



# SHIRE OF YALGOO

## ANNUAL STATUTORY BUDGET

**For the Year Ending 30 June 2026**

### 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 2026**

		2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
<b>Operating revenue</b>				
Rates	1(a)	3,312,501	3,087,906	3,206,893
Grants, subsidies and contributions	9(a)	4,921,000	7,491,829	5,298,501
Fees and charges	8	306,220	406,046	253,035
Interest	10(a)	51,000	189,714	203,430
Other revenue		35,500	32,654	9,000
		<u>8,626,221</u>	<u>11,208,148</u>	<u>8,970,859</u>
<b>Operating expenditure</b>				
Employee costs		(2,496,030)	(2,001,655)	(2,383,772)
Materials and contracts		(5,368,710)	(6,793,879)	(6,664,856)
Utility charges		(119,550)	(121,370)	(98,350)
Depreciation	6	(1,325,400)	(1,325,424)	(1,333,372)
Insurance		(260,000)	(292,036)	(351,558)
Other expenditure		(179,500)	(86,814)	(227,480)
		<u>(9,749,190)</u>	<u>(10,621,178)</u>	<u>(11,059,388)</u>
<b>Subtotal</b>		<b>(1,122,969)</b>	<b>586,970</b>	<b>(2,088,529)</b>
Fair Value adjustment to financial assets at fair value through profit or loss		0	(888)	0
Fair value gain on acquisition of non-financial assets		0	908,512	0
Capital grants, subsidies and contributions	9(b)	1,900,450	1,003,449	2,655,793
Profit on disposal of assets	5	244,500	110,223	160,694
Loss on disposal of assets	5	(39,900)	0	0
		<u>2,105,050</u>	<u>2,021,295</u>	<u>2,816,487</u>
<b>Net result</b>		<b>982,081</b>	<b>2,608,265</b>	<b>727,958</b>
<b>Other comprehensive income</b>				
Items that will not be reclassified subsequently to profit or loss:				
Changes in asset revaluation surplus		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income</b>		<b>982,081</b>	<b>2,608,265</b>	<b>727,958</b>

**SHIRE OF YALGOO**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**Cash Flows from Operating Activities**

**Receipts**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
<b>Note</b>			
Rates	3,312,501	3,089,383	3,271,893
Grants, subsidies and contributions	10,912,237	2,534,477	5,647,824
Fees and charges	306,220	345,465	253,035
Interest	51,000	189,714	203,430
Other revenue	35,500	32,654	9,000
GST receipts on revenue	0	98,932	0
GST receipts from taxation authority	0	0	0
	<u>14,617,458</u>	<u>6,290,624</u>	<u>9,385,182</u>

**Payments**

Employee costs	(2,521,030)	(1,952,928)	(2,383,772)
Materials and contracts	(5,368,710)	(7,281,832)	(6,664,856)
Utility charges	(119,550)	(121,370)	(98,350)
Insurance	(260,000)	(292,036)	(351,558)
Other expenditure	(179,500)	(86,814)	(227,480)
GST payments on purchases	0	0	0
GST payments to taxation authority	0	0	0
	<u>(8,448,790)</u>	<u>(9,734,979)</u>	<u>(9,726,016)</u>

<b>Net cash provided by (used in) operating activities</b>	<b>3(b)</b>	<b>6,168,668</b>	<b>(3,444,355)</b>	<b>(340,834)</b>
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**Cash Flows from Investing Activities**

Capital grants, subsidies and contributions	1,590,606	1,159,268	2,655,793
Proceeds from sale of property, plant and equipment	403,000	134,091	305,000
Purchase of property, plant and equipment	(2,011,000)	(408,290)	(2,645,000)
Purchase of infrastructure	(2,420,000)	(364,405)	(3,550,999)
<b>Net cash provided by (used in) investing activities</b>	<b>(2,437,394)</b>	<b>520,663</b>	<b>(3,235,206)</b>

