SHIRE OF YALGOO
37 Gibbons Street
Yalgoo WA 6635

SHIRE OF YALGOO

Annual Statutory Budget

For the Year Ending 30 June 2027

Community Vision
The Shire is inclusive, peaceful, prosperous and strong

Local Government Act 1995
Local Government (Financial Management) Regulations 1996
Refer to last audited Annual Report for information on Basis of Preparation and Accounting Standards

SHIRE OF YALGOO
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2027

	Note	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
Operating revenue				
Rates	1(a)	3,942,652	3,336,387	3,312,501
Grants, subsidies and contributions	9(a)	6,660,000	5,397,064	4,921,000
Fees and charges	8	322,200	284,316	306,220
Interest	10(a)	102,000	107,123	51,000
Other revenue		62,020	63,364	35,500
		11,088,872	9,188,254	8,626,221
Operating expenditure				
Employee costs		(2,534,410)	(1,905,448)	(2,496,030)
Materials and contracts		(5,978,460)	(2,436,388)	(5,368,710)
Utility charges		(137,700)	(131,057)	(119,550)
Depreciation	6	(4,905,700)	(4,903,212)	(1,325,400)
Insurance		(312,080)	(233,744)	(260,000)
Other expenditure		(319,440)	(114,458)	(179,500)
		(14,187,790)	(9,724,307)	(9,749,190)
Subtotal		**(3,098,918)**	**(536,053)**	**(1,122,969)**
Fair value gain on acquisition of non-financial assets		0	18,890	0
Capital grants, subsidies and contributions	9(b)	1,490,000	2,347,568	1,900,450
Profit on disposal of assets	5	200,500	96,787	244,500
Loss on disposal of assets	5	(17,500)	(657)	(39,900)
		1,673,000	2,462,588	2,105,050
Net result		**(1,425,918)**	**1,926,535**	**982,081**
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss:				
Changes in asset revaluation surplus		0	0	0
		0	0	0
Total comprehensive income		**(1,425,918)**	**1,926,535**	**982,081**

SHIRE OF YALGOO
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2027

	Note	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
Cash Flows from Operating Activities				
Receipts				
Rates		3,942,652	3,342,042	3,312,501
Grants, subsidies and contributions		7,175,557	5,384,673	10,912,237
Fees and charges		322,200	166,478	306,220
Interest		102,000	107,123	51,000
Other revenue		62,020	63,364	35,500
		11,604,429	9,063,681	14,617,458
Payments				
Employee costs		(2,534,410)	(1,899,908)	(2,521,030)
Materials and contracts		(5,978,460)	(2,536,127)	(5,368,710)
Utility charges		(137,700)	(131,057)	(119,550)
Insurance		(312,080)	(233,744)	(260,000)
Other expenditure		(319,440)	(114,458)	(179,500)
GST payments		0	(22,709)	0
		(9,282,090)	(4,938,003)	(8,448,790)
Net cash provided by (used in) operating activities	3(b)	**2,322,339**	**4,125,678**	**6,168,668**
Cash Flows from Investing Activities				
Capital grants, subsidies and contributions		1,490,002	2,071,564	1,590,606
Proceeds from sale of property, plant and equipment	5	280,000	229,580	403,000
Purchase of property, plant and equipment		(2,467,000)	(1,547,373)	(2,011,000)
Purchase of infrastructure		(2,315,000)	(2,632,634)	(2,420,000)
Net cash provided by (used in) investing activities		**(3,011,998)**	**(1,878,864)**	**(2,437,394)**
Cash Flows from Financing Activities				
Proceeds/(Payments) from financial assets at amortised cost		(2,965,000)	(51,015)	(8,451,461)
Net cash provided by (used in) financing activities		**(2,965,000)**	**(51,015)**	**(8,451,461)**
Net increase / (decrease) in cash held		(3,654,659)	2,195,800	(4,720,187)
Cash at beginning of year		4,126,663	1,930,864	5,171,355
Cash and cash equivalents at the end of the year	3(a)	**472,004**	**4,126,664**	**451,168**

