Shire of Yilgarn

Visit the Southern Cross Skies

ATTACHMENTS

Special Meeting of Council

27 July 2026

Attachments

Agenda Attachments

6.1	Annual Budget for the Year Ended 30 June 2027
6.1	2027 Schedule of Fees and Charges

Shire of
Yilgarn
Visit the Southern Cross Skies

SHIRE OF YILGARN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

The Shire of Yilgarn a Class 3 local government conducts the operations of a local government with the following community vision:

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

SHIRE OF YILGARN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	5,055,613	4,929,448	4,975,317
Grants, subsidies and contributions		2,700,201	6,372,673	2,337,196
Fees and charges	14	2,201,672	2,896,081	2,628,867
Service charges	2(f)	0	0	80,766
Interest revenue	9(a)	1,003,427	698,060	629,882
Other revenue		779,337	888,349	676,300
		11,740,250	15,784,611	11,328,328
Expenses				
Employee costs		(5,538,626)	(4,718,229)	(4,897,171)
Materials and contracts		(3,126,071)	(1,833,643)	(2,737,046)
Utility charges		(960,362)	(791,544)	(956,069)
Depreciation	6	(5,366,485)	(5,119,411)	(5,267,485)
Finance costs	9(c)	(52,366)	(57,856)	(57,874)
Insurance		(401,915)	(396,107)	(380,895)
Other expenditure		(1,015,298)	(785,533)	(1,013,467)
		(16,461,123)	(13,702,323)	(15,310,007)
		(4,720,873)	2,082,288	(3,981,679)
Capital grants, subsidies and contributions		5,030,052	3,887,658	5,784,530
Profit on asset disposals	5	52,279	40,231	4,296
Loss on asset disposals	5	(135,307)	(171,217)	(164,013)
		4,947,024	3,756,672	5,624,813
Net result for the period		**226,151**	**5,838,960**	**1,643,134**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**226,151**	**5,838,960**	**1,643,134**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		5,165,613	5,023,754	4,975,317
Grants, subsidies and contributions		2,850,201	6,592,117	2,337,196
Fees and charges		2,201,672	2,896,081	2,628,867
Service charges		0	0	80,766
Interest revenue		1,003,427	698,060	629,882
Goods and services tax received		0	64,348	0
Other revenue		779,337	888,349	676,300
		12,000,250	16,162,709	11,328,328
Payments				
Employee costs		(5,538,626)	(4,529,992)	(4,897,171)
Materials and contracts		(2,811,071)	(462,456)	(2,737,046)
Utility charges		(960,362)	(791,544)	(956,069)
Finance costs		(52,366)	(57,856)	(57,874)
Insurance paid		(401,915)	(396,107)	(380,895)
Other expenditure		(1,015,298)	(785,533)	(1,013,467)
		(10,779,638)	(7,023,488)	(10,042,522)
Net cash provided by operating activities	4	1,220,612	9,139,221	1,285,806
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,574,751)	(3,452,573)	(3,748,479)
Payments for construction of infrastructure	5(b)	(10,013,754)	(5,369,895)	(5,787,513)
Proceeds from capital grants, subsidies and contributions		5,030,052	3,872,918	5,784,530
Proceeds from disposal of property, plant and equipment	5(a)	610,000	486,682	505,000
Net cash (used in) investing activities		(7,948,453)	(4,462,868)	(3,246,462)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(202,413)	(196,934)	(196,933)
Payments for principal portion of lease liabilities	6	0	0	(1,219)
Net cash (used in) financing activities		(202,413)	(196,934)	(198,152)
Net increase (decrease) in cash held		(6,930,254)	4,479,419	(2,158,808)
Cash at beginning of year		21,415,221	17,456,142	4,694,100
Cash and cash equivalents at the end of the year	4	**14,484,967**	**21,935,561**	**2,535,292**

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 2027

OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue from operating activities		$	$	$
General rates	2(a)(i)	4,968,607	4,847,449	4,876,497
Rates excluding general rates	2(a)	87,006	81,998	98,820
Grants, subsidies and contributions		2,700,201	6,372,673	2,337,196
Fees and charges	14	2,201,672	2,896,081	2,628,867
Service charges	2(f)	0	0	80,766
Interest revenue	9(a)	1,003,427	698,060	629,882
Other revenue		779,337	888,349	676,300
Profit on asset disposals	5	52,279	40,231	4,296
		11,792,529	15,824,841	11,332,624
Expenditure from operating activities				
Employee costs		(5,538,626)	(4,718,229)	(4,897,171)
Materials and contracts		(3,126,071)	(1,833,643)	(2,737,046)
Utility charges		(960,362)	(791,544)	(956,069)
Depreciation	6	(5,366,485)	(5,119,411)	(5,267,485)
Finance costs	9(c)	(52,366)	(57,856)	(57,874)
Insurance		(401,915)	(396,107)	(380,895)
Other expenditure		(1,015,298)	(785,533)	(1,013,467)
Loss on asset disposals	5	(135,307)	(171,217)	(164,013)
		(16,596,430)	(13,873,540)	(15,474,020)
Non cash amounts excluded from operating activities	3(c)	5,466,876	5,470,647	5,552,310
Amount attributable to operating activities		**662,975**	**7,421,948**	**1,410,914**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		5,030,052	3,887,658	5,784,530
Proceeds from disposal of property, plant and equipment	5(a)	610,000	486,682	505,000
		5,640,052	4,374,340	6,289,530
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(3,574,751)	(3,452,573)	(3,339,966)
Acquisition of infrastructure	5(b)	(10,013,754)	(5,369,895)	(5,856,938)
Payments for financial assets at amortised cost - term deposits		0	0	
		(13,588,505)	(8,822,468)	(9,196,904)
Amount attributable to investing activities		**(7,948,453)**	**(4,448,128)**	**(2,907,374)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	2,470,000	344,000	344,000
		2,470,000	344,000	344,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(202,413)	(196,934)	(196,933)
Transfers to reserve accounts	8(a)	(1,378,092)	(4,821,690)	(4,232,049)
		(1,580,505)	(5,018,624)	(4,428,982)
Amount attributable to financing activities		**889,495**	**(4,674,624)**	**(4,084,982)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	6,612,159	8,671,368	4,694,100
Amount attributable to operating activities		662,975	7,421,948	1,410,914
Amount attributable to investing activities		(7,948,453)	(4,448,128)	(2,907,374)
Amount attributable to financing activities		889,495	(4,674,624)	(4,084,982)
Surplus/(deficit) remaining after the imposition of general rates	3	**216,176**	**6,970,564**	**(887,342)**

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

SHIRE OF YILGARN
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

1 BASIS OF PREPARATION

The annual budget of the Shire of Yilgarn which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

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

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

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

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

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]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Measurement of employee benefits