**Cash Flows from Financing Activities**

Proceeds/(Payments) from financial assets at amortised cost	(8,451,461)	4,420,623	0
<b>Net cash provided by (used in) financing activities</b>	<b>(8,451,461)</b>	<b>4,420,623</b>	<b>0</b>

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

Cash at beginning of year	(4,720,187)	1,496,931	(3,576,040)
	5,171,355	3,674,424	8,130,502
<b>Cash and cash equivalents at the end of the year</b>	<b>3(a)</b>	<b>451,168</b>	<b>4,554,462</b>

**SHIRE OF YALGOO**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

		<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
Opening Surplus / (Deficit)	Note 2	7,136,089	3,626,421	4,009,195
<b>Operating revenue</b>				
Grants, subsidies and contributions	9(a)	4,921,000	7,491,829	5,298,501
Fees and charges	8	306,220	406,046	253,035
Interest	10(a)	51,000	189,714	203,430
Other revenue		35,500	32,654	9,000
Profit on disposal of assets	5	244,500	110,223	160,694
		<b>5,558,220</b>	<b>8,230,465</b>	<b>5,924,660</b>
<b>Operating expenditure</b>				
Employee costs		(2,496,030)	(2,001,655)	(2,383,772)
Materials and contracts		(5,368,710)	(6,793,879)	(6,664,856)
Utility charges		(119,550)	(121,370)	(98,350)
Depreciation	6	(1,325,400)	(1,325,424)	(1,333,372)
Insurance		(260,000)	(292,036)	(351,558)
Other expenditure		(179,500)	(87,701)	(227,480)
Loss on disposal of assets	5	(39,900)	0	0
		<b>(9,789,090)</b>	<b>(10,622,066)</b>	<b>(11,059,388)</b>
<b>Excluded non-cash activities</b>				
Fair Value adjustment to financial assets at fair value through profit or loss		0	888	0
Depreciation		1,325,400	1,325,424	1,333,372
(Profit) / Loss on disposal of assets		(204,600)	(110,223)	(160,694)
Movement in non-current employee provisions		0	(1,406)	0
Movement in current employee provisions		0	0	1,595
<b>Net amount from operating activities</b>		<b>(3,110,070)</b>	<b>(1,176,918)</b>	<b>(3,960,455)</b>
<b>Capital revenue and expenditure</b>				
Capital grants, subsidies and contributions	9(b)	1,900,450	1,003,449	2,655,793
Proceeds from disposal of assets	5	403,000	134,091	305,000
Fair value gain on acquisition of non-financial assets		0	908,512	0
Purchase of property, plant and equipment	4	(2,011,000)	(1,316,802)	(2,645,000)
Purchase of infrastructure	4	(2,420,000)	(364,405)	(3,550,999)
<b>Net amount from capital activities</b>		<b>(2,127,550)</b>	<b>364,844</b>	<b>(3,235,206)</b>
<b>Financing revenue and expenditure</b>				
Transfers from reserves	7	1,854,030	1,548,942	1,322,802
Transfers to reserves	7	(7,065,000)	(315,106)	(1,343,229)
<b>Net amount from financing activities</b>		<b>(5,210,970)</b>	<b>1,233,836</b>	<b>(20,427)</b>
Budgeted deficiency before general rates		(3,312,501)	4,048,184	(3,206,893)
Estimated amount to be raised from general rates	1(a)	3,312,501	3,087,906	3,206,893
<b>Net current assets at 30 Jun - surplus/(deficit)</b>	2	<b>0</b>	<b>7,136,089</b>	<b>0</b>

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**1. RATES**

**(a) Rating Information**

	Rate in	Rateable	Number of	2025/26	2024/25	2024/25
	\$	Value	Properties	Budget	Actual	Budget
General Rates		\$	\$	\$	\$	
GRV - Townsites Improved	0.087121	392,673	37	34,210	31,382	31,383
GRV - Townsites Improved Vacant	0.087121	0	0	0	0	0
GRV - Mining Infrastructure	0.330944	1,473,400	8	487,612	451,487	451,487
UV - Mining / Mining Tenements	0.355968	7,003,999	146	2,493,200	2,289,346	2,289,347
UV - Exploration / Prospecting	0.234058	1,483,112	220	347,134	323,666	323,666
UV - Pastoral / Rural	0.076843	937,583	23	72,047	66,710	66,710
		11,290,767	434	3,434,203	3,162,591	3,162,593