SHIRE OF YALGOO
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDING 30 JUNE 2027

	Note	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
Opening Surplus / (Deficit)	2	4,170,218	1,442,966	7,136,089
Operating revenue				
Grants, subsidies and contributions	9(a)	6,660,000	5,397,064	4,921,000
Fees and charges	8	322,200	284,316	306,220
Interest	10(a)	102,000	107,123	51,000
Other revenue		62,020	63,364	35,500
Profit on disposal of assets	5	200,500	96,787	244,500
		7,346,720	5,948,654	5,558,220
Operating expenditure				
Employee costs		(2,534,410)	(1,905,448)	(2,496,030)
Materials and contracts		(5,978,460)	(2,436,388)	(5,368,710)
Utility charges		(137,700)	(131,057)	(119,550)
Depreciation	6	(4,905,700)	(4,903,212)	(1,325,400)
Insurance		(312,080)	(233,744)	(260,000)
Other expenditure		(319,440)	(114,458)	(179,500)
Loss on disposal of assets	5	(17,500)	(657)	(39,900)
		(14,205,290)	(9,724,964)	(9,789,090)
Excluded non-cash activities				
Depreciation		4,905,700	4,903,212	1,325,400
(Profit) / Loss on disposal of assets		(183,000)	(96,131)	(204,600)
Movement in LG House		0	(18,890)	0
Movement in non-current deferred pensioners		0	(166)	0
Movement in non-current employee receivables		0	(5,791)	0
Movement in non-current employee provisions		0	19,925	0
Net amount from operating activities		**(2,135,870)**	**1,025,849**	**(3,110,070)**
Capital revenue and expenditure				
Capital grants, subsidies and contributions	9(b)	1,490,000	2,347,568	1,900,450
Proceeds from disposal of assets	5	280,000	229,580	403,000
Fair value gain on acquisition of non-financial assets		0	18,890	0
Purchase of property, plant and equipment	4	(2,467,000)	(1,547,373)	(2,011,000)
Purchase of infrastructure	4	(2,315,000)	(2,632,634)	(2,420,000)
Net amount from capital activities		**(3,012,000)**	**(1,583,970)**	**(2,127,550)**
Financing revenue and expenditure				
Transfers from reserves	7	0	1,848,808	1,854,030
Transfers to reserves	7	(2,965,000)	(1,899,823)	(7,065,000)
Net amount from financing activities		**(2,965,000)**	**(51,015)**	**(5,210,970)**
Budgeted deficiency before general rates		(3,942,652)	833,830	(3,312,501)
Estimated amount to be raised from general rates	1(a)	3,942,652	3,336,387	3,312,501
Net current assets at 30 Jun - surplus/(deficit)	2	**0**	**4,170,218**	**0**

SHIRE OF YALGOO
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDING 30 JUNE 2027