2. RATES AND SERVICE CHARGES

(a) Rating Information

	Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
					$	$	$	$	$	$
(i)	**General rates**									
	Residential / Industrial	Gross rental valuation	0.091117	378	4,439,000	404,468	0	404,468	394,593	393,982
	Commercial	Gross rental valuation	0.083132	25	1,031,868	85,781	0	85,781	83,687	81,308
	Mine Sites	Gross rental valuation	0.163880	6	509,700	83,530	0	83,530	81,492	81,492
	Single Persons Quarters	Gross rental valuation	0.163880	10	803,655	131,703	0	131,703	128,490	128,490
	Rural	Unimproved valuation	0.010468	336	219,298,569	2,295,617	0	2,295,617	2,239,627	2,238,448
	Mining	Unimproved valuation	0.151118	341	13,019,679	1,967,508	0	1,967,508	1,919,560	1,952,777
	Total general rates			1,096	239,102,471	4,968,607	0	4,968,607	4,847,449	4,876,497
			Minimum $							
###	**Minimum payment**									
	Residential / Industrial	Gross rental valuation	600.00	131	281,211	78,600	0	78,600	81,000	81,600
	Commercial	Gross rental valuation	450.00	16	64,847	7,200	0	7,200	6,300	7,650
	Mine Sites	Gross rental valuation	450.00	1	500	450	0	450	450	450
	Single Persons Quarters	Gross rental valuation	450.00	2	1,075	900	0	900	900	900
	Rural	Unimproved valuation	450.00	47	572,134	21,150	0	21,150	20,250	20,250
	Mining	Unimproved valuation	450.00	236	315,261	106,200	0	106,200	103,050	103,500
	Total minimum payments			433	1,235,028	214,500	0	214,500	211,950	214,350
	Total general rates and minimum payments			1,529	240,337,499	5,183,107	0	5,183,107	5,059,399	5,090,847
###	**Ex-gratia rates**									
	Cooperative Bulk Handling	Ex-gratia	0.081390	tonnage	645,150	52,506	0	52,506	49,470	49,470
						5,235,613	0	5,235,613	5,108,869	5,140,317
	Discounts (Refer note 2(g))							(180,000)	(179,422)	(165,000)
	Total rates					5,235,613	0	5,055,613	4,929,447	4,975,317
	Instalment plan charges							7,500	8,190	3,500
	Instalment plan interest							5,000	7,080	5,000
	Late payment of rate or service charge interest							35,000	49,557	35,000
								47,500	64,827	43,500

The Shire of Yilgarn did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	Friday, 18 September 2026	0	0.00%	11.0%
Option two				
First instalment	Friday, 18 September 2026	10	4.50%	11.0%
Second instalment	Wednesday, 20 January 2027	10	4.50%	11.0%
Option three				
First instalment	Friday, 18 September 2026	10	4.50%	11.0%
Second instalment	Thursday, 19 November 2026	10	4.50%	11.0%
Third instalment	Wednesday, 20 January 2027	10	4.50%	11.0%
Fourth instalment	Tuesday, 23 March 2027	10	4.50%	11.0%

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

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

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

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

Differential general rate or general rate	Proposed Rate in $	Adopted Rate in $	Reasons for the difference
UV - Mining	0.155988	0.151118	The Rate in the Dollar was reduced for UV - Rural rate catagory due to significant increases in valuations. UV - Mining had a minor reduction in an attempt to bring parity of rates raised between the two rate types
UV - Rural	0.010699	0.010468	

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The Shire of Yilgarn did not raise service charges for the year ended 30th June 2027.

(g) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
				$	$	$	
All GRV & UV Rate Types (Excluding Sewerage, ESL and Waste & Recycling Collection Charges).	Rate	5.0%	0	180,000	179,422	165,000	Full payment of Rates, Sewerage , ESL & Waste Collection charges including areas on or before the 35th day from the date of issue shown on the rates notice.
				180,000	179,422	165,000	

(h) Waivers or concessions

The Shire of Yilgarn does not anticipate any waivers or concessions for the year ended 30th June 2027.

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	14,484,970	21,415,221	593,730
Receivables		902,883	1,162,883	1,315,272
Inventories		42,599	107,599	76,196
Other assets		0	0	135,262
		15,430,452	22,685,703	2,120,460
Less: current liabilities				
Trade and other payables		(912,801)	(662,801)	(1,180,531)
Contract liabilities		0	0	(670,303)
Lease liabilities	6	(11,402)	(11,402)	0
Long term borrowings	7	(202,413)	(202,412)	(196,934)
Employee provisions		(483,964)	(483,964)	(472,459)
		(1,610,580)	(1,360,579)	(2,520,227)
Net current assets		13,819,872	21,325,124	(399,767)
Less: Total adjustments to net current assets	3(b)	(13,603,693)	(14,712,965)	(14,117,490)
Net current assets used in the Statement of Financial Activity		216,179	6,612,159	(14,517,257)

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Adjustments to net current assets				
Less: Reserve accounts	8	(13,845,379)	(14,937,287)	(14,347,644)
Less: Current assets not expected to be received at end of year				
- Rates receivable		(343,849)	(343,849)	(318,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		202,413	202,412	196,934
- Current portion of lease liabilities		11,402	11,402	0
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		371,720	354,357	351,220
Total adjustments to net current assets		(13,603,693)	(14,712,965)	(14,117,490)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(52,279)	(40,231)	(4,296)
Add: Loss on asset disposals	5	135,307	171,217	164,013
Add: Depreciation	6	5,366,485	5,119,411	5,267,485
Movement in current liabilities associated funds held in reserve account:				
- Current portion of unspent capital grant/contributions			175,005	0
- Current portion of employee benefit provisions		17,363		
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	18,314	49,581
- Employee benefit provisions		0	26,931	75,527
Non cash amounts excluded from operating activities		5,466,876	5,470,647	5,552,310

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		14,484,967	21,415,221	593,730
Restrictions				
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		13,845,379	14,937,287	14,347,644
		13,845,379	14,937,287	14,347,644
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	13,845,379	14,937,287	14,347,644
Contract liabilities		0	0	0
Total restricted financial assets		13,845,379	14,937,287	14,347,644

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		226,151	5,838,960	1,643,134
Non-cash items:				
Depreciation	6	5,366,485	5,119,411	5,267,485
Loss on sale of assets	5	83,028	130,986	159,717
Changes in assets and liabilities:				
Decrease in receivables		260,000	378,098	0
(Increase)/decrease in inventories		65,000	(31,403)	0
Decrease in other assets		0	2,167,588	0
(Increase)/decrease in trade and other payables		250,000	(670,905)	0
(Increase) in capital grant/contributions liabilities		0	(14,740)	0
Decrease in employee related provisions		0	94,144	0
Capital grants, subsidies and contributions		(5,030,052)	(3,872,918)	(5,784,530)
Net cash provided by operating activities		1,220,612	9,139,221	1,285,806

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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.