**Minimum Payment**

GRV - Townsites Improved	300	2,654	3	900	1,200	1,500
GRV - Townsites Improved Vacant	300	1,810	14	4,200	3,600	3,600
GRV - Mining Infrastructure	300	44	1	300	300	300
UV - Mining / Mining Tenements	300	3,785	7	2,100	3,000	3,000
UV - Exploration / Prospecting	300	80,359	98	29,400	28,500	28,500
UV - Pastoral / Rural	300	9,996	8	2,400	2,400	2,400
		98,647	131	39,300	39,000	39,300

<b>Total General and Minimum Rates</b>		<b>11,389,414</b>	<b>565</b>	<b>3,473,503</b>	<b>3,201,591</b>	<b>3,201,893</b>
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**Other Rate Revenue**

Rates Written-off	(10,003)	(20,320)	0
Discounts	(155,999)	0	0
Interim and Back Rates	5,000	(93,366)	5,000
<b>Total Funds Raised from Rates</b>	<b>3,312,501</b>	<b>3,087,906</b>	<b>3,206,893</b>

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**1. RATES (Continued)**

**(b) Interest Charges and Instalments**

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

<b>Instalment options</b>	<b>Date due</b>
Full payment or first instalment	06 Nov 2025
Second instalment	15 Jan 2026
Third instalment	19 Mar 2026
Fourth instalment	21 May 2026

The instalment plan administration charge is \$15 with an interest rate of 3.0%.

The interest rate on unpaid rates is 11.0%.

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
Instalment plan admin charge	2,000	4,014	2,000
Instalment plan interest earned	6,000	5,635	0
Interest on unpaid rates	15,000	9,222	20,000
	<b>23,000</b>	<b>18,871</b>	<b>22,000</b>

**(c) Specified Area Rate**

No Specified Area Rates are expected to be levied in the year ending 30 June 2026.

**(d) Service Charges**

No Service Charges are expected to be levied in the year ending 30 June 2026.

**(e) Rates Discounts**

	<b>Discount \$ or %</b>	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
5% Discount	5%	125,999	0	0
Cost of Living Discount	50%	30,000	0	0
Instalment Discount	\$15	1,000	0	0
		<b>156,999</b>	<b>0</b>	<b>0</b>

**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.

**Cost of Living Discount**

The discount will be provided on rates payments paid in full on or before the first payment date and is only offered to the Townsites and Pastoral / Rural rating categories. If the discount reduces the amount owing to less than the minimum rate, then the minimum rate will be owed. It is designed to increase discretionary income to be spent locally and assist with the cost of getting goods and services from cities. The breakdown of the discount is as follows:

10% discount for general cost of living, e.g. groceries, fuel, electricity etc.

10% commercial location discount, e.g. cost to access banking facilities, hairdresser, mechanic etc.

30% State Government discount, e.g. cost to access services not provided by the State, e.g. dentist, optometrist, doctor etc.

**Instalment Discount**

A \$15 discount will be applied to the rates record, as long as, the annual instalment payments are made on time.

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**1. RATES (Continued)**

**(f) Waivers or concessions**

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

**(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 2026**

**2. NET FINANCIAL POSITION**

**Current Assets**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
Cash and Cash Equivalents	451,168	1,930,864	4,554,462
Cash Reserves	8,451,461	3,240,491	0
Rates Receivables	121,129	121,129	0
Other Receivables	15,878	6,007,115	674,294
	<u>9,039,637</u>	<u>11,299,600</u>	<u>5,228,756</u>