1. RATES

(a) Rating Information

	Rate in	Rateable Value	Number of Properties	2026/27 Budget	2025/26 Actual	2025/26 Budget
General Rates	**$**	**$**	**$**	**$**	**$**	
GRV - Townsites Improved	0.090170	392,673	37	35,408	34,210	34,210
GRV - Townsites Improved Vacant	0.090170	0	0	0	0	0
GRV - Mining Infrastructure	0.342527	1,473,391	8	504,679	487,613	487,612
UV - Pastoral / Rural	0.079533	1,013,983	27	80,645	72,047	72,047
UV - Mining / Mining Tenements	0.368427	7,905,641	153	2,912,652	2,493,200	2,493,200
UV - Exploration / Prospecting	0.242250	1,698,937	259	411,568	347,134	347,134
		12,484,625	484	3,944,952	3,434,203	3,434,203
Minimum Payment						
GRV - Townsites Improved	310	2,642	3	930	900	900
GRV - Townsites Improved Vacant	310	1,810	14	4,340	4,200	4,200
GRV - Mining Infrastructure	310	29	1	310	300	300
UV - Pastoral / Rural	310	4,855	4	1,240	2,400	2,400
UV - Mining / Mining Tenements	310	1,894	5	1,550	2,100	2,100
UV - Exploration / Prospecting	310	77,409	93	28,830	29,400	29,400
		88,639	120	37,200	39,300	39,300
Total General and Minimum Rates		**12,573,264**	**604**	**3,982,152**	**3,473,503**	**3,473,503**
Other Rate Revenue						
Rates Written-off				(25,000)	(6,516)	(10,003)
Discounts				(20,000)	(161,667)	(155,999)
Interim and Back Rates				5,500	31,067	5,000
Total Funds Raised from Rates				**3,942,652**	**3,336,387**	**3,312,501**

1. RATES (Continued)

(b) Interest Charges and Instalments

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

Instalment options	Date due
Option one	30 Oct 2026
Option two	22 Jan 2027
Option three	26 Mar 2027
Option four	28 May 2027

The instalment plan administration charge is $15 with an interest rate of 3.0%.
The interest rate on unpaid rates is 11.0%.

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Instalment plan admin charge	4,000	2,910	2,000
Instalment plan interest earned	6,000	4,325	6,000
Interest on unpaid rates	10,000	11,100	15,000
	20,000	**18,335**	**23,000**

(c) Specified Area Rate

No Specified Area Rates are expected to be levied in the year ending 30 June 2027.

(d) Service Charges

No Service Charges are expected to be levied in the year ending 30 June 2027.

(e) Rates Discounts

	Discount	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$ or %	$	$	$
5% Discount	5%	20,000	152,449	125,999
Cost of Living Discount		0	9,218	30,000
Instalment Discount	$15	1,000	1,050	1,000
		21,000	**162,717**	**156,999**

Circumstances in which discounts are granted

5% Discount

A 5% discount will be provided on rates payments paid in full on or before the first payment date as long as no rates are owed in prior years.

Instalment Discount

A $15 discount will be applied to the rates record, as long as, the annual instalment payments are made on time and as long as no rates are owed in prior years.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ending 30 June 2027.

1. RATES (Continued)

(g) Objectives and Reasons for Differential Rating

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

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

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

Further information regarding the adopted objects and reasons for the differential rating categories are outlined below.

Gross Rental Value (GRV)

Town Improved
This category consists of properties located within the townsite boundaries with a predominate residential, commercial and industrial use. This category is considered by Council to be the base rate by which all other GRV properties are assessed and have a different demand and requirement on shire services and infrastructure.

Townsite Vacant
This category consists of vacant properties located within the townsite boundaries that are vacant (no residential commercial or industrial structures built on the land). The rate in the dollar is the same as the Town Improved category however the minimum rate was resolved by Council at its Ordinary Council Meeting held on the 26 June 2020 from $620 to $290 per annum.

Mining Infrastructure
This category consists of particular improvements such as accommodation, recreation and administrative facilities, associates' buildings and maintenance workshops that are erected permanently. The object of the GRV rates associated with mining is to ensure that mining operators contribute to the maintenance of the Shire's assets and services to the extent that they use them and form a sector of ratepayers that essentially are transitory.

Unimproved Value (UV)

Pastoral / Rural
This rating applies to all pastoral leases and land with a predominate rural land use. The proposed rate is comparatively lower when compared to the mining / mining tenement and exploration / prospecting categories on the basis that the pastoral industry has minimum impact or requirement on the shire services and infrastructure.

