AGENDA

For the Ordinary Council Meeting

To be held on the 31st July 2026

Notice of Meeting

The next Ordinary Council Meeting for the Shire of Yalgoo will be held on Friday 31st July 2026 in the Council Chambers, 37 Gibbons Street Yalgoo, commencing at 10.30am.

Ian Holland

CHIEF EXECUTIVE OFFICER

27th July 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.

Contents

1 DECLARATION OF OPENING

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

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Shire President
Shire Deputy President
Councilors

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

NIL

6 NOTICE OF MATTERS TO BE DISCUSSED BEHIND CLOSED DOORS

17.1 – Confidential Staff Matters

7 APPLICATIONS FOR LEAVE OF ABSENCE

8 ANNOUNCEMENTS CONCERNING MEETINGS ATTENDED

DATE	LOCATION	MEETING	ATTENDANCE

9 CONFIRMATION OF MINUTES

9.1 Minutes of the Ordinary Council Meeting – 3rd July 2026

OFFICERS RECOMMENDATION

That the minutes of the Ordinary Council Meeting held on the 3rd July 2026, as attached, be confirmed as a true and correct record.

9.2 Minutes of the Electors' Annual General Meeting held on the 31st July 2026.

OFFICERS RECOMMENDATION

That the minutes of the Electors' Annual General Meeting held on the 31st July 2026, as attached, be confirmed as a true and correct record.

10 MINUTES OF COMMITTEE MEETINGS

NIL

11 TECHNICAL REPORTS

11.1 ADMINISTRATION REPORT

Applicant:	Shire of Yalgoo
Date:	23 July 2026
Reporting Officer:	Deputy CEO
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council receive the Administration Report to 30 June 2026.

COMMENT

We have gone live in the new accounting system and working through the kinks. We expect issues over the next few months and as we refine the process to meet best business practice standards.

The annual budget has been prepared and most of the EOY processing has been complete. A few large EOY processes are still to complete and then the annual report can be prepared.

We have adjusted our procurement stamp as the methodology in CouncilFirst is different to Synergy. In CouncilFirst, it is a Procure-to-Pay method meaning bills are paid directly from a purchase order. This means purchase orders may need to be adjusted prior to processing payment. Therefore, we have adjusted the procurement stamp to declare that the expenditure was authorised prior to receiving the invoice. Further, if a PO has not been raised then the authoriser of the expenditure must declare they approved it.

OFFICERS RECOMMENDATION

That Council receive the Administration Report to 30 June 2026.

11.2 TECHNICAL SERVICES REPORT

Applicant:	Shire of Yalgoo
Date:	27 July 2026
Reporting Officer:	Works Foreman
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY
That Council receive the Technical Services Report to 27 July 2026.

COMMENT

Road Construction

- RTR ongoing on North Rd – Heavy carting for remaining 1.7km of job Concrete Stabilizing in preparation for sealing

Road Maintenance

- Contract maintenance grading for Thundelarra and Maranalgo Roads
- SafeRoads profiled and resealed pavement failures across southern 30km of Morawa-Yalgoo Road

Other – Yalgoo

- Flooring in the kitchen at the Hall quoted and booked in for mid next month
- Water park shade sails booked in 3 weeks
- RRG submissions for 2027/28 including traffic counts
- House maintenance for units on Shamrock Street

Staff

- Performance Review Process has commenced with staff surveys

OFFICERS RECOMMENDATION

That Council receive the Technical Services Report to 27 July 2026.

11.3 Purchase of Grader

Applicant:	Shire of Yalgoo
Date:	27 July 2026
Reporting Officer:	Works Foreman
Disclosure of Interest:	Nil
Attachments:	3 x Quotes

SUMMARY
That Council consider the purchase of a new grader.

COMMENT
Works department to purchase a new grader.

All suppliers are WALGA preferred suppliers as follows. Trade/sale prices were requested from these parties and discussed with an auction house.

1. Komatsu GD655-7 $497,604.80 refused trade-in.
2. CAT Next Gen 140M $526,530.00 minus $176,275.00 trade-in Change over price $350,075.00.
3. John Deere 670-P $610,500.00 minus 154,00.00 trade-in change over price $456,500.00.

All prices include G.S.T

Purchase of a Grader prior to the adoption of the 2026/27 budget.

STATUTORY ENVIRONMENT
Local Government Act 1995
Functions and General Regulations

POLICY/FINANCIAL IMPLICATIONS
Shire Purchasing Policy

VOTING REQUIREMENT
Absolute Majority

OFFICERS RECOMMENDATION

That Council:

1. forward authorise the purchase of a Grader on quote 167272-01 for $350,075.00 with WesTrac Pty Ltd; and
2. authorize the disposal of the Shires 12M 2016 Caterpillar as part of the sale.

Prepared For

YALGOO SHIRE

37 GIBBONS ST

YALGOO, WA 6635

04-3783-8134

Prepared By

Derek Thill

AFGRI Equipment

24 Edward Road

Geraldton, WA 6530

0472876565

dthill@afgri.com.au

Quote Id 2381435

Creation Date 15-Jul-2026

Expiration Date 22-Jul-2026

Shire of Yalgoo 670P grader quote

Quote Id 2381435
16-Jul-2026

YALGOO SHIRE
37 GIBBONS ST
YALGOO, WA 6635
04-3783-8134

hi Luke,
thanks for the opprtunity to quote you a new tandem drive grader. Attached is quote for the new P series 670P.
The new P series grader has an improved cab with heated/cooled seat, climate control, better vision, cup/phone holder.
This machine is in stock at our Guildford Branch. Allow 4 weeks from order for delivery. (subject to 3rd party suppliers)
Has been factory ordered with Standard Circle, Quartz lights, Autoshift Plus transmission, Michelin 17.5R25 XTLA tyres and joystick controls.
I have listed auto greaser, tyre carrier, extended warranty, blade accumulators as optional equipment. Can be removed from quote if not required.
In addition, price includes free scheduled servicing out to 2,000hrs including parts, labour and travel. About $15K in value.

Thanks Luke please dont hesiate to contact me if you require any further info.
cheers Derek

Derek Thill
AFGRI Equipment
24 Edward Road
Geraldton, WA 6530
0472876565
dthill@afgri.com.au

Prepared For	Prepared By	
YALGOO SHIRE 37 GIBBONS ST YALGOO, WA 6635 04-3783-8134	Derek Thill AFGRI Equipment 24 Edward Road Geraldton, WA 6530 0472876565 dthill@afgri.com.au	**Quote Id** 2381435 **Creation Date** 15-Jul-2026 **Expiration Date** 22-Jul-2026

Quote Summary

Equipment Summary	Selling Price	QTY In Group	Extended
New 2026 JOHN DEERE 670 P-Tier (Standard Circle) Motor Grader-1DW670PAATDE10850	**$538,500.00**	**1**	**$538,500.00**
Extended Warranty			**$10,000.00**
670 P, Powertrain And Hydraulics, 5000 Total Hours or 60 Total Months, 0 Deductible Date Quoted : 16-Jul-2026			
BYT12180 Blade Impact absorption kit	**$6,500.00**	**1**	**$6,500.00**
Equipment Total			**$555,000.00**
GST			**$55,500.00**
Equipment Total (Incl. GST)			**$610,500.00**

Trade In Summary	Extended
2016 Caterpillar 12M - CAT0012MVB9200417	**$140,000.00**
GST	$14,000.00
Total Including GST	$154,000.00
Payoff	$0.00
Equity in Trade Including Tax	$154,000.00

Quote Summary	
Customer Specific Service Agreements Total	$0.00
Equipment Less Trades	$415,000.00
GST	$41,500.00
Sub-total Inc. GST	**$456,500.00**
Less Rental Applied	$0.00
Payoff	$0.00

Salesperson : X ____________________ **Accepted By : X** ____________________

Balance Due Inc. GST	**$456,500.00**
Order Confirmation Fee	$0.00
Balance Due After OCF Inc. GST	**$456,500.00**

*Not Applicable for Tax

Salesperson : X ____________________ **Accepted By : X** ____________________

Selling Equipment

Quote # 2381435

Customer YALGOO SHIRE

New 2026 JOHN DEERE 670 P-Tier (Standard Circle) Motor Grader

QTY In Group : 1

Equipment Notes	- - -	Selling Price	
Hours	0	$548,500.00	
Serial Number	1DW670PAATDE10850		
Stock Number	264296		
PUK Parent Serial #	- - -		

Equipment Summary

Code	Description	Qty	Adjusted Selling Price
8020DW	670 P-Tier (Std Circle) Motor Grader	1	$725,574.00

Base / Options

Code	Description	Qty	Adjusted Selling Price
183N	JDLink™	1	$0.00
1151	Exterior Mounted Rearview Mirrors	1	$0.00
2940	Less Grade Control	1	$0.00
3006	Autoshift Plus Transmission. Auto changes gears 5-8, and elimantes need for inching pedal.	1	$0.00
1451	One Rear Auxiliary	1	$0.00
5550	No Fenders	1	$0.00
7600	Less Blade Impact System	1	$0.00
7727	Single Input Gearbox with Slip Clutch	1	$0.00
7762	Front Push Block (2,950 LBS)	1	$0.00
0402	Dual Joystick Electrohydraulic (EH) Controls	1	$0.00
1258	Warning Beacons (Quad) Only	1	$0.00
0603	Level 3 Trim, Premium Seat - Leather /Cloth, 3 position Heated, cooled, air suspension, mechanical lumbar, cushion tilt and extend, Sun Shade, Lower Front Wipers, Lower Wipers	1	$1,079.00
1014	Laminated Glass with Fixed Lower Front & Side Opening Windows	1	$3,055.00
1210	Premium Radio	1	$728.00
1400	No Front Auxiliary	1	($2,396.00)

8108	Front License Plate Bracket	1	$66.00
8160	Rear License Plate Bracket and Light	1	$172.00
8285	Daily Check Engine Compartment Lights	1	$344.00
4255	Severe Duty Fuel & Water Filtration	1	$649.00
5316	Michelin XTLA - 17.5R25 G2/L2 Single Star Radial Tires 3 Pc Rim	1	$38,767.00
7311	14 ft x 24 in x 7/8 in (4.27 m x 610 mm x 22 mm) with 6 in x 5/8 in (152 x 16 mm) Cutting Edge & 3/4 in (19 mm) hardware	1	($327.00)
0951	Rear Camera	1	($1,191.00)
4028	John Deere 9.0L - T3/Stage IIIA	1	($68,908.00)
5619	Michelin XTLA (One Spare Tire) With 3 Pc Rim - 17.5R25 G2/L2 Single Star Radial	1	$5,446.00
6051	18 Halogen Premium Light Package	1	($3,918.00)
7566	Rear Mounted Ripper/Scarifier with 5 Ripper Shanks & 9 Scarifier Teeth & Rear Hitch and Pin	1	$3,551.00
Total Base / Options			**$702,691.00**

Other Charges

Description	**List Price**
Pre delivery	$1.00
supply and fit 9kg fire extinguisher	$1.00
supply and fit UHF	$1.00
Supply and fit seat cover	$1.00
Supply and fit slope meter no2 and bracket	$1,300.00
supply and fit front light protector kit	$1,200.00
supply and fit indicator light protection kit	$550.00
fit tyre carrier	$1,500.00
QMW side mounted tyre carrier.	$9,500.00
supply and fit Groenveld 8kg twin system autolube system.	$16,500.00
tint windows/oversize stickers	$1.00
licensing inspection	$1.00
Signwriting	$1.00
Freight to Yalgoo	$1.00
Total Adjustments	**$30,558.00**

Customer Discounts

Description	**Discount Amount**
Total Discounts	**($194,749.00)**

Value Added Services

Description	Qty	Agreed Price
Extended Warranty	1	$10,000.00
Total Value Added Services		**$10,000.00**
Total Selling Price Inc. GST		**$603,350.00**

BYT12180 Blade Impact absorption kit

QTY In Group : 1

Equipment Notes	- - -	Selling Price
Hours	0	$6,500.00
Serial Number	- - -	
Stock Number	268503	
PUK Parent Serial #	- - -	

Equipment Summary

Code	Description	Qty	Adjusted Selling Price
268503	BYT12180 Blade Impact absorption kit	1	$6,500.00
Total Base / Options			**$6,500.00**

Customer Discounts

Description	Discount Amount
Total Discounts	**$0.00**
Total Selling Price Inc. GST	**$7,150.00**

Trade-Ins

2016 Caterpillar 12M

Trade-In Notes	- - -
Serial Number	CAT0012MVB9200417
Stock Number	
Hour Meter	9691.0

Description	**Net Trade Value**
2016 Caterpillar 12M	$140,000.00

GST	$14,000.00
TradeIn Subtotal Inc. GST	$154,000.00
Pay Out	$0.00
Total Inc. GST	**$154,000.00**

Extended Warranty Proposal

PowerGard^{TM} Protection Plan

New 2026 JOHN DEERE 670 P-Tier (Standard Circle) Motor Grader
Serial Number: 1DW670PAATDE10850
Date: 16-Jul-2026

Machine/Use Information		Plan Description		Price	
Manufacturer	JOHN DEERE	Plan Type		Deductible	$0.00
Equipment Type	Motor Graders	Warranty Coverage	Powertrain And Hydraulics	Total Including GST	$11,000.00
Model	670 P	Total Months	60	GST	$0.00
		Total Hours	5000		

GRACE pricing is only good during the first 12 months or 1000 hours of ownership for new tractors during the John Deere basic warranty period. After this period, DELAYED pricing can be purchased up to the end of the John Deere basic warranty for tractors of 24 months or 2000 hours, and having passed a special inspection/certification process. The Total Months and Hours listed above include the John Deere basic Warranty. "Limited" Plan coverage = Engine & Powertrain only."Comprehensive" Plan coverage = Full Machine.

PowerGard Protection Proposal Prepared for:

Customer Name - Please Print

Customer Signature

I have been offered this extended warranty and

☑ I ACCEPT the PowerGard Protection
☐ I DECLINE the PowerGard Protection

If declined, I fully understand that any equipment listed above is not covered for customer Expenses due to component failures beyond the original basic warranty period provided by John Deere.

Note: This is not a contract. For specific PowerGard Protection coverage terms and conditions, please refer to the actual PowerGard Protection Plan contract for more information and the terms, conditions, and limitations of the agreement.

What PowerGard Protection is:

The PowerGard Protection Plan is an **extended warranty** program for reimbursement on parts and labor for covered components that fail due to faulty material or original workmanship that occur beyond the John Deere Basic Warranty coverage period. The agreement is between Deere & Company and the owners of select John Deere Commercial and Agricultural equipment, who purchase the PowerGard Plans for the desired coverage as indicated in this proposal.

What PowerGard Protection is not:

PowerGard Protection is **not insurance**. It also does not cover routine maintenance or high wear items, or insurance-related risks/perils such as collision, overturn, vandalism, wind, fire, hail, etc. It does not cover loss of income or loss of value of crops during or after an equipment failure. See the actual product-specific PowerGard Protection Plan agreement for a complete listing of covered components, and limitations and conditions under the program.