**Current Liabilities**

Trade and Other Liabilities	(267,955)	(267,955)	(786,535)
Income Received in Advance	(41,185)	(41,185)	0
Contract Liabilities	0	(309,844)	263
Employee Related Provisions	(279,036)	(304,036)	(481,831)
	<u>(588,175)</u>	<u>(923,019)</u>	<u>(1,268,103)</u>

Less: Cash Reserves	(8,451,461)	(3,240,491)	(4,494,753)
Add: Current liabilities not expected to be cleared	0	0	477,887
Add: Current portion of employee benefit provisions	0	0	56,213
<b>Net financial position</b>	<b>0</b>	<b>7,136,089</b>	<b>0</b>

**3. RECONCILIATION OF CASH**

**(a) Cash and Cash Equivalents**

	<b>Unrestricted / Restricted</b>	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
Cash at bank and on hand	Unrestricted	417,554	1,587,406	42,342
Deposits and bonds	Restricted	33,614	33,614	17,367
Unspent grants, subsidies and contributions	Restricted	0	309,844	0
Term Deposits	Unrestricted	0	3,240,491	4,494,753
<b>Total cash and cash equivalents</b>		<b>451,168</b>	<b>5,171,355</b>	<b>4,554,462</b>

**(b) Reconciliation of Cash**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
Net result	982,081	2,608,265	727,958
Depreciation	1,325,400	1,325,424	1,333,372
Non-operating grants, subsidies and contributions	(1,900,450)	(1,003,449)	(2,655,793)
(Profit)/loss on sale of asset	(204,600)	(110,223)	(160,694)
Adjustments to fair value of financial assets	0	888	0
Fair value gain on acquisition of non-financial assets	0	(908,512)	0
(Increase)/decrease in receivables	5,991,237	(4,907,599)	568,611
Increase/(decrease) in payables	0	(498,112)	(154,288)
Increase/(decrease) in provisions	(25,000)	48,963	0
<b>Net cash from operating activities</b>	<b>6,168,668</b>	<b>(3,444,355)</b>	<b>(340,834)</b>

**(c) Trust Funds**

There are currently no funds held in Trust.



**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**4. CAPITAL ACQUISITIONS**

**(a) Land and Buildings**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
Yalgoo Hotel / Pub	650,000	0	0
Town Hall	250,000	216,978	300,000
Staff Housing	80,000	24,412	0
Fireproof Storage Shed	50,000	0	0
Other Recreation Land	0	0	150,000
Railway Station	0	52,554	0
Anthropology Report Cemetery	0	0	35,000
Depot Storage Shed	0	0	295,000
Economic Development Building	0	0	500,000
	<b>1,030,000</b>	<b>293,945</b>	<b>1,280,000</b>

**(b) Plant and Equipment**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
Grader	500,000	0	450,000
12T Excavator	160,000	0	0
Hino Dual Cab Truck (Road Crew)	110,000	0	0
Toyota SR Dual Cab Ute (Road Crew and Fire Vehicle)	73,000	0	0
Toyota SR5 Dual Cab Ute (Works Manager)	68,000	0	0
Other Town and Road Equipment	40,000	26,213	0
DFES Tank	0	57,088	35,000
Law, Order and Public Safety Equipment	0	0	250,000
Used 12 Seater Bus or Van	0	0	50,000
Box Top Trailer	0	0	10,000
Satellite Phones and Vehicle Tracking	0	0	10,000
3 x Cranes	0	0	15,000
Slasher with Catcher	0	31,045	0
Drop Deck Float	0	0	150,000
Pole Mounted Camera	0	0	20,000
RURAL - Plant and Equipment	0	0	60,000
RAV 4 Replacement	0	0	70,000
Other Administration Vehicles	0	0	50,000
Computer Systems Upgrades	0	0	135,000
Conference Equipment	0	0	35,000
External Monitor Display	0	0	25,000
2 x Iveco Daily Fire Trucks	0	908,512	0
	<b>951,000</b>	<b>1,022,857</b>	<b>1,365,000</b>

**(c) Furniture and Equipment**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
Internet Upgrade / Conference Equipment / External Monitor	30,000	0	0
	<b>30,000</b>	<b>0</b>	<b>0</b>
<b>Total Property, Plant and Equipment</b>	<b>2,011,000</b>	<b>1,316,802</b>	<b>2,645,000</b>