Mining / Mining Tenement
This category applies to all mining leases located within the Shire. The proposed rate is comparatively higher when compared to the Pastoral / Rural category on the basis that mining operations require additional ongoing maintenance of the roads network that services this land use along with additional costs associated with the administration of mining

Exploration / Prospecting
This rating category applies to exploration, prospecting and other general-purpose leases located within the Shire. The proposed rate is comparatively higher when compared to the pastoral/rural category and lower than the mining tenement category on the basis that the mining operations require additional and ongoing maintenance of the road network that services the land use, the additional cost associated with the administration of exploration and prospecting leases and the shire wishes to encourage exploration.

SHIRE OF YALGOO
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDING 30 JUNE 2027

2. NET FINANCIAL POSITION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Current Assets	$	$	$
Cash and Cash Equivalents	472,004	4,126,664	451,168
Cash Reserves	6,256,506	3,291,506	8,451,461
Rates Receivables	141,451	141,451	121,129
Other Receivables	50,000	565,558	15,878
	6,919,961	8,125,178	9,039,637
Current Liabilities			
Trade and Other Liabilities	(289,829)	(289,829)	(267,955)
Income Received in Advance	(87,608)	(87,608)	(41,185)
Contract Liabilities	0	0	0
Employee Related Provisions	(286,017)	(286,017)	(279,036)
	(663,455)	(663,455)	(588,175)
Less: Cash Reserves	(6,256,506)	(3,291,506)	(8,451,461)
Net financial position	**0**	**4,170,218**	**0**

3. RECONCILIATION OF CASH

(a) Cash and Cash Equivalents

	Unrestricted / Restricted	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash at bank and on hand	Unrestricted	430,749	4,085,409	417,554
Deposits and bonds	Restricted	41,255	41,255	33,614
Unspent grants, subsidies and contributions	Restricted	0	0	0
		472,004	4,126,664	451,168
Reserves cash and term deposits	Restricted	6,256,506	3,291,506	0
Total cash and cash equivalents		**6,728,510**	**7,418,170**	**451,168**

(b) Reconciliation of Cash

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Net result	(1,425,918)	1,926,535	982,081
Depreciation	4,905,700	4,903,212	1,325,400
Non-operating grants, subsidies and contributions	(1,490,000)	(2,347,568)	(1,900,450)
(Profit)/loss on sale of asset	(183,000)	(96,131)	(204,600)
Fair value gain on acquisition of non-financial assets	0	(18,890)	0
(Increase)/decrease in receivables	515,557	(181,947)	5,991,237
Increase/(decrease) in payables	0	(65,201)	0
Increase/(decrease) in provisions	0	5,668	(25,000)
Net cash from operating activities	**2,322,339**	**4,125,678**	**6,168,668**

(c) Trust Funds

There are currently no funds held in Trust.

4. CAPITAL ACQUISITIONS

(a) Land and Buildings

	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
Yalgoo Hotel / Pub	20,000	652,644	650,000
Town Hall	100,000	351,191	250,000
Staff Housing	340,000	77,581	80,000
Fireproof Storage Shed	0	0	50,000
Chapel Renovations	15,000	15,804	0
Railway Station	70,000	0	0
Caravan Park Upgrades	40,000	0	0
New Housing	600,000	0	0
	1,185,000	1,097,220	1,030,000

(b) Plant and Equipment

	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
Grader	490,000	0	500,000
12T Excavator	0	0	160,000
Hino Dual Cab Truck (Road Crew)	0	99,845	110,000
Toyota SR Dual Cab Ute (Road Crew and Fire Vehicle)	0	65,317	73,000
Toyota SR5 Dual Cab Ute (Works Manager)	0	70,983	68,000
Other Town and Road Equipment	50,000	49,403	40,000
Ford Everest	0	74,107	0
30,000L Fuel Tank	0	90,497	0
Low Loader Trailer	210,000	0	0
Toyota Hilux Ute	65,000	0	0
Toyota Hilux Ute	65,000	0	0
Toyota Prado	80,000	0	0
2 x MetroCount RoadPod VT 5900 Traffic Monitors	11,000	0	0
Clegg 4.5kg CIST 884 Impact Tester	16,000	0	0
Bobcat Trailer	20,000	0	0
Fortuner	75,000	0	0
	1,082,000	450,153	951,000

