



AGENDA

For the Ordinary Council Meeting

To be held on the 1st May 2026

Notice of Meeting

The next Ordinary Council Meeting for the Shire of Yalgoo will be held on Friday 1st May 2026 in the Council Chambers, 37 Gibbons Street Yalgoo, commencing at 10.30am.



Ian Holland

CHIEF EXECUTIVE OFFICER

20th April 2026

Disclaimer:

The Shire of Yalgoo gives notice to members of the public that any decisions made at the meeting, can be revoked, pursuant to the Local Government Act 1995. Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.

Agenda – Ordinary Council Meeting – Friday 1st May 2026

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1 DECLARATION OF OPENING

The Shire President welcomed those in attendance and declared the meeting open at.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President

Deputy President

Councilors

Chief Executive Officer

Deputy CEO

Executive Assistant

Works Foreman

APOLOGIES

LEAVE OF ABSENCE

Nil

3 DISCLOSURE OF INTERESTS

Councilors and Officers are reminded of the requirements of s5.65 of the Local Government Act 1995, to verbally disclose any interest during the meeting before the matter is discussed or to provide in writing the nature of the interest to the CEO before the meeting.

**4 PUBLIC QUESTION TIME
REPONSES TO QUESTIONS TAKEN ON NOTICE**

Nil

QUESTIONS TAKEN WITHOUT NOTICE

5 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Bushfire Service Medals

6 NOTICE OF MATTERS TO BE DISCUSSED BEHIND CLOSED DOORS

7 APPLICATIONS FOR LEAVE OF ABSENCE

8 ANNOUNCEMENTS CONCERNING MEETINGS ATTENDED

9 CONFIRMATION OF MINUTES

9.1 Minutes of the Ordinary Council Meeting – 27th March 2026

OFFICERS RECOMMENDATION

That the minutes of the Ordinary Council Meeting held on the 27th March 2026, as attached, be confirmed as a true and correct record.

9.2 Minutes of the Electors' Annual General Meeting held on the 24th April 2026, as attached, be confirmed as a true and correct record.

OFFICERS RECOMMENDATION

That the minutes of the Electors' Annual General Meeting held on the 24th April 2026, as attached, be confirmed as a true and correct record.

10 MINUTES OF COMMITTEE MEETINGS

10.1 Please find attached April Minutes for the Murchison Country Zone of the Western Australian Local Government Association.

11 TECHNICAL REPORTS

11.1 ADMINISTRATION REPORT

Applicant:	Shire of Yalgoo
Date:	17 April 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council receive the Administration Report to 31 March 2026.

COMMENT

The 2024/25 audit is close to completion. There will likely be a similar number of audit findings again as we only received the 22/23 and 23/24 findings a month ago and as so can not implement these changes for 24/25 because it ended 10 months ago.

The interim audit for 25/26 has been pushed back to May due to staffing issues at the audit firm. A decision has been made to move flood damage revenue until such time as the funding becomes available. A note has been included in subsequent events detailing current proceedings.

The 2022, 2023, 2024 and 2025 RTR acquittals are all complete. The LRCI acquittals have been audited and submitted to them. Phases 1 and 4 have been finalised leaving Phase 2 and 3 at the time of this report.

The move to the new accounting system is ongoing and we still hope to go live in July 2026.

OFFICERS RECOMMENDATION

That Council receive the Administration Report to 31 March 2026.

11.2 TECHNICAL SERVICES REPORT

Applicant:	Shire of Yalgoo
Date:	21 April 2026
Reporting Officer:	Luke O’Shaughnessy – Works Foreman
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council receive the Technical Services Report to 31 March 2026.

COMMENT

Road Construction

- Culvert complete on Ninghan Road and resealed.
- RTR underway
- North Road reshaping underway
- Culverts on North Road are set out, and installation is under-way of 5 culverts on North Road

Road Maintenance

- Focus on R2R work for the rest of the financial year

Other – Yalgoo

- Re-keying of shire property and building (Complete)
- Speed signs for the highway booked in for August through Roadwise road safety initiative.
- Shire hall has approximately 4 weeks till completion.

Other – Paynes Find

- General clean and tidy of the tip

Staff

- No staff movements

Upcoming Projects for 2026

OFFICERS RECOMMENDATION

That Council receive the Technical Services Report to 31 March 2026.

12 DEVELOPMENT, PLANNING AND ENVIRONMENTAL HEALTH REPORTS

12.1 DEVELOPMENT APPLICATION – 4263 GREAT NORTHERN HIGHWAY, PAYNES FIND – OUDABUNNA STATION – PROPOSED DAMS

Applicant:	Terry Cowley Oudabunna Station
Date:	2 April 2026
Reporting Officer:	Eugene Ferraro – Shire Town Planner
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY - Matters for Consideration:

1. Application for Planning Approval for the construction of two dams on Oudabunna Station.

Background:

The operator the Oudabunna Station has sought the Shire’s approval to construct two dams on the property at the locations shown on the attached plans. The operator has advised that the dams are required for the following reasons:

“The reason I need to build the dam is when we get heavy rain the air strip gets so much erosion I need to slow up the flow of water and use the dirt from the dam to repair the existing erosion.

As it is now the flying doctor can’t land here it is a safety issue. The reason I have picked this location is because there little bush to clear.”

Planning approval for works is prescribed by both the Shire of Yalgoo Local Planning Scheme No 2 and the *Planning and Development (Local Planning Schemes) Regulations 2015*. While there is a limited range of works that are deemed as being exempt from planning approval, neither document exempts dams from requiring approval.

Proposal Development:

Proposal - Use:

Although the applicant has not provided any plans for the proposed dam, the detailed location and approximate size of the dams has been provided. The areas selected are clearly visible on the aerial photograph, which confirms that the site selected are already cleared.

Town Planning Assessment:

Referrals

Nil - applicant has consulted directly with the relevant water agency.

Assessment

The proposed dams are to be located wholly with the Oudabunna Station and appear necessary for the safe and on-going of the agricultural enterprise.

Given the location of the As the Great Northern Highway is located approximately 2km north of the northern most dam, the proposal is unlikely to impact on any existing or proposed public works (i.e. roads).

While the Shire is not in a position to determine if the proposed dams will impact on any environmental values in the area, this is a matter that should be taken into consideration by the State's water agency when issuing the relevant licenses.

No planning objections are raised to the proposal.

Statutory Environment:

Shire of Yalgoo Local Planning Scheme No. 2.

Policy Implications:

Nil.

Financial Implications:

Nil

Strategic Implications:

Strategy 2.1.

Balance the retention of the natural environment while taking into consideration the pastoral and economic basis of the Shire.

Action 2.1.1.

Ensure appropriate town and land use planning to meet community and commercial operational aspirations regarding access and lifestyle choice.

Consultation:

The applicant has advised that the necessary water licenses have been issued by the relevant agency.

Officer's Recommendations

Voting Requirement: Simple Majority

That Council:

1. Approve the application for planning approval to construct two dams of approximately 50m in diameter on Oudabunna Station.

Conditions

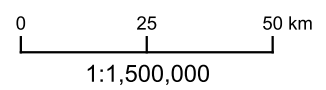
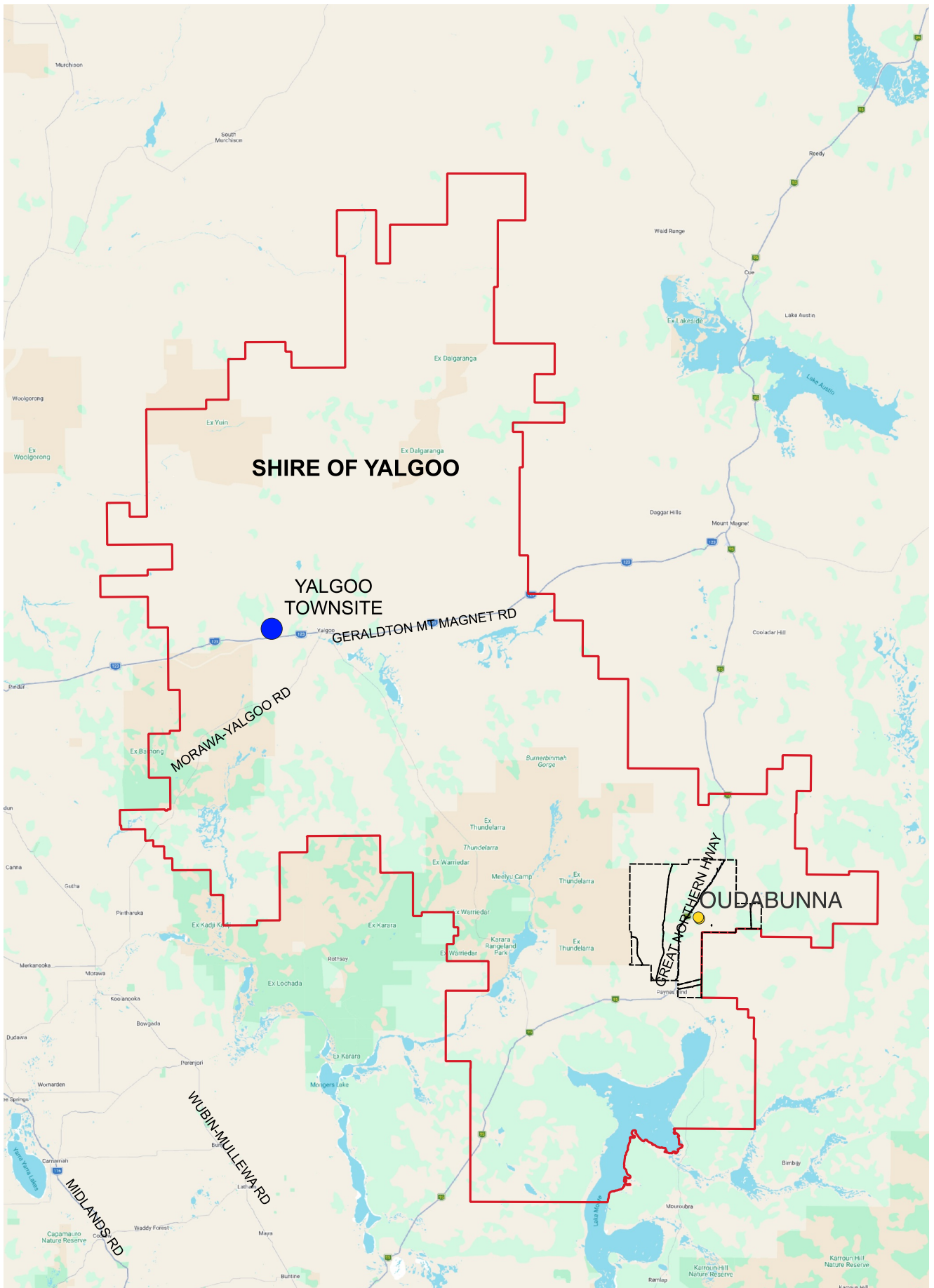
1. The dams are to be located at coordinates 29 04 33.46s 117 45 57.14e and 29 04 19.75s 117 45 46.91e.
2. Dams are to be approximately 50m in diameter.

Advice to Applicant

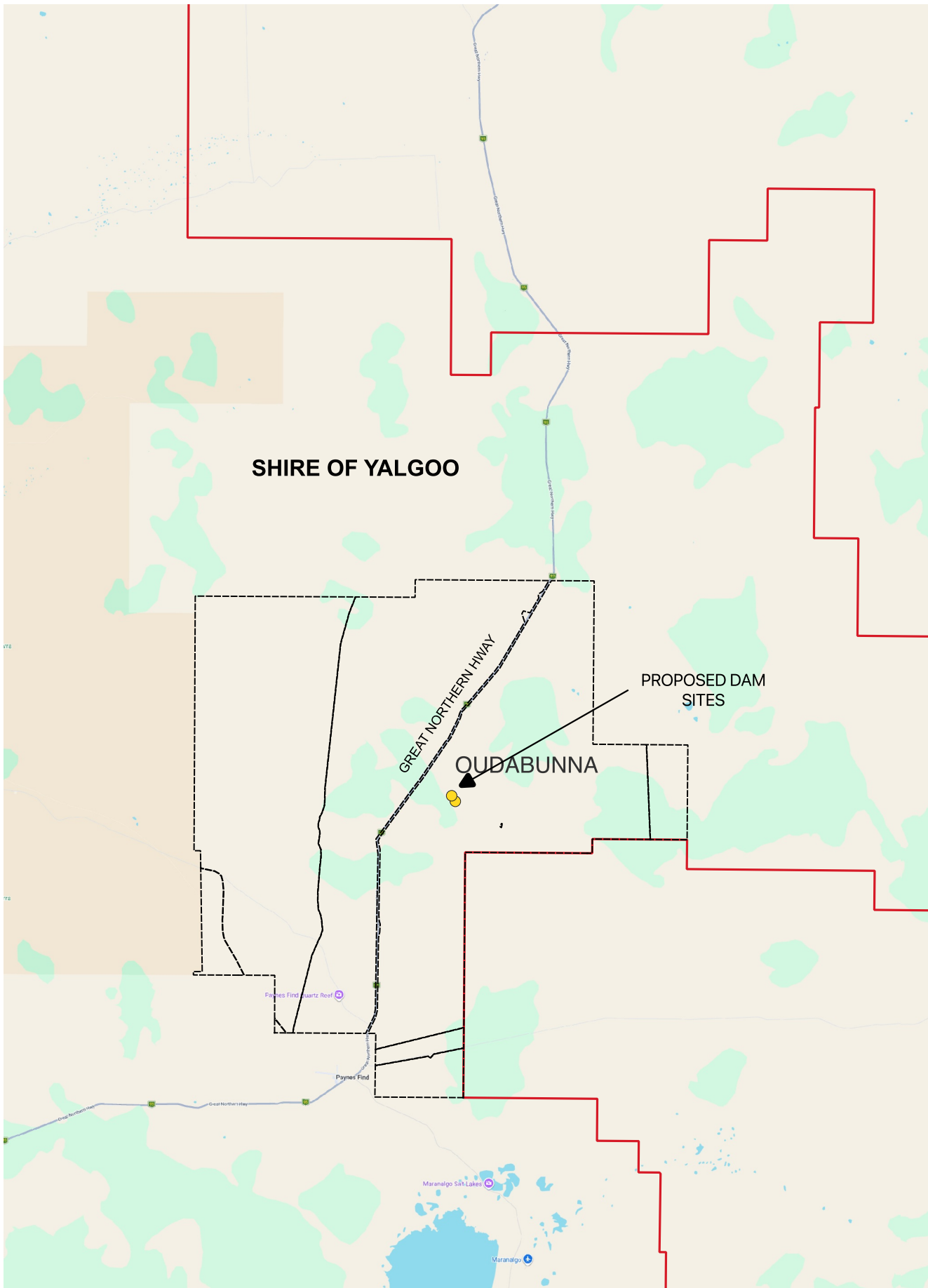
Nil

EUGENE FERRARO
TOWN PLANNER

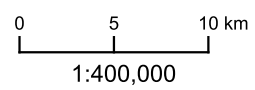
Council Decision:	Voting requirement: Simple Majority
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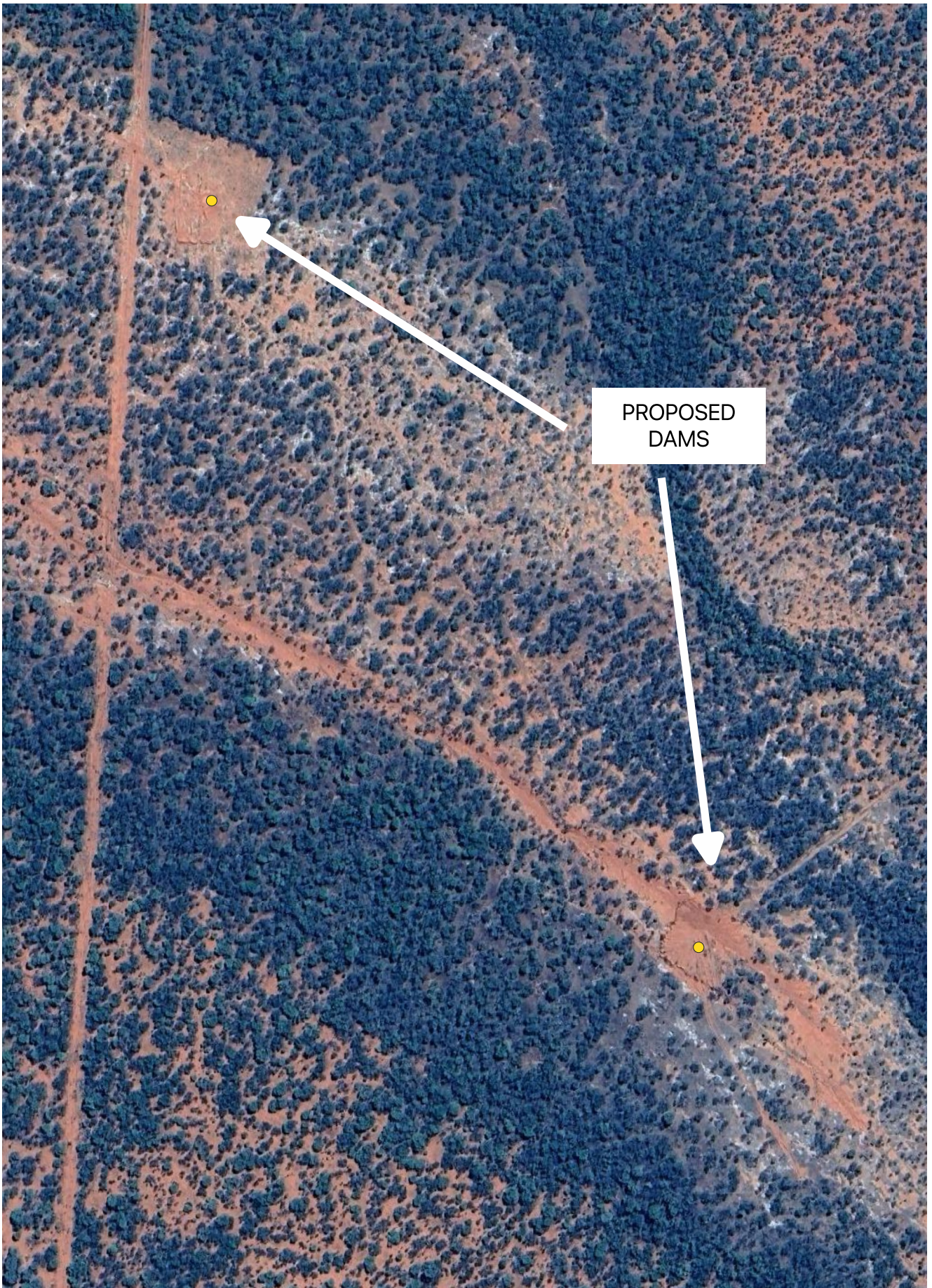


SHIRE OF YALGOO
APPLICATION FOR PLANNING APPROVAL
TOURISM DEVELOPMENT - MELLENBYE STATION

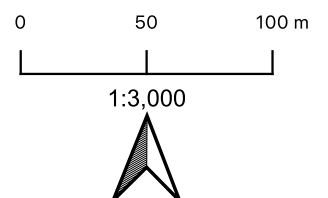


SHIRE OF YALGOO
APPLICATION FOR PLANNING APPROVAL
PROPOSED DAMS - OUDABUNNA STATION
4236 GREAT NORTHERN HIGHWAY





SHIRE OF YALGOO
APPLICATION FOR PLANNING APPROVAL
PROPOSED DAMS - OUDABUNNA STATION
4236 GREAT NORTHERN HIGHWAY



13 FINANCIAL REPORTS

13.1 LIST OF ACCOUNTS

Applicant:	Shire of Yalgoo
Date:	17 April 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	Nil
Attachments:	List of Accounts

SUMMARY

The attached list of accounts paid during the month of March 2026, under Delegated Authority, is provided for Council’s information and endorsement.