Features/Benefits:

PowerGard Protection includes the following features and benefits under the program:

- Pays for parts and labor costs incurred on failed covered components (less any applicable deductibles).
- Does not require pre-approval before repairs are made by the authorized John Deere dealership.
- Payments are reimbursed directly to the dealership, with no prepayment required by the contract holder.
- PowerGard Protection agreements ensure that only Genuine John Deere Parts are used in all repairs.
- PowerGard coverage is fully transferable to future owners, with no transfer fees when coverage remains.
- PowerGard ensures higher resale value and makes equipment more marketable during the sale or trade-in.
- PowerGard allows you to budget your total cost of ownership, with financing available through John Deere Financial or other sources.
- PowerGard helps prevent large, unexpected repair bills during later years of equipment ownership, in exchange for a smaller protection fee up front.

FORMAL QUOTATION

KOMATSU

Creating value **together**

SHIRE OF YALGOO

GD655-7

Quotation Number: Q004925911

Date: 07/07/2026

1300 566 287 | komatsu.com.au

Komatsu Australia Pty Ltd

ABN 63 051 514 739

Customer	
SHIRE OF YALGOO **ABN:** **PO Box 40** **YALGOO WA 6635** **Australia**	

Date:	**07/07/2026**
Customer ID	
Customer Reference:	
Komatsu Representative	**Dylan Moses**
Phone	**0439895493**
Email	**DMOSES@KOMATSU.COM.AU**
Document Number	**Q004925911-2**

Item Description

Komatsu GD655-7 Motor Grader

FITTED WITH THE FOLLOWING CONFIGURATION

ENGINE & RELATED ITEMS:
- Engine, Komatsu SAA6D107E-3, 183HP (136kW) / 203HP (151kW) / 221HP (165kW) variable horsepower, VHP • Water-cooled, after-cooled, turbocharged, emissionised, Final Tier 4 compliant direct injection diesel.
- Air cleaner, double element, dry type with dust indicator and warning lamp.
- Pre-cleaner, Turbo II.
- Cooling fan, hydraulic driven with reverse cleaning function with overheat prevention function.
- Excessive Idle Shutdown (programmable) with Turbo Timer Shut Down
- Selectable working modes, Power and Economy, with economy operation display lamp.
- Engine overrun system.
- 50deg Cooling Package with side by side Coolers

ELECTRICAL SYSTEM:
- Alternator, 24V, 140 Ah.
- Batteries, extreme duty x 2.
- Starting motor, 24V, 5.5kW.
- Battery isolation switch.
- Audible warning devices, backup alarm and horn.

TRANSMISSION / DRIVE LINE:
- Dual mode transmission (torque convertor / direct drive), with NON stall function.
- Full Length Transmission Underguard • Axle, rear full floating, planetary type.
- Brakes, Dual Circuit hydraulic actuated, adjustment free with emergency braking system

WHEELS:
- Rims, front, 3 piece, 2 x 14.00 x 25 inch with valve protection;
- tyres, 17.5 x 25 Michelin Radial - XTLA.
- Rims, rear, 3 piece, 4 x 14.00 x 25 inch with valve protection;
- tyres, 17.5 x 25 Michelin Radial - XTLA.

PROTECTORS, GUARDS AND COVERS:
- Transmission guard, full length, single plane, 6mm.
- Steering Cylinder Guards Std Fitment

HYDRAULICS:
- Load-sensing Closed Centre with variable displacement piston pump. • Blade Lift Cylinder Circuit Accumulators Std Fitment
- Blade float,left and right.
- Additional valve for other attachment installation.

SPECIAL ARRANGEMENTS:
- Hard water area arrangement (corrosion resistor).
- Poor fuel arrangement (water separator).

OPERATOR ENVIRONMENT:
- Cabin, large hexangular Y pillar, integrated ROPS, low profile, sound suppressed.

- Seat belt, 78mm, retractable.
- Tinted Cabin Glass Complying with Regulations
- Seat, SEARS Air Suspension type, fabric, reclining with Komatsu Seat Cover
- Control console, adjustable, electronic type with central and individual warning lamps.
- LCD 7inch colour monitor TFT-LCD displays maintenance, operation, ECO guidance.
- Electronic Proportional Blade Controls (EPC) Fingertip Controls
- Articulation Return to Center
- Palm Control or Steering Wheel Steering System with Emergency Steering System
- Electronic Control Arm - Wrist Rests
- Throttle control, electric, automatic and manual function.
- High Ambient 50deg Heavy Duty Air Conditioner, with touch pad control.
- AM/ FM Radio Communications Center with USB, SD, Blue Tooth • Bubble Type Slopemeter fitted to windscreen
- Komatsu 2D Cross Slope only.
- Floor mat level easy to clean
- Rearview mirror, cabin, centre mounted.
- Rear view mirror, outside cabin, left and right. • Rear vision camera with colour monitor
- Interior dome light in cab.
- Windshield wiper / washer, front upper windshield.
- Windshield wiper / washer, left and right cabin doors.
- Rear window wiper / washer.

OTHER STANDARD EQUIPMENT:
- Certified Front Tie Down Plate.
- Markings and caution plates Australia/NZ.
- Vandalism protection, lockable access to fuel cap, battery cover,
- engine side covers and doors.
- Ground level re-fuelling, integrated.
- Power outlet, additional in cab, 12v converter / power outlet.
- Differential, mechanical lock with planetary gear reduction.
- Circle slip clutch.
- Counterweight, front (push plate type).
- Working lights, front x 2, lower cabin mounted, 2 x forward frame mounted
- Flood lights, cab mounted x 4.
- Working lights, rear x 2.
- Bar mounted front head and directional lights.
- Rear brake and tail lights.
- Beacons 2 x LEDs type with guard, cabin roof mounted
- Toolboxes 1x LH tandem mounted and 1x Y frame drawbar mounted.
- Remote drain points.
- Komatsu Machine Tracking System (KOMTRAX).

WORK EQUIPMENT:
- Blade, 4,320mm x 660mm x 25mm with 152mm cutting edges and end bits • Quick Simple Blade Slide Adjustment
- Circle shoes, large x 6.
- Rear Ripper / Scarifier beam, ripper shanks x3, scarifier tynes x9

MATERIALS:
- Operation & Maintenance Manual, two sets.
- Parts Books, two sets.

WARRANTY:
- Premium warranty - 48 months / 8,000 hours

Whichever event first occurs, from the date of delivery to the original customer

MAINTENANCE:
- 3 Year/2000 Hours KOMplimentary Maintenance
- Regular PM Services at 500, 1000, 1500 and 2000 Hour Intervals
- Machine Condition Report by factory-trained technician • Field Service Labour, 100 Klms Travel Included

Please refer to Product Offer / Terms and Conditions of Sale

1 x complimentary scheduled KDPF maintenance.

SMART QUARRY SITE SOLUTION(S) (if included in this Quotation):

All Smart Quarry Site Systems and/or Services are supplied subject to the Smart Quarry Site Terms & Conditions located at: https://www.komatsu.com.au/getmedia/c25c634d-7f70-4bfd-b342-da327b99d880/Komatsu-Smart-Quarry-Site-Terms-andConditions-of-Use-12-December-2025(1006263-1).pdf

INCLUDED OPTIONS

FACTORY BLADE
- Blade 4.3m (14ft) T25 Hi-Tensile W/Edge

FACTORY OPTIONS
- Ripper Assy
- Scarifier Point x9

FACTORY TYRES
- Tyre & Rim x6 17.5R25 T/L MC T&14'Rim 3pce

STANDARD LOCAL OPTIONS
- Decal Oversize Cab Window(West)
- Fire Extinguisher 1.5kg Cab
- Mirrors, Cab Swing Folding- Radio UHF/CB 80 Channel
- Coxon Radiator Pressure Release Cap

NEW MACHINE PRICE PER UNIT: Exl GST	**AUD**	**$452,368.00**
GST ON NEW MACHINE PER UNIT:	**AUD**	**$45,236.80**
NEW MACHINE PRICE PER UNIT: incl GST	**AUD**	**$497,604.80**

TOTAL VALUE: Exl GST	**AUD**	**$452,368.00**
TOTAL GST :	**AUD**	**$45,236.80**
TOTAL VALUE: incl GST	**AUD**	**$497,604.80**

Payment Method (Please tick)
CASH

FINANCE
Please provide financier contact details

Customer Acceptance:
(Print Name)

Date:
Signature:

Sales Manager Acceptance:
(Print Name)

Date:
Signature:

Signatory acknowledges authority sign on behalf of customer
Signatory acknowledges having received read & understood the attached Terms & Conditions

DID YOU KNOW THAT KOMATSU PROVIDES FINANCE

For a competitive finance quote, please ask your Komatsu sales representative, or call Komatsu Australia Corporate Finance Pty Ltd directly on 1300 66 230 or visit www.komatsufinance.com.au

Finance is for approved applicants who are ABN holders and is subject to credit criteria. Fees, charges, terms and conditions apply

Estimated total price for equipment, as specified, exclusive of GST, inclusive of assembly & commissioning to manufacturers specifications in this quotation.
All prices quoted are valid for 30 days from the date of this quotation and are subject to confirmation.
All Goods supplied are subject to Komatsu Australia Pty Ltd's
TERMS & CONDITIONS OF SALE AND SERVICE as stated in this quotation.
WE THANK YOU FOR YOUR VALUED BUSINESS

KOMATSU TERMS & CONDITIONS OF SALE AND SERVICE

1. DEFINITIONS
AUD means Australian Dollar.
Claim means any claim made (whether in the form of an allegation, demand, suit, action or other proceeding of any kind) under or in connection with the Contract or its subject matter, whether arising under contract (including under any warranty or indemnity or any other breach, actual or anticipatory), in equity, in restitution, negligence or any other tort, strict liability, under statute or otherwise at all.
Commissioning means when the Goods are assembled and operating as specified in clause 7. For used Goods, commissioning means assembly only.
Consequential Loss means all loss of actual or anticipated profit, loss of use, loss of productivity, loss of revenue, business interruption of any nature, loss of contracts, loss of opportunity, increased operating costs and expenses, wasted expenditure, loss or corruption of data, loss arising from delay, loss by reason of shutdown or non-operation or increased cost of borrowing capital or financing, loss of business reputation or goodwill and all special, indirect and consequential losses whether caused by or contributed to by a breach of contract or statute, breach of warranty (express or implied), tort, strict liability or any other cause whatsoever.
Contract means the agreement between Komatsu and Customer for the supply of Goods and/or Services comprising these terms and conditions and the documents expressly incorporated therein.
Customer means the entity purchasing the Goods and/or Services or as otherwise described in the quotation, purchase order, final sale invoice or agreement.
Customer Nominated Item(s) means any attachment, option or other item including, but not limited to, dump body, bucket, fire suppression, tyres, wheel rims, accident avoidance/detection, mine or payload management system, access and/or egress systems, automatic grease systems or any other items nominated by Customer that are not supplied as OEM standard or part of the OEM or Komatsu specification.
Delivery means when the Goods are picked up by Customer's carrier or delivered to Customer's nominated delivery point by Komatsu's carrier or as otherwise agreed in writing.
EUR or **EURO** means European currency.
Equipment means those Goods which comprise mobile equipment, vehicles, parts and/or attachments as described in the quotation, sale invoice or agreement.
Goods collectively and severally means the goods, Equipment (new or used) and any documentation supplied by Komatsu in connection with the Goods relating to the Contract or expressed in the quotation and excludes all things not expressly specified in writing by Komatsu.
GST has the meaning specified in the *A New Tax System (Goods and Services Tax) Act 1999*(Cth), at the rate prevailing from time to time and has the same meaning when used herein.
Intellectual Property or **IP** means all present and future rights in relation to copyright, trade marks, designs, patents or other proprietary rights, or any rights to registration of such rights whether created before or after the Contract is made, and whether existing in Australia or otherwise.
JPY means Japanese Yen.
Komatsu means Komatsu Australia Pty Ltd ABN 63 053 514 739.
OEM means original equipment manufacturer.
Price means the total monetary amount for the sale of the Goods or Services as determined in accordance with the Contract.
Related Body Corporate has the same meaning as in the *Corporations Act 2001* (Cth) as amended.
Services mean any service relating to the Contract or expressed in the quotation, including Commissioning, and excludes all things not expressly specified in writing by Komatsu.
USD means United States Dollar.

2. APPLICATION OF CONDITIONS Conditions of sale
2.1 The Goods and/or Services are supplied by Komatsu, or traded-in by Customer, solely on the basis of the Contract.
2.2 By issuing a purchase order, invoice or similar document to Komatsu or signing or accepting a quotation issued by Komatsu, Customer unconditionally accepts to be bound by the Contract in its entirety and without alteration. Customer unconditionally agrees that any terms and conditions attached to such purchase order, invoice or otherwise (including under any Customer's system or its vendor set-up process) are null and void and Komatsu is entitled to ignore such terms.

Orders
2.3 Submission by Customer of a purchase order for the Goods and/or Services is deemed to be an offer to purchase the Goods and/or Services (**Offer**) subject to the Contract. Komatsu may accept or reject such Offer in its absolute discretion.
2.4 An Offer to purchase Goods and/or Services is only deemed accepted by Komatsu when it is acknowledged by Komatsu in writing or Komatsu otherwise proceeds with the performance of the Contract.

3. PRICE
3.1 Unless otherwise stated by Komatsu, the Price quoted excludes GST, Delivery costs and any other matter or thing not expressly specified in writing by Komatsu.
3.2 Unless otherwise stated or sooner withdrawn by Komatsu, the Price quoted is valid for 30 days from the date of quotation after which time it will lapse.
3.3 If specified in the quotation, Customer will provide security against default by way of a monetary deposit as set out in the quotation.
3.3A If a monetary deposit is required under the quotation, Customer must pay the monetary deposit to Komatsu within 7 days of receipt of invoice for the deposit. If Customer cancels the Contract in accordance with its rights under clause 3.4.5 or 3.5, any monetary deposit Customer has paid to Komatsu in relation to Goods or Services which have not been delivered will be returned. If Komatsu ends the Contract under clause 10.3, or the Contract is ended under clause 14.3, the monetary deposit may be retained by Komatsu in accordance with the Contract.

Price variation due to currency fluctuations
3.4.1. The Price may include an imported content of Goods, in which case the quotation will specify the Price for the imported content in the relevant foreign currency (being USD/JPY/EUR) and an equivalent AUD amount based on the currency exchange rate as specified in the quotation.
3.4.2. Customer must specify in its purchase order whether to fix the exchange rate for payment of any imported content of the Goods in AUD or whether to take the exchange rate risk. Komatsu reserves the right not to accept a purchase order until such time as Customer makes this election. If Komatsu chooses to accept a purchase order in circumstances where Customer has not made an election whether to fix the exchange rate for payment of any imported content of the Goods in AUD then the purchase order is accepted on the basis that Customer is taking the exchange rate risk unless Komatsu has advised Customer, in writing, at the time of acceptance of the purchase order that Komatsu will take the exchange rate risk.
3.4.3. Where Customer elects to fix the exchange rate for payment of any imported content of the Goods in AUD then Komatsu will issue a revised final Price in AUD and thereafter Komatsu will take the exchange rate risk, provided the Goods are paid for in accordance with the terms of the Contract. The relevant foreign exchange rate(s) that will be used in the final Price will be the spot buying rate of the foreign currency specified being USD/JPY/EUR minus the appropriate forward points from the date of receiving the purchase order from Customer up to the agreed date of full settlement of the sale invoice. The currency will be purchased from a reputed commercial bank based in Australia with whom Komatsu holds an account.
3.4.4. Where Customer elects to take the exchange rate risk any variation from the rate used in the quotation or other document issued prior to the time of the final Price will be to Customer's account.
3.4.5 Where the Price for the Goods in the Contract is specified in AUD only, Komatsu reserves the right to issue a revised Price where there is a depreciation of 10% or more of the AUD against the relevant overseas currency from where the Goods are imported by Komatsu, when measured against the daily foreign exchange rate available to Komatsu as at the date of quotation. Komatsu may issue a revised Price at any time from the date of the Contract for the purchase of the Goods to the date of actual full payment for the Goods by Customer. If Komatsu exercises its rights under this clause 3.4.5, it will give Customer 7 days from notification of the revised Price to exercise a right to cancel the Contract for purchase of the Goods, without penalty.
3.4.6 Where the Price quoted for the Goods includes a separate quote for freight and shipping costs, those costs are an estimate only. If the actual cost of freight and shipping increases after the date of quotation but before Delivery, Komatsu reserves the right, at its discretion, to charge the actual cost to Customer.