(c) Furniture and Equipment

	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
CCTV Network	150,000	0	0
Regional Weather Stations	50,000	0	0
Internet Upgrade / Conference Equipment / External Monitor	0	0	30,000
	200,000	0	30,000

Total Property, Plant and Equipment	**2,467,000**	**1,547,373**	**2,011,000**

4. CAPITAL ACQUISITIONS (Continued)

(d) Road Infrastructure

	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
Regional Roads Group	550,000	905,987	900,000
Roads to Recovery	1,450,000	794,558	600,000
LRCI - Yalgoo Ninghan Rd Sealing	0	531,002	440,000
Other Road Construction - Council Funded	150,000	192,156	150,000
LRCI - Morawa - Yalgoo Rd Grids	0	72,588	60,000
Grids and Seal Approaches	100,000	49,099	35,000
	2,250,000	2,545,391	2,185,000

(e) Other Infrastructure

	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
CCTV and WiFi Network	0	0	150,000
Tennis Court	0	87,243	80,000
Paynes Find Entry Statements	0	0	5,000
Playground Equipment	25,000	0	0
Tourism Promotion	40,000	0	0
	65,000	87,243	235,000
Total Infrastructure	**2,315,000**	**2,632,634**	**2,420,000**
Total Capital Expenditure	**4,782,000**	**4,180,008**	**4,431,000**

5. DISPOSAL OF ASSETS

(i) 2026/27 Budget

Plant and Equipment	Net Book Value $	Proceeds on Disposal $	Profit on Disposal $	Loss on Disposal $
2016 Caterpillar 12M Grader (YA860)	0	130,000	130,000	0
2025 SR5 Hilux Dual Cab (YA1000)	70,000	55,000	0	(15,000)
2008 Low Loader Trailer (YA1611)	3,500	25,000	21,500	0
2019 Toyota Hilux Utility (YA804)	0	10,000	10,000	0
2022 Toyota Hilux (1GDR633)	12,500	10,000	0	(2,500)
2022 Toyota Rav4 (YA805)	11,000	25,000	14,000	0
2013 Tandem Axle Dolly (YA1643)	0	25,000	25,000	0
	97,000	**280,000**	**200,500**	**(17,500)**

(ii) 2025/26 Actual

Plant and Equipment	Net Book Value $	Proceeds on Disposal $	Profit on Disposal $	Loss on Disposal $
Mitsubishi Pajero	22,984	30,000	7,016	0
Hino Truck - Works Manager	79,153	88,396	9,243	0
Hino Dual Cab Truck - Road Crew	10,394	31,691	21,297	0
Cement Truck	0	13,070	13,070	0
Cement Batching Plant	0	34,557	34,557	0
Kubota Generator	2,695	2,039	0	(657)
Fortuner	18,223	29,827	11,604	0
	133,450	**229,580**	**96,787**	**(657)**

(iii) 2025/26 Budget

Plant and Equipment	Net Book Value $	Proceeds on Disposal $	Profit on Disposal $	Loss on Disposal $
John Deere Grader	0	150,000	150,000	0
Mitsubishi Pajero	25,000	38,000	13,000	0
Hino Truck - Works Manager	102,000	80,000	0	(22,000)
Toyota Single Cab Ute (YA 894)	52,000	35,000	0	(17,000)
Toyota Single Cab Ute (YA 804)	3,500	15,000	11,500	0
Hino Dual Cab Truck - Road Crew	13,000	35,000	22,000	0
Cement Truck	0	15,000	15,000	0
Cement Batching Plant	0	30,000	30,000	0
Kubota Generator	2,900	2,000	0	(900)
Airman Trailer Mounted Generator	0	2,000	2,000	0
2 x Framed Water Pumps	0	1,000	1,000	0
	198,400	**403,000**	**244,500**	**(39,900)**