COMMENT

The Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 requires the Chief Executive Officer to present a list of accounts paid and/or payable to Council and to record those accounts in the minutes of the meeting.

STATUTORY ENVIRONMENT

Local Government Act 1995

6.10 Financial Management regulations

Regulations may provide for –

- a. The security and banking of money received by a local government’ and
- b. The keeping of financial records by a local government; and
- c. The management by a local government of its assets, liabilities and revenue; and
- d. The general management of, and the authorisation of payments out of –
 - I. The municipal fund; and
 - II. The trust fund, of a local government.

Local Government (Financial Management) Regulations 1996

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

1. If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –
 - I. The payee’s name; and
 - II. The amount of the payment; and
 - III. The date of the payment; and
 - IV. Sufficient information to identify the transaction.
2. A list of accounts for approval to be paid is to be prepared each month showing –
 - a. For each account which requires council authorisation in that month
 - i. The payee’s name; and

- ii. The amount of the payment; and
 - iii. Sufficient information to identify the transaction; and
 - b. The date of the meeting of the council to which the list is to be presented.
- 3. A list prepared under sub regulation (1) or (2) is to be –
 - a. Presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - b. Recorded in the minutes of that meeting.

13A. Payments by employees via purchasing cards

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
 - (a) the payee’s name;
 - (b) the amount of the payment;
 - (c) the date of the payment;
 - (d) sufficient information to identify the payment.
- (2) A list prepared under sub regulation (1) must be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY/FINANCIAL IMPLICATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the list of accounts paid during March 2026 totalling \$971,658.63 from the municipal bank accounts and credit cards.

List of Accounts Paid

Credit Cards

March 2026

CEO Credit Card

#	Reference	Date	Supplier	Description	Amount	Bank	Type
1	DD6335.1	04/02/26	Expedia	Accommodation for DCEO while attending the Fenix community meeting in Geraldton on 04/02/26	(172.49)	1	CSH
2	DD6335.1	12/02/26	Microsoft	Monthly subscription to Microsoft Co-Pilot	(33.00)	1	CSH
3	DD6335.1	18/02/26	Adobe Software	Cancellation of annual subscription to Adobe	(286.99)	1	CSH
4	DD6335.1	23/02/26	Starlink	2 x monthly subscriptions to Starlink for fire vehicles in Yalgoo and Paynes Find	(160.00)	1	CSH
5	DD6335.1	23/02/26	Remarkable Software	Monthly subscription to Remarkable	(66.85)	1	CSH
6	DD6335.1	25/02/26	JB HiFi	Samsung Galaxy Tab A11 5G 128GB for Council member	(531.99)	1	CSH
7	DD6335.1	25/02/26	JB HiFi	4 x Apple Air Tags for staff key tracking	(168.00)	1	CSH
8	DD6335.1	27/02/26	Bendigo Bank	Bendigo Bank card fee	(4.00)	1	CSH
					<u>(1,423.32)</u>		

List of Accounts Paid
Credit Cards (Continued)
March 2026

DCEO Credit Card (for office use)

#	Reference	Date	Supplier	Description	Amount	Bank	Type
9	DD6332.1	01/02/26	Yalgoo General Store	Refreshments for Council	(259.00)	1	CSH
10	DD6332.1	04/02/26	Yalgoo General Store	Refreshments for Admin	(6.90)	1	CSH
11	DD6332.1	07/02/26	Yalgoo General Store	Newspapers for January 2026	(104.80)	1	CSH
12	DD6332.1	08/02/26	Yalgoo General Store	Water and milk for Depot and coffee for Admin	(93.90)	1	CSH
13	DD6332.1	13/02/26	JB HiFi	1 x Nespresso coffee machine for Depot and 1 x Nespresso coffee machine for Admin	(1,217.98)	1	CSH
14	DD6332.1	14/02/26	Yalgoo General Store	Milk for Admin	(6.90)	1	CSH
15	DD6332.1	19/02/26	Yalgoo General Store	Refreshments for Seniors Tea	(422.45)	1	CSH
16	DD6332.1	19/02/26	Yalgoo General Store	Refreshments for Depot and cleaning supplies for Admin	(82.10)	1	CSH
17	DD6332.1	20/02/26	Yalgoo General Store	Batteries and refreshments for Admin	(36.70)	1	CSH
18	DD6332.1	20/02/26	Yalgoo General Store	Water for Depot and Admin	(87.60)	1	CSH
19	DD6332.1	21/02/26	Commercial Locksmiths	Re-key 21A Campbell St	(357.50)	1	CSH
20	DD6332.1	25/02/26	Yalgoo General Store	Refreshments for Depot and Admin	(116.40)	1	CSH
21	DD6332.1	25/02/26	Yalgoo General Store	Refreshments for Admin	(33.90)	1	CSH
22	DD6332.1	27/02/26	Yalgoo General Store	Refreshments for Admin	(26.70)	1	CSH
23	DD6332.1	28/02/26	Yalgoo General Store	Refreshments for Council	(94.00)	1	CSH
24	DD6332.1	27/02/26	Bendigo Bank	Bendigo Bank card fee	(4.00)	1	CSH
					(2,950.83)		

List of Accounts Paid
Direct Debit and Bpay
March 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
25	97	31/03/26	NAB	Bank Fees	(10.25)	3	FEE
26	12	31/03/26	Bendigo Bank	Bank Fees	(397.61)	1	FEE
27	DD6283.1	04/03/26	Bendigo Bank - Municipal	Payrun #165 (16/02/2026 - 01/03/2026)	(57,323.65)	1	CSH
28	DD6313.1	17/03/26	Bendigo Bank - Municipal	Superannuation paid in payrun #166 (02/03/26 to 15/03/26)	(16,719.88)	1	CSH
29	DD6315.1	18/03/26	Bendigo Bank - Municipal	Payrun #166 (02/03/26 to 15/03/26)	(59,111.61)	1	CSH
30	DD6334.1	31/03/26	Bendigo Bank - Municipal	Superannuation paid in payrun #167 (16/03/2026 to 29/03/2026)	(14,942.81)	1	CSH
31	DD6340.1	19/03/26	Telstra Corporation Ltd	Mobile phone charges from 25/02/26 - 24/03/26	(937.39)	1	CSH
32	DD6341.1	04/03/26	Telstra Corporation Ltd	Vehicle tracking services from 25/02/26 - 24/03/26	(1,149.50)	1	CSH
33	DD6342.1	31/03/26	Telstra Corporation Ltd	Vehicle tracking charges from 25/03/26 - 24/04/26	(1,149.50)	1	CSH
					(151,742.20)		

List of Accounts Paid**EFT****March 2026**

#	Reference	Date	Supplier	Description	Amount	Bank	Type
34	EFT3864	09/03/26	Integrated ICT	Monthly IT service for February 2026	(1,298.00)	1	CSH
35	EFT3865	09/03/26	Winc Australia	2 x SD card readers, 1 x carton of hand towels and other supplies for Admin and 15L x disinfectant and 8 x drum taps for Admin	(566.95)	1	CSH
36	EFT3866	09/03/26	Western Independent Foods	Freight on furniture for 21A Campbell St	(1,100.00)	1	CSH
37	EFT3867	09/03/26	Mcdonalds Wholesalers	Re-order of toilet paper, cleaning products and refreshments for Caravan Park and Toilet paper, cleaning supplies and room refreshments for Caravan Park	(516.95)	1	CSH
38	EFT3868	09/03/26	Office of The Auditor General	Audit fees for the year ended 30 June 2023 and Audit fees for the year ended 30 June 2024	(180,785.00)	1	CSH
39	EFT3869	12/03/26	Water Corporation	Water usage and service charges from 18/12/25 - 19/02/26	(5,186.57)	1	CSH
40	EFT3870	12/03/26	Leisk Hydraulics Pty Ltd	Supply and install sump pump at the Hotel	(1,507.00)	1	CSH
41	EFT3871	12/03/26	Open Systems Technology	Charges for the implementation of the new financial management software for January 2026, Additional cost for Records implementation due to software licensing and Monthly subscription to CouncilFirst for March 2026	(12,335.29)	1	CSH
42	EFT3872	12/03/26	Syed Hussain	18 x boxes of coffee pods for Admin and Depot	(166.75)	1	CSH

List of Accounts Paid
EFT (Continued)
March 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
43	EFT3873	12/03/26	Pemco Diesel Pty Ltd	Service on P654 - Mack Truck YA 809, Service on P588 - Hino 300 Truck 1ITI 588 and Repairs to brakes on P657 - Water Truck YA 1614	(5,455.20)	1	CSH
44	EFT3874	12/03/26	Patience Sandlands	53T of yellow sand for paving at 21A Campbell St	(3,929.42)	1	CSH
45	EFT3875	12/03/26	Mullewa Farm Supplies	5 x 25mm PVC pipe, 25mm elbows and other materials for Parks and Gardens and 5 x 20mm PVC pipe, 20mm elbows and other materials for Parks and Gardens	(330.30)	1	CSH
46	EFT3876	12/03/26	Integrated ICT	Annual subscription to Sophos cyber security protection software and HP Pro Mini 400 G9 desktop computer for Chambers	(11,379.50)	1	CSH
47	EFT3877	12/03/26	Beachlands Plumbing Pty Ltd	Repairs to toilet and water pipes at Caravan Park	(2,620.42)	1	CSH
48	EFT3878	12/03/26	TKPH Pty Ltd t/as OTR Tyres	Supply and fit 8 x R22.5 tyres for P654 - Mack Truck YA 809	(3,704.80)	1	CSH
49	EFT3879	12/03/26	Leisk Hydraulics Pty Ltd	Supply and install 2 x macerator pumps and 1 x small macerator pump at Hotel and Replace taps, toilet cistern and repair leak in kitchen sink at Hotel	(15,944.50)	1	CSH
50	EFT3880	12/03/26	ATOM Supply	Peerless PHP15 3hp air compressor for vehicle hoist	(2,543.75)	1	CSH
51	EFT3881	12/03/26	BOC Limited	Container service from 29/01/26 - 25/02/26	(118.87)	1	CSH
52	EFT3882	12/03/26	Canine Control	Ranger services on 16/02/26	(1,530.38)	1	CSH

List of Accounts Paid
EFT (Continued)
March 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
53	EFT3883	12/03/26	Freemans Liquid Waste	Pump out primary and secondary septic tanks at the Hotel and Drain out septic tank at 19 Campbell St	(6,822.00)	1	CSH
54	EFT3884	12/03/26	Pemco Diesel Pty Ltd	Replace mud guards, fenders and windscreen after fighting fire plus minor service and transmission flush on P638 Cat Loader and Service, fit anderson plug, fix indicator light on bullbar and adjust rear brakes on P1000 - Toyota Hilux YA 1000	(16,392.06)	1	CSH
55	EFT3885	12/03/26	DFES	2025/26 ESL B 3rd quarter contribution	(7,138.80)	1	CSH
56	EFT3886	12/03/26	Bai Communications Pty Ltd	Electricity charges for TV/Radio Tower from 22/11/25 to 22/01/26	(249.65)	1	CSH
57	EFT3887	12/03/26	Brooks Hire Services Pty Ltd	12 days hire of 2 x lighting towers for Ninghan Rd culvert works	(1,423.29)	1	CSH
58	EFT3888	12/03/26	M & B Sales P/L	2 x wheelbarrows, 2 x shovels and other materials for Depot, 4 x fascia lengths of pine, 4 x fibre cement sheets and gap filler for Town Hall, 20 x gyprock cornices for Town Hall and 250 x clips for furring channel and 4 x lengths of pine for Town Hall	(2,091.44)	1	CSH
59	EFT3889	12/03/26	GNC Building and Construction Group	2 x box culverts, base slabs and headwalls for North Rd	(43,670.00)	1	CSH
60	EFT3890	12/03/26	Hersey'S Safety Pty Ltd	24 pack of gloves, 12 tubes of HD lube and other materials for Depot	(1,976.75)	1	CSH
61	EFT3891	12/03/26	Safe Roads WA	Pothole repairs, profiling and resealing works on Ninghan Rd	(125,769.57)	1	CSH

List of Accounts Paid
EFT (Continued)
March 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
62	EFT3892	12/03/26	LG Best Practices PTY LTD	Assistance with creditors and debtors for February 2026 and Rates service for February 2026	(6,116.00)	1	CSH
63	EFT3893	12/03/26	Fleet Complete Australia Pty Ltd	Vehicle tracking charges for February 2026	(569.94)	1	CSH
64	EFT3894	12/03/26	Bridged Group Pty Ltd	Monthly SOPHOS subscription for March 2026	(201.30)	1	CSH
65	EFT3895	12/03/26	Paynes Find Road House and Tavern	Council meeting lunch on 27/02/26 and Lunch for roads crew for works on Ninghan Rd culvert	(429.00)	1	CSH
66	EFT3896	12/03/26	Westrac Equipment Pty Ltd	9 x scarifier teeth for P3080 - Cat Grader YA 860	(242.65)	1	CSH
67	EFT3897	12/03/26	Shire Of Mt Magnet	EHO contracting services on 25/02/26 and 27/02/26	(1,386.00)	1	CSH
68	EFT3898	12/03/26	Url Networks Pty Ltd	Monthly VoIP charges for February 2026	(9.93)	1	CSH
69	EFT3899	12/03/26	Leisk Hydraulics Pty Ltd	Backflow test on Standpipe at the Depot	(220.00)	1	CSH
70	EFT3900	12/03/26	Bunnings Building Supplies Pty Ltd	10 x 2700mm x 600mm x 19mm Hardie Secura Flooring Sheets for Town Hall, 4L x vivid white paint for Town Hall and Stud adhesive and 3 x manhole kits for the Hotel	(1,817.08)	1	CSH
71	EFT3901	12/03/26	Westrac Equipment Pty Ltd	30 bolts, washers and nuts for cutting edges on P660 - JD Grader YA 856	(206.58)	1	CSH

List of Accounts Paid
EFT (Continued)
March 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
72	EFT3902	12/03/26	Integrated ICT	Azure storage, M365 licensing and security services for February 2026, Yealink A50 audio visual meeting bar for Chambers and Implement name based logins from role based logins for all staff	(13,793.24)	1	CSH
73	EFT3903	12/03/26	Message4U Pty Ltd t/as Sinch MessageMedia	SMS messaging services for March 2026	(126.50)	1	CSH
74	EFT3904	12/03/26	Ceilidh Christey	Repayment for sale of stock that was processed through Shire eftpos machine	(22.00)	1	CSH
75	EFT3905	12/03/26	Paywise Pty Ltd	Novated Lease charges for payrun #165	(1,912.10)	1	CSH
76	EFT3906	12/03/26	Canine Control	Ranger services on 20/02/26	(1,530.38)	1	CSH
77	EFT3907	12/03/26	Paynes Find Road House and Tavern	Accommodation for 8 x Saferoads employees on 24/02/2026 for works on Ninghan Rd	(880.00)	1	CSH
78	EFT3908	12/03/26	Pivotel Satellite Pty Limited	Satellite phone charges for January 2026	(291.00)	1	CSH
79	EFT3909	12/03/26	Datacom Solutions (AU) Pty Ltd	EasiPay payroll services for February 2026	(151.33)	1	CSH
80	EFT3910	12/03/26	IPEC Pty Ltd (Team Global Express)	Freight charges to send Tyro machine from Yalgoo to Sydney	(66.15)	1	CSH
81	EFT3911	12/03/26	Phillip Hill	Payment for sale of YACC324 painting Four Tribes One Waterhole	(277.50)	1	CSH
82	EFT3912	13/03/26	Bendigo Bank - Municipal	Superannuation paid in pay run #165 (16/02/2026 - 01/03/2026)	(15,084.93)	1	CSH