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**4. CAPITAL ACQUISITIONS (Continued)**

**(d) Road Infrastructure**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
Regional Roads Group	900,000	0	450,000
Roads to Recovery	600,000	0	664,022
LRCI - Yalgoo Ninghan Rd Sealing	440,000	214,405	592,977
Other Road Construction - Council Funded	150,000	0	835,000
LRCI - Morawa - Yalgoo Rd Grids	60,000	0	60,000
Grids and Seal Approaches	35,000	0	0
Piesse St	0	0	100,000
Paynes Find Town Rd	0	150,000	150,000
Jokers Mine Rd	0	0	40,000
	<b>2,185,000</b>	<b>364,405</b>	<b>2,891,999</b>

**(e) Other Infrastructure**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
CCTV and WiFi Network	150,000	0	0
Tennis Court	80,000	0	100,000
Paynes Find Entry Statements	5,000	0	0
Water Treatment Railway Bore	0	0	100,000
Tourist Projects	0	0	50,000
Paynes Find Entry Statement	0	0	19,000
TOUR - Infrastructure Other	0	0	200,000
Various Flood Stabilisation and Mitigation	0	0	100,000
Street Lighting	0	0	50,000
ADMIN - Infrastructure Other	0	0	40,000
	<b>235,000</b>	<b>0</b>	<b>659,000</b>

<b>Total Infrastructure</b>	<b>2,420,000</b>	<b>364,405</b>	<b>3,550,999</b>
<b>Total Capital Expenditure</b>	<b>4,431,000</b>	<b>1,681,207</b>	<b>6,195,999</b>

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**5. DISPOSAL OF ASSETS**

**(i) 2025/26 Budget**

	<b>Net Book Value \$</b>	<b>Proceeds on Disposal \$</b>	<b>Profit on Disposal \$</b>	<b>Loss on Disposal \$</b>
<b>Plant and Equipment</b>				
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
	<b>198,400</b>	<b>403,000</b>	<b>244,500</b>	<b>(39,900)</b>

**(ii) 2024/25 Actual**

	<b>Net Book Value \$</b>	<b>Proceeds on Disposal \$</b>	<b>Profit on Disposal \$</b>	<b>Loss on Disposal \$</b>
<b>Plant and Equipment</b>				
Prime Mover (YA 807)	0	45,455	45,455	0
Bomag BW211D Drum Roller	18,303	56,136	37,833	0
Kubota Front Deck	0	12,727	12,727	0
Kubota Mid Deck	5,565	19,773	14,208	0
	<b>23,868</b>	<b>134,091</b>	<b>110,223</b>	<b>0</b>

**(iii) 2024/25 Budget**

	<b>Net Book Value \$</b>	<b>Proceeds on Disposal \$</b>	<b>Profit on Disposal \$</b>	<b>Loss on Disposal \$</b>
<b>Plant and Equipment</b>				
Grader	0	90,000	90,000	0
Drop Deck Float	0	50,000	50,000	0
Toyota RAV 4	21,300	30,000	8,700	0
Toyota Fortuna	27,012	30,000	2,988	0
Mitsubishi Pajero	29,025	30,000	975	0
Prime Mover (YA 807)	66,968	75,000	8,032	0
	<b>144,305</b>	<b>305,000</b>	<b>160,695</b>	<b>0</b>

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**6. DEPRECIATION**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
<b>By Program</b>			
Governance	500	547	549
Law, order, public safety	2,600	2,582	2,588
Health	1,500	1,550	1,553
Housing	44,800	44,718	42,020
Community amenities	21,500	21,535	21,575
Recreation and culture	192,200	192,240	192,594
Transport	664,700	664,598	620,327
Economic services	85,100	85,103	85,259
Other property and services	312,500	312,551	366,907
	<b>1,325,400</b>	<b>1,325,424</b>	<b>1,333,372</b>
<b>By Class</b>			
Land and buildings	284,700	284,776	282,301
Furniture and equipment	4,400	4,448	4,445
Plant and equipment	285,500	285,412	359,209
Road Infrastructure	612,900	612,911	568,884
Other Infrastructure	137,900	137,877	118,533
	<b>1,325,400</b>	<b>1,325,424</b>	<b>1,333,372</b>