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
By Program	**$**	**$**	**$**
Governance	0	0	500
Law, order, public safety	96,000	97,826	2,600
Health	1,600	1,550	1,500
Housing	45,300	45,346	44,800
Community amenities	21,500	21,573	21,500
Recreation and culture	227,700	202,172	192,200
Transport	4,428,300	3,980,748	664,700
Economic services	85,300	84,402	85,100
Other property and services	0	469,595	312,500
	4,905,700	**4,903,212**	**1,325,400**
By Class			
Land and buildings	296,600	298,352	284,700
Furniture and equipment	9,200	2,745	4,400
Plant and equipment	533,000	535,030	285,500
Road Infrastructure	3,928,800	3,929,060	612,900
Other Infrastructure	138,100	138,024	137,900
	4,905,700	**4,903,212**	**1,325,400**

SHIRE OF YALGOO
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDING 30 JUNE 2027

7. CASH BACKED RESERVES

(i) 2026/27 Budget

Reserve Name	Balance 01 Jul 26 $	Transfer from $	Interest Received $	Transfer to $	Balance 30 Jun 27 $
(a) Yalgoo Ninghan Road	1,085,144	0	24,600	118,300	1,228,044
(b) Yalgoo Morawa Road	343,807	0	12,500	60,000	416,307
(c) General Purpose	1,862,555	0	42,900	2,706,700	4,612,155
	3,291,506	**0**	**80,000**	**2,885,000**	**6,256,506**

(ii) 2025/26 Actual

Reserve Name	Balance 01 Jul 25 $	Transfer from $	Interest Received $	Transfer to $	Balance 30 Jun 26 $
(a) Leave Reserve	56,747	(56,838)	91	0	0
(b) Plant Replacement	854,912	(856,283)	1,371	0	0
(c) Sports Complex	110,329	(110,506)	177	0	0
(d) Building Construction	186,878	(187,178)	300	0	0
(e) Yalgoo Ninghan Road	1,059,394	0	25,750	0	1,085,144
(f) Buildings Maintenance	141,954	(142,182)	228	0	0
(g) Community Amenities	312,805	(313,307)	502	0	0
(h) HCP	163,273	(163,535)	262	0	0
(i) Yalgoo Morawa Road	335,250	0	8,557	0	343,807
(j) Office Equipment and ICT	4,200	(4,206)	6	0	0
(k) Natural Disaster Triggerpoint	14,750	(14,774)	24	0	0
(m) General Purpose	0	0	13,747	1,848,808	1,862,555
	3,240,491	**(1,848,808)**	**51,015**	**1,848,808**	**3,291,506**

(iii) 2025/26 Budget

Reserve Name	Balance 01 Jul 25 $	Transfer from $	Interest Received $	Transfer to $	Balance 30 Jun 26 $
(a) Leave Reserve	56,747	(56,747)	0	0	0
(b) Plant Replacement	854,912	(854,912)	0	0	0
(c) Sports Complex	110,329	(110,329)	0	0	0
(d) Building Construction	186,878	(186,878)	0	0	0
(e) Yalgoo Ninghan Road	1,059,394	(8,183)	10,500	0	1,061,711
(f) Buildings Maintenance	141,954	(141,954)	0	0	0
(g) Community Amenities	312,805	(312,805)	0	0	0
(h) HCP	163,273	(163,273)	0	0	0
(i) Yalgoo Morawa Road	335,250	0	3,500	200,000	538,750
(j) Office Equipment and ICT	4,200	(4,200)	0	0	0
(k) Natural Disaster Triggerpoint	14,750	(14,750)	0	0	0
(l) General Purpose	0	0	6,000	6,845,000	6,851,000
	3,240,491	**(1,854,030)**	**20,000**	**7,045,000**	**8,451,461**

7. CASH BACKED RESERVES (Continued)

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

Purpose of the reserve
(a) Yalgoo Ninghan Road
For the development of new recreational facilities

(b) Yalgoo Morawa Road
To be used to maintain the sealed Yalgoo Morawa Road

(c) General Purpose
To be used for any operational, capital or investing activities

Reserves are anticipated to be used as required.