Rise and Fall
3.5 For Goods classified by Komatsu as mining classified Goods, the Price (being the overseas content and Australian sourced attachments, materials and services) may increase where there is an ex-factory date for the Equipment after the next 1 April from the date of the Contract for the mining classified Goods, which will be notified by Komatsu to Customer as required. If Komatsu exercises its rights under this clause 3.5, it will give Customer 7 days from notification of the revised Price to exercise a right to cancel the Contract for purchase of the Goods, without penalty.

Custom Import Duties, Levies and Tariffs

3.6 Unless otherwise specified, the Price is exclusive of any custom import duties, levies and tariffs payable by Komatsu in respect of import of the Goods by Komatsu into Australia. If the Price is specified to be inclusive of any such custom import duties, levies and tariffs, then if there is any change in the dutiable classification or effective rate of the applicable custom import duties, levies or tariffs, the Price will be adjusted to pass through the effect of the change to Customer and Customer must pay the adjusted Price.

4. DELIVERY, PICKUP AND COMMISSIONING When goods are to be delivered or Services performed

4.1 New and used Equipment Delivery, Service and pick-up dates are indicative only and not guaranteed.

4.2 Komatsu will use reasonable efforts to Deliver the Goods or perform the Services as specified in the quotation or otherwise agreed with Customer. Customer must not prevent or delay Komatsu in making Delivery of Goods or performing Services. If Komatsu is prevented from or delayed in making Delivery of Goods or performing Services by Customer or for any other reason or event beyond Komatsu's reasonable control, Komatsu may extend the date for a reasonable period (and has the right to make an equitable adjustment to the Price and charge its reasonable costs arising from the delay) or (where the delay is caused by Customer) end the Contract under clause 10.3. 4.3 Komatsu is not liable, and Customer releases Komatsu, for any damage or loss, including Consequential Loss, to Customer resulting from any delay in Delivery or Service.

Early Acceptance

4.4 Customer may not take possession, custody or control of Goods before Delivery unless agreed by Komatsu, which agreement may be conditional and at the discretion of Komatsu.

4.5 Customer takes possession, custody or control of Goods before they are ready for Delivery, it is deemed that Customer accepts the Goods on that date.

5. INTELLECTUAL PROPERTY

5.1 IP in the Goods (**Licensed IP**) belongs to Komatsu and its licensors. Subject to this clause 5, Komatsu grants Customer a non-exclusive licence to use the Licensed IP solely to the extent necessary for the use, operation and maintenance of the Goods in accordance with the manufacturer's operation and maintenance manual. Provided that Customer obtains the prior written consent of Komatsu, Customer may sublicense these rights only to a person who is providing services to Customer. Customer is responsible for the acts of a sub-licensee as though they were the acts of Customer.

5.2 The licence under clause 5.1 does not extend to:

5.2.1 any IP that is governed by a separate agreement between the parties (including Komtrax and KPAR); and

5.2.2 any IP in optional features or functionality that are installed or available for installation on or in the Goods, but which are not expressly included in the Contract for the Goods at the date of sale to Customer and have not been subsequently purchased by Customer.

5.3 If Customer transfers ownership of the Goods to another person (**Transferee**):

5.3.1 the licence under clause 5.1 is automatically assigned to the Transferee;

5.3.2 Transferee will become Customer for the purposes of this clause 5; and

5.3.3 Customer will ensure Transferee complies with Customer's obligations under this clause 5.

5.4 To the extent the Goods include software, Customer must not modify, reverse engineer, decompile, disassemble or otherwise create or attempt to create the source code of the software, except to the extent permitted by law.

5.5 Customer must not use, register or attempt to register any interest in or otherwise deal with Licensed IP, except to the extent permitted by this clause 5 or by law.

5.6 Customer must not remove, alter or add to any copyright notice or similar marking on the Goods supplied by Komatsu in connection with the Goods.

6. PAYMENT Payment terms

6.1 Customer must pay the Price (together with GST and Delivery costs) without deduction or set-off, on or prior to the date nominated on the tax invoice issued by Komatsu, or otherwise on or prior to Delivery. If Delivery is delayed by Komatsu, the date nominated on the invoice will be adjusted to account for the delay. If Delivery is delayed by Customer, then Customer must pay the Price required by this clause when Delivery would have occurred if not for the delay by Customer.

6.1A Once Delivery has been made in accordance with the Contract, the Price becomes immediately payable by Customer to Komatsu as a liquidated debt and Komatsu will be entitled to commence and maintain an action against Customer for the Price as a liquidated debt.

6.1B Notwithstanding clauses 6.1 and 6.1A, if payment terms have been provided to Customer by Komatsu, the Price becomes due and payable by the date as agreed to by the parties.

6.2 Customer indemnifies Komatsu for any losses, costs or fees incurred or arising in connection with recovery of any overdue payment due to Komatsu.

Goods remain property of Komatsu until payment

6.3 The Goods remain Komatsu's property until all monies owed by Customer to Komatsu are received in clear funds by Komatsu, and whilst these Goods remain Komatsu's property Customer must:

6.3.1 keep the Goods in its possession and control, hold the Goods as agent for Komatsu, and not part with the possession of the Goods or, if the possession has been parted with, recover possession of the Goods; 6.3.2 keep the Goods in good repair and condition, excluding fair wear and tear;

6.3.3 keep the Goods stored separately and marked so that the Goods are clearly and easily identifiable as Komatsu's property and if requested, promptly inform Komatsu of the location of the Goods; and

6.3.4 not sell, assign or lease the Goods or any interest in them, or permit any charge, pledge, lien or other encumbrance to be created in relation to them.

Personal Property Securities Act 2009 (Cth) ("PPSA")

6.4 The retention of title in clause 6.3 gives rise to a Purchase Money Security Interest under the PPSA in favour of Komatsu in respect of the Goods and their proceeds.

Customer undertakes to:

6.4.1 promptly do all things, execute all documents and/or provide any information which Komatsu may reasonably require to enable Komatsu to attach, enforce, register, protect and maintain the perfection of its first priority security interest; and

6.4.2 give Komatsu not less than 14 days' prior written notice of any proposed change in its name and/or any other change to its details; and

6.4.3 immediately on request by Komatsu (and at Customer's expense) obtain from any third party such agreements, waivers and releases (as the case may be) of any Purchase Money Security Interest that any third party has, or may have, in the Goods, to ensure that the retention of title in clause 6.3 provides Komatsu with a first priority security interest in the Goods.

6.5 Customer waives its rights to receive a copy of any verification statements under section 157 of the PPSA.

6.6 Customer must give Komatsu notice if a third party with a security interest in the Goods seizes or otherwise deals with the Goods in a way that might impact Komatsu's Purchase Money Security Interest.

6.7 To the maximum extent permitted by law, the following provisions of the PPSA do not apply to the enforcement by Komatsu of its security interest in the Goods: sections 95, 118, 121(4), 125, 130, 132(3)(d), 132(4), 135, 142 and 143.

6.8 Customer must not disclose information of the kind referred to in section 275(1) of the PPSA, unless required to do so by sections 275(7)(b) to 275(7)(e) of the PPSA. Customer must not, without Komatsu's consent, authorise the disclosure of information pursuant to section 275(7)(c) of the PPSA nor request Komatsu to give information pursuant to section 275(7)(d) of the PPSA.

6.9 In this clause 6 and clause 11, "proceeds", "Purchase Money Security Interest" and "Security Interest" have the meanings given to those expressions in the PPSA.

Customer disposal of goods

6.10 If Customer disposes of any of the Goods while they remain Komatsu's property, or if any of the Goods become part of another product sold by Customer, Customer holds those proceeds on trust for Komatsu up to the amount it owes Komatsu in respect of the Goods, and must immediately pay that amount to Komatsu.

Customer indemnity for breach

6.11 Customer indemnifies Komatsu for any loss or damage resulting from a breach of clause 6 by Customer.

Komatsu's right to repossess and suspend Delivery

6.12 If Customer fails to pay to Komatsu all monies due under the Contract by the due date, Komatsu has the right and irrevocable licence from Customer, to at any time and without notice, via its representatives, enter and repossess the Goods. Komatsu is entitled, at its absolute discretion, to keep the repossessed Goods, sell the repossessed Goods or hold the repossessed Goods in safe custody pending payment of the Price. Komatsu is also entitled to suspend any other Delivery to Customer without liability until the failure to pay is rectified by Customer. If Komatsu repossesses the Goods, Customer remains bound by its obligations to Komatsu in accordance with the Contract, including its obligation to pay the Price. If Komatsu ends the Contract under clause 10.3, Komatsu will refund the Price paid for any Goods it has repossessed, but may deduct from the refund a reasonable amount for any loss or expense incurred by Komatsu as a result of Customer's failure to pay and Komatsu exercising its rights under this clause.

6.13 Komatsu is not liable for any loss, damage or liability suffered by Customer as a result of Komatsu exercising its rights under clause 6.12.

6.14 In the event of repossession of Goods in accordance with clause 6.12, Komatsu is not required to give notice in accordance with section 135 of the PPSA.

Finance

6.15 Customer may finance the purchase of the Goods through a separate agreement entered into between it and a finance company selected by Customer (such as Komatsu Australia Corporate Finance Pty Ltd). If Customer elects to finance the purchase of the Goods, Customer may direct Komatsu to transfer title to the Goods directly to the finance company and in the event of such a direction being provided, title will transfer directly to the finance company upon full payment of the Price. The Contract will apply as between Komatsu and Customer that finances the purchase of the Goods even if the invoice records the finance company as the purchaser of the Goods.

7. COMMISSIONING Komatsu notice of Commissioning

7.1 If Commissioning is specified by Komatsu in the quotation:

7.1.1 for Komatsu Equipment – Komatsu will carry out Commissioning in accordance with manufacturer's documented specifications and assembly, inspection and testing criteria for normal operation;

7.1.2 for Non-Komatsu Equipment – Komatsu will use best endeavours to assist with Commissioning but, to the extent permitted by law and except where Komatsu is negligent, no liability is accepted by Komatsu for such Commissioning and Customer releases Komatsu from any such liability.

7.2 Komatsu is not liable for loss resulting from any delay in Commissioning and Customer releases Komatsu from any such liability howsoever caused.

7.3. If Commissioning is carried out other than at Komatsu's premises:

7.3.1. it will only be carried out during normal business hours, where practical and safe, and only if Customer gives reasonable and safe access, space and facilities fit for the purpose of Commissioning; 7.3.2 Customer must obtain all necessary permits, licences and approvals prior to Commissioning; and

7.3.3 Komatsu is not responsible for any hazardous or toxic waste or substances (unless brought to the site by Komatsu) and Customer indemnifies Komatsu against all costs and expenses Komatsu may incur in dealing with hazardous waste or substance and all liability arising from any loss, damage or Claim for personal injury or third party property, except where the loss or damage is caused by Komatsu's negligence.

Customer notice for additional Commissioning

7.4 No notice, demand, instruction or request from Customer will oblige Komatsu to provide additional Commissioning works.

8. RISK, INSURANCE AND DAMAGE Risk passes to Customer on Delivery

8.1 Risk in the Goods passes to Customer upon Delivery.

Customer must insure Goods

8.2 Customer must insure and keep the Goods insured and must note the interest of Komatsu in the Goods on usual commercial terms with a reputable insurer, against all risks usually insured against for Goods of that kind for full replacement value from the time the risk in the Goods passes to Customer until the time title in the Goods passes to Customer.

8.3 Customer holds the proceeds of any insurance claim relating to the Goods on trust for Komatsu up to the amount it owes Komatsu in respect of those Goods, and must immediately pay that amount to Komatsu.

Damage after Delivery

8.4 Komatsu is not liable for damage discovered after Delivery unless:

8.4.1 Customer gives written notice to Komatsu and, if applicable, Komatsu's carrier within 4 days after the date of Delivery;

8.4.2 Customer gives Komatsu reasonable opportunity to inspect the Goods in the same condition and place in which they were Delivered; and

8.4.3 the damage is reasonably shown to have been pre-existing as at the date of Delivery.

9. WARRANTIES AND EXCLUSIONS Manufacturer's liability for defective or used goods

9.1 If Goods are under any manufacturer's warranty applicable to the Goods, Customer must comply with all applicable warranty terms. Failure to do so may void the warranty in full or in part. All applicable warranties for new Goods are available from Komatsu upon request. Any used Goods warranty (if any) will only apply if given in writing prior to sale otherwise, the used Goods are sold 'as is' and without any warranty from Komatsu or the OEM.

Exclusion or limitation of warranties

9.2 Customer may have rights under applicable consumer protection law (including Schedule 2 of the *Competition and Consumer Act 2010* (Cth)) with respect to the Goods or Services. The Contract does not exclude or limit any guarantee, condition, warranty or any other right or remedy Customer may have under applicable consumer protection law (**Consumer Guarantees**), to the extent such Consumer Guarantees cannot be excluded or limited at law. Any disclaimer, exclusion or limitation in the Contract applies to the fullest extent permitted by law and subject to any Consumer Guarantees that cannot be excluded or limited at law. If any such Consumer Guarantees apply, then to the extent permitted by law and subject to Customer's right under applicable law, Komatsu's liability will be limited, at its option, to:

9.2.1 in the case of Goods:

(a) the replacement of Goods or the supply of equivalent Goods; or

(b) the payment of the cost of replacing the Goods or of acquiring equivalent Goods; or (c) the payment of the cost of having the Goods repaired; or (d) the repair of the Goods; and 9.2.2 in the case of Services:

(a) the supply of the Services again; or

(b) the payment of the cost of having the Services supplied again.

9.3 The Vienna Convention on the Sale of International Goods (and any enabling legislation in any State or Territory) is excluded from the Contract.