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Yilgarn classifies financial assets at amortised c 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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget				2025/26 Actual				2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$
Buildings - non-specialised	1,077,793	0	0	0	1,192,207	(149,500)	79,630	(69,870)	839,466	0	0	0	0
Buildings - specialised	1,134,458	0	0	0	689,078	0	0	0	604,000	0	0	0	0
Furniture and equipment	7,500	0	0	0	8,123	0	0	0	73,500	0	0	0	0
Plant and equipment	1,355,000	(693,031)	610,000	(83,031)	1,563,165	(536,428)	407,052	(129,376)	1,823,000	(664,717)	505,000	4,296	(164,013)
Total	3,574,751	(693,031)	610,000	(83,031)	3,452,573	(685,928)	486,682	(199,246)	3,339,966	(664,717)	505,000	4,296	(164,013)
(b) Infrastructure													
Infrastructure - roads	8,414,572	0	0	0	5,160,915	0	0	0	5,151,218	0	0	0	0
Infrastructure - footpaths	300,000	0	0	0	0	0	0	0	120,000	0	0	0	0
Infrastructure - Parks and Ovals	86,134	0	0	0	179,531	0	0	0	160,000	0	0	0	0
Infrastructure - Airport Infrastructure	1,100,000	0	0	0	29,449	0	0	0	28,000	0	0	0	0
Infrastructure - General / Other	85,048	0	0	0	0	0	0	0	363,720	0	0	0	0
Infrastructure - Sewerage	28,000	0	0	0	0	0	0	0	34,000	0	0	0	0
Total	10,013,754	0	0	0	5,369,895	0	0	0	5,856,938	0	0	0	0
Total	13,588,505	(693,031)	610,000	(83,031)	8,822,468	(685,928)	486,682	(199,246)	9,196,904	(664,717)	505,000	4,296	(164,013)

MATERIAL ACCOUNTING POLICIES

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

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

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

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	77,678	74,102	72,693
Buildings - specialised	565,044	539,029	449,646
Furniture and equipment	23,839	22,741	24,997
Plant and equipment	521,951	497,920	421,797
Infrastructure - roads	3,155,412	3,010,136	3,304,108
Infrastructure - footpaths	33,079	31,556	30,995
Infrastructure - Drainage	623,187	594,495	570,600
Infrastructure - Parks and Ovals	59,714	56,965	55,952
Infrastructure - Waste Facilities			6,954
Infrastructure - Airport Infrastructure	27,793	26,513	32,318
Infrastructure - General / Other	264,712	252,525	246,066
Infrastructure - Sewerage	14,077	13,429	51,359
	5,366,485	5,119,411	5,267,485
By Program			
Governance	32,200	32,219	32,200
Law, order, public safety	145,150	152,319	145,150
Health	14,435	14,690	14,435
Education and welfare	83,200	83,199	83,200
Housing	47,700	47,622	47,700
Community amenities	644,150	655,765	644,150
Recreation and culture	560,150	581,255	525,150
Transport	3,399,300	3,102,930	3,399,300
Economic services	54,300	59,863	54,300
Other property and services	385,900	389,549	321,900
	5,366,485	5,119,411	5,267,485

MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Southern Cross Aquatic Centre Renewal	98	WATC	1.1426%	364,175	0	(101,092)	263,083	(5,016)	464,122	0	(99,947)	364,175	(6,161)	464,122	0	(99,946)	364,176	(6,160)
Southern Cross Recreation Center Upgrade	99	WATC	4.4187%	1,093,013	0	(101,321)	991,692	(47,189)	1,190,000	0	(96,987)	1,093,013	(51,523)	1,190,000	0	(96,987)	1,093,013	(51,523)
				1,457,188	0	(202,413)	1,254,775	(52,205)	1,654,122	0	(196,934)	1,457,188	(57,684)	1,654,122	0	(196,933)	1,457,189	(57,683)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire of Yilgarn does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire of Yilgarn had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	(2,000)	(10,533)	(2,000)
Total amount of credit unused	23,000	14,467	23,000
Loan facilities			
Loan facilities in use at balance date	1,254,775	1,457,188	1,457,189

MATERIAL ACCOUNTING POLICIES

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
Leave reserve	354,357	17,363	0	371,720	339,378	14,979	0	354,357	339,377	11,843	0	351,220
Plant reserve	1,398,790	68,541	(1,150,000)	317,331	1,339,660	59,130	0	1,398,790	1,339,660	46,771	0	1,386,431
Building reserve	2,290,786	112,248	0	2,403,034	1,228,894	1,061,892	0	2,290,786	1,228,894	1,042,694	0	2,271,588
Aerodrome reserve	1,865,003	91,385	(1,100,000)	856,388	338,583	1,526,420	0	1,865,003	338,582	1,511,815	0	1,850,397
Sewerage reserve	1,379,511	67,596	0	1,447,107	1,321,196	58,315	0	1,379,511	1,321,196	46,103	0	1,367,299
Mt Hampton / Dalyalbin Water reserve	114,641	13,117	0	127,758	99,852	14,789	0	114,641	99,852	10,985	0	110,837
Sport & Recreation Facility reserve	807,031	39,545	0	846,576	872	806,159	0	807,031	872	800,000	0	800,872
Homes for the Aged reserve	479,325	23,487	0	502,812	459,063	20,262	0	479,325	459,063	16,019	0	475,082
Refuse reserve	289,721	14,196	0	303,917	277,474	12,247	0	289,721	277,474	9,682	0	287,156
Community Bus reserve	153,947	7,543	0	161,490	147,439	6,508	0	153,947	147,439	5,145	0	152,584
Museum reserve	41,164	5,017	0	46,181	36,122	5,042	0	41,164	36,122	4,261	0	40,383
Health Services - Capital reserve	253,111	12,402	0	265,513	242,411	10,700	0	253,111	242,411	8,459	0	250,870
HVRUF reserve	2,948,303	573,467	0	3,521,770	2,181,725	1,110,578	(344,000)	2,948,303	2,181,724	626,167	(344,000)	2,463,891
Youth Development reserve	133,018	6,518	0	139,536	127,395	5,623	0	133,018	127,396	4,445	0	131,841
Tourism reserve	302,802	14,837	0	317,639	290,002	12,800	0	302,802	290,002	10,120	0	300,122
Health Services - Operations reserve	129,963	6,368	0	136,331	124,469	5,494	0	129,963	124,469	4,343	0	128,812
Yilgarn Bowls & Tennis Sinking Fund reserve	85,776	10,870	0	96,646	75,765	10,011	0	85,776	75,765	9,311	0	85,076
Standpipe Maintenance / Upgrade reserve	238,690	11,696	0	250,386	228,600	10,090	0	238,690	228,600	7,977	0	236,577
Mineral Resources Contribution reserve	1,671,348	81,896	(220,000)	1,533,244	1,600,697	70,651	0	1,671,348	1,600,697	55,909	0	1,656,606
ICT Reserve	0	200,000	0	200,000	0	0	0	0	0	0	0	0
	14,937,287	1,378,092	(2,470,000)	13,845,379	10,459,597	4,821,690	(344,000)	14,937,287	10,459,595	4,232,049	(344,000)	14,347,644

