

11. Reporting and Audit

- Yilgarn Iron shall submit monthly tonnage and payment reports with each invoice.
 - The Shire reserves the right to audit weighbridge, dockets, and GPS telematics data annually.
 - Audit variances must be corrected within 30 days.
 - Failure to provide requested data within 14 days constitutes a breach of this Agreement.
-

12. Insurance and Indemnity

- The Proponent shall maintain:
 - Public Liability Insurance (minimum \$20,054,000);
 - Motor Vehicle and Plant Insurance;
 - Workers Compensation Insurance (as required by law).
 - Yilgarn Iron indemnifies the Shire against all claims arising from its use of local roads, except where caused by the Shire's negligence.
-

13. Suspension and Termination

The Shire may suspend or terminate this Agreement if:

- Payments remain overdue beyond 30 days;
- Permit or safety breaches occur repeatedly; or
- Haulage ceases for longer than six months.

Upon termination, Yilgarn Iron shall complete all outstanding make good works and reinstate damaged infrastructure within 60 days of haulage cessation, unless otherwise agreed in writing.

14. Dispute Resolution

Disputes shall first be resolved by negotiation between senior representatives. If unresolved within 21 days, the matter may be referred to independent mediation under the Local Government Act 1995 before formal legal proceedings.

15. Variation

This Agreement may be varied only in writing, signed by both parties.

16. Notices

All notices must be in writing and delivered to the addresses listed for the parties.

17. Execution

Signed for and on behalf of the Shire of Yilgarn

.....

Nic Warren
Chief Executive Officer
Shire of Yilgarn

Date:

Signed for and on behalf of Yilgarn Iron Pty Ltd

.....

Authorised Representative

NAME

Date:

Appendices (Placeholders)

- **Appendix A:** Route Map and Chainages
- **Appendix B:** Contribution Schedule (ESA and \$/tonne example)
- **Appendix C:** Road Condition Survey Protocol and Sample Record
- **Appendix D:** Traffic Management Plan (TMP) Guidelines