Indemnity
9.4 Customer, in connection with the Goods and Services, indemnifies and keeps indemnified Komatsu, its officers, agents, employees, subcontractors, vendors and Related Bodies Corporate (**Indemnitees**) against all Claims, demands, losses, costs, liabilities and expenses arising directly or indirectly out of:
(a) injury to or death of any person (including Indemnitees) caused by Customer or its officers, agents, employees or subcontractors;
(b) damage to or destruction of any property (including that of Indemnitees) caused by Customer or its officers, agents, employees or subcontractors; or
(c) any use of or modification to the Goods by Customer or its officers, agents, employees or subcontractors which is not in accordance with the manufacturer's operation and maintenance manual, authorised by manufacturer's recommendations, in accordance with any applicable law, or in accordance with good safety and operating practices relating to the Goods.

Limitation of Liability and exclusion of Consequential Loss
9.5 Notwithstanding anything to the contrary in the Contract, Komatsu (including its Related Bodies Corporate) is not liable to Customer, at law, equity, statute or otherwise for any Consequential Loss howsoever caused.
9.6 Notwithstanding anything to the contrary in the Contract or elsewhere and to the full extent permitted by law, Komatsu's total cumulative liability to Customer for all liabilities, damages, losses, costs and expenses suffered or incurred under or in connection with the Contract by Customer for all Claims in the aggregate, is limited to the amount paid by Customer to Komatsu for the Goods and Services the subject of the Claim.

Exclusion of liquidated damages, etc
9.7 Notwithstanding anything to the contrary in the Contract or elsewhere, Komatsu is not liable to Customer for any liquidated damages, delay penalties, delay damages, performance guarantees or any other similar obligation.

Customer Nominated Items
9.8 Komatsu may, in its absolute discretion reject any Customer Nominated Item, in which case Komatsu will (if applicable) remove Customer Nominated Item from the quotation and make a reasonable adjustment to the Price. If Komatsu's acceptance requirements for the Customer Nominated Item are met, Komatsu will: (a) assess the installation procedure provided by a third-party supplier;
(b) if the installation procedure satisfies health, safety and environmental requirements, Komatsu will install Customer Nominated Items in accordance with the third-party installation procedure; and
(c) take reasonable steps to pass on the benefit of any third-party supplier's warranty to Customer.
9.9 Except as provided in clause 9.8 or where loss or damage is caused by Komatsu's negligent installation, Komatsu disclaims all liability in relation to Customer Nominated Items. Customer will indemnify Komatsu against, and release Komatsu from, all liability, loss, damage or expense suffered by Customer or any third party arising out of or in any way related to Customer Nominated Items.

10. DEFAULT Customer must pay interest if payment late
10.1 Without limiting Komatsu's other rights under the Contract or at law, Customer must pay Komatsu interest on any amount not paid from when payment falls due until payment in full is received, at a rate as determined by the ANZ Bank Reference Rate effective from time to time plus 2% per annum calculated on daily balances of amounts unpaid and capitalised daily.
10.2 Komatsu may demand payment of interest by Customer at any time. Failure to demand interest does not constitute a waiver of the entitlement to interest.

Komatsu's right to end Contract
10.3 Komatsu may by written notice to Customer end the Contract immediately in any of the following circumstances: 10.3.1
Customer materially breaches the Contract or otherwise breaches any laws in connection with the Contract;
10.3.2 Customer breaches the Contract and the breach cannot be remedied, or the breach can be remedied but Customer has not remedied the breach within 7 days of Komatsu issuing a notice of breach to Customer; 10.3.3
Customer dies or becomes incapacitated, or ceases, or indicates that it is about to cease to trade;
10.3.4 anything happens that reasonably indicates that there is a significant risk that Customer is, or will become, unable to pay its debts as they fall due. This includes publication of any unfavourable credit report against Customer, non-payment by Customer of any debt due to any third party, execution or distress being levied against any income or assets of Customer; a meeting of Customer's creditors being called or held; a step being taken to make Customer bankrupt; and Customer entering into any type of agreement, composition or arrangement with, or assignment for the benefit of, all or any class of its creditors, or being subject to a deed of company arrangement; or 10.3.5 a step is taken to have a receiver, receiver and manager, provisional liquidator, liquidator or administrator appointed to Customer or any of its assets.

Komatsu's rights if it ends the Contract
10.4 If the Contract is ended by Komatsu under clause 10.3:
10.4.1 if Customer owes Komatsu money, the money becomes payable immediately to Komatsu and bears interest in accordance with clause 10.1; and
10.4.2 Komatsu may elect to charge Customer the cancellation fee specified in the quotation (if any) or otherwise exercise its rights under the Contract or at law to recover Komatsu's loss and damage.

Komatsu's other rights and remedies
10.5 The rights and remedies provided in the Contract will not affect any other rights or remedies available to Komatsu.

11. TRADE-IN OF USED MACHINE
11.1 If any amount is allowed by Komatsu by way of trade-in, the credit or price given to the trade-in is conditional upon the following:
11.1.1 Komatsu accepting an order for the Goods by any stated quotation validity date; and
11.1.2 delivery of the trade-in to Komatsu at Customer's expense and in the same state and condition as it was on the date of Komatsu's appraisal or inspection (if any), all attachments, accessories, all required documentation including service history, invoices for attachments, OEM manuals and other manuals and/or instructions for trade-in machine options being included, and there being no undisclosed material condition, deficiency, defect or damage.
11.2 If Customer does not deliver (or if agreed, make available for collection) the trade-in to Komatsu within the time nominated by Komatsu or fails to deliver (or make available) the correct trade-in (including all attachments, accessories and documentation) in the state and condition required under clause 11.1.2 or fails to disclose any material condition, deficiency, defect or damage in the trade-in, then Komatsu may reject the trade-in and the credit or price for the trade-in will be a debt owing by Customer to Komatsu. If a used attachment or other part of the Equipment is not available then a new replacement will be purchased by Komatsu and this cost will be a debt owed by Customer to Komatsu.
11.3 Risk in the trade-in remains with Customer until inspection and acceptance of the trade-in at Komatsu's nominated point of delivery.
11.4 If Komatsu rejects the trade-in after it has been delivered to Komatsu, Customer must collect the trade-in from Komatsu within a reasonable time at Customer's expense.
11.5 Customer warrants that it has or will have unencumbered title to any trade-in at the time of completion of the sale and the trade-in will be free of any and all Security Interests at completion.
11.6 Customer authorises Komatsu to pay any monies given to it for the purposes of removing any encumbrance on the trade-in.

12. FORCE MAJEURE
If Komatsu is prevented from performing its obligations under the Contract due to any cause beyond Komatsu's reasonable control, the Contract will be suspended for a reasonable period. If a suspension under this clause exceeds, or in Komatsu's reasonable opinion is likely to exceed, 3 months, then Komatsu may, if it chooses, end the Contract by giving Customer written notice. Komatsu will not be liable for any loss, damage or liability which Customer incurs as a result, whether directly or indirectly, as a result of the Contract being suspended or ended under this clause.

13. DISPUTE RESOLUTION
13.1 If a dispute arises, either party may notify the other in writing identifying the details of the dispute.
13.2 Within 14 days of notification of a dispute, an executive officer of each party empowered to resolve the dispute must confer at least once to attempt to resolve the dispute. The parties must act in good faith to resolve the dispute.
13.3 If the dispute is not resolved within 7 days of the meeting of the executive officers, either party may commence mediation by referring the dispute to the Australian Disputes Centre in Sydney, New South Wales or such other capital city agreed by the parties. The rules of commercial mediation of that body will apply and both parties must comply with those rules.

14. MISCELLANEOUS Assignment
14.1 Customer must not assign, subcontract or otherwise deal with the Contract or any right or obligation under it except with the prior written consent of Komatsu (which Komatsu is entitled to withhold in its absolute discretion). Failure to obtain the consent of Komatsu constitutes a fundamental breach of the Contract.
14.2 Komatsu is entitled, without obtaining the consent of Customer, to assign, transfer or otherwise dispose of any or all of its rights or obligations under the Contract to a Related Body Corporate of Komatsu or to any other entity which is financially sound and capable of performing the obligations of Komatsu under the Contract by giving notice of such assignment, transfer or disposal to Customer.

Cancellation
14.3 Except as otherwise expressly permitted under the Contract and to the extent permitted by law, Customer does not have the right to cancel the Contract. If Customer requests to cancel the Contract, Komatsu is entitled to reject such request and insist on completion of the Contract or, at its absolute discretion, may elect to accept the requested cancellation and: (a) charge Customer the cancellation fee specified in the quotation; or (b) if a cancellation fee is not specified in the quotation, an amount otherwise agreed by the parties; or (c) if not agreed by the parties within 7 days of the cancellation request, Komatsu's direct and indirect costs and expenses in connection with the accepted cancellation (including without limitation, works required on the Goods and the transport and holding of Goods or standby of personnel until such time as the Goods are re-sold, any demobilisation costs, third party costs for attachments, foreign exchange variances) plus indirect costs, loss of profit and any administration or other costs, expenses or fees incurred by Komatsu whatsoever, as reasonably determined by Komatsu.

Description of Goods or Services
14.4 The description of the Goods and/or Services is given for identification only and does not create a contract of sale by description.
14.5 All photographs, brochures, weights, illustrations, dimensions or other particulars as to the Goods and/or Services are indicative only. Komatsu has no liability to Customer for any deviations or inaccuracy in such documentation.
14.5A For used Goods only, the Equipment's hourly service meter unit (SMU) indicator and date of manufacture will be taken to be indicative, and not representative of the actual number of hours performed by, and the date of manufacture of, the Equipment.

14.6 Any representation, promise, statement or description or other information of whatever nature not included in the Contract documentation or made in writing by an authorised company representative of Komatsu is expressly excluded. Customer relies solely upon its own inspection, skill and judgment. No Equipment will be recommended by Komatsu for use in any specific application without supply by Komatsu of a formal engineering applications study.
14.6A Clauses 14.4 to 14.6 only apply to the extent permitted by law.

Electronic Data Retrieval
14.7 Customer grants to Komatsu and its personnel, a non-exclusive, royalty free and irrevocable licence to enable Komatsu to perform data retrieval functions via telemetry systems, such as Komtrax and/or Komtrax Plus and/or Payload Meter (PLM), or similar system, for the purpose of monitoring component life, service intervals, continuous improvement and availability of the Equipment.
14.7.1 Customer may request access to Komtrax and/or Komtrax Plus and Komatsu may grant access subject to Customer's agreement to the Komtrax Terms of Use, a copy of which is located at: KOMTRAX-Terms-of-Use.pdf (komatsu.com.au)
14.7.2 Where physical access to the Equipment is required for data retrieval, Komatsu will schedule access to the Equipment wherever possible to minimise disruption to Customer's operations.
14.7.3 Customer agrees and acknowledges that Komatsu and its Related Bodies Corporate own data from Customer's Equipment where that data has been aggregated with other customers' data for statistical purposes or otherwise anonymised so that the data from Customer's Equipment cannot identify Customer.

Severability
14.8 If a clause or part of a clause can be read in a way that makes it illegal, unenforceable or invalid, but can also be read in a way that makes it legal, enforceable and valid, it must be read in the latter way. If any clause or part of a clause is illegal, unenforceable or invalid, that clause or part is to be treated as removed from this document, but the rest of this document is not affected.

Waiver
14.9 The fact that either party fails to do, or delays in doing, something it is entitled to do under the Contract, does not amount to a waiver of its right to do it. Any waiver must be in writing. A written waiver by either party is only effective in relation to the particular obligation or breach in respect of which it is given. It is not to be taken as an implied waiver of any other obligation or breach; or as an implied waiver of that obligation or breach in relation to any other occasion.

GST
14.10 If GST is imposed on any supply made in accordance with the Contract, the recipient must pay an additional amount equal to the GST payable in connection with that supply promptly following receipt of a tax invoice. Expressions used in this clause which are defined in the *A New Tax System (Goods and Services Tax) Act 1999* have the same meaning when used herein.

Governing law
14.11 The Contract is governed by the laws of New South Wales. The parties submit to the non-exclusive jurisdiction of the New South Wales courts in respect of all matters relating to the Contract.

CATERPILLAR 140 Next Gen Grader

PREPARED FOR SHIRE OF YALGOO ABN: 74086787099

Quote Type	New Sale - Single Currency
Quote No.	167272-01
Stock No.	
Serial No.	
Document Date	14/07/2026
Prepared By	Pike, Greg

Customer No.	791860
Prepared For	Luke Aumord
Email Address	luke.aumord@yalgoo.wa.gov.au
Phone Number	0467 962 034
Company Address	37 GIBBONS STREET YALGOO WA 6635
Site Address	

*Image (if present) may include accessories or optional attachments not included in this quotation.

Dear Luke

WesTrac would like to thank you for the opportunity to submit pricing for your equipment enquiry. WesTrac is one of the world's leading Caterpillar dealers, specialists in the supply and maintenance of Caterpillar earth moving equipment to the mining, construction, forestry, agriculture, and transport industries in Western Australia, New South Wales and the ACT. With our extensive range of products, unmatched service network and innovative technology solutions, WesTrac offer our customers a whole of life management solution designed to make owning and operating equipment as easy, profitable and safe as possible.

WesTrac's mission is to be our customers first choice, in the provision of their equipment solutions; we strive towards maximising our customers success. We offer equipment management solutions for all stages of your equipment's lifecycle; from machine selection and purchase, finance, repair and maintenance, fleet management, disposal or resale, you can be sure WesTrac offers the solutions, service and support you need.

In consideration of the pricing provided, we would ask you to give important consideration to the following:

a) Uptime Vs. Downtime
b) After Sales Support
c) Reliability
d) Performance
e) Resale Value

Experience has shown that for more than 85 years customers throughout Western Australia have received unparalleled value for money from the ownership of Caterpillar products and after sales support from the Caterpillar Dealer network.

WesTrac is committed to excellence in all areas of the business and are focused on long term customer relationships. WesTrac is dedicated to customer service, safety, quality and our environment.

Once again, WesTrac would like to thank you for your consideration in allowing us the opportunity to submit pricing for the below product/s.