List of Accounts Paid
EFT (Continued)
March 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
83	EFT3913	13/03/26	Veolia Environmental Services	Domestic and commercial waste collection for February 2026	(3,302.51)	1	CSH
84	EFT3914	13/03/26	Cekas Asset Maintenance	Replace hallway ceiling at the Hotel from 23/02/26 - 26/02/26 and Replace hallway ceiling at the Hotel from 28/02/26 - 04/03/26 and works at Railway Ablutions on 06/03/26	(7,050.47)	1	CSH
85	EFT3915	13/03/26	Kieran Thomas Payne	Members fees for February 2026	(1,261.29)	1	CSH
86	EFT3916	13/03/26	Angus Troup Nichols	Members fees for February 2026	(760.68)	1	CSH
87	EFT3917	13/03/26	Raelene Kroon	Members fees for February 2026	(536.67)	1	CSH
88	EFT3918	13/03/26	Derek Jones	Members fees for February 2026	(536.67)	1	CSH
89	EFT3919	13/03/26	Raul Valenzuela	Members fees from August 2025 to February 2026	(11,259.83)	1	CSH
90	EFT3920	13/03/26	Tamisha Hodder	Members fees for February 2026	(828.34)	1	CSH
91	EFT3921	23/03/26	Australian Taxation Office	BAS lodgement for February 2026	(22,199.00)	1	CSH
92	EFT3922	24/03/26	Civic Legal	Legal fees for Matter No. DTC/151605 and Legal fees for Matter No. SF/151816	(91,272.58)	1	CSH
93	EFT3923	24/03/26	A Agapitidi & C Houlis Stati Co Electrical	Upgrade electrical boards and wiring to the Hotel	(43,239.09)	1	CSH
94	EFT3924	24/03/26	Paywise Pty Ltd	Novated lease payment for payrun #166	(1,912.10)	1	CSH
95	EFT3925	24/03/26	Southern Cross Broadband	Internet service for April 2026	(550.00)	1	CSH
96	EFT3926	24/03/26	Canine Control	Ranger services on 09/03/26	(1,530.38)	1	CSH
97	EFT3927	24/03/26	Landgate	Mining tenement schedules M2026/1, M2026/2 and M2026/3	(213.90)	1	CSH
98	EFT3928	24/03/26	Polstar Holdings P/L t/as Localworks	3 x satellite decoders for the Caravan Park	(1,053.75)	1	CSH
99	EFT3929	24/03/26	Fitz Gerald Strategies	Amend and lodge EBA agreement with Industrial Commission	(399.75)	1	CSH

List of Accounts Paid
EFT (Continued)
March 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
100	EFT3930	24/03/26	Grants Empire	Payment 2 to prepare 22/23 and 23/24 Annual Reports	(2,400.00)	1	CSH
101	EFT3931	24/03/26	Mitchell & Brown Retravision	Hisense 124L bar fridge for unit at Caravan Park	(243.00)	1	CSH
102	EFT3932	24/03/26	Beachlands Plumbing Pty Ltd	Repairs to showers at 19B Stanley St and 18B Shamrock Rd and investigate septic tank system for units	(1,472.24)	1	CSH
103	EFT3933	24/03/26	Brooks Hire Services Pty Ltd	Hire 14T excavator for RTR works from 16/02/26 - 28/02/26	(2,712.83)	1	CSH
104	EFT3934	24/03/26	Pemco Diesel Pty Ltd	Flush hydraulic systems and refill with clean oil on P654 - Mack Truck YA 809 and Supply rear suspension for P930 - Hilux Ute 1IEE 930	(4,495.22)	1	CSH
105	EFT3935	24/03/26	Abrolhos Steel	2 x galvanised sheets and supports for electric sign at Admin	(219.03)	1	CSH
106	EFT3936	24/03/26	Midwest Windscreens	Supply and fit new windscreen to P652 - Hino Truck YA 329	(1,100.00)	1	CSH
107	EFT3937	24/03/26	Cekas Asset Maintenance	Replace and prime external windows at the Town Hall from 16/03/26 - 20/03/26 and Ceiling repairs at Railway Ablutions and renovations to Town Hall from 09/03/26 - 13/03/26	(9,374.11)	1	CSH
108	EFT3938	24/03/26	Nick Stevenson	Paving works at 21A Campbell Street from 11/03/26 - 19/03/26 and Progress payment on paving works at 21A Campbell Street on 11/03/26	(9,948.40)	1	CSH
109	EFT3939	31/03/26	G.J. Tomkies & V.J. Tomkies t/as G.T. Movers W.A.	Freight on 4 steel sheets for sign at Admin and Freight on fridge for Caravan Park	(275.00)	1	CSH

List of Accounts Paid
EFT (Continued)
March 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
110	EFT3940	31/03/26	Open Systems Technology Pty Ltd	Charges for the implementation of the new financial management software for February 2026 and Monthly subscription to CouncilFirst for April 2026	(15,566.54)	1	CSH
111	EFT3941	31/03/26	AIT Specialists Pty Ltd	FTC calculations for February 2026	(275.00)	1	CSH
112	EFT3942	31/03/26	Canine Control	Ranger services on 16/03/26	(1,530.38)	1	CSH
113	EFT3943	31/03/26	Civic Legal	Legal fees for Matter No. DTC/151605 and Legal fees for Matter No. SF/151698	(49,781.88)	1	CSH
114	EFT3944	31/03/26	Landgate	Mining tenement schedules M2026/4, M2026/5 and M2026/6	(260.40)	1	CSH
115	EFT3945	31/03/26	Winc Australia Pty Limited	Photocopier charges from 19/01/26 - 16/02/26 and from 16/02/26 - 23/03/26	(1,145.39)	1	CSH
116	EFT3946	31/03/26	Totally Workwear Geraldton	2 x embroidered shirts for Council member	(123.28)	1	CSH
117	EFT3947	31/03/26	Ken Darnell	9 x wild dog bounties	(990.00)	1	CSH
118	EFT3948	31/03/26	Mcdonalds Wholesalers	120 x 600ml water bottles, 20 x 1L milk and 96 x 150ml milk for Caravan Park	(215.45)	1	CSH
119	EFT3949	31/03/26	Core Business Australia pty ltd	Claim 33 for J1085 Yalgoo AGRN1021 flood damage works	(23,620.30)	1	CSH
					(815,542.28)		
				Total Accounts Paid			
				CEO Credit Card	(1,423.32)		
				DCEO Credit Card (for office use)	(2,950.83)		
				Direct Debit and Bpay	(151,742.20)		
				EFT	(815,542.28)		
					(971,658.63)		

Agenda – Ordinary Council Meeting – Friday 1st May 2026

13.2 INVESTMENT REPORT

Applicant:	Shire of Yalgoo
Date:	17 April 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Investment Register

SUMMARY

That Council receive the investment report as at 31 March 2026.

COMMENT

Money held in the Municipal Fund of the Shire of Yalgoo that is not required for the time being may be invested under the Trustee Act 1962 Part III.

STATUTORY ENVIRONMENT

Local Government Act 1995.

6.14 Power To Invest.

Local Government (Financial Management) Regulations 1996

19 Investments, control procedures for

19C Investment of money, restrictions on (Act s6.14(2)(a))

Shire Delegated Authority

POLICY/FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council Receive the Investment Report as at 31 March 2026.

Shire of Yalgoo
Investment Register
 2025 - 2026

Month 31 Mar 2026
 Interest Earned 35,405.50

Reserve #	Description	Opening	Opening Interest	Mar-26 Interest	Transfers In	Transfers Out	Closing
9673101	Employee Entitlement (Leave) Reserve	56,747.13	91.00	0.00	0.00	(56,838.13)	0.00
9673201	Plant Replacement Reserve	854,911.53	1,371.00	0.00	0.00	(856,282.53)	0.00
9673301	Sports Complex Reserve	110,328.89	177.00	0.00	0.00	(110,505.89)	0.00
9673401	Buildings Construction Reserve	186,878.17	300.00	0.00	0.00	(187,178.17)	0.00
9673501	Yalgoo Ninghan Road Reserve	1,059,393.96	6,122.04	18,588.00	0.00	0.00	1,084,104.00
9673601	Buildings Maintenance Reserve	141,953.71	228.00	0.00	0.00	(142,181.71)	0.00
9673801	Community Amenities Reserve	312,804.53	502.00	0.00	0.00	(313,306.53)	0.00
9673901	HCP Reserve	163,273.44	262.00	0.00	0.00	(163,535.44)	0.00
9674001	Yalgoo Morawa Road Reserve	335,250.39	2,013.61	6,196.00	0.00	0.00	343,460.00
9674201	Office Equipment & ICT Reserve	4,199.62	6.00	0.00	0.00	(4,205.62)	0.00
9674301	Natural Disaster Triggerpoint Reserve	14,749.63	24.00	0.00	0.00	(14,773.63)	0.00
9674404	General Purpose Reserve	0.00	2,530.52	10,621.50	0.00	1,848,807.65	1,861,959.67
		<u>3,240,491.00</u>	<u>13,627.17</u>	<u>35,405.50</u>	<u>0.00</u>	<u>0.00</u>	<u>3,289,523.67</u>

Reference	Amount	Bank	Opening	Interest	Maturity	Interest at Maturity	Total
5400702	2,534,962.33	Bendigo	31/03/2026	5.15%	29/09/2026	65,096.44	2,600,058.77
	<u>2,534,962.33</u>					<u>65,096.44</u>	

Agenda – Ordinary Council Meeting – Friday 1st May 2026

13.3 MONTHLY FINANCIAL STATEMENTS

Applicant:	Shire of Yalgoo
Date:	17 April 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Monthly Report

SUMMARY

The Financial Statements for the month ended 31 March 2026 is presented to Council in accordance with *Regulation 34 of the Local Government (Financial Management) Regulations 1996*.

COMMENT

The Financial Statements for the period ending 31 March 2026 includes the following statements and notes:

- Statement of Financial Activity
- Statement of Financial Position
- Net Funding Position
- Cash Position
- Reserves
- Receivables
- Asset Disposals
- Capital Acquisitions
- Rates
- Grants, Subsidies and Contributions
- Variance Reporting

STATUTORY ENVIRONMENT

Local Government Act 1995 - Section 6.4

Local Government (Financial Management) Regulations 1996 - Regulation 34

POLICY/FINANCIAL IMPLICATIONS

The adoption of the Statements of Financial Activity is retrospective. Accordingly, the financial implications associated with adopting this are nil.

VOTING REQUIREMENT

Simple Majority

RISK IMPLICATIONS

The Financial Activity report is presented monthly and provides a retrospective picture of the activities at the Shire. Contained within the report is information pertaining to the financial cost and delivery of strategic initiatives and key projects.

To mitigate the risk of budget over-runs or non-delivery of projects, the Chief Executive Officer (CEO) has implemented internal control measures such as regular Council and Management reporting and a quarterly process to monitor financial performance against budget estimates.

Materiality reporting thresholds have been established by Council of \$10,000 and 10% for budget operating and capital items to alert management prior to there being irreversible impacts.

It should be noted that there is an inherent level of risk of misrepresentation of the financials through either human error or potential fraud.

The establishment of control measures through a series of efficient systems, policies and procedures, which fall under the control of the CEO as laid out in the *Local Government (Financial Management) Regulations 1996 regulation 5*, seek to mitigate the possibility of this occurring.

These controls are set in place to provide daily, weekly and monthly checks to ensure that the integrity of the data provided is reasonably assured.

OFFICERS RECOMMENDATION

That Council receive the Statement of Financial Activity for the period ended 31 March 2026 in accordance with *Regulation 34 of the Local Government FM Regs 1996*.



SHIRE OF YALGOO

MONTHLY FINANCIAL REPORT

For the Period Ending 31 March 2026

Shire of Yalgoo
Statement of Financial Activity
For the Period Ending 31 March 2026

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Surplus / (Deficit)**	1	7,187,649	7,187,649	6,654,618		
Operating Revenue						
Rates	7	3,312,501	2,484,378	3,289,732	805,354	32%
Grants, Subsidies and Contributions	8(a)	6,944,000	5,207,958	1,641,146	(3,566,812)	(68%)
Fees and Charges	9(a)	306,920	230,085	238,076	7,991	3%
Interest Earnings	9(b)	41,000	30,735	67,486	36,751	120%
Other Revenue	9(c)	64,500	48,339	37,556	(10,783)	(22%)
Profit on Asset Disposals	5	130,000	97,497	85,183	(12,314)	(13%)
		10,798,921	8,098,992	5,359,180		
Operating Expenditure						
Employee Costs	10(a)	(2,227,890)	(1,670,571)	(1,426,781)	243,790	(15%)
Materials and Contracts	10(b)	(5,855,130)	(4,390,641)	(1,751,490)	2,639,151	(60%)
Utility Charges	10(c)	(121,450)	(90,972)	(68,851)	22,121	(24%)
Depreciation	10(d)	(4,891,100)	(3,668,247)	(3,679,225)	(10,978)	0%
Insurance	10(e)	(233,800)	(175,266)	(233,744)	(58,478)	33%
Other Expenditure	10(f)	(174,000)	(130,446)	(93,008)	37,438	(29%)
Loss on Asset Disposals	5	(650)	(486)	(657)	(171)	35%
		(13,504,020)	(10,126,629)	(7,253,755)		
Excluded Non-cash Activities						
Depreciation		4,891,100	3,668,247	3,679,225		
(Profit) / Loss on Asset Disposals		(129,350)	(97,011)	(84,527)		
Net Amount from Operating Activities		2,056,651	1,543,599	1,700,124		
Capital Revenue and Expenditure						
Grants, Subsidies and Contributions	8(b)	2,157,000	1,617,741	1,558,237	(59,504)	(4%)
Proceeds from Disposal of Assets	5	280,000	209,997	199,753	(10,244)	(5%)
Land and Buildings	6(a)	(1,095,000)	(821,223)	(955,883)	(134,660)	16%
Plant and Equipment	6(b)	(452,000)	(338,994)	(285,549)	53,445	(16%)
Furniture and Equipment	6(c)	0	0	0	0	0%
Road Infrastructure	6(d)	(2,630,000)	(1,972,449)	(2,139,549)	(167,100)	8%
Other Infrastructure	6(e)	(242,000)	(181,494)	(87,332)	94,162	(52%)
Net Amount from Capital Activities		(1,982,000)	(1,486,422)	(1,710,323)		
Financing Revenue and Expenditure						
Transfers from Reserves	3	1,854,030	1,854,030	1,848,808	(5,222)	(0%)
Transfers to Reserves	3	(9,116,330)	(9,116,330)	(1,897,840)	7,218,490	(79%)
Net Amount from Financing Activities		(7,262,300)	(7,262,300)	(49,033)		
Closing Surplus / (Deficit)	1	0	(17,475)	6,595,386		

* - the material variance adopted by Council for 2025 - 2026 is \$10,000 and 10% whichever is greater.

** - Budget Review surplus differs to actual due to adjustments made to the 24/25 Annual Report in April 2026.

Shire of Yalgoo
Statement of Financial Position
As at 31 March 2026

	31 Mar 26	30 Jun 25
Current Assets	\$	\$
Cash and Cash Equivalents	1,416,823	1,930,864
Cash Reserves	3,289,524	3,240,491
Rates Receivables	249,863	118,274
Other Receivables	5,467,511	5,642,897
	10,423,720	10,932,526
Non-current Assets		
Receivables and Other Assets	36,801	36,801
Property, Plant and Equipment	14,031,594	13,534,440
Infrastructure	86,599,678	87,422,970
	100,668,073	100,994,211
Total Assets	111,091,793	111,926,737
Current Liabilities		
Trade and Other Liabilities	(154,463)	(402,405)
Income Received in Advance	(87,625)	(58,735)
Contract Liabilities	0	(276,004)
Employee Related Provisions	(296,723)	(300,274)
	(538,811)	(1,037,417)
Non-current Liabilities		
Employee Related Provisions	(75,704)	(75,704)
	(75,704)	(75,704)
Total Liabilities	(614,515)	(1,113,121)
Net Assets	110,477,278	110,813,616
Equity		
Accumulated Surplus	(42,112,420)	(42,497,791)
Cash Reserves	(3,289,524)	(3,240,491)
Revaluation Surplus	(65,075,334)	(65,075,334)
	(110,477,278)	(110,813,616)

Shire of Yalgoo
Statement of Cash Flows
For the Period Ending 31 March 2026

	YTD Actual \$
Cash Flows from Operating Activities	
Receipts	
Rates	3,186,661
Grants, subsidies and contributions	1,661,600
Fees and charges	456,343
Interest	67,486
Other revenue	37,556
GST receipts	0
	<u>5,409,646</u>
Payments	
Employee costs	(1,439,737)
Materials and contracts	(1,971,526)
Utility charges	(68,851)
Insurance	(233,744)
Other expenditure	(93,008)
GST payments	(81,461)
	<u>(3,888,327)</u>
Net cash provided by (used in) operating activities	<u>1,521,319</u>
Cash Flows from Investing Activities	
Capital grants, subsidies and contributions	1,282,233
Proceeds from sale of property, plant and equipment	199,753
Purchase of property, plant and equipment	(1,241,432)
Purchase of infrastructure	(2,226,881)
Net cash provided by (used in) investing activities	<u>(1,986,327)</u>
Cash Flows from Financing Activities	
Proceeds/(Payments) from financial assets at amortised cost	(49,033)
Net cash provided by (used in) financing activities	<u>(49,033)</u>
Net increase / (decrease) in cash held	(514,041)
Cash at beginning of year	1,930,864
Cash and cash equivalents at the end of the period	<u><u>1,416,823</u></u>

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

1. Financial Position

	31 Mar 26	30 Jun 25
Current Assets	\$	\$
Cash and Cash Equivalents	1,416,823	1,930,864
Cash Reserves	3,289,524	3,240,491
Rates Receivables	249,863	118,274
Other Receivables	5,467,511	5,642,897
	10,423,720	10,932,526
Current Liabilities		
Trade and Other Liabilities	(154,463)	(402,405)
Income Received in Advance	(87,625)	(334,738)
Contract Liabilities	0	0
Employee Related Provisions	(296,723)	(300,274)
	(538,811)	(1,037,417)
Less: Cash Reserves	(3,289,524)	(3,240,491)
Net Funding Position	6,595,386	6,654,618

2. Cash and Financial Assets

(a) Cash and Cash Equivalents

	As at 31 Mar 26	Interest Rate	Maturity Date
Unrestricted	\$	%	
Municipal Account	1,284,288	0.95%	N/A
Cash on Hand	750	N/A	N/A
	1,285,038		
Restricted			
Municipal Account	131,785	0.95%	N/A
Reserves Cash	789,524	0.95%	N/A
Reserves Term Deposit	2,500,000	4.15%	31 Mar 26
	3,421,309		
Total Cash and Cash Equivalents	4,706,347		

(b) Trust Funds

There are currently no funds held in Trust.