8. FEES AND CHARGES

By Program	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
General purpose funding	4,900	3,234	2,500
Law, order, public safety	1,000	300	990
Health	200	0	180
Housing	48,100	46,071	43,450
Community amenities	20,750	21,489	21,000
Recreation and culture	2,450	884	1,550
Economic services	214,300	187,125	206,550
Other property and services	30,500	25,212	30,000
	322,200	**284,316**	**306,220**

9. GRANT REVENUE

(a) Operating Grants, Subsidies and Contributions

	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
Financial Assistance Grant - General	400,000	3,500,761	1,050,000
Financial Assistance Grant - Roads	160,000	1,199,654	375,000
Bush Fire grants	38,000	52,377	38,000
Contributions and Donations	20,000	14,545	5,000
Road Use Agreements	2,770,000	369,549	200,000
Flood Damage reimbursements	3,000,000	0	3,000,000
MRWA Direct Road grant	247,000	229,282	229,000
Other Grants, Subsidies and Contributions	5,000	16,500	4,000
Fuel Tax Credits	20,000	14,396	20,000
	6,660,000	**5,397,064**	**4,921,000**

(b) Capital Grants, Subsidies and Contributions

	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
LRCIP funding	0	966,527	260,000
Lotterywest Town Hall grant	0	0	20,450
Regional Roads Group	300,000	600,000	520,000
Roads to Recovery	1,165,000	781,041	1,100,000
Other Grants, Subsidies and Contributions	25,000	0	0
	1,490,000	**2,347,568**	**1,900,450**

10. OTHER INFORMATION

(a) Operating Revenue

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Interest Earnings	**$**	**$**	**$**
Investments - Reserve funds	80,000	83,859	20,000
Investments - Other funds	6,000	7,839	10,000
Other interest revenue (Refer Note 1(b))	16,000	15,425	21,000
	102,000	**107,123**	**51,000**

(b) Operating Expenditure

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Auditors Remuneration	**$**	**$**	**$**
Audit services	61,000	155,328	150,000

11. ELECTED MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Elected Member 1	$	$	$
President's allowance	10,800	9,322	15,500
Meeting attendance fees	5,500	5,860	10,000
Telecommunications allowance	3,200	3,208	3,500
Travelling expenses and reimbursements	2,000	4,527	3,200
	21,500	22,917	32,200
Elected Member 2			
Deputy President's allowance	2,600	1,941	4,000
Meeting attendance fees	3,700	3,629	5,000
Telecommunications allowance	3,200	3,500	3,500
Travelling expenses and reimbursements	2,000	2,854	3,160
	11,500	11,924	15,660
Elected Member 3			
Meeting attendance fees	3,700	2,607	5,000
Telecommunications allowance	3,200	3,208	3,500
Travelling expenses and reimbursements	2,000	1,202	3,160
	8,900	7,017	11,660
Elected Member 4			
Meeting attendance fees	3,700	3,113	5,000
Telecommunications allowance	3,200	4,083	3,500
Travelling expenses and reimbursements	2,000	1,267	3,160
	8,900	8,463	11,660
Elected Member 5			
Meeting attendance fees	3,700	2,371	0
Telecommunications allowance	3,200	2,333	0
Travelling expenses and reimbursements	2,000	726	0
	8,900	5,430	0
Elected Member 6			
Meeting attendance fees	3,700	860	0
Telecommunications allowance	3,200	875	0
Travelling expenses and reimbursements	2,000	258	0
	8,900	1,993	0
Elected Member 7			
Deputy President's allowance	0	645	0
Meeting attendance fees	0	508	5,000
Telecommunications allowance	0	875	3,500
Travelling expenses and reimbursements	0	0	3,160
	0	2,028	11,660
Elected Member 8			
Meeting attendance fees	0	744	5,000
Telecommunications allowance	0	875	3,500
Travelling expenses and reimbursements	0	1,064	3,160
	0	2,683	11,660
Total Elected Member Remuneration	**68,600**	**62,454**	**94,500**
President's allowance	10,800	9,322	15,500
Deputy President's allowance	2,600	2,585	4,000
Meeting attendance fees	24,000	19,692	35,000
Telecommunications allowance	19,200	18,959	21,000
Travelling expenses and reimbursements	12,000	11,897	19,000
	68,600	**62,454**	**94,500**