Should you require any further details, we would be happy to offer any further assistance

Sincerely

Greg Pike
Machine Sales Representative
0427190007
greg.pike@westrac.com.au

EQUIPMENT SPECIFICATIONS

Description	
Caterpillar 140 NEXT GEN MOTOR GRADER	
Includes the following specifications	
POWERTRAIN	
Air cleaner, dual stage dry with service	Electronic over-speed and under-speed
indicator and automatic dust ejector	protection
Air-to-air after cooler (ATAAC)	Parking brake, disc, hydraulic
Belt, serpentine, automatic tensioner	Sediment drain, fuel tank
Brakes, oil disc, four-wheel, hydraulic	Transmission, 9 speed forward
Demand fan, with reversing, hydraulic	and 6 speed reverse with Finish Grading
Differential, lock/unlock, Automatic	gear, power shift, direct drive
Drain, engine oil, ecology	VHP Plus (Variable Horse Power Plus)
ELECTRICAL	
Alarm, back-up	Electrical system, 24V
Alternator, 150 ampere, sealed	Lights, reversing, LED
Batteries, maintenance free, heavy duty, 1125 CCA	Lights, roading, roof-mounted, stop
Electrical hydraulic valves	and tail, LED
Breaker panel	Starter, electric
OPERATOR ENVIRONMENT	
Air Conditioning with heater	with 10" LCD Touchscreen Display
Articulation, automatic return to center	Meter, hour, digital
Centershift pin indicator	Power port, 12V
Digital speed and gear	ROPS cab, ISO 6394 Sound Suppression
Doors, left and right side with wiper	Seat, cloth-covered, comfort suspension
Gauge, machine level	Storage area for cooler/lunchbox
Gauges (digital) inside the cab	Throttle control, electronic
(includes fuel, articulation, engine	Windows laminated glass:
coolant temp, engine RPM, and hydraulic	-Fixed front with intermittent wiper
oil temp)	-Door with intermittent wipers (3)
Joystick, adjustable armrests	Windows tempered:
Advanced Joystick Controls	-Left and right side wipers
Lights, night time cab	-Rear with intermittent wiper
Digital operator information system	Cab storage
SAFETY AND SECURITY	
Clutch, circle drive slip	Horn, electric
Doors, engine compartment, (two left hand, two right	Lockout, hydraulic implement (for roading and servicing)
hand) locking Doors, 2 service, left and right locking	Seat belt, retractable 76.2 (3")
Ground level engine shutdown	Secondary steering
Hammer (emergency exit)	Tandem walkway/guards
OTHER STANDARD EQUIPMENT	
Accumulators -brake -dual certified	blade sideshift, blade tip, ripper, and front lift.
Fluid check, ground level	One set of hydraulic lines supplied to front
Fuel tank, 371 liters (98 gallon) Ground level fuelling	and one set to rear for FL/RIP.
Hydraulics for Base 10 Functions including machine	Toolbox, tandem
articulation, wheel lean, left and right blade lift	Radiator, Side cleanout access
with independent float, drawbar centershift, circle drive,	SOS ports - engine -hydraulic -transmission -coolant -fuel

FACTORY FITTED EQUIPMENT

Description	
505-6964 140JOY 16A T3 MOTOR GRADER	421-8926 SERIALIZED TECHNICAL MEDIA KIT
642-2268 REGIONAL PACKAGE, AUSTRALIA	642-9952 DECALS, PICTOGRAPH (ISO),JOY
243-6703 MOLDBOARD, 4.3M BASIC	626-8104 LIGHTS, WORKING, PLUS, LED
233-7143 CUTTING EDGE, 4.3M BLADE	626-1560 LED HAZARD LIGHTS
233-7160 END BITS, OVERLAY	580-0239 LIGHTS, SERVICE, INTERNAL
594-9944 RIPPER, STANDARD (ISO)	626-1561 SHADES/MIRROR/DEFROST FAN GP
676-0283 ASSIST, HPC	626-1562 CB RADIO READY PACKAGE
653-2341 LINES, W/O ACCUMULATOR, HPC	663-4599 TIRE PRESSURE MONITOR SYSTEM
651-4003 DRAWBAR, HPC	626-8057 CAMERA, 360 DETECT READY
631-2302 DRAIN, HIGH SPEED, ENG OIL	466-1323 MIRRORS, OUTSIDE MOUNTED
626-6879 HYDRAULICS, BASE 10	501-7972 WIPER, REAR
585-6621 JUMP START RECEPTACLE	585-2496 SOUND SUPPRESSION, (BOTTOM)
548-8027 ALTERNATOR, 150 AMP	610-1531 SOUND SUPPRESSION, ENGINE ENCL
627-1553 STARTER, HEAVY DUTY	367-6905 GUARD, AXLE HOSE
626-6869 LIGHTS, REAR FOLD DOWN (ISO)	610-2053 GUARD, TRANSMISSION,W/O MOUNT
599-0269 HEADLIGHTS, LOW, LHT	663-7572 COVER, DEBRIS (MESH)
626-1520 CAB, ROPS, BASE	511-8934 GUARD, REAR CAB WINDOW
506-2611 SEAT, STANDARD	580-0241 STEP, ADDITIONAL ON REAR FRAME
594-6360 SEAT BELT W/INDICATOR	367-6842 PUSH BLOCK, HEAVY
626-6874 REFRIGERANT, R134A	4K-3330 TOOTH, SCARIFIER
626-1553 RADIO AM/FM/WB/BT/SAT	631-5599 TOOTH, RIPPER, STRAIGHT
626-6846 PROD LINK, CELLULAR PLE643/743	214-2470 TRANSMISSION, AUTOSHIFT
252-0775 TIRES, 17.5R25 BS VKT * D2A MP	644-4880 COOLANT, -40C (-40F)
593-3603 CORE CLEANING, SWING	0P-6690 ROLL ON-ROLL OFF

LOCALLY SOURCED ITEMS

Description	
140 W136576 SUPPLY & INSTALL DISCONNECT SWITCH INDICATOR	140 W112184 SUPPLY & INSTALL WINDOW TINTING
140 W136569 SUPPLY & INSTALL FIRE EXTINGUISHER 9KG	140 W118585 SUPPLY HAND TOOL GROUP
140 W136572 SUPPLY & INSTALL LIGHT(S) GUARD	140 W112181 SUPPLY & INSTALL 2-WAY RADIO
140 W112178 SUPPLY & INSTALL SEAT COVER CANVAS	140 12 MONTHS CONCESSIONAL LICENCE
140 W112180 SUPPLY & INSTALL SIGNWRITING	

TRADE IN DETAILS

Model	Make	Year	Serial No.	Trade Value
12M	CATERPILLAR	2016	B9200417	$160,250.00
			Total excluding GST	**$160,250.00**

PRICING SUMMARY

Selling Price Excluding GST		**$478,500.00**
GST (10%)		$47,850.00
	Selling Price Including GST	$526,350.00
Less Trade Allowance		($160,250.00)
GST (10%) On Trade in		($16,025.00)
	Trade Price Including GST	**($176,275.00)**

Net Changeover Price Excluding GST	**$318,250.00**
GST	**$31,825.00**
Net Changeover Price Including GST	**$350,075.00**

*OPTIONAL EXTRAS

Please Select	Description	Amount
	140 W136573 SUPPLY & INSTALL SIDE MOUNT TYRE CARRIER TO RIPPER	$15,801.50
	140 W118739 SUPPLY PARTS WHEEL & TIRE SPARE	$5,292.93
	*All selected optional items are in addition to Quoted price & exclude GST	

PAYMENT TERMS

Payment 21 days after Delivery

DELIVERY

Yalgoo Shire Yard

Subject to prior sale and events of force majeure which will delay delivery and are beyond the control of WesTrac Pty Ltd.

WARRANTY

140_NEW-60 MONTHS/8000 HR POWERTRAIN + HYDRAULICS + TECH

Any attachment that, you the client, elect to fit to this new Caterpillar machine, which is not a genuine Caterpillar attachment and has not been approved by WesTrac Pty Ltd may void the machine warranty should it be determined by Caterpillar and/or WesTrac Pty Ltd that any failure on the machine is caused by fitting such an attachment I.E. Non Genuine Attachments are not covered by Caterpillar Warranty.

SAFETY AND CONTACT INFORMATION

LINKS	
WA Towing Safety	https://www.wa.gov.au/organisation/road-safety-commission/towing
Operation and Maintenance Safety	https://www.cat.com/en_AU/support/safety.html
WesTrac Locations	https://www.westrac.com.au/locations
WesTrac Training Institute	https://www.westrac.com.au/training

TRAINING INFORMATION

The WesTrac Institute is a Registered Training Organisation (RTO). The Institute provides operator and maintenance training to WesTrac's customers.
Training may be provisioned in the equipment purchase or it can be booked using the link in the Contact Information of this quote.
Please note - training provisions may be subject to expiry dates.

FITFLEET® ESSENTIALS

FitFleet® Essentials is a standard inclusion with all new and used machine purchases. You'll be on Essentials for the length of the machine's applicable warranty period.

FitFleet® Essentials is WesTrac's standard customer value agreements which includes:

a) Data driven insights into overall health and utilisation of your machine, to allow us to detect problems early and reduce downtime
b) Alerts to when services are due, providing increased visibility of servicing and maintenance costs
c) Tools to quickly and easily organise the delivery of genuine CAT parts and;
d) Streamlined access to book expert technicians to perform your servicing needs

FitFleet® does not alter the Caterpillar warranty applicable to the equipment and is otherwise supplied subject to WesTrac's Terms and Conditions of Software Licence and Services Agreement and WesTrac's Terms and Conditions for the Sales of Machines, Parts and Services by WesTrac (excluding Rentals) available at https://www.westrac.com.au/en/terms

For further information about the FitFleet® offering, please visit: https://www.westrac.com.au/services/FitFleet

To opt **out** of the FitFleet® Essentials agreement, please sign here:

CATERPILLAR

DIGITAL AUTHORIZATION

CATERPILLAR TELEMATICS DATA AND CAT REMOTE SERVICES-SOFTWARE UPDATES PROCESS FOR SELECT PRODUCT LINK TELEMATICS AND CAT EQUIPMENT CONTROL MODULE SOFTWARE.

Customer equipment has installed devices that transmit data to Caterpillar Inc. ("Caterpillar").

Data transmitted to Caterpillar is used in accordance with **Caterpillar's Data Governance Statement ("DGS")**, which describes Caterpillar's practices for collecting, sharing and using data and information related to customers machines, products, Devices or other Assets and their associated worksites. The DGS can be reviewed at https://www.caterpillar.com/en/legal-notices/data-governance-statement.html.

Caterpillar's process for performing remote diagnostics and making available remote software and firmware updates and upgrades, such as configuration, patches, bug fixes, new or enhanced features, etc., for Assets and Devices is described in the **Cat® Remote Services - Software Update Process for select ProductLink™ Telematics and Cat Equipment Control Module Software document (the "RSP Document"**). The RSP Document can be reviewed at https://www.cat.com/remoteservicesprocess?_ga=2.245276421.1412167159.1561985855- 475983137.1559312215.

Company acknowledges and agrees to data transmission to Caterpillar via devices installed on Company equipment or by other means as outlined and described in the DGS, and grants to Caterpillar the right to collect, use, and share such information, including to its Distribution Networks or other affiliates, in accordance with the Caterpillar Data Governance Statement. Company's authorization also applies to any data and information previously collected by Caterpillar.

AGREE ☐

DECLINE ☐

Company acknowledges and agrees to participate in Remote Services (including, remote diagnostics and remote updates and upgrades) and authorizes Caterpillar to remotely access, program, and install updates and upgrades for Company's Assets and Devices in accordance with the Remote Services Process Document.

AGREE ☐

DECLINE ☐

The rights granted in this authorization survive the termination or expiration of the Company's subscriptions to any Digital Offerings. Except as set out in a written agreement between Company and Caterpillar expressly referencing the Data Governance Statement, this authorization supersedes and replaces any other authorizations with regard to the subject matter hereof.

	FOR DEALER USE ONLY
Company	**Company UCID**
Company (Print)	**Company Representative CWS ID**
Company Representative (Print)	**Main Store Dealer Code**
Signature	**Dealer Representative Name**
Date	**Dealer Representative CWS ID**

OFFER AND ACCEPTANCE

If the customer specified below ("Customer") wishes to purchase the equipment detailed in this quotation, an authorised representative of the customer must sign this document. The authorised representative's signature constitutes an offer by the Customer to purchase the equipment from WesTrac Pty Ltd ("WesTrac") on the conditions set out in this quotation and WesTrac's Terms and Conditions for the Sale of Goods and Services by WesTrac available at westrac.com.au/terms. WesTrac may accept or reject the Customer's offer to purchase in its discretion.

The person signing below on behalf of the Customer represents and warrants that:

1. They have read and understood WesTrac's Terms and Conditions for the Sale of Goods and Services by WesTrac available at westrac.com.au/terms on the date of the offer. They agree, on behalf of the Customer, to be bound by WesTrac's Terms and Conditions for the Sale of Goods and Services by WesTrac available at westrac.com.au/terms. The information provided in connection with this quotation is true and correct. They are duly authorised by the Customer to enter into a contract for the purchase of the equipment on the terms set out in this quotation.

SHIRE OF YALGOO ABN: 74086787099		ACCEPTED BY WESTRAC PTY LTD:	
CUSTOMER NAME		QUOTE NO.	167272-01
CUSTOMER POSITION		WESTRAC AUTHORISED NAME	
CUSTOMER SIGNATURE		AUTHORISED SIGNATURE	
DATE SIGNED		DATE SIGNED	

TERMS AND CONDITIONS

westrac.com.au/terms

CONDITIONS OF SALE

a. This quotation is valid for a period of fourteen (14) days from the date of the quote. Your offer to purchase the goods pursuant to the quotation must be made within this period.

12 DEVELOPMENT, PLANNING AND ENVIRONMENTAL HEALTH REPORTS

NIL

13 FINANCIAL REPORTS

13.1 LIST OF ACCOUNTS

Applicant:	Shire of Yalgoo
Date:	23 July 2026
Reporting Officer:	Deputy CEO
Disclosure of Interest:	Nil
Attachments:	List of Accounts

SUMMARY

The attached list of accounts paid during the month of June 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 June 2026 totaling $722,651.05 from the municipal bank accounts and credit cards.

List of Accounts Paid
Credit Cards
June 2026

CEO Credit Card

#	Reference	Date	Supplier	Description	Amount	Bank	Type
1	DD6557.1	08/05/26	LG Professionals	Project Management course for CEO	(1,115.00)	1	CSH
2	DD6557.1	08/05/26	Woolworths	Chocolates for Mothers Day	(74.25)	1	CSH
3	DD6557.1	10/05/26	Red Dot	Cutlery and napkins for Mothers Day	(39.92)	1	CSH
4	DD6557.1	12/05/26	Microsoft	Monthly subscription to Co-Pilot	(33.00)	1	CSH
5	DD6557.1	16/05/26	Nord Security	Nordlayer subscription for May 26	(200.14)	1	CSH
6	DD6557.1	23/05/26	Starlink	2 x monthly subscriptions to Starlink for fire vehicles in Yalgoo and Paynes Find	(160.00)	1	CSH
7	DD6557.1	23/05/26	Paynes Find Roadhouse	Fuel for pool car while in Paynes Find	(113.04)	1	CSH
8	DD6557.1	24/05/26	Quay Perth	Accommodation for Works Manager to attend the WALGA environment course	(416.10)	1	CSH
9	DD6557.1	27/05/26	Tarts & Co	Catering for Mothers Day	(2,328.17)	1	CSH
10	DD6557.1	30/05/26	Courtyard Perth	Accommodation for Works Manager, President and CESM to attend DFES conference	(2,006.98)	1	CSH
11	DD6557.1	31/05/26	Survey Monkey	Annual subscription for 26/27	(1,164.00)	1	CSH
12	DD6557.1	30/05/26	Bendigo Bank	Bendigo Bank card fee	(4.00)	1	CSH
					(7,654.60)		

List of Accounts Paid
Credit Cards (Continued)
June 2026

DCEO Credit Card (for office use)