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

3. Cash Reserves

	Balance 01 Jul 25 \$	Transfer from \$	Interest Received \$	Transfer to \$	Balance 31 Mar 26 \$
YTD Actual					
Employee Entitlement (Leave) Reserve	56,747	(56,838)	91	0	0
Plant Replacement Reserve	854,912	(856,283)	1,371	0	0
Sports Complex Reserve	110,329	(110,506)	177	0	0
Buildings Construction Reserve	186,878	(187,178)	300	0	0
Yalgoo Ninghan Road Reserve	1,059,394	0	42,685	0	1,102,079
Buildings Maintenance Reserve	141,954	(142,182)	228	0	0
Community Amenities Reserve	312,805	(313,307)	502	0	0
HCP Reserve	163,273	(163,535)	262	0	0
Yalgoo Morawa Road Reserve	335,250	0	1,587	0	336,837
Office Equipment and ICT Reserve	4,200	(4,206)	6	0	0
Natural Disaster Triggerpoint Reserve	14,750	(14,774)	24	0	0
General Purpose	0	0	1,800	1,848,808	1,850,608
	3,240,491	(1,848,808)	49,033	1,848,808	3,289,524

4. Receivables

	31 Mar 26 \$		31 Mar 26 \$
Rates Receivable		General Receivables	
Current	174,321	Current	3,080
Previous Year	33,730	30 Days	3,052
Second Previous Year	24,497	60 Days	1,584
Third Previous Year or Greater	17,315	90+ Days	3,146
	249,863		10,862

5. Disposal of Assets

	Annual Budget Profit \$	Annual Budget Loss \$	YTD Proceeds on Disposal \$	YTD Actual Profit \$	YTD Actual Loss \$
Plant and Equipment					
Mitsubishi Pajero	7,000	0	30,000	7,016	0
Hino Truck - Works Manager	9,200	0	88,396	9,243	0
Hotel Furniture and Equipment	15,000	0	0	0	0
Hino Dual Cab Truck - Road Crew	21,300	0	31,691	21,297	0
Cement Truck	13,000	0	13,070	13,070	0
Cement Batching Plant	35,000	0	34,557	34,557	0
Kubota Generator	0	(650)	2,039	0	(657)
RAV4	19,500	0	0	0	0
Fortuner	10,000	0	0	0	0
	130,000	(650)	199,753	85,183	(657)

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

6. Capital Acquisitions

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	Var \$	Var %	Explanation of Variance and Project Update
	\$	\$	\$	\$	%	
Yalgoo Hotel / Pub	650,000	487,494	652,364	164,870	34%	Complete. Budget profile
Town Hall	300,000	225,000	207,376	(17,624)	(8%)	Internal and external painting to complete, power to connect, floors, gutters, exterior window surrounds
Staff Housing	120,000	89,982	79,597	(10,385)	(12%)	Pavers for 21A Campbell St in progress
Chapel Renovations	25,000	18,747	15,804	(2,943)	(16%)	Tower renovations to do
EBA Backpay Adjustment	0	0	742	742	0%	Journal required
	1,095,000	821,223	955,883			

(b) Plant and Equipment

Ford Everest	80,000	60,000	0	(60,000)	(100%)	Not purchased
Toyota Fortuna	70,000	52,500	0	(52,500)	(100%)	Not purchased
Hino Dual Cab Truck (Road Crew)	100,000	75,000	99,845	24,845	33%	Complete. Budget profile
Toyota SR Dual Cab Ute (Road / Fire)	66,000	49,500	65,317	15,817	32%	Complete. Budget profile
Toyota SR5 Dual Cab Ute (WM)	71,000	53,250	70,983	17,733	33%	Complete. Budget profile
Other Town and Road Equipment	65,000	48,744	49,403	659	1%	Spitwater washer and hoist purchased to date
	452,000	338,994	285,549			

(c) Furniture and Equipment

Internet / Conference / Admin Monitor	0	0	0	0	0%	No budget
	0	0	0			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

6. Capital Acquisitions (Continued)

(d) Road Infrastructure

	Annual Budget	YTD Budget	YTD Actual	Var \$	Var %	Explanation of Variance and Project Update
	\$	\$	\$	\$	%	
Regional Roads Group	900,000	674,991	905,987	230,996		34% Completed. Budget profile
Roads to Recovery	900,000	674,991	400,875	(274,116)	(41%)	Culvert and North Rd works commenced
LRCI - Yalgoo Ninghan Rd Sealing	530,000	397,500	531,002	133,502		34% Complete. Budget profile
Other Road Construction - Council	185,000	138,750	179,997	41,247		30% Budget profile
LRCI - Morawa - Yalgoo Rd Grids	70,000	52,476	72,588	20,112		38% Complete. Budget profile
Grids and Seal Approaches	45,000	33,741	49,099	15,358		46% Complete. Budget profile
	2,630,000	1,972,449	2,139,549			

(e) Other Infrastructure

CCTV and WiFi Network	150,000	112,500	0	(112,500)	(100%)	Planning and quoting commenced
Tennis Court	87,000	65,250	87,243	21,993		34% Completed. Budget profile
EBA Backpay Adjustment	0	0	89	89		0% Journal required
Paynes Find Entry Statements	5,000	3,744	0	(3,744)	(100%)	Not started
	242,000	181,494	87,332			

Total Capital Expenditure	4,419,000	3,314,160	3,468,313			
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Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

7. Rating Information

	Rate in	Rateable	Number of	Annual	YTD	Var	Var
	\$	Value	Properties	Budget	Actual	\$	%
				Revenue	Revenue		
				\$	\$		
General Rates							
GRV - Townsites Improved	0.087121	392,673	37	34,210	34,210	0	0%
GRV - Townsites Improved Vacant	0.087121	0	0	0	0	0	0%
GRV - Mining Infrastructure	0.330944	1,473,400	8	487,612	487,613	1	0%
UV - Mining / Mining Tenements	0.355968	7,003,999	146	2,493,200	2,493,200	(0)	(0%)
UV - Exploration / Prospecting	0.234058	1,483,112	220	347,134	347,134	0	0%
UV - Pastoral / Rural	0.076843	937,583	23	72,047	72,047	(0)	(0%)
				3,434,203	3,434,203		
Minimum Payment							
GRV - Townsites Improved	300	2,654	3	900	900	0	0%
GRV - Townsites Improved Vacant	300	1,810	14	4,200	4,200	0	0%
GRV - Mining Infrastructure	300	44	1	300	300	0	0%
UV - Mining / Mining Tenements	300	3,785	7	2,100	2,100	0	0%
UV - Exploration / Prospecting	300	80,359	98	29,400	29,400	0	0%
UV - Pastoral / Rural	300	9,996	8	2,400	2,400	0	0%
				39,300	39,300		
Total General and Minimum Rates				3,473,503	3,473,503		
Other Rate Revenue							
Rates Written-off				(10,003)	(1,784)	8,219	(82%)
Discounts				(155,999)	(161,667)	(5,668)	4%
Interim and Back Rates				5,000	(20,320)	(25,320)	(506%)
Total Funds Raised from Rates				3,312,501	3,289,732		

Explanation of Variance

YTD Budget	2,484,378
YTD Actual	3,289,732
Variance \$	(805,354)
Variance %	32%

The variance is caused by the budget profile for interim and back rates, write-offs and discounts

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

8. Grants, Subsidies and Contributions

(a) Operating Revenue

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
Financial Assistance Grant - General	1,050,000	787,500	961,085	173,585	22%	Budget profile
Financial Assistance Grant - Roads	350,000	262,494	308,927	46,433	18%	Budget profile
Bush Fire grants	38,000	28,494	39,021	10,527	37%	Budget profile
Event Contributions	9,000	6,750	9,545	2,795	41%	
Road Use Agreement - 29 Metals	120,000	90,000	0	(90,000)	(100%)	Mine pays end of year
Road Use Agreement - Rothsay Deflector	74,000	55,494	54,219	(1,275)	(2%)	
Road Use Agreement - Terra Mining	50,000	37,494	20,719	(16,775)	(45%)	25/26 not received yet
Road Use Agreement - Fenix Resources	2,000,000	1,499,994	0	(1,499,994)	(100%)	RUA not completed
Flood Damage reimbursements	3,000,000	2,250,000	0	(2,250,000)	(100%)	No flood damage
Insurance recovery	0	0	959	959	0%	
MRWA Direct Road grant	229,000	171,747	229,282	57,535	33%	Budget profile
Healthy Community Projects grant - Silverlake	4,000	2,997	5,500	2,503	84%	
Fuel Tax Credits	20,000	14,994	11,889	(3,105)	(21%)	
	6,944,000	5,207,958	1,641,146			

(b) Capital Revenue

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
LRCIP funding	457,000	342,747	457,194	114,447	33%	Budget profile
Regional Roads Group	600,000	450,000	600,000	150,000	33%	Budget profile
Roads to Recovery	1,100,000	824,994	501,043	(323,951)	(39%)	Part payment received
	2,157,000	1,617,741	1,558,237			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

9. Operating Revenue

(a) Fees and Charges

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
3030120	RATES - Instalment Admin Fee	4,500	3,375	3,960	585	17%	
3030121	RATES - Account Enquiry Charges	500	369	227	(142)	(38%)	
3030220	GEN PUR - Charges - Photocopying / Faxing	50	36	6	(30)	(83%)	
3050221	ANIMAL - Animal Registration Fees	250	180	300	120	67%	
3050240	ANIMAL - Fines and Penalties	740	549	0	(549)	(100%)	
3070421	HEALTH - Health Regulatory Licenses	180	135	0	(135)	(100%)	
3090101	STF HOUSE - Staff Rental Reimbursements	15,000	11,250	12,460	1,210	11%	
3090235	OTH HOUSE - Other Income	25,200	18,900	24,588	5,688	30%	
3100120	SAN - Domestic Refuse Collection Charges	12,000	9,000	12,350	3,350	37%	
3100200	SAN OTH - Commercial Collection Charge	3,500	2,619	3,850	1,231	47%	
3100321	SEW - Septic Tank Inspection Fees	500	369	0	(369)	(100%)	
3100623	PLAN - Fees & Charges	2,000	1,494	1,018	(476)	(32%)	
3100720	COM AMEN - Cemetery Fees	3,000	2,250	2,891	641	28%	
3100723	COM AMEN - Community Bus Fees	1,000	747	0	(747)	(100%)	
3110120	HALLS - Town Hall Hire	200	144	218	74	52%	
3110321	REC - Core Stadium Hire	500	369	73	(296)	(80%)	
3110324	REC - Mens Shed Hire Fees	200	144	73	(71)	(49%)	
3110620	HERITAGE - Sale of History Books	100	72	15	(57)	(79%)	
3110720	OTH CUL - Sales Arts and Cultural Centre	500	369	370	1	0%	
3110721	OTH CUL - Chapel and Museum Fees	250	180	120	(60)	(34%)	
3130221	TOUR - Caravan Park Tourism Sales	50	36	0	(36)	(100%)	
3130222	TOUR - Caravan Park Chalet Revenue	205,000	153,738	151,916	(1,822)	(1%)	
3130224	TOUR - Prospecting Permits	1,000	747	232	(515)	(69%)	
3130228	TOUR - Tourism Sales	100	72	74	2	2%	
3130320	BUILD - Fees & Charges (Licences)	500	369	100	(269)	(73%)	
3140120	PRIVATE - Private Works Income	30,000	22,500	23,208	708	3%	
3140235	ADMIN - Other Admin Income	100	72	27	(45)	(62%)	
		306,920	230,085	238,076			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

9. Operating Revenue (Continued)

(b) Interest Earnings

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
3030145	RATES - Penalty Interest Received	10,000	7,497	8,509	1,012	14%	
3030146	RATES - Instalment Interest Received	6,000	4,500	4,325	(175)	(4%)	
3030245	GEN PUR - Interest Earned - Reserves	20,000	14,994	49,033	34,039	227%	Higher than expected
3030246	GEN PUR - Interest Earned - Municipal	5,000	3,744	5,619	1,875	50%	
		41,000	30,735	67,486			

(c) Other Revenue

3030122	RATES - Reimbursement of Debt Collection	2,700	2,025	0	(2,025)	(100%)	
3050502	ESL BFB - Admin Fee/Commission	4,000	2,997	4,000	1,003	33%	
3070701	OTH HEALTH - Reimbursements	2,000	1,494	0	(1,494)	(100%)	
3110702	OTH CUL - Commissions	500	369	84	(285)	(77%)	
3130235	TOUR - Other Income Relating to Tourism	10,000	7,497	0	(7,497)	(100%)	
3120502	LICENSING - Transport Commissions	3,500	2,619	1,397	(1,222)	(47%)	
3130302	BUILD - Commissions - BSL & CTF	300	225	0	(225)	(100%)	
3130835	OTH ECON - Sundry Revenue (No GST)	25,000	18,747	20,859	2,112	11%	
3140201	ADMIN - Reimbursements	2,500	1,872	0	(1,872)	(100%)	
3140401	POC - Reimbursements	3,000	2,250	412	(1,838)	(82%)	
3140235	ADMIN - Other Administration Income	11,000	8,244	10,804	2,560	31%	
		64,500	48,339	37,556			

(d) Profit on Asset Disposals

3120390	PLANT - Profit on Disposal of Assets	130,000	97,497	85,183	(12,314)	(13%)	Timing of disposals
		130,000	97,497	85,183			

Shire of Yalgoo

Notes to the Statement of Financial Activity

For the Period Ending 31 March 2026

10. Operating Expenditure

(a) Employee Costs

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2050165	FIRE - Maintenance/Operations	(10,000)	(7,497)	(7,789)	(292)	4%	
2050188	FIRE - Building Operations	(500)	(369)	(96)	273	(74%)	
2050189	FIRE - Building Maintenance	(500)	(369)	(317)	52	(14%)	
2090189	STF HOUSE - Building Maintenance	(12,000)	(9,000)	(6,762)	2,238	(25%)	
2100117	SAN - General Tip Maintenance	(3,000)	(2,250)	(1,652)	598	(27%)	
2100711	COM AMEN - Cemetery Maintenance	(2,500)	(1,872)	(3,216)	(1,344)	72%	
2100789	COM AMEN - Public Conveniences Mtce	(19,800)	(14,850)	(17,108)	(2,258)	15%	
2110189	HALLS - Town Halls Maintenance	(9,000)	(6,750)	(6,547)	203	(3%)	
2110300	REC - Employee Costs	0	0	(39)	(39)	0%	
2110360	REC - Recreation Grounds Maintenance	(131,400)	(98,550)	(76,320)	22,230	(23%)	Expenditure less than expected
2110365	REC - Parks & Gardens Maintenance	0	0	(13)	(13)	0%	
2110389	REC - Other Rec Building Maintenance	(82,000)	(61,497)	(48,785)	12,712	(21%)	Expenditure less than expected
2110689	HERITAGE - Building Maintenance	(31,800)	(23,850)	(871)	22,979	(96%)	Expenditure less than expected
2110700	OTH CUL - Community Events	(136,020)	(102,006)	(107,628)	(5,622)	6%	
2110789	OTH CUL - Building Maintenance	(7,000)	(5,247)	(2,519)	2,728	(52%)	
2110725	OTH CUL - Festival & Events	0	0	(30)	(30)	0%	
2120211	ROADM - Road Maintenance	(162,000)	(121,482)	(83,556)	37,926	(31%)	Expenditure less than expected
2120215	ROADM - Roads to Recovery RTR	(20,000)	(14,994)	0	14,994	(100%)	No maintenance done by employees
2120221	ROADM - Road Maintenance Flood Damage	(40,000)	(29,997)	(15)	29,982	(100%)	No flood works as yet
2120236	ROADM - Street Trees and Watering	(1,200)	(900)	0	900	(100%)	
2120288	ROADM - Depot Building Operations	(7,200)	(5,400)	(1,229)	4,171	(77%)	
2120289	ROADM - Depot Building Maintenance	(150,000)	(112,500)	(109,178)	3,322	(3%)	
2120504	LICENSING - Training & Development	(500)	(369)	0	369	(100%)	
2120665	AERO - Airstrip & Grounds Maintenance	(10,000)	(7,497)	(1,687)	5,810	(77%)	
2120689	AERO - Building Maintenance	(5,000)	(3,744)	(1,154)	2,590	(69%)	
2130200	TOUR - Employee Costs	(152,750)	(114,543)	(106,382)	8,161	(7%)	
2130213	TOUR - Jokers Tunnel Maintenance	(2,500)	(1,872)	(1,232)	640	(34%)	
2130214	TOUR - Yalgoo Lookout Maintenance	(500)	(369)	0	369	(100%)	
2130266	TOUR - Caravan Park General Maintenance	0	0	(72)	(72)	0%	
2130267	TOUR - Caravan Park General Operation	(3,500)	(2,619)	(98)	2,521	(96%)	
2130288	TOUR - Building Operations	0	0	(15)	(15)	0%	
2130289	TOUR - Building Maintenance	(15,000)	(11,250)	(7,341)	3,909	(35%)	
2130855	OTH ECON - Community Bus	(1,000)	(747)	0	747	(100%)	
2130889	OTH ECON - Building Maintenance	(2,000)	(1,494)	(1,319)	175	(12%)	
2140187	PRIVATE - Other Expenses	(7,000)	(5,247)	(4,551)	696	(13%)	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