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**7. CASH BACKED RESERVES**

**(i) 2025/26 Budget**

<b>Reserve Name</b>	<b>Balance 01 Jul 25 \$</b>	<b>Transfer from \$</b>	<b>Interest Received \$</b>	<b>Transfer to \$</b>	<b>Balance 30 Jun 26 \$</b>
(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) Healthy Community Program	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
	<b>3,240,491</b>	<b>(1,854,030)</b>	<b>20,000</b>	<b>7,045,000</b>	<b>8,451,461</b>

**(ii) 2024/25 Actual**

<b>Reserve Name</b>	<b>Balance 01 Jul 24 \$</b>	<b>Transfer from \$</b>	<b>Interest Received \$</b>	<b>Transfer to \$</b>	<b>Balance 30 Jun 25 \$</b>
(a) Leave Reserve	54,618	0	2,129	0	56,747
(b) Plant Replacement	822,837	0	32,075	0	854,912
(c) Sports Complex	106,188	0	4,140	0	110,329
(d) Building Construction	179,868	0	7,011	0	186,878
(e) Yalgoo Ninghan Road	2,102,348	(1,124,904)	81,949	0	1,059,394
(f) Buildings Maintenance	136,626	0	5,328	0	141,954
(g) Community Amenities	301,070	0	11,735	0	312,805
(h) Healthy Community Program	157,148	0	6,126	0	163,273
(i) Yalgoo Morawa Road	443,315	(125,344)	17,279	0	335,250
(j) Office Equipment and ICT	4,016	0	183	0	4,200
(k) Natural Disaster Triggerpoint	14,197	0	553	0	14,750
(m) Emergency Road Repairs	9,293	(155,893)	3,824	142,775	0
(n) General Roads Reserve	142,775	(142,775)	0	0	0
(o) Superannuation Back Pay	27	(27)	0	0	0
	<b>4,474,327</b>	<b>(1,548,942)</b>	<b>172,331</b>	<b>142,775</b>	<b>3,240,491</b>

**(iii) 2024/25 Budget**

<b>Reserve Name</b>	<b>Balance 01 Jul 24 \$</b>	<b>Transfer from \$</b>	<b>Interest Received \$</b>	<b>Transfer to \$</b>	<b>Balance 30 Jun 25 \$</b>
(a) Leave Reserve	54,618	0	2,187	50,556	107,361
(b) Plant Replacement	822,837	(680,000)	32,946	108,384	284,167
(c) Sports Complex	106,188	0	4,252	1,082	111,522
(d) Building Construction	179,868	0	7,202	1,832	188,902
(e) Yalgoo Ninghan Road	2,102,348	0	84,176	120,114	2,306,638
(f) Buildings Maintenance	136,626	0	5,470	1,393	143,489
(g) Community Amenities	301,070	(500,000)	12,055	503,067	316,192
(h) Healthy Community Program	157,148	0	6,292	1,601	165,041
(i) Yalgoo Morawa Road	443,315	0	17,750	84,517	545,582
(j) Office Equipment and ICT	4,016	0	161	50,068	54,245
(k) Natural Disaster Triggerpoint	14,197	0	568	50,145	64,910
(m) Emergency Road Repairs	9,293	0	371	197,040	206,704
(n) General Roads Reserve	142,775	(142,775)	0	0	0
(o) Superannuation Back Pay	27	(27)	0	0	0
	<b>4,474,326</b>	<b>(1,322,802)</b>	<b>173,430</b>	<b>1,169,799</b>	<b>4,494,753</b>

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**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) Employee Entitlement (Leave)