#	Reference	Date	Supplier	Description	Amount	Bank	Type
13	DD6515.1	01/05/26	Yalgoo General Store	Catering for Anzac Day and refreshments for Admin	(666.53)	1	CSH
14	DD6515.1	02/05/26	Yalgoo General Store	Catering for Anzac Day and refreshments for Admin and Council	(186.60)	1	CSH
15	DD6515.1	05/05/26	Caiti's Home Catering	15 gift boxes for Mothers Day	(685.80)	1	CSH
16	DD6515.1	08/05/26	Yalgoo General Store	Refreshments for Admin and Depot	(127.10)	1	CSH
17	DD6515.1	14/05/26	Yalgoo General Store	Refreshments for Anzac Day and newspapers	(271.10)	1	CSH
18	DD6515.1	19/05/26	Geraldton Floral Studio	Hamper for employee in hospital	(150.00)	1	CSH
19	DD6515.1	22/05/26	Yalgoo General Store	Refreshments for bike program and seniors tea, 15L water for Art Centre and refreshments for Admin	(100.45)	1	CSH
20	DD6515.1	24/05/26	Yalgoo General Store	Refreshments and batteries for Depot	(50.00)	1	CSH
21	DD6515.1	29/05/26	Yalgoo General Store	3 gas bottles for the Caravan Park and refreshments for Admin and Depot	(300.37)	1	CSH
22	DD6515.1	30/05/26	Bendigo Bank	Bendigo Bank card fee	(4.00)	1	CSH
					(2,541.95)		

List of Accounts Paid
Direct Debit and Bpay
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
23	15	30/06/26	NAB	Bank Fees	(10.00)	3	FEE
24	100	30/06/26	Bendigo Bank	Bank Fees	(222.80)	1	FEE
25	DD6477.1	04/06/26	Qantas Airways Limited	Flights for Members and CEO to attend the ALGA conference in June 2026	(4,920.22)	1	CSH
26	DD6497.1	09/06/26	Horizon Power	Street Lights x 46 supply period 1/5/2026 to 31/5/2026	(1,088.50)	1	CSH
27	DD6504.1	10/06/26	Bendigo Bank - Municipal	Super for Pay run #174 (25/05/2026 - 07/06/2026)	(15,470.08)	1	CSH
28	DD6505.1	10/06/26	Bendigo Bank - Municipal	Pyarun #174 (25/5/26 - 07/06/26)	(59,842.39)	1	CSH
29	DD6513.1	17/06/26	Horizon Power	Monthly Usage Electricity Charges 24/3/2026 to 21/5/2026	(17,988.72)	1	CSH
30	DD6532.1	24/06/26	Telstra Corporation Ltd	Vehicle Tracking Charges from 25 May 2026 to 24 June 2026	(1,149.50)	1	CSH
31	DD6544.1	23/06/26	Bendigo Bank - Municipal	Superannuation for payrun #176 from 08/06/26 - 21/06/26	(15,364.75)	1	CSH
32	DD6545.1	24/06/26	Bendigo Bank - Municipal	Payrun #176 from 08/06/26 - 21/06/26	(57,645.31)	1	CSH
33	62	05/06/26	Telstra Corporation Ltd	Mobile phone charges to 24/06/26	(892.34)	1	CSH
					(174,594.61)		

List of Accounts Paid
EFT
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
34	EFT4104	04/06/26	Tanyas Mobile Haircut	Part payment for hairdressing services from 14/06/26 - 16/06/26	(500.00)	1	CSH
35	EFT4105	04/06/26	Alga Conference Congress	Cr Kroon - NGA Canberra Conference Registration on 21/06/26-26/06/26	(1,836.00)	1	CSH
36	EFT4106	04/06/26	ATOM Supply	Asphalt 20kg Cold Mix for Morawa - Yalgoo road maintenance	(2,061.66)	1	CSH
37	EFT4107	04/06/26	BOC Limited	Container service and daily tracking for 28/04/26 - 28/05/26	(131.61)	1	CSH
38	EFT4108	04/06/26	Marketforce	Advertising for a proposal to impose diifferential Rates for 2026/27	(1,267.15)	1	CSH
39	EFT4109	04/06/26	Office of The Auditor General	Fee for the attest audit for year ended 30/06/25 and fees for additional work as discussed with CEO	(78,218.80)	1	CSH
40	EFT4110	04/06/26	Southern Cross Broadband	Internet service for June 2026	(550.00)	1	CSH
41	EFT4111	05/06/26	Integrated ICT	Monthly managed IT services for June 2026, Labour services at Caravan Park for computer connections and Catalyst 1300 8 port switch for Caravan Park	(6,975.65)	1	CSH

List of Accounts Paid
EFT (Continued)
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
42	EFT4112	05/06/26	Kieran Thomas Payne	Elected members fees for May 2026	(736.91)	1	CSH
43	EFT4113	05/06/26	Angus Troup Nichols	Elected members fees for May 2026	(760.68)	1	CSH
44	EFT4114	05/06/26	Raelene Kroon	Elected members fees for May 2026	(661.67)	1	CSH
45	EFT4115	05/06/26	Paynes Find Road House	2 x accommodation for First Aid trainer 28-29/05/26 and 7 x accommodation for Nick Stevenson 18-25/05/26	(1,593.00)	1	CSH
46	EFT4116	05/06/26	Tamisha Hodder	Elected members fees for May 2026	(907.21)	1	CSH
47	EFT4117	05/06/26	Eftsure	Eftsure costs for 01.06.26 - 31.05.2027 as per contract	(6,092.53)	1	CSH
48	EFT4118	05/06/26	Access Electrical Contracting	Wire in new septic pump at 12 Weekes St, residence	(165.00)	1	CSH
49	EFT4119	05/06/26	Bridged Group Pty Ltd	Payment cancelled - Monthly Sophos costs for June 2026	0.00	1	CSH
50	EFT4120	05/06/26	Canine Control	Rangers services on 27/05/26	(1,530.38)	1	CSH
51	EFT4121	05/06/26	Paynes Find Road House	Council meeting lunch on 29/05/26	(213.00)	1	CSH
52	EFT4122	05/06/26	Pemco Diesel Pty Ltd	Monthly service to 2025 Toyota Hilux SR5 Dual Cab (YA 1000)	(1,574.10)	1	CSH

List of Accounts Paid
EFT (Continued)
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
53	EFT4123	05/06/26	Veolia Environmental Services	Domestic and commercial waste collection for May 2026	(3,302.51)	1	CSH
54	EFT4124	05/06/26	Datacom Solutions	EasiPay payroll services for May 2026	(151.33)	1	CSH
55	EFT4125	05/06/26	Cekas Asset Maintenance	Renovations to Town Hall for 19/05/26 to 22/05/26 and Renovations to Town Hall from 25/05/26 to 29/05/26	(6,755.40)	1	CSH
56	EFT4126	05/06/26	Michelle Hodder	Rates refund for assessment A600	(750.00)	1	CSH
57	EFT4127	09/06/26	LG Best Practices Pty Ltd	Assistance with Rates, May 2026	(10,428.00)	1	CSH
58	EFT4128	09/06/26	MessageMedia	Monthly Access Fee - 01/6/2026 to 30/06/2026	(126.50)	1	CSH
59	EFT4129	09/06/26	Fleet Complete Australia	Vehicle Tracking - 1/5/2026 to 31/5/2026	(569.94)	1	CSH
60	EFT4130	09/06/26	Nqpetro	Purchase of 30,000L fuel tank for the depot as per quote ref# 14130	(96,751.60)	1	CSH
61	EFT4131	09/06/26	Civic Legal	Legal Expenses 2026 Matter No: SF/151698	(6,201.80)	1	CSH

List of Accounts Paid
EFT (Continued)
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
62	EFT4132	09/06/26	Refuel Australia	1 x IBC of adblue and 1 x 20L of D - Greaser	(2,274.28)	1	CSH
63	EFT4133	09/06/26	Winc Australia Pty Limited	Annual Photocopier Meter Charges 20/4/2026 to 18/05/2026 plus on-site service of photocopier	(1,178.82)	1	CSH
64	EFT4134	09/06/26	Shire Of Mt Magnet	EHO Contracting Services on 7-8 April 2026	(2,887.50)	1	CSH
65	EFT4135	09/06/26	Mullewa Farm Supplies	Chemical - 4 x 20L Roundup MAX & 2 x Cutless 500	(1,328.80)	1	CSH
66	EFT4136	09/06/26	Kieran Thomas Payne	Payment of incorrect elected member fees paid in 2025-26	(600.17)	1	CSH
67	EFT4137	09/06/26	Angus Troup Nichols	Payment of incorrect elected member fees paid in 2025-26	(588.67)	1	CSH
68	EFT4138	09/06/26	Raelene Kroon	Payment of incorrect elected member fees paid in 2025-26	(36.00)	1	CSH
69	EFT4139	09/06/26	Gail Trenfield	Payment of incorrect elected member fees paid in 2025-26	(32.00)	1	CSH
70	EFT4140	09/06/26	Raul Valenzuela	Payment of incorrect elected member fees paid in 2025-26	(86.00)	1	CSH
71	EFT4141	09/06/26	Tamisha Hodder	Payment of incorrect elected member fees paid in 2025-26	(272.00)	1	CSH

List of Accounts Paid
EFT (Continued)
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
72	EFT4142	09/06/26	Stanley Willock	Payment of incorrect elected member fees paid in 2025-26	(18.00)	1	CSH
73	EFT4143	17/06/26	Michelle Hodder	To return bond held on Core Stadium for event held on 20/05/25	(150.00)	1	CSH
74	EFT4144	17/06/26	Pemco Diesel Pty Ltd	Service front end loader YA 853	(844.36)	1	CSH
75	EFT4145	17/06/26	Pivotel Satellite Pty Limited	Satellite phone charges for April 2026 and Satellite phone charges May 2026	(582.00)	1	CSH
76	EFT4146	17/06/26	Cekas Asset Maintenance	Renovations to Town hall from 02/06/26 to 05/06/26	(3,865.13)	1	CSH
77	EFT4147	17/06/26	Midwest Windscreens	Supply and fit new windscreen to 2025 Toyota Hilux YA1000	(1,095.00)	1	CSH
78	EFT4148	19/06/26	Australian Taxation Office	BAS Lodgement for May 2026	(30,925.00)	1	CSH
79	EFT4149	19/06/26	A.V.A. Asset Valuation Advisory	Land and Building and other Infrastructure Asset Valuations for 2026	(30,140.00)	1	CSH
80	EFT4150	19/06/26	AIT Specialists Pty Ltd	Fuel Tax credits for May 2026	(275.00)	1	CSH
81	EFT4151	19/06/26	Paynes Find Road House	Catering for 30 people at Bingo night on 11/06/26 and Catering for First Aid training on the 28th May 2026	(1,291.50)	1	CSH
82	EFT4152	19/06/26	Winc Australia Pty Limited	Coffee pods and stationary items for Admin Office	(494.81)	1	CSH

List of Accounts Paid
EFT (Continued)
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
83	EFT4153	19/06/26	Open Systems Technology	Project implementation for May 2026 and Council First Subscription for June 2026	(17,436.54)	1	CSH
84	EFT4154	19/06/26	Tanyas Mobile Haircut	Hairdressing Service from 14 - 16 June 2026 payment 2	(1,500.00)	1	CSH
85	EFT4155	19/06/26	Civic Legal	Legal Expenses for Matter No. DTC/151605 and Legal Expenses for Matter No. SF/151698	(25,938.00)	1	CSH
86	EFT4156	19/06/26	Landgate	UV General Valuation - RUV Valuation Roll 2025-2026	(689.13)	1	CSH
87	EFT4157	19/06/26	Paynes Find Road House	Accommodation and meal for Environmental Health Officer 03/06/2026	(192.00)	1	CSH
88	EFT4158	19/06/26	Kmart - Geraldton	Home Decor, Kitchen & Cookware, Bedding, Blankets, Sheets, Curtins and any items as Prizes for Bingo Night	(1,986.75)	1	CSH
89	EFT4159	19/06/26	David Rocke	Reimbursement for office supplies for Paynes Find fire brigade	(57.00)	1	CSH
90	EFT4160	19/06/26	Refuel Australia	Monthly Fuel Usage for May 2026	(12,044.25)	1	CSH
91	EFT4161	19/06/26	Raul Valenzuela	Cr Sitting Fees and Allowances for April and May 2026	(5,008.49)	1	CSH

List of Accounts Paid
EFT (Continued)
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
92	EFT4162	19/06/26	St John Ambulance WA Ltd	First Aid training for 14 employees on the 28/05/2026	(3,450.00)	1	CSH
93	EFT4163	19/06/26	Ian Holland	Reimbursement for bathroom fixture purchased for Shire property	(103.99)	1	CSH
94	EFT4164	19/06/26	Brooks Hire Services Pty Ltd	Hire of tracked excavator 01/05/2026 to 31/05/2026 and Hire of rock breaker 01/05/2026 to 31/05/2026	(15,781.04)	1	CSH
95	EFT4165	19/06/26	Paywise Pty Ltd	Novated lease payment for Pay run #174	(1,912.10)	1	CSH
96	EFT4166	19/06/26	Neil Barnden	Oil and sanding of floorboards at Railway Station and Yalgoo Town Hall	(7,260.00)	1	CSH
97	EFT4167	19/06/26	Refuel Australia	Monthly Fuel Usage April 2026	(18,949.44)	1	CSH
98	EFT4168	19/06/26	Grants Empire	SoY Annual Report 24/25 - Payment 2 of 2	(1,200.00)	1	CSH
99	EFT4169	19/06/26	Hersey'S Safety Pty Ltd	Protective gloves and air-freshners for depot vehicles, 60 x Traffic cones and 100 x guide posts with delineators, Assorted cable ties and 5L cleaning chemicals, PPE and workshop consumables and PPE, truck wash and workshop consumables	(6,271.16)	1	CSH
100	EFT4170	19/06/26	Leisk Hydraulics Pty Ltd	Supply and install 160L hot water service at Yalgoo Hotel	(4,983.00)	1	CSH
101	EFT4171	19/06/26	Battery Mart	2 x Replacement batteries for generators	(301.40)	1	CSH
102	EFT4172	19/06/26	Pemco Diesel Pty Ltd	500hr Service for Front end loader YA 853	(2,016.06)	1	CSH
103	EFT4173	19/06/26	Harvey Norman	1 x Samsung Galaxy S26+ 256GB Black, and 1 x keyboard	(1,642.00)	1	CSH

List of Accounts Paid
EFT (Continued)
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
104	EFT4174	19/06/26	Cekas Asset Maintenance	Renovations to Town Hall from 08/06/2026 to 12/06/2026	(4,261.14)	1	CSH
105	EFT4175	19/06/26	Bunnings Building Supplies	10L Paint, Screws, Mesh clips and screw cladding, 2 x 4L Exterior paint, 6 x 50L bin and pack of 1000 building screws, Assorted 1L Paints, ply board and prepcoat for sign project, 12 x Gap filler, 10L prepcoat, 4L Epoxy Rustguard, drill bits and cutting wheel, Prepcoat, primer/sealer and paint for Town Hall, Art supplies and materials for Art Project and Paint, Decking applicator and 5 x 4L turpentine	(4,444.50)	1	CSH
106	EFT4176	19/06/26	Pemco Diesel Pty Ltd	20,000Km Vehicle Service YA 329 and Replace wheel bearings and hub cap on trailer YA 1611	(7,063.60)	1	CSH
107	EFT4177	19/06/26	David Rocke	Reimbursement for printing supplies and phone/internet charges for PFFB and Reimbursement for fuel purchased when Shire's card did not work	(2,136.90)	1	CSH
108	EFT4178	26/06/26	Paywise Pty Ltd	Novated lease payment for payrun #176	(1,912.10)	1	CSH
109	EFT4179	26/06/26	Genesis Accounting Pty Ltd	Prepare and lodge 2026 FBT return	(3,905.00)	1	CSH
110	EFT4180	26/06/26	Landgate	Mining tenement valuations for 2025/2026	(4,953.95)	1	CSH
111	EFT4181	26/06/26	Winc Australia Pty Limited	2 x Cafetto descaler sachets for Admin	(34.83)	1	CSH
112	EFT4182	26/06/26	Sun City Print	2 x A4 office door signs for Admin	(90.00)	1	CSH