10. Operating Expenditure (Continued)

(a) Employee Costs (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2140200	ADMIN - Employee Costs	(676,500)	(507,375)	(483,503)	23,872	(5%)	Expenditure less than expected
2140202	ADMIN - Superannuation	(147,000)	(110,250)	(81,591)	28,659	(26%)	Expenditure less than expected
2140204	ADMIN - Training & Development	(400)	(297)	(400)	(103)	35%	
2140206	ADMIN - Fringe Benefits Tax (FBT)	(60,000)	(45,000)	(8,275)	36,725	(82%)	FBT calculation to do. March not paid
2140208	ADMIN - Other Employee Expenses	(45,000)	(33,750)	(36,948)	(3,198)	9%	
2140209	ADMIN - Travel & Accommodation	0	0	0	0	0%	
2140263	ADMIN - Courses Seminars & Conference	(15,000)	(11,250)	(221)	11,029	(98%)	Expenditure less than expected
2140289	ADMIN - Building Maintenance	(20,000)	(14,994)	(11,231)	3,763	(25%)	
2140300	PWO - Employee Costs	(160,700)	(120,519)	(113,831)	6,688	(6%)	
2140327	PWO - RDO's	0	0	(245)	(245)	0%	
2140304	PWO - Training & Development	(15,400)	(11,547)	(8,998)	2,549	(22%)	
2140308	PWO - Other Employee Expenses	(4,500)	(3,366)	(4,684)	(1,318)	39%	
2140309	PWO - Travel & Accommodation	(3,500)	(2,619)	(1,259)	1,360	(52%)	
2140323	PWO - Sick Pay	(30,000)	(22,500)	(18,750)	3,750	(17%)	
2140324	PWO - Annual Leave	(133,800)	(100,350)	(79,561)	20,789	(21%)	Expenditure less than expected
2140325	PWO - Public Holidays	(65,000)	(48,744)	(49,153)	(409)	1%	
2140328	PWO - Supervision	(60,000)	(45,000)	(37,394)	7,606	(17%)	
2140330	PWO - OHS and Toolbox Meetings	(1,000)	(747)	(460)	287	(38%)	
2140344	PWO - Superannuation	(190,000)	(142,497)	(110,981)	31,516	(22%)	Expenditure less than expected
2140362	PWO - Asset Management	0	0	(61)	(61)	0%	
2140400	POC - Internal Plant Repairs	(20,000)	(14,994)	(10,522)	4,472	(30%)	
Multiple	Allocations	445,580	334,359	228,811	(105,548)	(32%)	Allocations less than expected
		(2,227,890)	(1,670,571)	(1,426,781)			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

10. Operating Expenditure (Continued)

(b) Materials and Contracts

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2030112	RATES - Valuation Expenses	(5,000)	(3,744)	(670)	3,074	(82%)	
2030113	RATES - Title/Company Searches	(500)	(369)	0	369	(100%)	
2030114	RATES - Debt Collection Expenses	(5,000)	(3,744)	(2,963)	781	(21%)	
2030152	RATES - Consultants	(50,000)	(37,494)	(18,000)	19,494	(52%)	Expenditure less than expected
2030187	RATES - Other Expenses Relating To Rates	(500)	(369)	0	369	(100%)	
2040101	MEMBERS - Conferences/Accommodation	(30,500)	(22,869)	(16,801)	6,068	(27%)	
2040104	MEMBERS - Training & Development	(21,500)	(16,119)	0	16,119	(100%)	No training done
2040116	MEMBERS - Election Expenses	(16,500)	(12,375)	0	12,375	(100%)	Allocated to other expenses
2040141	MEMBERS - Subscriptions & Publications	(28,000)	(20,988)	(25,992)	(5,004)	24%	
2040184	MEMBERS - Receptions & Refreshments	0	0	0	0	0%	
2040187	MEMBERS - Other Expenses	(5,000)	(3,744)	(2,417)	1,327	(35%)	
2040193	MEMBERS - Receptions & Refreshments	(11,500)	(8,613)	(4,606)	4,007	(47%)	
2050109	FIRE - Travel & Accommodation	(1,000)	(747)	(666)	81	(11%)	
2050113	FIRE - Fire Prevention and Planning	(5,000)	(3,744)	(2,085)	1,659	(44%)	
2050117	FIRE - CESM	(20,000)	(14,994)	(8,295)	6,699	(45%)	
2050165	FIRE - Maintenance/Operations	(15,120)	(11,340)	(2,874)	8,466	(75%)	
2050189	FIRE - Building Maintenance	(1,000)	(747)	(393)	354	(47%)	
2050266	ANIMAL - Contract Ranger Services	(40,000)	(29,997)	(23,721)	6,276	(21%)	
2050269	ANIMAL - Sterilisation Program.	(7,000)	(5,247)	(5,802)	(555)	11%	
2050287	ANIMAL - Other Expenditure	(1,000)	(747)	(60)	687	(92%)	
2070411	HEALTH - Contract EHO	(37,500)	(28,116)	(23,198)	4,918	(17%)	
2070412	HEALTH - Analytical Expenses	(1,000)	(747)	(377)	370	(50%)	
2070487	HEALTH - Other Expenses	(500)	(369)	0	369	(100%)	
2070554	PEST - Mosquito Control Expenses	(3,500)	(2,619)	0	2,619	(100%)	
2070766	OTH HEALTH - Dental Services Expenses	(500)	(369)	0	369	(100%)	
2080254	OTHER ED - Community Development Fund	(1,280)	(954)	0	954	(100%)	
2090189	STF HOUSE - Building Maintenance	(92,500)	(69,372)	(70,173)	(801)	1%	
2100111	SAN - Waste Collection	(40,000)	(29,997)	(24,319)	5,678	(19%)	
2100117	SAN - General Tip Maintenance	(6,000)	(4,491)	(2,100)	2,391	(53%)	
2100118	SAN - Purchase of Bins (Sulo and Other)	(2,000)	(1,494)	0	1,494	(100%)	
2100211	SAN OTH - Waste Collection	0	0	(3,002)	(3,002)	0%	
2100650	PLAN - Contract Town Planning	(10,000)	(7,497)	0	7,497	(100%)	
2100652	PLAN - Consultants	(2,000)	(1,494)	0	1,494	(100%)	
2100711	COM AMEN - Cemetery Maintenance	(5,700)	(4,266)	(3,127)	1,139	(27%)	
2100789	COM AMEN - Public Conveniences Mtce	(7,000)	(5,238)	(3,297)	1,941	(37%)	

Shire of Yalgoo

**Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026**

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2110188	HALLS - Town Halls Operations	0	0	0	0	0%	
2110189	HALLS - Town Halls Maintenance	(7,000)	(5,238)	(1,604)	3,634	(69%)	
2110360	REC - Recreation Grounds Maintenance	(13,250)	(9,927)	(2,420)	7,507	(76%)	
2110365	REC - Parks & Gardens Maintenance	0	0	(300)	(300)	0%	
2110389	REC - Other Rec Building Maintenance	(45,500)	(34,119)	(34,290)	(171)	1%	
2110465	TV RADIO - Re-Broadcasting Maintenance	(6,000)	(4,500)	(2,127)	2,373	(53%)	
2110516	LIBRARY - Postage and Freight	(700)	(522)	(222)	300	(57%)	
2110587	LIBRARY - Other Expenses	(1,000)	(747)	(10)	737	(99%)	
2110689	HERITAGE - Building Maintenance	(36,750)	(27,549)	(4,489)	23,060	(84%)	Expenditure less than expected
2110700	OTH CUL - Community Events	(116,950)	(87,705)	(78,191)	9,514	(11%)	
2110717	OTH CUL - Seniors Teas	(100)	(72)	(105)	(33)	45%	
2110725	OTH CUL - Festival & Events	0	0	0	0	0%	
2110741	OTH CUL - Subscriptions & Memberships	0	0	0	0	0%	
2110789	OTH CUL - Building Maintenance	(3,500)	(2,619)	(1,620)	999	(38%)	
2110724	OTH CUL - Artwork Purchases	(610)	(450)	(370)	80	(18%)	
2120212	ROADM - Road Maintenance	(160,000)	(119,988)	(145,653)	(25,665)	21%	Most works complete. Grading in April to do
2120215	ROADM - Roads to Recovery RTR	(150,000)	(112,491)	(115,136)	(2,645)	2%	Most works complete. Budget profile
2120221	ROADM - Road Maintenance Flood Damage	(3,090,000)	(2,317,500)	(76,273)	2,241,227	(97%)	3 claims paid to Core to be submitted to DFES
2120231	ROADM - Small Plant and Equipment	(40,000)	(29,988)	(15,133)	14,855	(50%)	Expenditure less than expected
2120236	ROADM - Street Trees and Watering	(2,500)	(1,872)	0	1,872	(100%)	
2120237	ROADM - Signs Repaired /Replaced	(2,500)	(1,872)	0	1,872	(100%)	
2120239	ROADM - Vegetation & Weed Control	(5,000)	(3,744)	0	3,744	(100%)	
2120242	ROADM - Roman Expenses	(8,500)	(6,372)	(8,366)	(1,994)	31%	
2120252	ROADM - Consultants	(100,000)	(74,997)	(82,778)	(7,781)	10%	
2120289	ROADM - Depot Building Maintenance	(26,750)	(20,052)	(9,787)	10,265	(51%)	Expenditure less than expected
2120516	LICENSING - Postage and Freight	(500)	(369)	0	369	(100%)	
2120665	AERO - Airstrip & Grounds Maintenance	(10,000)	(7,497)	(5,724)	1,773	(24%)	
2120687	AERO - Other Expenses	(1,500)	(1,125)	0	1,125	(100%)	
2120689	AERO - Building Maintenance	(1,000)	(747)	0	747	(100%)	
2130211	TOUR - Tourism Promotion	(45,370)	(34,020)	(31,333)	2,688	(8%)	
2130213	TOUR - Jokers Tunnel Maintenance	(2,500)	(1,863)	(219)	1,644	(88%)	
2130214	TOUR - Yalgoo Lookout Maintenance	(1,000)	(747)	0	747	(100%)	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2130265	TOUR - Maintenance/Operations	0	0	0	0	0%	
2130266	TOUR - Caravan Park General Maintenance	0	0	(220)	(220)	0%	
2130267	TOUR - Caravan Park General Operation	(45,000)	(33,741)	(21,572)	12,169	(36%)	Expenditure less than expected
2130289	TOUR - Building Maintenance	(5,000)	(3,744)	(268)	3,476	(93%)	
2130296	TOUR - Healthy Community Projects	(500)	(369)	(218)	151	(41%)	
2130112	RURAL - Dog Bounty	0	0	(900)	(900)	0%	
2130640	ECON DEV - Advertising & Promotion	(4,500)	(3,366)	(250)	3,116	(93%)	
2130810	OTH ECON - Motor Vehicle Expenses	(25,000)	(18,747)	(19,143)	(396)	2%	
2130856	OTH ECON - Commercial Property Lease	(7,000)	(5,247)	(3,096)	2,151	(41%)	
2130889	OTH ECON - Building Maintenance	(14,500)	(10,872)	(8,102)	2,770	(25%)	
2140187	PRIVATE - Other Expenses	(2,000)	(1,494)	0	1,494	(100%)	
2140201	ADMIN - Salaries & Wages	0	0	0	0	0%	
2140204	ADMIN - Training & Development	(5,200)	(3,888)	(87)	3,801	(98%)	
2140205	ADMIN - Recruitment	(6,500)	(4,869)	(6,642)	(1,773)	36%	
2140209	ADMIN - Travel & Accommodation	(15,000)	(11,250)	(157)	11,093	(99%)	Expenditure less than expected
2140215	ADMIN - Printing and Stationery	(9,000)	(6,750)	(4,750)	2,000	(30%)	
2140216	ADMIN - Postage and Freight	(2,500)	(1,863)	(360)	1,503	(81%)	
2140217	ADMIN - Computer Maintenance	(81,300)	(60,966)	(60,471)	495	(1%)	
2140220	ADMIN - Communication Expenses	(1,700)	(1,269)	(929)	340	(27%)	
2140223	ADMIN - Bank Charges	(7,550)	(5,661)	(4,503)	1,158	(20%)	
2140226	ADMIN - Office Equipment Mtce	(45,000)	(33,741)	(39,432)	(5,691)	17%	
2140229	ADMIN - Software Licencing	(90,000)	(67,500)	(62,797)	4,703	(7%)	
2140240	ADMIN - Advertising and Promotion	(2,000)	(1,494)	(374)	1,120	(75%)	
2140241	ADMIN - Subscriptions and Memberships	(21,000)	(15,741)	(16,117)	(376)	2%	
2140252	ADMIN - Consultants	(162,000)	(121,491)	(89,475)	32,016	(26%)	Expenditure less than expected
2140263	ADMIN - Courses Seminars & Conference	(20,500)	(15,363)	(14,919)	444	(3%)	
2140264	ADMIN - License & Permits	(1,500)	(1,125)	(36)	1,089	(97%)	
2140265	ADMIN - Maintenance/Operations	(1,000)	(747)	(2,580)	(1,833)	245%	
2140279	ADMIN - Telephone & Internet	(41,500)	(31,113)	(21,963)	9,150	(29%)	
2140284	ADMIN - Audit Fees	(225,000)	(168,750)	(72,100)	96,650	(57%)	Allocated to prior years. Complete except for 24/25
2140285	ADMIN - Legal Expenses	(430,000)	(322,497)	(317,181)	5,316	(2%)	
2140287	ADMIN - Other Expenses	(5,000)	(3,744)	(1,925)	1,819	(49%)	
2140289	ADMIN - Building Maintenance	(35,000)	(26,244)	(20,180)	6,064	(23%)	
2140304	PWO - Training & Development	(20,000)	(14,994)	(10,841)	4,153	(28%)	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2140305	PWO - Recruitment	(5,000)	(3,744)	(3,850)	(106)	3%	
2140307	PWO - Protective Clothing	(20,000)	(14,994)	(9,950)	5,044	(34%)	
2140309	PWO - Travel & Accommodation	(3,000)	(2,250)	(1,197)	1,053	(47%)	
2140316	PWO - Postage and Freight	(500)	(369)	0	369	(100%)	
2140330	PWO - OHS and Toolbox Meetings	(30,000)	(22,491)	(14,210)	8,281	(37%)	
2140362	PWO - Asset Management	0	0	0	0	0%	
2140364	PWO - Satellite Phone & Tracking Expenses	(12,500)	(9,369)	(6,710)	2,659	(28%)	
2140387	PWO - Other Expenses	(3,000)	(2,241)	(1,686)	555	(25%)	
2140401	POC - Blades & Tynes	(10,000)	(7,497)	0	7,497	(100%)	
2140411	POC - External Parts & Repairs	(120,000)	(90,000)	(136,051)	(46,051)	51%	Hydraulics on trucks and tippers and repairs to Loader after fire
2140412	POC - Fuels and Oils	(205,000)	(153,747)	(90,089)	63,658	(41%)	Expenditure less than expected
2140413	POC - Tyres and Tubes	(20,000)	(14,994)	(1,189)	13,805	(92%)	Expenditure less than expected
2140415	POC - Tools and Supplies	(25,000)	(18,738)	(13,571)	5,167	(28%)	
2140416	POC - Licences/Registrations	(13,000)	(9,747)	(11,541)	(1,794)	18%	
2140418	POC - Minor Tools and Equipment	(2,000)	(1,494)	(964)	530	(35%)	
Multiple	Plant Recoveries (exc Capex)	297,700	223,380	202,193	(21,188)	(9%)	Allocations less than expected
		(5,855,130)	(4,390,641)	(1,751,490)			