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
Leave reserve	Ongoing	To be used to fund Long Service Leave requirements. Council approves the fixing of this Reserve to the level of Long Service Leave liability,
Plant reserve	Ongoing	To be used To fund future maintenance works at the Mt Hampton Dam and Dulyalbin Water Supply Tank via annual contributions from the sale of
Building reserve	Ongoing	To be used to fund any major maintenance or future construction works required for the Southern Cross Sewerage and Marvel Loch Effluent Waste
Aerodrome reserve	Ongoing	To be used for major construction and improvements to Council's Buildings.
Sewerage reserve	Ongoing	To be used for the purchase of major plant.
Mt Hampton / Dalyalbin Water reserve	Ongoing	To be used for the upkeep and any major upgrade works to the Southern Cross Airport.
Sport & Recreation Facility reserve	Ongoing	To be used To meet future costs of major works to be carried out at Refuse Disposal Sites within the Shire of Yilgarn. Funds held in this Reserve will provide a buffer in the event of an emergency where a substantial, catastrophic or undesired Refuse Disposal incident was to occur and could not be accommodated within the confines of Council's facilities.
Homes for the Aged reserve	Ongoing	To be used To fund any major projects relating To Recreation within the community.
Refuse reserve	Ongoing	To be used as a conduit for the placement of rental income from all twelve units, providing funding for future redevelopment works at this facility.
Community Bus reserve	Ongoing	To provide a conduit Reserve for the proceeds from the hire of the Yilgarn Community Bus.
Museum reserve	Ongoing	Monies held on behalf of the Yilgarn Historical Museum for their purpose and use as required.
Health Services - Capital reserve	Ongoing	To be used to maintain the Health Service GP practice and associated assets.
HVRUF reserve	Ongoing	To provide adequate disclosure of funds received under the HVRIC and the relevant road funds are expended on.
Youth Development reserve	Ongoing	To be used for the development of Youth in theYilgarn District.
Tourism reserve	Ongoing	To be used to fund tourism in the Yilgarn District.
Health Services - Operations reserve	Ongoing	To be use when the Shire of Yilgarn is required to take operational control of the Southern Cross GP practice.
Yilgarn Bowls & Tennis Sinking Fund reserve	Ongoing	To recognise the Yilgarn Bowls & tennis Clubs contribution to future playing surface upgrades.
Standpipe Maintenance / Upgrade reserve	Ongoing	To be used for major maintenance and upgrades to the Shires standpipe network.
Mineral Resources Contribution reserve	Ongoing	To recognise contributions made by Mineral Resourses Limited for the purpose of future remedial road works.
ICT Reserve	June 2029	To facilitte funding of replacement ERP and associated software

9. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	956,927	637,340	264,482
Late payment of fees and charges *	1,500	2,236	1,500
Other interest revenue	40,000	56,637	40,000
	998,427	696,213	305,982
* The Shire of Yilgarn has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.			
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	52,800	54,726	51,500
Other services	7,725	15,600	7,725
	60,525	70,326	59,225
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	52,205	57,684	57,683
	52,205	57,684	57,683
(d) Write offs			
General rate	40,000	14,480	35,000
Fees and charges	5,000	9	5,000
	45,000	14,489	40,000

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Cr Bryan Close - Shire President			
President's allowance	13,000	6,500	3,250
Meeting attendance fees	9,900	9,900	6,100
Annual allowance for ICT expenses	1,180	1,180	1,180
	24,080	17,580	10,530
Cr Gary Guerini - Deputy Shire President			
Deputy President's allowance	3,250	1,625	0
Meeting attendance fees	6,600	5,940	6,100
Annual allowance for ICT expenses	1,180	1,180	1,180
Travel and accommodation expenses	750	651	1,500
	11,780	9,396	8,780
Cr Donna Newbury			
Meeting attendance fees	6,600	7,040	6,100
Annual allowance for ICT expenses	1,180	1,180	1,180
Travel and accommodation expenses	1,000	972	500
	8,780	9,192	7,780
Cr Bianca Bradford			
Meeting attendance fees	6,600	7,480	6,100
Annual allowance for ICT expenses	1,180	1,180	1,180
	7,780	8,660	7,280
Cr Lisa Granich			
Meeting attendance fees	6,600	6,380	6,100
Annual allowance for ICT expenses	1,180	1,180	1,180
Travel and accommodation expenses	300	243	500
	8,080	7,803	7,780
Cr Linda Rose			
Meeting attendance fees	6,600	5,720	6,100
Annual allowance for ICT expenses	1,180	1,180	1,180
Travel and accommodation expenses	2,500	2,535	2,500
	10,280	9,435	9,780
Cr Dane Stephen - Elected March 2026			
Meeting attendance fees	6,600	1,320	0
Annual allowance for ICT expenses	1,180	0	0
Travel and accommodation expenses	550	49	0
	8,330	1,369	0
Cr Wayne Della Bosca - Retired October 2025			
President's allowance	0	0	12,000
Meeting attendance fees	0	4,620	9,600
Annual allowance for ICT expenses	0	0	1,180
Travel and accommodation expenses	0	671	500
	0	5,291	11,280
Total Council Member Remuneration	79,110	68,726	63,210
President's allowance	13,000	6,500	12,000
Deputy President's allowance	3,250	1,625	3,250
Meeting attendance fees	49,500	48,400	46,200
Annual allowance for ICT expenses	8,260	7,080	8,260
Travel and accommodation expenses	5,100	5,121	5,500
	79,110	68,726	75,210

11. TRUST FUNDS

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

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Police Licensing	759	0	0	759
Builders Levy	20,710	1,500	(1,500)	20,710
Transwa Bookings	2,046	0	0	2,046
Housing Tenancy Bonds	2,280	0	0	2,280
Hall Hire Bonds	1,115	0	0	1,115
Security Key System Bonds	1,830	0	0	1,830
Clubs & Groups	1,730	0	0	1,730
Third Party Contributions	7,438	0	0	7,438
Rates Overpaid	11,713	5,200	(4,100)	12,813
Retension Monies	15,000	5,000	(10,000)	10,000
	64,621	11,700	(15,600)	60,721

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

OTHER REVENUE
Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

12. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

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

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention and animal control.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizen centre. Provision and maintenance of Homes for the Aged.
Housing To provide and maintain Staff and general housing.	Provision and maintenance of Staff and general housing.
Community amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
Transport To provide safe, effective and efficient transport services to the community	Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
Economic services To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control, standpipes and building control.
Other property and services To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
General purpose funding	12,500	15,082	8,500
Law, order, public safety	4,750	3,205	4,750
Health	1,500	357	1,500
Education and welfare	74,480	73,247	74,480
Housing	75,020	57,454	69,160
Community amenities	741,472	718,571	767,478
Recreation and culture	49,300	42,354	12,650
Transport	35,450	1,029,308	35,450
Economic services	1,155,020	944,701	1,048,770
Other property and services	52,180	11,800	56,129
	2,201,672	2,896,079	2,078,867