12. COMPREHENSIVE INCOME BY PROGRAM

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Operating revenue	**$**	**$**	**$**
General purpose funding	4,611,552	8,166,049	4,793,701
Law, order, public safety	39,000	56,677	42,990
Health	200	0	2,180
Housing	48,100	46,071	43,450
Community amenities	20,750	21,489	21,000
Recreation and culture	7,450	16,964	7,050
Transport	6,257,500	678,694	3,433,500
Economic services	274,320	243,305	220,850
Other property and services	30,500	55,792	306,000
	11,289,372	9,285,041	8,870,721
Operating expenditure			
General purpose funding	(281,820)	(322,085)	(245,700)
Governance	(403,440)	(574,870)	(393,500)
Law, order, public safety	(336,007)	(316,132)	(233,420)
Health	(73,500)	(119,764)	(49,500)
Education & Welfare	(11,320)	(31,203)	(12,780)
Housing	(407,627)	(109,527)	(128,800)
Community amenities	(269,135)	(247,922)	(240,730)
Recreation and culture	(1,388,955)	(1,363,811)	(1,372,630)
Transport	(9,750,055)	(5,468,217)	(5,969,860)
Economic services	(1,228,781)	(716,856)	(1,065,170)
Other property and services	(54,650)	(454,577)	(77,000)
	(14,205,290)	(9,724,964)	(9,789,090)
Subtotal	**(2,915,918)**	**(439,923)**	**(918,369)**

13. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2026/27.

14.TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any major trading undertakings will occur in 2026/27.

15. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2026/27.

16. KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE and ACTIVITIES

Governance
To provide a decision making process for the efficient allocation of scarce resources.
Administration and operation facilities and services to the members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern other specific functions/activities of the Shire are also recorded here.

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, animal control and other aspects of public safety including emergency services.

Health
To provide an operational framework for environmental and community health.
Food quality, pest control and immunisation services.

Education and welfare
To provide services to disadvantaged persons, the elderly, children and youth.
To promote education services through the education initiatives.

Housing
To provide housing for Shire of Yalgoo staff.
Provision and maintenance of staff, rental and Joint Venture Housing.

Community amenities
To provide services required by the community.
Rubbish collection services, operation of rubbish disposal sites, noise control, litter control, administration of town planning schemes, strategic planning, maintenance of the cemetery, public conveniences and town storm water

Recreation and culture
To establish and effectively manage infrastructure and resources which will help the social well being of the community.
Maintenance of public halls, water park, recreation grounds and various reserves. The operation of library and maintenance of cultural heritage assets and TV/radio transmission services.

Transport
To provide safe, effective and efficient transport services to the community.
Construction and maintenance of roads, streets, footpaths, drainage works, lighting of streets, maintenance of the depot and airstrips.

Economic services
To help promote the shire and its economic wellbeing.
Regulation and provision of tourism services including the caravan park, area promotion, community activities, building control, noxious weeds and vermin control.

Other property and services
To monitor and control Shire’s overheads operating accounts.
Private works operation, plant repair and operation costs and engineering operation costs.