To be used to fund annual and long service leave requirements

(b) Plant Replacement

To be used for the purchase of major plant

(c) Sports Complex

To be used for the replacement of council properties including housing and other properties

(d) Building Construction

To be used to maintain the sealed Yalgoo Ninghan Road

(e) Yalgoo Ninghan Road

For the development of new recreational facilities

(f) Buildings Maintenance

For the maintenance of staff and other housing owned by the Shire

(g) Community Amenities

For the maintenance of community amenities

(h) Healthy Community Program

For future community projects operating expenditure

(i) Yalgoo Morawa Road

To be used to maintain the sealed Yalgoo Morawa Road

(j) Office Equipment and ICT

For the purpose of purchase of new office equipment and the maintenance of existing equipment

(k) Natural Disaster Triggerpoint

To be used to fund the Shire mandatory contribution when the Shire receives funding for reparation after natural disaster events

(l) General Purpose

To be used for any operational, capital or investing activities

(m) Emergency Road Repairs

To be used to fund emergency repairs to roads that are damaged by unfunded events (storm damages, vehicular etc.)

(n) General Road

For the maintenance of grids etc. on roads in the Shire

(o) Superannuation Back Pay

For the purpose of paying any superannuation and back pay costs

Reserves are anticipated to be used as required.

Transfers to reserves are dependent on funds being reimbursed by DFES.

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**8. FEES AND CHARGES**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
<b>By Program</b>			
General purpose funding	2,500	4,296	2,500
Law, order, public safety	990	263	1,250
Health	180	418	185
Housing	43,450	47,962	16,000
Community amenities	21,000	23,789	20,650
Recreation and culture	1,550	3,596	4,950
Economic services	206,550	296,894	204,500
Other property and services	30,000	28,827	3,000
	<b>306,220</b>	<b>406,046</b>	<b>253,035</b>

**9. GRANT REVENUE**

**(a) Operating Grants, Subsidies and Contributions**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
Reimbursement from debt collection	0	0	2,750
Financial Assistance Grant - General	1,050,000	1,520,717	274,572
Financial Assistance Grant - Roads	375,000	507,299	40,551
Bush Fire grants	38,000	38,123	38,123
Other Health reimbursements	0	0	2,750
Event Contributions	5,000	0	0
Road Use Agreement - EMR	120,000	124,398	150,000
Road Use Agreement - Rothsay Deflector	80,000	80,627	80,000
Flood Damage reimbursements	3,000,000	4,849,534	4,400,000
MRWA Direct Road grant	229,000	224,255	224,255
Community contributions and donations	0	54,000	54,000
Healthy Community Projects grant - Silverlake	4,000	4,000	4,000
Other reimbursements	0	72,235	2,500
Fuel Tax Credits	20,000	16,641	25,000
	<b>4,921,000</b>	<b>7,491,829</b>	<b>5,298,501</b>

**(b) Capital Grants, Subsidies and Contributions**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
LRCIP funding	260,000	703,449	1,359,771
Lotterywest Town Hall grant	20,450	300,000	300,000
Regional Roads Group	520,000	0	300,000
Roads to Recovery	1,100,000	0	664,022
Bush Fire grant	0	0	32,000
	<b>1,900,450</b>	<b>1,003,449</b>	<b>2,655,793</b>

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**10. OTHER INFORMATION**

**(a) Operating Revenue**

**Interest Earnings**

Investments - Reserve funds

Investments - Other funds

Other interest revenue (Refer Note 1(b))

<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>\$</b>	<b>\$</b>	<b>\$</b>
20,000	172,304	173,430
10,000	2,552	10,000
21,000	14,857	20,000
<b>51,000</b>	<b>189,714</b>	<b>203,430</b>

**(b) Operating Expenditure**

**Auditors Remuneration**

Audit services

<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>\$</b>	<b>\$</b>	<b>\$</b>
150,000	0	60,000