(c) Utility Charges

2050189	FIRE - Building Maintenance	(1,500)	(1,116)	(747)	369	(33%)	
2090189	STF HOUSE - Staff Housing Building Mtce	(34,500)	(25,857)	(18,866)	6,991	(27%)	
2100789	COM AMEN - Public Conveniences Mtce	(3,000)	(2,241)	(1,580)	661	(30%)	
2110189	HALLS - Town Halls and Public Bldg Mtce	(3,300)	(2,475)	(2,404)	71	(3%)	
2110360	REC - Recreation Grounds Maintenance	(2,250)	(1,674)	(1,065)	609	(36%)	
2110388	REC - Building Operations	(500)	(369)	(352)	17	(4%)	
2110389	REC - Other Rec Facilities Building Mtce	(13,200)	(9,891)	(7,777)	2,114	(21%)	
2110689	HERITAGE - Building Maintenance	(3,050)	(2,277)	(778)	1,499	(66%)	
2120234	ROADM - Street Lighting	(12,000)	(9,000)	(7,007)	1,993	(22%)	
2120289	ROADM - Depot Building Maintenance	(7,350)	(5,508)	(6,691)	(1,183)	21%	
2130267	TOUR - Caravan Park General Operation	(7,000)	(5,238)	(1,929)	3,309	(63%)	
2130289	TOUR - Building Maintenance	(21,150)	(15,858)	(13,620)	2,238	(14%)	
2130889	OTH ECON - Building Maintenance	(6,000)	(4,491)	(3,157)	1,334	(30%)	
2140280	ADMIN - Water	(1,500)	(1,125)	0	1,125	(100%)	
2140289	ADMIN - Building Maintenance	(5,150)	(3,852)	(2,877)	975	(25%)	
		(121,450)	(90,972)	(68,851)			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

10. Operating Expenditure (Continued)

(d) Depreciation

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2040192 MEMBERS - Depreciation	0	0	0	0	0%	
2050192 FIRE - Depreciation	(94,600)	(70,938)	(71,266)	(328)	0%	
2050292 ANIMAL - Depreciation	(100)	(72)	(113)	(41)	57%	
2050392 OLOPS - Depreciation	(800)	(594)	(539)	55	(9%)	
2070692 PREV OTH - Depreciation	(1,500)	(1,125)	(1,165)	(40)	4%	
2090192 STF HOUSE - Depreciation	(40,600)	(30,447)	(30,555)	(108)	0%	
2090292 OTH HOUSE - Depreciation	(4,500)	(3,375)	(3,426)	(51)	2%	
2100792 COM AMEN - Depreciation	(21,400)	(16,047)	(16,181)	(134)	1%	
2110192 HALLS - Depreciation	(19,000)	(14,247)	(14,285)	(38)	0%	
2110392 REC - Depreciation	(78,700)	(59,022)	(59,306)	(284)	0%	
2110692 HERITAGE - Depreciation	(10,500)	(7,866)	(7,847)	19	(0%)	
2110792 OTH CUL - Depreciation	(92,600)	(69,444)	(69,794)	(350)	1%	
2120292 ROADM - Depreciation	(3,937,900)	(2,953,413)	(2,966,964)	(13,551)	0%	Calculation of road depreciation less than actual
2120692 AERO - Depreciation	(24,500)	(18,369)	(18,447)	(78)	0%	
2130292 TOUR - Depreciation	(84,900)	(63,666)	(63,944)	(278)	0%	
2140292 ADMIN - Depreciation	(34,000)	(25,497)	(25,602)	(105)	0%	
2140492 POC - Depreciation	(445,500)	(334,125)	(329,790)	4,335	(1%)	
	(4,891,100)	(3,668,247)	(3,679,225)			

(e) Insurance

2040130 MEMBERS - Insurance Expenses	(1,000)	(747)	(1,000)	(253)	34%
2050130 FIRE - Insurance Expenses	(3,200)	(2,394)	(3,172)	(778)	33%
2050189 FIRE - Building Maintenance	(1,350)	(1,008)	(1,358)	(350)	35%
2090189 STF HOUSE - Staff Housing Building Mtce	(12,400)	(9,297)	(12,359)	(3,062)	33%
2100117 SAN - General Tip Maintenance	(150)	(108)	(158)	(50)	46%
2100123 SAN - Refuse Site Maintenance - Yalgoo	(500)	(369)	(500)	(131)	36%
2100711 COM AMEN - Cemetery Maintenance	(500)	(369)	(500)	(131)	36%
2100789 COM AMEN - Public Conveniences Mtce	(1,200)	(900)	(1,174)	(274)	30%
2110189 HALLS - Town Halls and Public Bldg Mtce	(10,100)	(7,569)	(10,097)	(2,528)	33%
2110360 REC - Recreation Grounds Maintenance	(2,800)	(2,097)	(2,797)	(700)	33%
2110389 REC - Other Rec Facilities Building Mtce	(18,500)	(13,869)	(18,541)	(4,672)	34%
2110487 TV RADIO - Other Expenses	(150)	(108)	(147)	(39)	36%
2110689 HERITAGE - Building Maintenance	(4,200)	(3,150)	(4,232)	(1,082)	34%
2110789 OTH CUL - Building Maintenance	(1,100)	(819)	(1,054)	(235)	29%
2120289 ROADM - Depot Building Maintenance	(4,000)	(2,997)	(3,996)	(999)	33%

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 March 2026

10. Operating Expenditure (Continued)

(e) Insurance (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2120665	AERO - Airstrip & Grounds Maintenance	(2,100)	(1,575)	(2,135)	(560)	36%	
2120689	AERO - Building Maintenance	(4,000)	(2,997)	(4,002)	(1,005)	34%	
2130213	TOUR - Jokers Tunnel Maintenance	(50)	(36)	(38)	(2)	6%	
2130267	TOUR - Caravan Park General Operation	(2,000)	(1,494)	(2,000)	(506)	34%	
2130289	TOUR - Building Maintenance	(4,800)	(3,600)	(4,814)	(1,214)	34%	
2130602	ECON DEV - Fuel Station Maintenance	0	0	0	0	0%	
2140230	ADMIN - Insurance Expenses (Other)	(55,400)	(41,544)	(55,412)	(13,868)	33%	Budget profile
2140289	ADMIN - Building Maintenance	(5,000)	(3,744)	(4,963)	(1,219)	33%	
2140417	POC - Insurance Expenses	(99,300)	(74,475)	(99,294)	(24,819)	33%	Budget profile
		(233,800)	(175,266)	(233,744)			

(f) Other Expenditure

2040109	MEMBERS - Members Travel and Accom	(19,000)	(14,247)	(9,441)	4,806	(34%)	
2040111	MEMBERS - Presidents Allowance	(15,500)	(11,619)	(6,716)	4,903	(42%)	
2040112	MEMBERS - Deputy Presidents Allowance	(4,000)	(2,997)	(1,651)	1,346	(45%)	
2040113	MEMBERS - Members Sitting Fees	(35,000)	(26,244)	(11,684)	14,560	(55%)	Some forms not received. Expenditure less than expected
2040114	MEMBERS - Communications Allowance	(21,000)	(15,750)	(12,833)	2,917	(19%)	
2040116	MEMBERS - Election Expenses	(3,500)	(2,619)	(3,309)	(690)	26%	
2040129	MEMBERS - Donations to Community Groups	(2,000)	(1,494)	(100)	1,394	(93%)	
2040194	MEMBERS - Contribution to Murchison Zone	(3,500)	(2,619)	0	2,619	(100%)	
2130101	RURAL - Contribution - Southern Rangelands	(10,000)	(7,497)	0	7,497	(100%)	
2130112	RURAL - Dog Bounty	(2,000)	(1,494)	0	1,494	(100%)	
2130165	RURAL - MRVC	(46,000)	(34,497)	(46,027)	(11,530)	33%	Complete. Budget profile
2130187	RURAL - Other Expenses	(10,000)	(7,497)	0	7,497	(100%)	
2130289	TOUR - Building Maintenance	(2,500)	(1,872)	(1,246)	626	(33%)	
		(174,000)	(130,446)	(93,008)			

(g) Loss on Asset Disposals

2120391	PLANT - Loss on Disposal of Assets	(650)	(486)	(657)	(171)	35%	
		(650)	(486)	(657)			

14 ADMINISTRATION REPORTS

14.1 GENERAL REPORT

Applicant:	Shire of Yalgoo
Date:	15/4/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider the Chief Executive Officers general operation report.

COMMENT

Mid West State Budget Briefing

For interested Councillors the Mid West Development Commission is hosting the Premier Hon Roger Cook and Ministers Hon Stephen Dawson and Hon Jackie Jarvis on Monday 11th May at the Geraldton Tafe.

Mid West Economic Forum

Mid West Chamber of Commerce and Industry is holding the Mid West Economic Forum from Wednesday 3rd June.

Murchison Executive Group

A July Meeting of the Murchison Executive Group will be hosted by the Shire of Yalgoo. It is anticipated that the Mid West Development Commission will visit alongside this meeting.

Press Release 1.4 Fire Trucks

It is suggested that recent findings be reported with approval of a press release by the Shire President.

Georegion Sites

The Murchison Georegion Committee has suggested including sites such as the Monsignor Hawes Chapel and other geological locations due to the uncertainty that has been presented by the Paynes Find Gold Battery and Jokers Tunnel. Other locations are welcome to be recommended.

Letter of Support MEEDAC

A letter of support has been provided to MEEDAC who have suggested a bus service to Geraldton from multiple satellite towns/shires such as Yalgoo. This could assist with medical appointments and the limited twice weekly public transport. A Lease of the Yalgoo Railway building is also being developed for consideration. This has the potential to increase service provision in town and open up use of different facilities.

TC Narelle

A recent Local Emergency Management Committee meeting highlighted a number of positive contributions to preparedness and recovery for the most recent cyclone,

which resulted in instances of 100mm of rain across 2 days and winds in excess of 100km/h.

Town fared fairly well with some damage to fencing and shade structures. It has been estimated that the majority of damage caused by TC Narelle on roads can be picked up as part of Roads to Recovery reconstruction and future maintenance.

Environmental Health and Building Services

An Agreement for Environmental Health and Building Services has been signed with the Shire of Mt Magnet.

Employee Code of Conduct and Fuel Use

The Shire CEO will shortly be updating the employee Code of Conduct via memo to introduce changes required by Local Government Act Amendments. A memo was circulated to all staff calling for extra precaution when securing vehicles and fuel supplies. It also detailed simple steps to reduce fuel usage and contingencies should supply be affected.

Delegated Authority and Policy

Assorted temporary road closures described by notice or on the Shire website were enacted due to rainfall from Cyclone Narelle.

Under the Shires Enterprise Agreement two additional Public Holidays exist for employees. As a result the Administration Office was closed from the 3rd April to the 7th April inclusive, for Easter.

CEO Training

The Chief Executive Officer is interested in attending Project Management Training conducted by LG Professionals. This is at a cost of \$1115 for members.

Agenda Reference Notes and Important Information

Due to a range of amendments to the Local Government Act 1995 and associated regulations the notes that would typically be provided at the end of the agenda are undergoing review.

External CEO Movements April

13 April – Regional Road Group Geraldton

16 April – Murchison Executive Group Cue

17 April – Cue Parliament (WALGA Zone) Cue

18 April – Civic Legal Cr Training Mt Magnet

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the Chief Executive Officers General Report and authorize \$1115 for continued professional development.

14.2 Councillor Sitting Fees – Salaries and Allowances Determination

Applicant:	Shire of Yalgoo
Date:	15/4/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	https://www.wa.gov.au/government/publications/local-government-chief-executive-officers-and-elected-council-members-determination-no-1-of-2026-effect-1-july-2026

SUMMARY

That Council consider changes to Sitting Fees and Councillor Allowances.

COMMENT

In April the Salaries and Allowances Tribunal amended wording of the ICT allowance, clarifying that where ICT equipment is supplied to elected council members by the local government, the allowance is to be reduced by the cost of the supplied ICT equipment.

As most Councillors have been supplied with a tablet for Council emails and documents the following change is suggested.

It is suggested that the ICT allowance per year be reduced from \$3500 to \$2700 and sitting fees be increased to the band 4 maximum of \$280 per meeting.

Alternatively a one time deduction be taken from sitting payments and Councillors purchase their own device which is reimbursed from their ICT allowance reducing monthly payments. This would essentially be a buyout of the Council provided device already covered by shire policy.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council increase sitting fees in 2026/27 to \$280 per meeting and a reduction in value of the ICT allowance by the value of a provided device.

14.3 Murchison Regional Aboriginal Corporation – Rating Exemption

Applicant:	Shire of Yalgoo
Date:	15/4/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	

SUMMARY

The Council give consideration to an application received from the Murchison Region Aboriginal Corporation requesting an exemption from rates for various properties within the Shire of Yalgoo.

COMMENT

Please see attached correspondence and Not for Profit status. As per previous years and a decision handed down by the State Administrative Tribunal:

MRAC is an entity established under the corporations (Aboriginal and Torres Strait Islander) Act 2006 and is registered under the Office of the Registration of indigenous Corporation (ORIC).

Its purpose is to provide eligible Aboriginal people with affordable rental accommodation. Any profit generated through rental revenue is reinvested in upgrading properties and where possible purchasing additional stock.

No commercial activities are conducted by MRAC and it is registered as a charity as a public benevolent institution. The Australian Taxation Office has granted MRAC Charity Tax Concession status for GST concession, FBT exemption, and income Tax exemption and Deductible Gift Recipient status.

The following 4 properties are subject to rate exemption:

- 91 Henty Street (lot 8) YALGOO
- 25 Henty Street (lot 25) YALGOO
- 92 Henty Street (lot10) YALGOO
- 83 Milligan Street (lot 11) YALGOO

In order to obtain rate exemption on the above-mentioned properties pursuant to section 6.26 (2)(g) of the Local Government Act 1995, the land must be used exclusively for charitable purpose.

The Local Government Act 1995 does not define ‘charitable purpose’. Section 5 of the Charitable Collections Act 1946 defines ‘Charitable purposes’ as follows;

- (a) The affording of relief to diseased, sick, inform, incurable, poor, destitute, helpless or unemployed person, or to the dependants of any persons;
- (b) The relief of distress occasioned by war, weather occasioned in Western Australia or elsewhere;
- (c) The supply of equipment to any of His Majesty’s naval, military, or air force, including the supply of ambulance, hospitals and hospital ships;

- (d) The supply of comforts or conveniences to members of the said forces;
- (e) The affording of relief, assistance or support to persons who are or have been members of the said forces or to the dependants of any such persons;
- (f) The support of hospitals, infant health centres, kindergartens and other activities of social welfare or public character;
- (g) Any other benevolent, philanthropic or patriotic purpose.

The above definitions appear to have origins from the Charitable Uses Act 1601 and the House of Lords Case.

The Charitable Uses Act 1601 lists the purpose as:

- Relief of the aged, impotent and poor people;
- Maintenance of sick and maimed soldiers and mariners
- Support and aid for young tradesmen, handicraftsmen and persons decayed

One of the four categories of charitable purpose laid down by the House of Lords in the case in *Income Tax Special Purposes Commissioners v Pemsel* (1891).

These categories are as follows:

- The relief of property;
- The advancement of education
- The advancement of religion; and
- Other purpose beneficial to the community not following within any of the preceding categories.

The rate exemption between MRAC and the Shire was the subject of a State Administrative Tribunal (S) decision in 2017-18 and the Judge set aside the Shires' decision to disallow the MRAC objection to the rate record for the year ended June 2017 and substituted a decision that the objection was allowed on the basis that there is an error in the rate record as the land in question is not rateable land, because it is used exclusively for a charitable purpose.

In view that this matter has already been determined by SAT it is recommended that Council grants MRAC rate exemption for the 2026-27 financial year however Council will levy a rubbish charge as per its fees and charges for rates exempt properties. The rubbish charge levied is less than full cost recovery.

STATUTORY ENVIRONMENT

Local Government Act 1995

Section 6.26 of the Local Government Act 1995, in part states the following:

Subsection 6.26 (2)

- (g) Land used exclusively for charitable purpose.
- (j) Land which is exempt from rates under other written laws.
- (k) Land which is declared by the Minister to be exempt from rates.

Subsection 6.26 (4)

The Minister may from time to time, under subsection (2) (k), declare that any land or part of any land is exempt from rates and by subsequent declaration cancel or vary the declaration.

Subsection 6.26 (5)

Notice of any declaration made under subsection (4) is to be published in the Gazette.

Subsection 6.26 (6)

Land does not cease to be used exclusively for the purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is a charitable, benevolent, religious or public nature.

POLICY/FINANCIAL IMPLCATIONS

Impact on Rates levied by the Shire.

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council grant Murchison Regional Aboriginal Corporation a Rating Exemption for the 2026/27 Financial Year and subsequent two (2) financial years as follows:

1. That the following properties are considered exempt from rating for the 2026-27, 2027-28 & 2028-29 financial years in accordance with section 6.26 (z)(g).

91 Henty Street	YALGOO
25 Henty Street	YALGOO
92 Henty Street	YALGOO
83 Milligan Street	YALGOO
2. Subject to (1) above the rates exemption triggers an increase in the annual rubbish charge per bin per property.
3. In 2026/27 the annual rubbish charge may increase based on that years budget along with the setting of ESL by the State Government.

14.4 Meekatharra School of the Air – Donation Request

Applicant:	Shire of Yalgoo
Date:	15/4/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Letter

SUMMARY

That Council consider a donation to the Meekatharra School of the Air.

COMMENT

Council is encouraged to consider the attached correspondence from the Meekatharra School of the Air.

With two months left of the financial year a budget allocation of \$1900 remains for donations to community groups. It is proposed that this amount be provided towards MSOTA fundraising.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council agrees to donate \$1900 to the Meekatharra School of the Air.