List of Accounts Paid
EFT (Continued)
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
113	EFT4183	26/06/26	Water Corporation	Water usage from 16/04/26 to 18/06/26	(4,435.05)	1	CSH
114	EFT4184	26/06/26	Australian Taxation Office	2025/26 Fringe Benefits Tax payment	(11,352.45)	1	CSH
115	EFT4185	26/06/26	Landgate	Updated GRV Roll for Council First implementation	(178.70)	1	CSH
116	EFT4186	26/06/26	Winc Australia Pty Limited	Photocopier charges for 18/05/26 - 22/06/26	(1,263.11)	1	CSH
117	EFT4187	26/06/26	Totally Workwear Geraldton	PPE clothing for Depot and Admin employees	(720.97)	1	CSH
118	EFT4188	26/06/26	Nick Stevenson	Progress payment for works at Town Hall on 24/06/26	(2,000.00)	1	CSH
119	EFT4189	26/06/26	Totally Workwear Geraldton	Clothing for Councillor R Kroon	(206.97)	1	CSH
120	EFT4190	26/06/26	Access Electrical Contracting	Install new power supply to hot water system at Hotel	(2,476.10)	1	CSH
121	EFT4191	26/06/26	Brooks Hire Services Pty Ltd	1 day hire of 34 trailer mounted boom for Parks"	(137.50)	1	CSH
122	EFT4192	26/06/26	Pemco Diesel Pty Ltd	Repair oil leak on P3076 - Roller YA 890, Vehicle service on P930 - Hilux 1IEE 930, Replace windscreen wiper motor on P638 - Loader YA 853 and Vehicle service on P066 - Hilux 1ITP 066	(4,528.49)	1	CSH
123	EFT4193	26/06/26	Cekas Asset Maintenance	Renovations to Town Hall from 17/06/26 - 19/06/26	(2,998.88)	1	CSH
124	EFT4194	26/06/26	Mitchell & Brown Retravision	1 x 7kg Westinghouse washing machine for 12A Shamrock Rd	(588.00)	1	CSH
125	EFT4195	26/06/26	OTR Tyres	2 tyres for P3080 - Cat Grader YA 860 and 2 tyres for P638 - Cat Loader YA 853	(8,778.00)	1	CSH
126	EFT4196	26/06/26	Canine Control	Rangers services on 15/06/26	(1,530.38)	1	CSH

List of Accounts Paid
EFT (Continued)
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
127	EFT4197	26/06/26	Paynes Find Road House	Catering for Mosaic Art Workshop from 20/06/26 - 21/06/26 and Food platters for Seniors Morning Tea on 16/06/26	(975.00)	1	CSH
128	EFT4198	26/06/26	Pool & Spa Mart	Chemicals and testing equipment for Water Park	(644.60)	1	CSH
129	EFT4199	26/06/26	Shire Of Mt Magnet	EHO contracting services for May 2026	(4,158.00)	1	CSH
130	EFT4200	29/06/26	Charge Metals Pty Ltd	Rates refund for assessment A3030 LOT E59/02662 MINING TENEMENT YALGOO WA 6635, Rates refund for assessment A3037 LOT E59/02679 MINING TENEMENT YALGOO WA 6635, Rates refund for assessment A3057 LOT E59/02661 MINING TENEMENT YALGOO WA 6635, Rates refund for assessment A3173 LOT E59/02824 MINING TENEMENT YALGOO WA 6635 and Rates refund for assessment A3056 LOT E59/02660 MINING TENEMENT YALGOO WA 6635	(16,732.58)	1	CSH
131	EFT4201	29/06/26	BOC Limited	Container service from 29/05/26 - 27/06/26	(127.34)	1	CSH

List of Accounts Paid
EFT (Continued)
June 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
132	EFT4202	29/06/26	Pemco Diesel Pty Ltd	Service and repairs to Hilux Crew Cab - YA1000, Replace wiper blades and park light globe on Hino - YA 329, Service Able generator LG9D1, Service of Hilux Dual Cab - 1ITP 066 and Service for Coaster Bus YA415	(6,519.23)	1	CSH
133	EFT4203	30/06/26	Bai Communications Pty Ltd	Power recovery from 24/03/26 to 21/05/26	(206.70)	1	CSH
					(537,859.89)		

Total Accounts Paid	
CEO Credit Card	(7,654.60)
DCEO Credit Card (for office use)	(2,541.95)
Direct Debit and Bpay	(174,594.61)
EFT	(537,859.89)
	(722,651.05)

13.2 INVESTMENT REPORT

Applicant:	Shire of Yalgoo
Date:	23 July 2026
Reporting Officer:	Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Investment Register

SUMMARY

That Council receive the investment report as at 30 June 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 30 June 2026.

Shire of Yalgoo
Investment Register
2025 - 2026

Month	30 Jun 2026
Interest Earned	747.51
Accrued Interest	32,844.00

Reserve #	Description	Opening	Opening Interest	Jun-26 Interest	Jun-26 Accrued	Transfers In	Transfers Out	Closing
9673101	Employee Entitlement (Leave) Reserve	56,747.13	91.00	0.00	0.00	0.00	(56,838.13)	0.00
9673201	Plant Replacement Reserve	854,911.53	1,371.00	0.00	0.00	0.00	(856,282.53)	0.00
9673301	Sports Complex Reserve	110,328.89	177.00	0.00	0.00	0.00	(110,505.89)	0.00
9673401	Buildings Construction Reserve	186,878.17	300.00	0.00	0.00	0.00	(187,178.17)	0.00
9673501	Yalgoo Ninghan Road Reserve	1,059,393.96	25,358.04	392.00	17,243.00	0.00	0.00	1,102,387.00
9673601	Buildings Maintenance Reserve	141,953.71	228.00	0.00	0.00	0.00	(142,181.71)	0.00
9673801	Community Amenities Reserve	312,804.53	502.00	0.00	0.00	0.00	(313,306.53)	0.00
9673901	HCP Reserve	163,273.44	262.00	0.00	0.00	0.00	(163,535.44)	0.00
9674001	Yalgoo Morawa Road Reserve	335,250.39	8,425.61	131.00	5,748.00	0.00	0.00	349,555.00
9674201	Office Equipment & ICT Reserve	4,199.62	6.00	0.00	0.00	0.00	(4,205.62)	0.00
9674301	Natural Disaster Triggerpoint Reserve	14,749.63	24.00	0.00	0.00	0.00	(14,773.63)	0.00
9674404	General Purpose Reserve	0.00	13,522.70	224.51	9,853.00	0.00	1,848,807.65	1,872,407.86
		3,240,491.00	50,267.35	747.51	32,844.00	0.00	0.00	3,324,349.86

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
	2,534,962.33					65,096.44	

Accrued Interest	# Days	Rate / Day	$ / Day	EOM Interest
5400702	92	0.014%	357.00	32,844.00

13.3 MONTHLY FINANCIAL STATEMENTS

Applicant:	Shire of Yalgoo
Date:	23 July 2026
Reporting Officer:	Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Monthly Report

SUMMARY

The Financial Statements for the month ended 30 June 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 30 June 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 30 June 2026 in accordance with Regulation 34.

SHIRE OF YALGOO

MONTHLY FINANCIAL REPORT

For the Period Ending 30 June 2026

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

Shire of Yalgoo

Statement of Financial Activity

For the Period Ending 30 June 2026

	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %
Opening Surplus / (Deficit)**	1	7,187,649	7,187,649	1,442,966		
Operating Revenue						
Rates	7	3,312,501	3,312,501	3,336,387	23,886	1%
Grants, Subsidies and Contributions	8(a)	7,154,000	7,154,000	5,220,205	(1,933,795)	(27%)
Fees and Charges	9(a)	306,920	306,920	284,316	(22,604)	(7%)
Interest Earnings	9(b)	41,000	41,000	107,123	66,123	161%
Other Revenue	9(c)	64,500	64,500	82,253	17,753	28%
Profit on Asset Disposals	5	130,000	130,000	96,787	(33,213)	(26%)
		11,008,921	**11,008,921**	**9,127,072**		
Operating Expenditure						
Employee Costs	10(a)	(2,227,890)	(2,227,890)	(1,881,719)	346,171	(16%)
Materials and Contracts	10(b)	(5,870,130)	(5,870,130)	(2,369,912)	3,500,218	(60%)
Utility Charges	10(c)	(121,450)	(121,450)	(120,161)	1,289	(1%)
Depreciation	10(d)	(4,891,100)	(4,891,100)	(4,903,212)	(12,112)	0%
Insurance	10(e)	(233,800)	(233,800)	(233,744)	56	(0%)
Other Expenditure	10(f)	(174,000)	(174,000)	(111,237)	62,763	(36%)
Loss on Asset Disposals	5	(650)	(650)	(657)	(7)	1%
		(13,519,020)	**(13,519,020)**	**(9,620,641)**		
Excluded Non-cash Activities						
Depreciation		4,891,100	4,891,100	4,903,212		
(Profit) / Loss on Asset Disposals		(129,350)	(129,350)	(96,131)		
Movement in LG House		0	0	(18,890)		
Movement in Non-current Provisions		0	0	19,925		
Net Amount from Operating Activities		**2,251,651**	**2,251,651**	**4,314,547**		
Capital Revenue and Expenditure						
Grants, Subsidies and Contributions	8(b)	2,157,000	2,157,000	2,067,570	(89,430)	(4%)
Proceeds from Disposal of Assets	5	280,000	280,000	229,580	(50,420)	(18%)
Land and Buildings	6(a)	(1,195,000)	(1,195,000)	(1,087,790)	107,210	(9%)
Plant and Equipment	6(b)	(547,000)	(547,000)	(450,153)	96,847	(18%)
Furniture and Equipment	6(c)	0	0	0	0	0%
Road Infrastructure	6(d)	(2,630,000)	(2,630,000)	(2,460,429)	169,571	(6%)
Other Infrastructure	6(e)	(242,000)	(242,000)	(87,243)	154,757	(64%)
Net Amount from Capital Activities		**(2,177,000)**	**(2,177,000)**	**(1,788,466)**		
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)	(1,932,667)	7,183,663	(79%)
Net Amount from Financing Activities		**(7,262,300)**	**(7,262,300)**	**(83,859)**		
Closing Surplus / (Deficit)	1	**0**	**0**	**3,885,189**		

* - 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 30 June 2026

	30 Jun 26	30 Jun 25
Current Assets	$	$
Cash and Cash Equivalents	4,126,664	1,930,864
Cash Reserves	3,324,350	3,240,491
Rates Receivables	141,617	118,274
Other Receivables	355,855	431,245
	7,948,485	**5,720,875**
Non-current Assets		
Receivables and Other Assets	55,690	36,801
Property, Plant and Equipment	14,102,807	13,534,440
Infrastructure	85,903,558	87,422,970
	100,062,055	**100,994,211**
Total Assets	**108,010,540**	**106,715,085**
Current Liabilities		
Trade and Other Liabilities	(85,323)	(402,405)
Income Received in Advance	(87,608)	(58,735)
Contract Liabilities	(279,998)	(276,004)
Employee Related Provisions	(286,017)	(300,274)
	(738,946)	**(1,037,417)**
Non-current Liabilities		
Employee Related Provisions	(95,629)	(75,704)
	(95,629)	**(75,704)**
Total Liabilities	**(834,575)**	**(1,113,121)**
Net Assets	**107,175,964**	**105,601,964**
Equity		
Accumulated Surplus	(38,776,280)	(37,286,139)
Cash Reserves	(3,324,350)	(3,240,491)
Revaluation Surplus	(65,075,334)	(65,075,334)
	(107,175,964)	**(105,601,964)**

Shire of Yalgoo
Statement of Cash Flows
For the Period Ending 30 June 2026

	YTD Actual $
Cash Flows from Operating Activities	
Receipts	
Rates	3,342,042
Grants, subsidies and contributions	5,221,769
Fees and charges	360,924
Interest	107,123
Other revenue	82,253
GST receipts	0
	9,114,111
Payments	
Employee costs	(1,939,887)
Materials and contracts	(2,604,657)
Utility charges	(120,161)
Insurance	(233,744)
Other expenditure	(111,237)
GST payments	(40,295)
	(5,049,981)
Net cash provided by (used in) operating activities	**4,064,130**
Cash Flows from Investing Activities	
Capital grants, subsidies and contributions	2,071,564
Proceeds from sale of property, plant and equipment	229,580
Purchase of property, plant and equipment	(1,537,943)
Purchase of infrastructure	(2,547,672)
Net cash provided by (used in) investing activities	**(1,784,472)**
Cash Flows from Financing Activities	
Proceeds/(Payments) from financial assets at amortised cost	(83,859)
Net cash provided by (used in) financing activities	**(83,859)**
Net increase / (decrease) in cash held	2,195,800
Cash at beginning of year	1,930,864
Cash and cash equivalents at the end of the period	**4,126,664**

Shire of Yalgoo

Notes to the Statement of Financial Activity

For the Period Ending 30 June 2026

1. Financial Position

	30 Jun 26	30 Jun 25
Current Assets	$	$
Cash and Cash Equivalents	4,126,664	1,930,864
Cash Reserves	3,324,350	3,240,491
Rates Receivables	141,617	118,274
Other Receivables	355,855	431,245
	7,948,485	**5,720,875**
Current Liabilities		
Trade and Other Liabilities	(85,323)	(402,405)
Income Received in Advance	(87,608)	(334,738)
Contract Liabilities	(279,998)	0
Employee Related Provisions	(286,017)	(300,274)
	(738,946)	**(1,037,417)**
Less: Cash Reserves	(3,324,350)	(3,240,491)
Net Funding Position	**3,885,189**	**1,442,966**

2. Cash and Financial Assets

(a) Cash and Cash Equivalents	As at 30 Jun 26	Interest Rate	Maturity Date
Unrestricted	$	%	
Municipal Account	3,717,102	0.95%	N/A
Cash on Hand	700	N/A	N/A
	3,717,802		
Restricted			
Municipal Account	408,861	0.95%	N/A
Reserves Cash	789,388	0.95%	N/A
Reserves Term Deposit	2,534,962	5.15%	29 Sep 26
	3,733,211		
Total Cash and Cash Equivalents	**7,451,014**		

(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 30 June 2026

3. Cash Reserves

YTD Actual	Balance 01 Jul 25 $	Transfer from $	Interest Received $	Transfer to $	Balance 30 Jun 26 $
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	77,511	0	1,136,905
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)**	**83,859**	**1,848,808**	**3,324,350**

4. Receivables

Rates Receivable	30 Jun 26 $
Current	67,070
Previous Year	33,730
Second Previous Year	24,497
Third Previous Year or Greater	16,319
	141,617

General Receivables	30 Jun 26 $
Current	147,389
30 Days	5,424
60 Days	0
90+ Days	80
	152,893