**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**11. ELECTED MEMBERS REMUNERATION**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
<b>Elected Member 1</b>			
President's allowance	15,500	10,553	14,000
Meeting attendance fees	10,000	6,219	7,600
Telecommunications allowance	3,500	3,500	3,500
Travelling expenses and reimbursements	3,200	7,643	2,000
	<b>32,200</b>	<b>27,916</b>	<b>27,100</b>
<b>Elected Member 2</b>			
Deputy President's allowance	4,000	2,638	3,500
Meeting attendance fees	5,000	2,756	4,572
Telecommunications allowance	3,500	3,500	3,500
Travelling expenses and reimbursements	3,160	0	2,000
	<b>15,660</b>	<b>8,894</b>	<b>13,572</b>
<b>Elected Member 3</b>			
Meeting attendance fees	5,000	2,506	4,572
Telecommunications allowance	3,500	3,500	3,500
Travelling expenses and reimbursements	3,160	1,610	2,000
	<b>11,660</b>	<b>7,616</b>	<b>10,072</b>
<b>Elected Member 4</b>			
Meeting attendance fees	5,000	2,756	4,572
Telecommunications allowance	3,500	3,500	3,500
Travelling expenses and reimbursements	3,160	1,440	2,000
	<b>11,660</b>	<b>7,696</b>	<b>10,072</b>
<b>Elected Member 5</b>			
Meeting attendance fees	5,000	1,798	4,572
Telecommunications allowance	3,500	3,792	3,500
Travelling expenses and reimbursements	3,160	1,006	2,000
	<b>11,660</b>	<b>6,596</b>	<b>10,072</b>
<b>Elected Member 6</b>			
Meeting attendance fees	5,000	2,520	4,572
Telecommunications allowance	3,500	3,208	3,500
Travelling expenses and reimbursements	3,160	1,762	2,000
	<b>11,660</b>	<b>7,491</b>	<b>10,072</b>
<b>Total Elected Member Remuneration</b>	<b>94,500</b>	<b>66,208</b>	<b>80,960</b>
President's allowance	15,500	10,553	14,000
Deputy President's allowance	4,000	2,638	3,500
Meeting attendance fees	35,000	18,555	30,460
Telecommunications allowance	21,000	21,000	21,000
Travelling expenses and reimbursements	19,000	13,461	12,000
	<b>94,500</b>	<b>66,208</b>	<b>80,960</b>

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**12. COMPREHENSIVE INCOME BY PROGRAM**

**Operating revenue**

	<b>2025/26 Budget \$</b>	<b>2024/25 Actual \$</b>	<b>2024/25 Budget \$</b>
General purpose funding	4,793,701	5,317,359	3,730,696
Law, order, public safety	42,990	42,386	43,373
Health	2,180	418	2,935
Housing	43,450	47,962	16,000
Community amenities	21,000	23,789	20,650
Recreation and culture	7,050	20,362	5,450
Transport	3,433,500	5,390,575	5,006,787
Economic services	220,850	354,911	262,500
Other property and services	306,000	120,607	43,162
	<b>8,870,721</b>	<b>11,318,371</b>	<b>9,131,553</b>

**Operating expenditure**

General purpose funding	(245,700)	(195,741)	(301,408)
Governance	(393,500)	(493,867)	(630,190)
Law, order, public safety	(233,420)	(204,209)	(237,045)
Health	(49,500)	(80,383)	(87,439)
Education & Welfare	(12,780)	(23,373)	(27,480)
Housing	(128,800)	(91,464)	(4,569)
Community amenities	(240,730)	(219,651)	(260,235)
Recreation and culture	(1,372,630)	(1,189,174)	(1,477,228)
Transport	(5,969,860)	(7,479,314)	(6,994,464)
Economic services	(1,065,170)	(628,418)	(990,525)
Other property and services	(77,000)	(15,582)	(48,805)
	<b>(9,789,090)</b>	<b>(10,621,178)</b>	<b>(11,059,388)</b>

**Subtotal**

**(918,369) 697,193 (1,927,835)**

**13. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2025/26.

**14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any major trading undertakings will occur in 2025/26.

**15. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2025/26.

**SHIRE OF YALGOO**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2026**

**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.