PO Box 7175
Geraldton
WA 6530
MSOTAPnC@outlook.com.au

23rd March 2026

Shire of Yalgoo
C/O Chief Executive Officer
PO Box 40
Yalgoo WA 6635
Via Email: ceo@yalgoo.wa.gov.au

Request for Council Consideration

Dear Ian,

The Meekatharra School of The Air P & C Committee are currently in the planning stages of putting together our 2026 fundraising plans and would love if the Shire of Yalgoo would consider supporting our school.

Meekatharra School of the Air (MSOTA) is operated from Geraldton and currently has 50 students enrolled. It is a fantastic service available to families from many walks of life, children are enrolled into MSOTA for a variety of reasons such as isolated location, travelling family situations or that they are unable to attend mainstream school.

Students at MSOTA are faced with great distances between them, but their willingness to learn and become part of a school community is bigger than ever. They get the opportunity to meet with their classmates online daily, take part in home teacher visits and also have the opportunity to attend school camps to Geraldton. Camps to Perth and Canberra have also been arranged over the years which are well attended by those who are eligible (Years 4-9). Camps are always an absolute highlight for the students.

As a P&C we fundraise for a variety of goals through the year which directly benefit the students. Our ongoing goal is to make contributions towards the Perth and Canberra camps to reduce the costs to families. In 2026, we are also fundraising to purchase sporting equipment to be used by the students when they attend school camp in Geraldton.

As several of our students reside in the Shire of Yalgoo, we are writing to you today to see if council would consider donating to the Meekatharra School of the Air P&C.

I'm sure you can appreciate, fundraising isn't easy for our school, our families are spread far apart and although we do carry out different fundraisers throughout the year, distance remains a barrier.



PO Box 7175
Geraldton
WA 6530
MSOTAPnC@outlook.com.au

We look forward to hearing from you, if you have any queries, please don't hesitate to contact myself.

Yours sincerely,

E. McKeown

Emma McKeown
President
MSOTA P&C Association Inc

14.5 Response to Significant Audit Findings – Report to Minister 7.12A(4)

Applicant:	Shire of Yalgoo
Date:	15/4/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Circulated prior to the meeting – Report on Audit Findings

SUMMARY

That Council endorse a report to the Minister for Local Government addressing matters identified as significant by the auditor in the audit report for the 22/23 & 23/24 Audits recently received.

COMMENT

It is the responsibility of the local government to present a report on significant findings to the Minister for Local Government via the Department of Local Government.

A report is provided for Councils consideration.

STATUTORY ENVIRONMENT

Local Government Act 1995

7.12A. Duties of local government with respect to audits

(1) A local government is to do everything in its power to — (a) assist the auditor of the local government to conduct an audit and carry out the auditor’s other duties under this Act in respect of the local government; and (b) ensure that audits are conducted successfully and expeditiously.

(2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

(3) A local government must — (aa) examine an audit report received by the local government; and (a) determine if any matters raised by the audit report, require action to be taken by the local government; and (b) ensure that appropriate action is taken in respect of those matters.

(4) A local government must — (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

(5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government’s official website.

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council:

1. Endorses the Report to the Minister for Significant Audit Findings in 2022/2023 and 2023/24; and
2. Agrees to present the report to the Minister for Local Government; and
3. Agrees to publish the report on the Shires Website.

14.6 Draft Corporate Business Plan and Budget Deliberations

Applicant:	Shire of Yalgoo
Date:	15/4/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Draft Corporate Business Plan

SUMMARY

That Council consider efficiency measures and deliberate on the 2027/2028 budget.

COMMENT

The Corporate Business Plan uses the Strategic Community Plan to develop a short and medium term budget outlook. This is then further supported by a Long Term Financial Plan.

Council are encouraged to consider the strategy references in the attached draft and comment on the following:

- Service Provision
- Service Level Provision
- Budget Efficiencies
- Capital Projects

- Maintenance of Shire Facilities – Hall, Railway, Core, Community Centre
- Road Safety and Widening
- Weather Resilience, Operational Redundancies and Bushfire Response – Solar, Fuel Tank, Weather Stations
- Townsite Amenity – Artwork, Beautification, Cemetery Access

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council:

1. Inspect the provided community strategies;
2. Consider budget efficiencies for the 2026/27 financial year; and
3. Suggest areas where service provision can be increased or decreased and provide potential capital items for consideration in a 4 year plan.



DRAFT CORPORATE BUSINESS PLAN

Vision

The Shire of Yalgoo – Where the outback begins will be an inclusive and peaceful place to work, visit or live and we will remain prosperous and strong

Mission

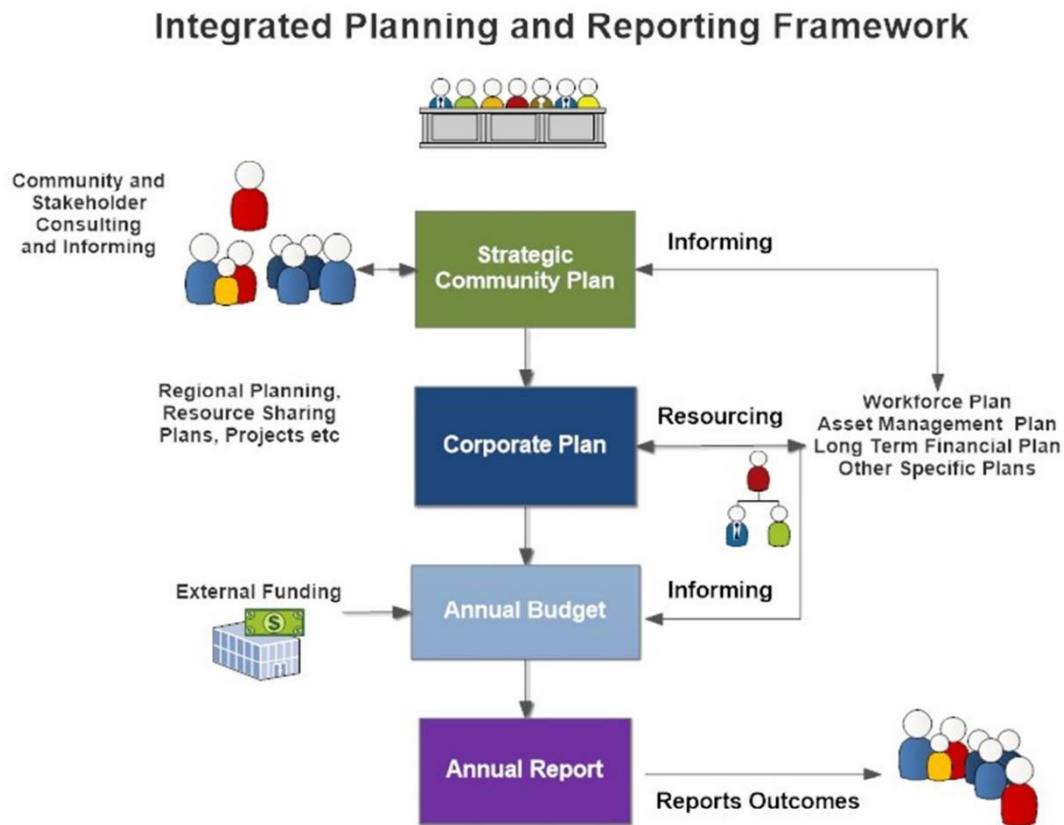
To be an honest equitable and efficient Local Government delivering timely and appropriate services to secure economic sustainability and community wellbeing

Community Aspirations

To live in a community that has a good lifestyle, that can benefit from resource sector activities through increased employment and training opportunities; have access to community amenities and services that will support social engagement and address health and wellbeing needs and be supported in their pastoral activities through advocacy and lobbying.

Integrated Planning and Reporting Framework

The Strategic Community Plan is a long term plan that sets out the Council's vision and strategies to achieve over a minimum ten year period. The plan was renewed by the Shire on behalf of the community in 2021 and is reviewed on a regular basis, a minor amendment involving the Yalgoo Hotel was incorporated in 2024. The Corporate Business Plan provides direction over four years to outline the activities and resources required to meet the objectives of the Strategic Community Plan. The Annual Budget is driven by the actions and strategies outlined in the Corporate Business Plan. This is part of WA's Integrated Planning and Reporting Framework illustrated below:



The framework aims to ensure that:

- The community is involved in significant decisions
- The organisation is focused on the right priorities
- Assets are affordable and support the right services
- The Plan can be adapted while maintaining sustainability; and
- Other agencies are engaged on how to achieve better outcomes with and for the community

Forecast Statement of Funding (5 years)

Forward Capital Works Program

For discussion

Project Description	Strategy No	Action No	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
	1.1	1.1.1					
		1.1.2					
	1.2	1.2.1					
		1.2.2					
		1.2.3					
	1.3	1.3.1					
		1.3.2					
		1.3.3					
		1.3.4					
		1.3.5					
		1.3.6					
	1.4	1.4.1					
		1.4.2					
		1.4.3					
		1.4.4					
	1.5	1.5.1					
		1.5.2					
		1.5.3					
		1.5.4					
	1.6	1.6.1					
	1.7	1.7.1					
		1.7.2					
	2.1	2.1.1					
		2.1.2					
	2.2	2.2.1					
		2.2.2					
		2.2.3					

		2.2.4					
	2.3	2.3.1					
		2.3.2					
	2.4	2.4.1					
	2.5	2.5.1					
		2.5.2					
	3.1	3.1.1					
		3.1.2					
		3.1.3					
	3.2	3.2.1					
		3.2.2					
	3.3	3.3.1					
		3.3.2					
	3.4	3.4.1					
	3.5	3.5.1					
		3.5.2					
	4.1	4.1.1					
		4.1.2					
		4.1.3					
	4.2	4.2.1					
		4.2.2					
		4.2.3					
	4.3	4.3.1					
	4.4	4.4.1					
	4.5	4.5.1					
	4.6	4.6.1					

Service Delivery

Community Amenities

Economic Services

Health

Governance

Law, Order and Public Safety

Other Property Services

Housing

Transport

Recreation and Culture

Strategy References

Strategy 1.1 Increase use of Yalgoo Airport

Action 1.1.1 - Seek to improve existing landing strip and facilities at Yalgoo Airport, to enable regular operation and service mine sites subject to affordability or funding support.

Action 1.1.2 - Maintenance and operation of the Yalgoo Airport - improve trafficable surface and improve service buildings.

Strategy 1.2 Foster and grow tourism

Action 1.2.1 - Improve tourism and visitor infrastructure and promotion of places of interest.

Action 1.2.2 - Upgrade railway and museum precincts to improve tourist experiences and foster business development.

Action 1.2.3 - Increase promotion of heritage and history

Strategy 1.3 Encourage Business and Economic Growth

Action 1.3.1 - Identify Federal and State investment opportunities in the Shire / Region.

Action 1.3.2 - Encouraging compatible business enterprises to locate within the shire and offer training opportunities to residents.

Action 1.3.3 - Grow tourism businesses by building business management and vocational skills in current population.

Action 1.3.4 - Develop partnerships with mining companies in the Shire area.

Action 1.3.5 - Develop tourism / visitor experience improvement strategy for Paynes Find, building on previous plans and strategies.

Action 1.3.6- Enhance entry statements and way-finder information in Paynes Find to encourage visitors to the region to stop for a while and plan their trip through the Shire of Yalgoo and beyond.

Strategy 1.4 Compete for Government contracts and funding in cooperation with adjoining Shires.

Action 1.4.1 - Improve the pool of Local Government skills and resources within the region.

Action 1.4.2 - Promote and progress partnerships and regional development opportunities.

Action 1.4.3 - In cooperation with adjoining Shires – obtain long term contracts with Main Roads WA– establish a structured basis for joint economic cooperation and initiatives

Action 1.4 .4 - Develop the workforce to a level of personnel and efficiency so that it is competent to bid for Government contracts.

Strategy 1.5 Construct and Maintain Shire Transport Infrastructure

Action 1.5.1 - improve the road system in the Shire through effective maintenance or construction where required to reach appropriate standards.

Action 1.5.2 - Maintain and build Shire plant and equipment and further develop the Shire's workforce skills.

Action 1.5.3 - Continue plant replacement program to address current and developing needs and ensure adequate funding through the reserve funds to minimise impacts of rates.

Action 1.5.4 - Determine appropriate service levels and work towards achieving them.

Strategy 1.6 Provide private works to residents, government agencies and contractors as appropriate.

Action 1.6.1 - Determine scope of potential work, develop policy and procedures and business case.

Strategy 1.7 Maintain and grow population and businesses

Action 1.7.1 - Seek to build housing stock for families, single and older people, shire staff; and grow accommodation for permanent or intermittent service professionals and contractors.

Action 1.7.2 - Identify land that can be used for housing, business, or industry development purposes.

Strategy 2.1 Balance the retention of the natural environment while taking into consideration the pastoral and economic basis of the Shire

Action 2.1.1 - Ensure appropriate town and land use planning to meet community and commercial operational aspirations regarding access and lifestyle choice.

Action 2.1.2 - Develop strategies and policies for the interface of urban, special rural and pastoral areas.

Strategy 2.2 Manage the natural environment and wildlife habitats

Action 2.2.1 - Continue to progress in the management, preservation, and rehabilitation of the natural environment.

Action 2.2.2 - Continued participation in the Murchison Regional Vermin Council.

Action 2.2.3 - Pursue increased State Government action to control feral animals

Action 2.2.4 - Develop strategies for endangered species preservation on Shire controlled lands.

Strategy 2.3 Encourage recycling and waste minimisation to reduce impact on the environment.

Action 2.3.1 - Aim for a reduction in landfill waste through the WA Resource Recovery requirements and zero waste initiatives.

Action 2.3.2 - Raise community awareness of matters impacting directly and indirectly on the environment.

Strategy 2.4 Increase use of renewable energy to power the town for environmental purposes and to reduce energy costs for residents and businesses.

Action 2.4.1 - Seek opportunities and grant funding to use wind and solar power wherever practicable.

Strategy 2.5 Protecting of the environment and habitats through a well-equipped and trained Volunteer Bush Fire Brigade

Action 2.5.1 - Develop and maintain an active and effective and skilled volunteer Bush Fire Brigade

Action 2.5.2 - Provision of vehicles, equipment, and training to committed Volunteer Bush Fire Brigade

Strategy 3.1 Recognise the requirements of a diverse population with differing needs for the aged, those with disability, youth, children, and plan accordingly.

Action 3.1.1 - Improve facilities where people gather for social or family activities to include toilets, barbeques, and seating.

Action 3.1.2 - Improve facilities, services and support for youth that includes a central place for activities and programs.

Action 3.1.3 - To develop a community development and support strategy plan.

Strategy 3.2 Encourage, maintain, and support short or long-term volunteers.

Action 3.2.1 - Make better use of the Railway Station precinct involving volunteers to promote the history and heritage of Yalgoo while creating potential for employment or further volunteering opportunities.

Action 3.2.2 - Building skills and knowledge through short community projects that can be done by volunteers to assist people to be work ready when employment opportunities arise.

Strategy 3.3 Retaining and promoting the character, history, and heritage of the Shire by promoting the layers of history Geological, Indigenous and European to encourage visitors to stay awhile in the towns and the region.

Action 3.3.1 - Review, update or refurbish the museum and upgrade historical sites within the Shire's capacity and affordability and include all layers of heritage groups in planning the precincts.

Action 3.3.2 - Make better use of the Railway Station precinct to promote history and heritage while creating potential job or volunteering opportunities.

Strategy 3.4 Seek to increase affordable rental accommodation opportunities for people with housing needs across the spectrum.

Action 3.4.1 - Identify potential land for development. Consider staff housing available for lease and Lobby state government to provide public housing in the Shire.

Strategy 3.5 Refurbish the cemetery and improve the amenities at the sites in Yalgoo and Paynes Find

Action 3.5.1 - Ensure graves are numbered and mapped

Action 3.5.2 - Increase seating, water, and toilet amenities

Strategy 4.1 Provide accessible and accountable Local Government services to the residents of the Shire.

Action 4.1.1 - Seek to Improve telecommunication systems including internet, mobile phone coverage and NBN systems.

Action 4.1.1 - To improve business systems and processes to increase efficiency and effectiveness.

Strategy 4.2 Demonstrate responsible Governance and Financial Management

Action 4.2.1 - Government grants and other funding sources will be maximised given that the vision and outcomes cannot be funded solely from ratepayer funds,

Action 4.2.2 - Financial management and reporting systems will be reviewed and updated as required.

Action 4.2.3 - Build internal capacity in finance roles and increase financial skills in the Shire.

Strategy 4.3 Ensure there is adequate capacity and capability in the workforce to be able to achieve the strategic and operational goals and objectives of the Shire

Action 4.3.1 - To review current capacity and capability and develop a Workforce Plan for the next four years.

Strategy 4.4 Advocate for equitable access to Federal and State Government services to enhance lifestyle in the Shire to support recruitment of skilled staff.

Action 4.4 .1 - Lobby, advocate and seek grant funding for improved social infrastructure, services, and facilities in the Shire.

Strategy 4.5 Provision of a safe working environment for all staff

Action 4.5.1 - To ensure the Shire embraces the new Workplace Health and Safety Act and implements the legislative compliance requirements in a timely manner.

Strategy 4.6 Ensuring the most appropriate rating levels, and equitable balance between land use types.

Action 4 6.1 - Ongoing management and review of rating levels

Measures

For development

14.7 Amendments/Authorisations to Bank Authorised Signing Officers

Applicant:	Shire of Yalgoo
Date:	16/04/2026
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council review and update the authorised signing officers for the Shire of Yalgoo Accounts with National Australia Bank and Bendigo Bank.