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

SHIRE OF YILGARN

2026 - 2027 FEES AND CHARGES

Function	Description	Fee	GST	Total
GENERAL PURPOSE FUNDING				
Rates				
	Admin Fee - Caveat Lodgement	29.09	2.91	32.00
	Admin Fee - Rates Recovery from Rent	29.09	2.91	32.00
	Admin Fee - Refund of Overpayments	59.09	5.91	65.00
	Rate Enquiry Fees - Property Information Reports	90.00	9.00	99.00
	Rate Notice Copy	15.00	1.50	16.50
	Rate Enquiry	33.64	3.36	37.00
	Rates Database Extract	14.55	1.45	16.00
	Title Search	40.00	4.00	44.00
Freedom of Information				
	Application Fee - FOI (personal)			No Charge
	Application Fee - FOI (non-personal)	30.00	0.00	30.00
	Staff Time Dealing with Application - Per Hour	30.00	0.00	30.00
	Staff Supervised Access to Information - Per Hour	30.00	0.00	30.00
	Photocopying - as per fees listed in CRC printing section			
	Delivery, Packaging & Postage			At Cost
Other				
	Interest on Outstanding Standard Debtors (60+ Days overdue)			11.00%
	Standard Debtors Installment Fee	10.00	1.00	11.00
	Copy of State Electoral Roll	19.09	1.91	21.00
	Dishonoured Cheque Fee	19.09	1.91	21.00
	Local Authoruty Vehicle Licence Plates	Department of Transport Cost + $50		
	Bullfinch Book	33.64	3.36	37.00
	Koolyanobbing Book	33.64	3.36	37.00
	Yilgarn History Book	38.18	3.82	42.00
	Before Coolgardie II	36.36	3.64	40.00
	Vultee Vengeance Book - Soft Cover	28.18	2.82	31.00
	Yellowdine Book	29.09	2.91	32.00
	Books - Postage Charge	13.64	1.36	15.00
	Wheatbelt Visitors Centre - Wholesale			
	Koolyanobbing Book	20.45	2.05	22.50
	Vultee Vengeance Book - Soft Cover	16.91	1.69	18.60
	Yellowdine Book	17.45	1.75	19.20
LAW ORDER AND PUBLIC SAFETY				
Dog & Cat Poundage				
	Poundage / Sustenance - per day or part thereof	20.00	2.00	22.00
	Impounding Fee	68.18	6.82	75.00

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

Function	Description	Fee	GST	Total
Health (Public Building) Regulations 1992				
	Low Risk Public Building Application	90.00	0.00	90.00
	Medium Risk Public Building Application	180.00	0.00	180.00
	High Risk Public Building Application	832.00	0.00	832.00
Food Act 2008				
	Notification of a Non-Exempt Food Business	60.00	0.00	60.00
(Source: Health Department Schedule of Local Government Fees and Charges)				
EDUCATION AND WELFARE				
SOUTHERN CROSS COMMUNITY RESOURCE CENTRE				
Photocopying / printing - black (per page)				
	A5 single sided	0.14	0.01	0.15
	A5 double sided	0.18	0.02	0.20
	A4 single sided	0.27	0.03	0.30
	A4 double sided	0.36	0.04	0.40
	A3 single sided	0.55	0.05	0.60
	A3 double sided	0.73	0.07	0.80
	A5 nonstandard paper (per side)	0.27	0.03	0.30
	A4 nonstandard paper (per side)	0.55	0.05	0.60
	Over 150 copies A5 single sided	0.05	0.00	0.05
	Over 150 copies A5 double sided	0.09	0.01	0.10
	Over 150 copies A4 single sided	0.18	0.02	0.20
	Over 150 copies A4 double sided	0.27	0.03	0.30
	Over 150 copies A3 single sided	0.45	0.05	0.50
	Over 150 copies A3 double sided	0.64	0.06	0.70
Photocopying / printing - colour (per page)				
	A5 single sided	0.45	0.05	0.50
	A5 double sided	0.68	0.07	0.75
	A4 single sided	0.91	0.09	1.00
	A4 double sided	1.36	0.14	1.50
	A3 single sided	1.82	0.18	2.00
	A3 double sided	2.55	0.25	2.80
	A5 nonstandard paper (per side)	0.73	0.07	0.80
	A4 nonstandard paper (per side)	1.45	0.15	1.60
	Over 150 copies A5 single sided	0.36	0.04	0.40
	Over 150 copies A5 double sided	0.59	0.06	0.65
	Over 150 copies A4 single sided	0.82	0.08	0.90
	Over 150 copies A4 double sided	1.27	0.13	1.40
	Over 150 copies A3 single sided	1.73	0.17	1.90
	Over 150 copies A3 double sided	2.45	0.25	2.70

Function	Description	Fee	GST	Total
Large format printing / scanning (up to 36" wide) - per ½ metre or part there of				
	Printing - schematics & line drawings (Black)	10.91	1.09	12.00
	Printing - posters & pictures (Black)	22.73	2.27	25.00
	Printing - schematics & line drawings (Colour)	16.36	1.64	18.00
	Printing - posters & pictures (Colour)	31.82	3.18	35.00
	Scanning - per ½ metre	4.55	0.45	5.00
Laminating				
	Business Card	0.91	0.09	1.00
	A4	1.82	0.18	2.00
	A3	2.73	0.27	3.00
	* *Photocopying / printing cost not included.*			
Facsimile				
	Facsimile first page	1.36	0.14	1.50
	Per page thereafter	0.91	0.09	1.00
Binding				
	A4 booklet 1-150 pages	3.18	0.32	3.50
	A4 booklet over 150 pages	4.09	0.41	4.50
Internet Usage				
	15 minutes	1.82	0.18	2.00
	15 - 30 minutes	3.64	0.36	4.00
	30 minutes to 1 hour	5.45	0.55	6.00
Secretarial Services				
	15 minutes	13.64	1.36	15.00
	15 - 30 minutes	27.27	2.73	30.00
	1 Hour	54.55	5.45	60.00
	* *Photocopying / printing, faxing, scanning and emailing cost not included.*			
Museum Curator Research Services - Per Hour				
	Less than 1 Hour			No Charge
	1 Hour + (or part there-off)	54.55	5.45	60.00
	* *Photocopying / printing, faxing, scanning and emailing cost not included.*			
Video Conferencing				
	Video Conference link-up - per hour	45.45	4.55	50.00

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

Function	Description	Fee	GST	Total
	Half page A5 with typesetting	16.36	1.64	18.00
	¼ page	9.09	0.91	10.00
	¼ page with typesetting	13.64	1.36	15.00
	Colour			
	Full page A4	118.18	11.82	130.00
	Full page A4 with typesetting	145.45	14.55	160.00
	Half page A5	63.64	6.36	70.00
	Half page A5 with typesetting	81.82	8.18	90.00
	¼ page	31.82	3.18	35.00
	¼ page with typesetting	36.36	3.64	40.00
Crosswords Classified lineage				
	Real Estate, Garage Sales, Employment max 6 lines	7.27	0.73	8.00
Free Advertising				
	Community Notices (Community Events, Community Group Notices, Health Services, Dog Bating, Volunteers needed etc.) Including Birthdays, Births, Deaths, Thanks, Congratulations, Gotchas, Raffle Results, Business Hours / Disruptions, Wanted adverts.			Free
	* *Size and availability of free advertising at the discretion of Editor*			
Crossword				
	Per issue	0.91	0.09	1.00
	Annual mail subscription	90.91	9.09	100.00
	Online subscription (delivery via email)			Free
Community Directory - Advertising				
	Full Page - Glossy colour - Back cover	318.18	31.82	350.00
	Full Page - Glossy colour - Inside cover	318.18	31.82	350.00
	Full Page - Black & White - Inside book	209.09	20.91	230.00
	Half Page - Glossy colour - Inside & Back cover (excl, front cover)	245.45	24.55	270.00
	Half Page - Black & White - Inside book	190.91	19.09	210.00
	Quarter Page (Horizontal) - Glossy colour - Inside cover	200.00	20.00	220.00
	Quarter Page - Glossy colour - Inside cover	200.00	20.00	220.00
	Quarter Page - Black & White - Inside book	163.64	16.36	180.00
	Eighth Page - Black & White - Inside book	118.18	11.82	130.00
	Community phone directory	4.55	0.45	5.00
	* *1st copy of phone directory free per household and charges apply thereafter*			
Shire Calendar - Advertising				
	1 Ad	45.45	4.55	50.00
	2 Ads	81.82	8.18	90.00
	3 Ads	109.09	10.91	120.00

Function	Description	Fee	GST	Total
Area Promotions Materials				
	Post Cards, Stickers & Magnets			As Marked
Library				
	Membership permanent resident			Free
	Membership temporary residents			Free
	Overdue notice (First free, charges apply thereafter)	5.00	0.50	5.50
	Bond for temporary residents	25.00	0.00	25.00
HOUSING				
Rental Rates per Week				
	Council Staff Housing - By negotiation up to	120.00	0.00	120.00
	Council Staff - Unit Housing - 91A-C Antares St	60.00	0.00	60.00
	Housing - Medical Services			
	- 35 Taurus Street (Doctor)			Free
	Homes for the Aged - Units 1 to 4	55.00	0.00	55.00
	Homes for the Aged - Units 5 to 8	75.00	0.00	75.00
	Homes for the Aged - Units 9 to 12	120.00	0.00	120.00
	50 Antares Street - Units 1 to 4	300.00	0.00	300.00
	Cleaning Fee (If required on tenant vacating premises) - per hour or part thereof.	77.27	7.73	85.00
	* *General Shire housing stock may be rented at the discression of the CEO for a negotiated weekly rental*			
	* *A bond equivalent to four times the weekly rent is payable on all Council houses and units*			
Professional Housing				
	Daily Rate			
	13 Libra Place (East)	65.00	0.00	65.00
	13 Libra Place (West)	65.00	0.00	65.00
	11 Antares Street	65.00	0.00	65.00
	Weekly Rate			
	13 Libra Place (East)	300.00	0.00	300.00
	13 Libra Place (West)	300.00	0.00	300.00
	11 Antares Street	300.00	0.00	300.00
	* *The CEO is authorised to negotiate a suitable rental rate if deemed necessary.*			
	Cleaning Fee (If required on tenant vacating premises) - per hour or part thereof.	77.27	7.73	85.00

Function	Description	Fee	GST	Total
COMMUNITY AMENITIES				
Rubbish Collection - Sale of 240 litre Sulo Bin				
	Kerb side waste collection	As determined annually by Council		
*	*Note: 240 ltr bins; First collection - GST free*			
	240 ltr Rubbish Bins - sale of	At Cost + Admin Charge		
	240 ltr Rubbish Bins Spare Parts (Lids, Wheels etc) - sale of (If Available)	At Cost + Admin Charge		
Refuse Disposal				
	Controlled Liquid Waste (K210, K110) - per litre	0.12	0.01	0.13
	Asbestos Containing Material - per cubic metre	72.73	7.27	80.00
	Commercial Waste - per cubic metre	45.45	4.55	50.00
	Commercial Green Waste - per cubic metre			Free
	Tyres - Small - Passenger/Motorbike (each)	13.64	1.36	15.00
	Tyres - Medium - 4WD, SUV (each)	18.18	1.82	20.00
	Tyres - Large - Truck (each)	40.91	4.09	45.00
	Tyres - Large - Truck - Super Single (each)	81.82	8.18	90.00
	Tyres - Large - Tractor / Earth Mover - up to 1m (each)	163.64	16.36	180.00
	Tyres - Large - Tractor / Earth Mover - 1m to 2m (each)	313.64	31.36	345.00
	Tyres - Large - Tractor / Earth Mover - greater than 2m (each)	472.73	47.27	520.00
	Opening outside of normal operating hours (minimum charge, waste charges additional)	150.00	15.00	165.00
	Local residential waste - during open hours			Free
*	*Metres^3 will be measured onsite*			
Southern Cross and Bullfinch Cemeteries				
	Grant of Right of Burial	250.00	0.00	250.00
	Grant of Right of Burial - Niche Wall	100.00	0.00	100.00
	Transfer of Grant of Right of Burial	30.00	0.00	30.00
	Copy of Grant of Right of Burial	30.00	0.00	30.00
	Interment of Adult	400.00	40.00	440.00
	Digging Deeper Grave / Oversized Casket (in addition to applicable Interment Fee)	122.73	12.27	135.00
	Interment of child under 7 yrs	231.82	23.18	255.00
	Interment of stillborn	177.27	17.73	195.00
	Interment of ashes	60.00	6.00	66.00
	Reopening of adult grave	381.82	38.18	420.00
	Reopening of child grave	272.73	27.27	300.00
	Reopening of stillborn grave	218.18	21.82	240.00
	Equipment Mob/Demob - Bullfinch Internnment (in addition to applicable Interment Fee)	136.36	13.64	150.00
	Interment without due notice (in addition to applicable Interment Fee)	163.64	16.36	180.00
	Interment outside normal working hours (in addition to applicable Interment Fee)	150.00	15.00	165.00
	Late arrivals - per hour (in addition to applicable Interment Fee)	45.45	4.55	50.00
	Exhumations	381.82	38.18	420.00
	Permission to erect headstone	28.18	2.82	31.00
	Permission to erect monument	47.27	4.73	52.00
	Permission to erect nameplate	10.00	1.00	11.00
	Funeral Directors Annual License	200.00	0.00	200.00