COMMENT

Delegation currently exists for the Chief Executive Officer, Deputy Chief Executive Officer and other Administration roles. By incorporating individuals’ names, the minutes can be utilised to provide evidence to financial institutions of a change along with supplementary paperwork.

Bank Accounts held by the Shire of Yalgoo

Shire of Yalgoo Municipal Account National Australia Bank

Shire of Yalgoo Trust Account National Australia Bank

Shire of Yalgoo Municipal Account Bendigo Bank

Shire of Yalgoo Trust Bendigo Bank

And associated reserves accounts or term deposits – CEO only as per delegation

Signatories in this context also relates to having online banking access, the ability to direct banking staff and electronically authorise payments on behalf of the Shire of Yalgoo as per existing policies and delegations.

As a result of the recent elections Councillor Valenzuela and Councillor Payne will replace past Councillor signatories.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council

1. accepts the inclusion of Syed Hussain, Accountant as an Account Signatory for the Municipal and Trust Accounts with National Australia Bank and Bendigo Bank; and

2. Confirms that Cr Raul Valenzuela and Cr Kieren Payne be the only two Councillors included as signatories with National Australia Bank and Bendigo Bank.

14.8 Purchasing Policy

Applicant:	Shire of Yalgoo
Date:	16/04/26
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Draft Policy 17.1

SUMMARY

That Council consider updates to the Shires Purchasing Policy 7.1.

COMMENT

The existing policy is provided in the attachment to the previous item in the Organisational Policy Manual V8_2026.

A proposed revision to this policy is attached for discussion. Changes are proposed to clearly state the intention of the policy requirements in regard to the WALGA, eQuotes or direct quote method.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council adopts the as presented 7.1 Purchasing Policy and replaces the existing Policy 7.1 in the Organisational Policy Manual.

7.1 Purchasing Policy

Approval History:	Apr20 - complete Policy Manual V4 adopted [April20 OCM] Jul20 – review/amended [C2020-0708] Nov20 – review/amended [C2020-1107] Oct 21 – review/amended [C2021-1009] Jan25 - complete Policy Manual V6 adopted [C2025-01-16]
Review Frequency:	2 Yearly

Introduction	<p>The LGA Financial Management Regulations prescribe the financial management duties of the CEO and bind the CEO to establish efficient systems and processes to ensure proper authorisation for the incurring of liabilities and the making of payments.</p> <p>Employees must be properly authorised before they can commit funds / incur a Shire expense to purchase goods and services that they require to carry out their functions and duties.</p>
Objective	<p>To limit the authority and allow certain employees to commit budgeted funds / incur a Shire expense for the purchase of goods and services that they require to carry out their duties.</p>
Statutory Context	<p>Local Government (Financial Management) Regulations 1996</p> <ul style="list-style-type: none">- r.5.(1) (e) Financial Management Duties of the CEO – systems for proper authorisation for the incurring of liabilities- r.11 (2) – A local government is to develop procedures for the approval of accounts to ensure that before payment of an account a determination is made that the relevant <i>debt was incurred by a person who was properly authorised to do so.</i>

Legislation and Exemptions

The requirements that must be complied with by Local Governments, including purchasing thresholds and processes, are prescribed within the Local Government (Functions and General) Regulations 1996 and in addition for the Shire of Yalgoo this Purchasing Policy. This Policy should be read in conjunction with the Local Government Act 1995 and associated legislation.

Purchasing that is below \$250,000 in total value (excluding GST) must utilise a Request for Quotation process, either direct to the market or through a panel of pre-qualified suppliers (such as a WALGA Preferred Supply Contract).

Purchasing that exceeds \$250,000 in total value (excluding GST) must be put to public Tender unless a regulatory Tender exemption is utilised by the Local Government. Tender exemptions apply in the following instances:

- An emergency situation as defined by the Local Government Act 1995;
- The purchase is from a WALGA Preferred Supply Contract or Business Service. All WALGA Preferred Supply Contracts have been established utilising a competitive public procurement process to pre-qualify suppliers that meet compliance requirements and offer optimal value for money to the Local Government sector.
- The purchase is supplied by or obtained through the government of the State or the Commonwealth or any of its agencies, or a Regional Local Government or another Local Government;
- The purchase is under auction that has been authorised by Council;
- The contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- Any of the other exclusions under Regulation 11 of the Local Government (Functions and General) Regulations 1996 that apply.

Determining purchasing value is to be based on the following considerations:

1. The actual or expected value of a contract over the full contract period (including all options to extend); or
2. The extent to which it could be reasonably expected that the Local Government will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased.

WALGA Note: When making a decision about whether to conduct a public Tender or utilise a Tender exempt arrangement, the Local Government should compare the cost and benefits of both processes.

The compliance requirements, time constraints, costs and risks associated with a public Tender should be evaluated against the value delivered by such a process. This should then be compared with the costs and benefits of using a Tender exempt arrangement which include direct access to pre-qualified suppliers, full regulatory compliance, risk mitigation, administrative efficiencies and cost savings.

Officer Considerations when Incurring Liability

Ethics

Officers are to follow their applicable Code of Conduct, Yalgoo Shire Policies and comply with relevant legislation or audit requirements.

Officers are to act in an honest and professional manner that encompasses the following principles:

- Impartiality – fairness and consistency that results in a competitive process
- Accountability – based on value for money (efficient and effective use of public money)
- Transparency - adequate reporting of decisions that is free from bias (actual or perceived conflicts of interest are appropriately managed)

- Privacy – supplier information is commercial-in-confidence unless permission is obtained from the supplier or dictated by legislation

Value for Money – Cost, Quality, Sustainability and Timing

Best value for money is the most advantageous combination of Cost, Quality, Sustainability and Timing. A Life Cycle Assessment that is appropriate to the scale of a purchase should be performed.

Cost

An Officer shall consider all relevant Whole of Life Costs for both goods and services. These may include but are not limited to; transaction costs associated with acquisition, delivery, distribution, holding costs, consumables, deployment, maintenance and disposal. It is important to note that obtaining the lowest price is not more important than Specification or Sustainability.

Quality

Officers are to assess the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. Products and suppliers should be assessed on the following basis:

- The product or service is fit for purpose
- The supplier has a demonstrated financial viability and capacity to deliver the goods or services without risk (or an acceptable mitigated risk)
- That the goods or services offered are competitive when compared to the market

Sustainability

The Shire of Yalgoo is committed to sustainable procurement of goods and services that have less environmental and negative social impacts than competing products and services.

Officers shall endeavour to procure products and services that:

- Demonstrate environmental best practice in efficiency / and or consumption which can be demonstrated through suitable rating systems and eco-labelling (Energy, Water, Emissions)
- Are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy to produce
- Products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste

Renewable energy options and safe, energy efficient materials should be seriously considered for any new construction or building redevelopments.

Motor vehicles shall be fit for purpose and within budget. Significant weighting shall be given to fuel efficiency, emission type and volume.

Timing

When deciding on a quote, consideration should be taken on the timeframe a supplier can provide its goods and services. The lowest price quote may not provide the best value if the timeframe to receive the goods and services is not within the near future.

Buy Local

Where the opportunity exists to purchase goods or services of a comparable quality locally, the officer is to have due regard for additional costs arising from a non local purchase such as:

- Freight
- Fuel
- Staff travel
- Project/staff downtime

Support shall be provided to local businesses in the following way:

1. Ensure that specifications are not determined which unfairly disadvantage local business, unless those specifications could be perceived as avoidance of a tender and would contravene Section 12 of the Local Government (Functions and General) Regulations 1996 – Anti-avoidance provision.
2. Ensure that procurement plans address local business capability and local content.
3. Regularly approach local businesses to bid for work and actively seek capability statements so that opportunities to provide work locally are not missed.
4. All weighted criteria used for the evaluation of a tender will include a category of no less than 10% for Tenderers to demonstrate utilization of local labour or purchases through local businesses.

Purchasing Thresholds - Requirements

Below is the purchasing process that must be followed based on the actual or expected value of each purchase by the Local Government:

PO Amount	Policy
\$0 - \$15,000	Direct purchase from suppliers using purchase order or corporate credit card issued by the Shire.
\$15,001 - \$25,000	Obtaining at least one verbal or written quotation from a suitable supplier.
\$25,001 to \$125,000	Two or more quotes, in written form, must be obtained. Previous quotes less than 6 months old can be utilised as quotations.
\$125,001 to \$249,999	At least three written quotes to be obtained. CEO to approve (not including dealings with land or buildings, which will be approved by Council). Previous tender prices not more than 6 months old can be utilised as quotations.
\$250,000 and above	Conduct a public tender process or use the WALGA Preferred Supplier List through the E-Quotes system.
Agreed Upon Rate	Purchases can be performed on an agreed upon rate with verbal approval by the CEO

Purchasing Thresholds (ex GST) Up to \$25,000

For procurement of good or services up to the value of \$25,000, delegated Officers approved by the CEO may purchase goods and services on the basis of seeking the greatest benefit to the Shire, and where possible seek written or verbal quotations. These quotations should be either provided or recorded. It is recognised that in some instances it may not be practical or cost effective to seek quotes.

Alternatively, obtain a quote directly from a pre-qualified panel of suppliers, which includes the WALGA Preferred Supply Contracts.

A refusal to quote or no response is considered a quote.

Purchasing Thresholds (ex GST) \$25,001 to \$125,000

For procurement of goods and services where the value exceeds \$25,001 but less than \$125,000, two written quotes must be obtained from competitive suppliers. The CEO must be verbally informed regarding quotes obtained and a recommendation of best value for money be made. The CEO is to verbally approve prior to issuing a Purchase Order.

Alternatively, obtain a quote directly from a pre-qualified panel of suppliers, which includes the WALGA Preferred Supply Contracts.

A refusal to quote or no response is considered a quote.

Purchasing Thresholds (ex GST) \$125,001 to \$249,999

For the procurement of goods or services where the value exceeds \$125,001 but is less than \$249,999 at least three written quotes are to be obtained from competitive suppliers. The CEO to

approve expenditure in this category (not including dealings with land and buildings, which will be approved by Council).

Alternatively, obtain a quote directly from a pre-qualified panel of suppliers, which includes the WALGA Preferred Supply Contracts.

A refusal to quote or no response is considered a quote.

The CEO will demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements. Record keeping requirements will be maintained in accordance with record keeping policies.

Agreed Upon Rate

Some work performed for the Shire can be at an agreed upon rate instead of requesting a quote. These will be verbally approved by the CEO and may include, but not be limited to, the following:

- Work which would normally be carried out internally, e.g. mechanic, ranger, rates, EHO, planning and asset maintenance, renewals or upgrades
- Work which is minor, e.g. the total cost of the specific work is less than \$25,000
- Work done under contract
- When quotes could not be obtained due to unknowns, e.g. the scope of works cannot be determined effectively until the work starts
- Quotes do not provide value compared to an agreed upon rate, e.g. the quoted time to complete the work is higher than its expected to take
- Other instances as verbally approved by the CEO

The work must be monitored to ensure productivity and value is obtained.

Natural Disaster

The procurement process should follow the above policy, including raising purchase orders for all expenditure. If it is found a purchase order isn't sufficient to cover the expenditure a new purchase order should be raised as soon as possible. The CEO is to be verbally informed and an item taken to a future Council meeting explaining the discrepancy along with having the above expenditure approved by Council.

The Shire's Annual Budget should include a contingency for natural disasters. If there is no amount then it should be included in the next review, the next budget or taken to Council as a budget amendment. If there is an amount but it is less than the determined cost then it should be included in the next review, the next budget or taken to Council as a budget amendment. The appropriate budget amendment method will be at the CEO's discretion. Work can commence before the budget is amended.

Notes: the general principles relating to verbal and written quotations are;

Verbal and written Quotations: - The general principles are (for quotes up to \$125,000):

- Ensure that the requirement / specification is clearly understood by the Local Government employee seeking the verbal quotations.
- Ensure that the requirement is clearly, accurately and consistently communicated to each of the suppliers being invited to quote.
- Read back the details to the Supplier contact person to confirm their accuracy.
- Written notes detailing each verbal quotation must be recorded.

All officers and employees of the Local Government shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Local Government.

The following principles, standards and behaviours shall be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- Full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- All purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Local Government policies and code of conduct;
- Purchasing is to be undertaken on a competitive basis in which all potential supplies are treated impartially, honestly and consistently;
- All processes, evaluations and decisions shall be transparent, free from bias and documented in accordance with applicable policies and audit requirements;
- Any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- Any information provided to the Local Government by a supplier shall be treated as commercial-in-confidence.

The Tender Process is to be conducted in accordance with the Local Government Act 1995 and subsidiary legislation – Specifically Part 4 – Provision of Goods and Services of the Local Government (Functions and General) Regulations 1996.

The preparation of tender documents and calling of a tender must be conducted by way of delegated authority. This decision should be based on a previously adopted Council Resolution which includes the adoption of a budget capital project.

Purchase Orders and Incurring Liability

WALGA Notes

Incurring liabilities is not described in the Local Government Act or Regulations as an express power or duty, rather it is only described as a requirement for the Local Government and the CEO to control by developing “systems and procedures” [see FM Regs 5 and 11].

Incurring liabilities is therefore not an express (written) power or duty which is capable of being delegated.

Therefore the CEO must establish systems and written procedures which give effect to compliance with legislation and purchasing policy and provide appropriate internal controls and risk mitigation for incurring liabilities.

Issuing a Requisition – the Requisition is only a proposal to purchase (FM Regs 5 & 11), describing the goods or services required to enable a decision to issue a Purchase Order. It does not incur a liability as the goods / services may only be provided on the basis of an appropriately issued Purchase Order.

A decision to issue a requisition and therefore Purchase Order, is informed by other, previous Council decisions, for example – the Budget adopted by Council, Council decisions to approve projects or implement policies.

The decision to incur a liability is in fact and in operation a method of implementing a Council decision and therefore accords with the CEO's duties under s.5.41(c) to cause council decisions to be implemented.

Issuing a Purchase Order – The Purchase Order, creates a contract between the supplier and the Local Government. It incurs a liability (FM Regs.5 & 11), provided that the goods or services are ultimately supplied in accordance with the requirements specified in the purchase order. Administrative procedures should establish which positions are authorised to issue Purchase Orders, with pre-requisite requirements for a Purchase Order to only be issued, where due diligence confirms:

- a) Compliance with the Purchasing Policy
- b) The committal value of the Purchase Order is within an appropriate and available budget allocation.
- c) The proposed goods / services are within the scope of implementing a Council decision either specific or generally.

Using Credit or Transaction Cards (store card, fuel card or corporate credit card) are a method of incurring a liability, with the goods or services received and a monthly statement provided to the Local Government for acquittal (verification of a liability) on a monthly basis. Please refer to the Credit Card Policy.

Verification of Liability

Goods / Services Received – Officers are required to check packing slips and follow up directly any discrepancies. Reports and evidence of goods/services are to be kept as per the Shires Record Keeping Plan.

Verification of Invoice or Transaction Card Statement – Officers, their Manager or the CEO are to ensure that charges align with the accepted quote or the contracted schedule or rates and are to sign all such invoices as being both Received and Authorised for payment.

Council through its Audit Committee, may form an opinion as to its satisfaction with the procedures prepared in accordance with FM 11, when it undertakes the review of Internal Controls in accordance with Audit Reg. 17(1)(b).

Purchase Order Threshold

Position thresholds based on position titles may be updated via memo by the CEO and placed on an employees file. This excludes the CEO threshold or positions that do not exist under the workforce plan.

Unlimited	≤ \$125,000	≤ \$10,000
CEO	Works Manager	Community Development Officer
	DCEO	Executive Assistant

The CEO is to report at the first potential meeting any purchasing near or above the Tender threshold. Any lump sum purchase over the tender threshold including from preferred suppliers will be the decision of Council.

An Officer may, with the verbal or written permission of another officer provide Purchase Orders above their threshold for requested items, that will be countersigned by the requesting officer at the earliest possible opportunity and is not above the Purchase Threshold for the requesting officer.

Officers may provide a Purchase Order above their threshold for a payment that was directly approved via minuted Council Resolution at the verbal or written request of the CEO.

Nothing in this policy authorises an employee to commit the Shire to a loan of money.

Authorising officers are responsible for attaching all supporting documentation to a purchase order.

15 NOTICE OF MOTIONS

Cr Raul Valenzuela proposes

That Council tasks Administration:

1. to investigate costing and placement of two multilingual Welcome to the Outback or Welcome to Yalgoo signs for inclusion in the draft 2026/27 Annual Budget; and
2. to investigate and report on the suitability or means by which sponsorship could be included in these signs and renewed for the Sports Stadium, Airstrip or Lookout.

Reason – To be discussed

Link to Strategic Community Plan – To be discussed

Cr Raul Valenzuela proposes

That Council amend the Attendance at Events Policy 1.16 to include a requirement for Staff and Councillors to:

1. supply minutes of any meetings attended to Shire Administration; and
2. report verbally or in writing on key take aways or lessons learnt from any meetings, training or events attended for inclusion in the recordings or minutes of the next practical Council meeting.

Reason – To be discussed

Link to Strategic Community Plan - To be discussed

16 URGENT BUSINESS

17 MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

18 NEXT MEETING

The next Ordinary Meeting of Council is due to be held in the Yalgoo Council Chamber on Friday 29th May 2026 commencing at 10:30am.

19 MEETING CLOSURE

There being no further business the Shire President declared the Ordinary meeting closed at.