Function	Description	Fee	GST	Total
	Funeral Directors Single License	40.00	0.00	40.00
	Single Niche placement (If Shire Staff assistance required)	36.36	3.64	40.00
	Double Niche placement (If Shire Staff assistance required)	36.36	3.64	40.00
	Masons Licence - Annual	100.00	0.00	100.00
	Masons Licence - Single	50.00	0.00	50.00
Sewerage Applications				
	Fees set by Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974			
Planning Scheme Amendment Fees - Local Government Fees Only				
	Minor Town Planning Scheme Amendments, including rezoning or lots when not included as part of a LG amendment - use scale of fees or use average of $2,000 plus cost for preparing amendment documentation (if applicable)	2,000.00	0.00	2,000.00
	Major Town Planning Scheme Amendments, including Lot Subdivision for 10 or more lots, when not included as part of a LG amendment - use scale of fees or use average of $4,000 plus cost of preparing amendment documentation (if applicable)	4,000.00	0.00	4,000.00
Planning Application Fees				
	Maximum Fees set by Planning and Development Regulations 2009			
RECREATION AND CULTURE				
	Annual Fees			
	Southern Cross Football Club	3,272.73	327.27	3,600.00
	Yilgarn Cricket Association	1,409.09	140.91	1,550.00
	Yilgarn Basketball Association (outdoor courts ex Lounge)	600.00	60.00	660.00
	Yilgarn Basketball Association (indoor courts inc Lounge)	1,409.09	140.91	1,550.00
	Yilgarn Netball Association (outdoor courts ex Lounge)	600.00	60.00	660.00
	Yilgarn Netball Association (indoor courts inc Lounge)	1,409.09	140.91	1,550.00
	Yilgarn Ladies Darts Association (inc Lounge)	1,409.09	140.91	1,550.00
	Southern Cross Golf Club	545.45	54.55	600.00
	Yilgarn Bowls & Tennis Clubrooms	1,409.09	140.91	1,550.00

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

HIRE OF PUBLIC BUILDINGS & GROUNDS

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

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

Function	Description	Fee	GST	Total
Community Centre / Halls				
	Foyer only per day	90.91	9.09	100.00
	Foyer only half day	63.64	6.36	70.00
	Kitchen only flat rate	63.64	6.36	70.00
	Private function per day	209.09	20.91	230.00
	Private function half a day	145.45	14.55	160.00
	Commercial function per day	304.55	30.45	335.00
	Commercial function half day	181.82	18.18	200.00
	Bond (refundable)	300.00	0.00	300.00
	Extra Cleaning Fee per hour or part thereof (minimum 2 hours)	77.27	7.73	85.00
	* *Half Day = 4 hrs*			
Senior Citizens Centre				
	Private & Corporate Functions - Maximum Charge	318.18	31.82	350.00
	Bond (refundable)	300.00	0.00	300.00
	* *Hire & Charge Rate at CEO's discretion*			
Yilgarn Recreation Centre				
	Main Lounge			
	Private function - per day			
	Lounge only	63.64	6.36	70.00
	Bar & Lounge only	113.64	11.36	125.00
	Lounge, Kitchen & Bar	163.64	16.36	180.00
	Private function - per half day			
	Lounge only	40.91	4.09	45.00
	Bar & Lounge only	86.36	8.64	95.00
	Lounge, Kitchen & Bar	109.09	10.91	120.00
	Commercial function - per day			
	Lounge only	136.36	13.64	150.00
	Bar & Lounge only	227.27	22.73	250.00
	Lounge, Kitchen & Bar	318.18	31.82	350.00
	Commercial function - per half day			
	Lounge only	81.82	8.18	90.00
	Bar & Lounge only	150.00	15.00	165.00
	Lounge, Kitchen & Bar	250.00	25.00	275.00
	Veiwing Lounge			
	Private function per day	131.82	13.18	145.00
	Private function half day	86.36	8.64	95.00
	Private function per hour	31.82	3.18	35.00
	Commercial function per day	168.18	16.82	185.00
	Commercial function half a day	118.18	11.82	130.00
	Commercial function per hour	36.36	3.64	40.00

Function	Description	Fee	GST	Total
	Indoor Sports Court - incl. change rooms			
	Indoor Court - per hour (ex Lounge)	27.27	2.73	30.00
	Indoor Court - per day (ex Lounge)	95.45	9.55	105.00
	Outdoor Oval & Sports Courts			
	Sports Oval Hire - per day	409.09	40.91	450.00
	Outdoor Courts - per hour	27.27	2.73	30.00
	Outdoor Courts - per day	95.45	9.55	105.00
	* *Outdoor Oval & Courts Charges only applicable if exclusive use required*			
	* *Charges NOT applicable to groups/clubs who pay an annual usage fee during applicable sporting season*			
	Bond complex (refundable)	300.00	0.00	300.00
	Bond grounds (refundable)	515.00	0.00	515.00
	Extra Cleaning Fee per hour or part thereof (min 2 hours) - Indoor Facilities ONLY	77.27	7.73	85.00
Hire of chairs & tables - Per Day *(From Recreation Complex only)*				
	Chairs - stack of 10	9.09	0.91	10.00
	Table each	4.55	0.45	5.00
	* *Pick up & return hirers responsibility.*			
Community Bus Hire Rates				
	Community Bus			
	Not for Profit Organisation - per km (including fuel)	0.60	0.06	0.66
	Commercial / For Profit Organisations - per km (excluding fuel)	0.90	0.09	0.99
	State or Federal Funded Organisation - per km (excluding fuel)	0.90	0.09	0.99
	Community Bus Trailer - per day (All Hire Types)	50.00	5.00	55.00
	Cleaning Charge (If Not Cleaned)	409.09	40.91	450.00
	Hire Bond - Refundable	300.00	0.00	300.00
	* *Commercial Hire: Subject to CEO's Approval*			
Security Key System				
	Bond required for individual keys (refundable)	50.00	0.00	50.00
Swimming Pool Admission				
	General Admission			Free
	Lane Hire per hour	20.00	2.00	22.00
	Private Hire per hour	145.45	14.55	160.00
Trading In Thoroughfares and Public Places				
	Application for Stallholder permit (inc 1 day operations)	45.45	4.55	50.00
	Stallholder permit - Daily fee	27.27	2.73	30.00
	Application for Traders permit (inc 1 day operations)	45.45	4.55	50.00
	Traders permit - Daily fee	27.27	2.73	30.00

Function	Description	Fee	GST	Total
TRANSPORT				
Aerodrome				
	Aircraft Annual landing fees (local)	150.00	15.00	165.00
	Aircraft landing (per tonne rounded up)	15.91	1.59	17.50
	Passenger Fee (Incoming & Outgoing)	27.27	2.73	30.00
Other				
	Sale of Gravel & Sand - per cubic metre	35.00	3.50	38.50
	Sale of Aggregate	At Cost + Admin Charge		
	* *Delivery Additional to Above Fees*			
ECONOMIC SERVICES				
Building Permit Fees				
	As set by Building Regulations 2013			
Building Services levy				
	As set by Building Services (Complaint Resolution and Administration) Regulations 2011			
Building and Construction Industry Training Fund				
	As set by Building and Construction Industry Training Fund and Levy Collection Act 1990			
Land leases - Annual - Payable by 1 July -				
	Horse Agistment Leases - Annual (per yard)	150.00	15.00	165.00
	Lots 36 & 44 - Cropping	2,000.00	200.00	2,200.00
	Airport - Cropping	454.55	45.45	500.00
Water Charges (per kilolitre)				
	Domestic use from Standpipes (On Application)[1]			No Charge
	1. *Water Usage to the Value of $1,200 Annually - No Charge, Thereafter at applicable normal Standpipe Charge rates.*			
	Dulyalbin Tank			
	Water used for stock & spraying (Non-Potable)	1.30	0.00	1.30
	Mt Hampton Dam			
	Water used for stock & spraying (Non-Potable)	0.67	0.00	0.67

Function	Description	Fee	GST	Total
	Standpipes			
	Beaton - 50mm	10.43	0.00	10.43
	Bodallin - 50mm	10.43	0.00	10.43
	Bodallin - 25mm	3.51	0.00	3.51
	Bullfinch - 50mm	10.43	0.00	10.43
	Bullfinch - 25mm	3.51	0.00	3.51
	Castor - 25mm	3.51	0.00	3.51
	Garrett - 50mm	10.43	0.00	10.43
	Gatherer - 50mm	10.43	0.00	10.43
	Ghooli - 50mm	10.43	0.00	10.43
	Koolyanobbing - 50mm	10.43	0.00	10.43
	Marvel Loch - 50mm	10.43	0.00	10.43
	Moorine Rock - 50mm	10.43	0.00	10.43
	Moorine Rock - 25mm	3.51	0.00	3.51
	Noongar - 50mm	10.43	0.00	10.43
	Noongar - 25mm	3.51	0.00	3.51
	North Bodallin - 40mm	10.43	0.00	10.43
	O'Neils - 25mm	3.51	0.00	3.51
	Perilya - 50mm	10.43	0.00	10.43
	* *High Flow Standpipes are 40mm and above, Low Flow are less than 40mm*			
	Standpipe Swipe Card (per card)	18.18	1.82	20.00
	* *Standpipe water charges subject to change at any time due to changes in supply costs.*			
CARAVAN PARK & TOURIST ACCOMMODATION				
	Sandalwood Lodge - A Rooms (Per night)	118.18	11.82	130.00
	Sandalwood Lodge - Family Room (Per night)	172.73	17.27	190.00
	Sandalwood Lodge - B Rooms (Per night)	100.00	10.00	110.00
	Kurrajong Double or Single Room (Per Night)	86.36	8.64	95.00
	Kurrajong - Family Room (Per night)	131.82	13.18	145.00
	Self Contained 2 x 1 Park Cabins (Per Night)	227.27	22.73	250.00
	Powered Caravan Sites - First 2 Guests (Per night)	31.82	3.18	35.00
	Powered Caravan Sites - Additional Person (Per night)	4.55	0.45	5.00
	Powered Caravan Sites - First 2 Guests (Per week)	190.91	19.09	210.00
	Powered Caravan Sites - Additional Person (Per week)	27.27	2.73	30.00
	Unpowered Caravan Sites - First 2 Guests (Per night)	14.55	1.45	16.00
	Unpowered Caravan Sites - Additional Person (Per night)	4.55	0.45	5.00
	Unpowered Caravan Sites - First 2 Guests (Per week)	87.27	8.73	96.00
	Unpowered Caravan Sites - Additional Person (Per week)	27.27	2.73	30.00
	Coin Operated Laundry Facilities - Washing Machine (Per cycle)	3.64	0.36	4.00
	Coin Operated Laundry Facilities - Dryer (Per cycle)	3.64	0.36	4.00
	Showers - Itinerant Use (Per person per use)	5.00	0.50	5.50
	Various Promotional & Non Promotional Merchandise			As Marked
	Lost Key Fee	45.45	4.55	50.00
	* *Powered & Unpowered Sites - Children under 5 years old free*			

Function	Description	Fee	GST	Total
	Cancellations			
	Notice of:			
	More than 48 Hours			Full Refund
	More than 24 Hours but less than 48 Hours			50% Refund
	Less than 24 Hours			No Refund
	Cancellation Fee	13.64	1.36	15.00
	Concessions			
	"Stay for 7 nights, Pay for 6 Nights" (Applicable only to Park Cabins, Sandalwood Motor Lodge and Kurrajong Rooms)	Value of 1 night applicable rate		
	Additional Fees			
	Additional Servicing of Room/s (Per Room / Per Day) (While occupied, rooms are serviced on a weekly basis)	59.09	5.91	65.00
	Additional Cleaning on Check Out (Per Hour or part thereof) (Due to excessive level of disarray such as spills, rubbish, pet hair or rearranged	77.27	7.73	85.00
	Pet Bond - Select Sandalwood Rooms (Per Room - availiable only upon Request)	77.27	7.73	85.00
OTHER PROPERTY AND SERVICES				
11 Antares St - Shop Front Rent - Per Year				
	Section A (61.90 m^2) plus 32.05% of Annual Sewerage & Rubbish Charges	1,873.33	187.33	2,060.66
	Section B (35.17 m^2) plus 18.21% of Annual Sewerage & Rubbish Charges	1,064.36	106.44	1,170.80
	Section C (46.64 m^2) plus 24.15% of Annual Sewerage & Rubbish Charges	1,411.50	141.15	1,552.65
	Section D (49.43 m^2) plus 25.59% of Annual Sewerage & Rubbish Charges	1,495.94	149.59	1,645.53
Labour Hire - Per Hour				
	Labour (Operator)	95.00	9.50	104.50
	Additional Loading for Overtime (Time and a Half)	40.00	4.00	44.00
	Additional Loading for Overtime (Double Time)	95.00	9.50	104.50
	Labour (Executive)	155.00	15.50	170.50
Other				
	Administration Charge			12%
Major Plant - Per hour, operator included				
	Grader	250.00	25.00	275.00
	Construction Loader	250.00	25.00	275.00
	Town Loader	220.00	22.00	242.00
	Backhoe	200.00	20.00	220.00

2026 - 2027 FEES AND CHARGES

Function	Description	Fee	GST	Total
	Skid Steer Loader	180.00	18.00	198.00
	Prime Mover and 2 x Side Tippers	250.00	25.00	275.00
	Prime Mover and Low Loader (Float)	250.00	25.00	275.00
	8x4 Truck and Dog	250.00	25.00	275.00
	Truck <13 tonne	150.00	15.00	165.00
	Truck >13 tonne	180.00	18.00	198.00
	Tractor	180.00	18.00	198.00
	Roller Steel Drum	200.00	20.00	220.00
	Roller Multi Tyred	200.00	20.00	220.00
	Road Broom (inc Vehicle)	200.00	20.00	220.00
Major Plant - Per hour (not including operator, labour rate to be additional)				
	Road Maintenance Truck	200.00	20.00	220.00
Minor Plant - Per day, dry hire				
	Minor Plant - Pumps, Generators (< 10kVA) & Trailers etc. (each)	200.00	20.00	220.00

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