5. Disposal of Assets

Plant and Equipment	Annual Budget Profit $	Annual Budget Loss $	YTD Proceeds on Disposal $	YTD Actual Profit $	YTD Actual Loss $
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	29,827	11,604	0
	130,000	**(650)**	**229,580**	**96,787**	**(657)**

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 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	650,000	652,644	2,644	0%	Complete
Town Hall	400,000	400,000	341,761	(58,239)	(15%)	Painting and floors to complete. Asbestos to be removed
Staff Housing	120,000	120,000	77,581	(42,419)	(35%)	Pavers for 21A Campbell St in progress
Chapel Renovations	25,000	25,000	15,804	(9,196)	(37%)	Tower renovations to do
	1,195,000	**1,195,000**	**1,087,790**			

(b) Plant and Equipment	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance and Project Update
Ford Everest	80,000	80,000	74,107	(5,893)	(7%)	Complete
Toyota Fortuna	70,000	70,000	0	(70,000)	(100%)	Not purchased
Hino Dual Cab Truck (Road Crew)	100,000	100,000	99,845	(155)	(0%)	Complete
Toyota SR Dual Cab Ute (Road / Fire)	66,000	66,000	65,317	(683)	(1%)	Complete
Toyota SR5 Dual Cab Ute (WM)	71,000	71,000	70,983	(17)	(0%)	Complete
30,000L Fuel Tank	95,000	95,000	90,497	(4,503)	(5%)	Complete
Other Town and Road Equipment	65,000	65,000	49,403	(15,597)	(24%)	Spitwater washer and hoist purchased to date
	547,000	**547,000**	**450,153**			

(c) Furniture and Equipment	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance and Project Update
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 30 June 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	900,000	905,987	5,987	1%	Complete
Roads to Recovery	900,000	900,000	709,596	(190,404)	(21%)	North Rd works ongoing
LRCI - Yalgoo Ninghan Rd Sealing	530,000	530,000	531,002	1,002	0%	Complete
Other Road Construction - Council	185,000	185,000	192,156	7,156	4%	Complete
LRCI - Morawa - Yalgoo Rd Grids	70,000	70,000	72,588	2,588	4%	Complete
Grids and Seal Approaches	45,000	45,000	49,099	4,099	9%	Complete
	2,630,000	**2,630,000**	**2,460,429**			

(e) Other Infrastructure	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance and Project Update
CCTV and WiFi Network	150,000	150,000	0	(150,000)	(100%)	Planning and quoting commenced
Tennis Court	87,000	87,000	87,243	243	0%	Complete
Paynes Find Entry Statements	5,000	5,000	0	(5,000)	(100%)	Not started
	242,000	**242,000**	**87,243**			
Total Capital Expenditure	**4,614,000**	**4,614,000**	**4,085,615**			

Shire of Yalgoo

Notes to the Statement of Financial Activity

For the Period Ending 30 June 2026

7. Rating Information

General Rates	Rate in $	Rateable Value $	Number of Properties $	Annual Budget Revenue $	YTD Actual Revenue $	Var $	Var %
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)	(6,516)	3,487	(35%)
Discounts				(155,999)	(161,667)	(5,668)	4%
Interim and Back Rates				5,000	31,067	26,067	521%
Total Funds Raised from Rates				**3,312,501**	**3,336,387**		

Explanation of Variance

YTD Budget	3,312,501
YTD Actual	3,336,387
Variance $	(23,886)
Variance %	1%

The variance is caused by interim and back rates

Shire of Yalgoo

Notes to the Statement of Financial Activity

For the Period Ending 30 June 2026

8. Grants, Subsidies and Contributions

(a) Operating Revenue

	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
Financial Assistance Grant - General	1,260,000	1,260,000	3,500,761	2,240,761	178%	26/27 revenue received
Financial Assistance Grant - Roads	350,000	350,000	1,199,654	849,654	243%	26/27 revenue received
Bush Fire grants	38,000	38,000	52,377	14,377	38%	Revenue higher than expected
Event Contributions	9,000	9,000	14,545	5,545	62%	
Road Use Agreement - 29 Metals	120,000	120,000	0	(120,000)	(100%)	25/26 invoice to be raised
Road Use Agreement - Rothsay Deflector	74,000	74,000	54,219	(19,781)	(27%)	Apr-Jun invoice to be raised
Road Use Agreement - Terra Mining	50,000	50,000	139,470	89,470	179%	Revenue higher than expected
Road Use Agreement - Fenix Resources	2,000,000	2,000,000	0	(2,000,000)	(100%)	RUA not completed
Flood Damage reimbursements	3,000,000	3,000,000	0	(3,000,000)	(100%)	No flood damage
MRWA Direct Road grant	229,000	229,000	229,282	282	0%	
Healthy Community Projects grant - Silverlake	4,000	4,000	15,500	11,500	288%	RUA contributions not budgeted
Fuel Tax Credits	20,000	20,000	14,396	(5,604)	(28%)	
	7,154,000	**7,154,000**	**5,220,205**			

(b) Capital Revenue

	Annual Budget $	YTD Budget $	YTD Actual $	Var $		
LRCIP funding	457,000	457,000	966,527	509,527	111%	Prior year grants received
Regional Roads Group	600,000	600,000	600,000	0	0%	
Roads to Recovery	1,100,000	1,100,000	501,043	(598,957)	(54%)	Part payment received
	2,157,000	**2,157,000**	**2,067,570**			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 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	4,500	2,910	(1,590)	(35%)	
3030121	RATES - Account Enquiry Charges	500	500	318	(182)	(36%)	
3030220	GEN PUR - Charges - Photocopying / Faxing	50	50	6	(44)	(88%)	
3050221	ANIMAL - Animal Registration Fees	250	250	300	50	20%	
3050240	ANIMAL - Fines and Penalties	740	740	0	(740)	(100%)	
3070421	HEALTH - Health Regulatory Licenses	180	180	0	(180)	(100%)	
3090101	STF HOUSE - Staff Rental Reimbursements	15,000	15,000	16,060	1,060	7%	
3090235	OTH HOUSE - Other Income	25,200	25,200	30,011	4,811	19%	
3100120	SAN - Domestic Refuse Collection Charges	12,000	12,000	12,350	350	3%	
3100200	SAN OTH - Commercial Collection Charge	3,500	3,500	3,850	350	10%	
3100321	SEW - Septic Tank Inspection Fees	500	500	0	(500)	(100%)	
3100623	PLAN - Fees & Charges	2,000	2,000	1,018	(982)	(49%)	
3100720	COM AMEN - Cemetery Fees	3,000	3,000	4,271	1,271	42%	
3100723	COM AMEN - Community Bus Fees	1,000	1,000	0	(1,000)	(100%)	
3110120	HALLS - Town Hall Hire	200	200	218	18	9%	
3110321	REC - Core Stadium Hire	500	500	73	(427)	(85%)	
3110324	REC - Mens Shed Hire Fees	200	200	73	(127)	(64%)	
3110620	HERITAGE - Sale of History Books	100	100	31	(69)	(69%)	
3110720	OTH CUL - Sales Arts and Cultural Centre	500	500	370	(130)	(26%)	
3110721	OTH CUL - Chapel and Museum Fees	250	250	120	(130)	(52%)	
3130221	TOUR - Caravan Park Tourism Sales	50	50	0	(50)	(100%)	
3130222	TOUR - Caravan Park Chalet Revenue	205,000	205,000	186,625	(18,375)	(9%)	Quiet start to season. Shire use of rooms
3130224	TOUR - Prospecting Permits	1,000	1,000	295	(705)	(70%)	
3130228	TOUR - Tourism Sales	100	100	105	5	5%	
3130320	BUILD - Fees & Charges (Licences)	500	500	100	(400)	(80%)	
3140120	PRIVATE - Private Works Income	30,000	30,000	25,185	(4,815)	(16%)	
3140235	ADMIN - Other Admin Income	100	100	27	(73)	(73%)	
		306,920	**306,920**	**284,316**			

Shire of Yalgoo

Notes to the Statement of Financial Activity

For the Period Ending 30 June 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	10,000	11,100	1,100	11%	
3030146	RATES - Instalment Interest Received	6,000	6,000	4,325	(1,675)	(28%)	
3030245	GEN PUR - Interest Earned - Reserves	20,000	20,000	83,859	63,859	319%	Higher than expected
3030246	GEN PUR - Interest Earned - Municipal	5,000	5,000	7,839	2,839	57%	
		41,000	**41,000**	**107,123**			

(c) Other Revenue

COA	Description	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
3030122	RATES - Reimbursement of Debt Collection	2,700	2,700	0	(2,700)	(100%)	
3030200	GEN PUR - FV Gain on Assets	0	0	18,890	18,890	0%	EOY accounting process. Non cash
3050502	ESL BFB - Admin Fee/Commission	4,000	4,000	4,000	0	0%	
3070701	OTH HEALTH - Reimbursements	2,000	2,000	0	(2,000)	(100%)	
3110720	OTH CUL - Sales Arts and Cultural Centre	0	0	1,450	1,450	0%	
3110702	OTH CUL - Commissions	500	500	84	(416)	(83%)	
3130235	TOUR - Other Income Relating to Tourism	10,000	10,000	0	(10,000)	(100%)	
3120502	LICENSING - Transport Commissions	3,500	3,500	1,966	(1,534)	(44%)	
3130302	BUILD - Commissions - BSL & CTF	300	300	0	(300)	(100%)	
3130835	OTH ECON - Sundry Revenue (No GST)	25,000	25,000	39,680	14,680	59%	Parental leave not budgeted
3140201	ADMIN - Reimbursements	2,500	2,500	0	(2,500)	(100%)	
3140401	POC - Reimbursements	3,000	3,000	1,371	(1,629)	(54%)	
3140235	ADMIN - Other Administration Income	11,000	11,000	14,813	3,813	35%	
		64,500	**64,500**	**82,253**			

(d) Profit on Asset Disposals

COA	Description	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
3120390	PLANT - Profit on Disposal of Assets	130,000	130,000	96,787	(33,213)	(26%)	Timing of disposals
		130,000	**130,000**	**96,787**			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 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)	(10,000)	(7,789)	2,211	(22%)	
2050188	FIRE - Building Operations	(500)	(500)	(96)	404	(81%)	
2050189	FIRE - Building Maintenance	(500)	(500)	(359)	141	(28%)	
2090189	STF HOUSE - Building Maintenance	(12,000)	(12,000)	(8,959)	3,041	(25%)	
2100117	SAN - General Tip Maintenance	(3,000)	(3,000)	(1,652)	1,348	(45%)	
2100711	COM AMEN - Cemetery Maintenance	(2,500)	(2,500)	(3,423)	(923)	37%	
2100789	COM AMEN - Public Conveniences Mtce	(19,800)	(19,800)	(21,543)	(1,743)	9%	
2110189	HALLS - Town Halls Maintenance	(9,000)	(9,000)	(6,907)	2,093	(23%)	
2110300	REC - Employee Costs	0	0	(39)	(39)	0%	
2110360	REC - Recreation Grounds Maintenance	(131,400)	(131,400)	(101,339)	30,061	(23%)	Expenditure less than expected
2110365	REC - Parks & Gardens Maintenance	0	0	(13)	(13)	0%	
2110389	REC - Other Rec Building Maintenance	(82,000)	(82,000)	(63,601)	18,399	(22%)	Expenditure less than expected
2110689	HERITAGE - Building Maintenance	(31,800)	(31,800)	(971)	30,829	(97%)	Expenditure less than expected
2110700	OTH CUL - Community Events	(136,020)	(136,020)	(136,005)	15	(0%)	
2110789	OTH CUL - Building Maintenance	(7,000)	(7,000)	(3,406)	3,594	(51%)	
2110725	OTH CUL - Festival & Events	0	0	(30)	(30)	0%	
2120211	ROADM - Road Maintenance	(162,000)	(162,000)	(98,553)	63,447	(39%)	Expenditure less than expected
2120215	ROADM - Roads to Recovery RTR	(20,000)	(20,000)	0	20,000	(100%)	No maintenance done by employees
2120221	ROADM - Road Maintenance Flood Damage	(40,000)	(40,000)	(15)	39,985	(100%)	No flood works as yet
2120236	ROADM - Street Trees and Watering	(1,200)	(1,200)	0	1,200	(100%)	
2120288	ROADM - Depot Building Operations	(7,200)	(7,200)	(3,288)	3,912	(54%)	
2120289	ROADM - Depot Building Maintenance	(150,000)	(150,000)	(135,025)	14,975	(10%)	Expenditure less than expected
2120504	LICENSING - Training & Development	(500)	(500)	0	500	(100%)	
2120665	AERO - Airstrip & Grounds Maintenance	(10,000)	(10,000)	(8,049)	1,951	(20%)	
2120689	AERO - Building Maintenance	(5,000)	(5,000)	(1,730)	3,270	(65%)	
2130200	TOUR - Employee Costs	(152,750)	(152,750)	(141,362)	11,388	(7%)	Expenditure less than expected
2130213	TOUR - Jokers Tunnel Maintenance	(2,500)	(2,500)	(1,677)	823	(33%)	
2130214	TOUR - Yalgoo Lookout Maintenance	(500)	(500)	0	500	(100%)	
2130266	TOUR - Caravan Park General Maintenance	0	0	(114)	(114)	0%	
2130267	TOUR - Caravan Park General Operation	(3,500)	(3,500)	(98)	3,402	(97%)	
2130288	TOUR - Building Operations	0	0	(15)	(15)	0%	
2130289	TOUR - Building Maintenance	(15,000)	(15,000)	(8,516)	6,485	(43%)	
2130855	OTH ECON - Community Bus	(1,000)	(1,000)	0	1,000	(100%)	
2130889	OTH ECON - Building Maintenance	(2,000)	(2,000)	(1,319)	681	(34%)	
2140187	PRIVATE - Other Expenses	(7,000)	(7,000)	(4,984)	2,016	(29%)	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 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)	(676,500)	(634,371)	42,129	(6%)	Expenditure less than expected
2140202	ADMIN - Superannuation	(147,000)	(147,000)	(108,791)	38,209	(26%)	Expenditure less than expected
2140204	ADMIN - Training & Development	(400)	(400)	(400)	0	0%	
2140206	ADMIN - Fringe Benefits Tax (FBT)	(60,000)	(60,000)	(34,297)	25,703	(43%)	Expenditure less than expected
2140208	ADMIN - Other Employee Expenses	(45,000)	(45,000)	(36,948)	8,052	(18%)	
2140209	ADMIN - Travel & Accommodation	0	0	(636)	(636)	0%	
2140263	ADMIN - Courses Seminars & Conference	(15,000)	(15,000)	(366)	14,634	(98%)	Expenditure less than expected
2140289	ADMIN - Building Maintenance	(20,000)	(20,000)	(13,083)	6,917	(35%)	
2140300	PWO - Employee Costs	(160,700)	(160,700)	(153,394)	7,306	(5%)	
2140327	PWO - RDO's	0	0	(245)	(245)	0%	
2140304	PWO - Training & Development	(15,400)	(15,400)	(11,186)	4,214	(27%)	
2140308	PWO - Other Employee Expenses	(4,500)	(4,500)	(4,684)	(184)	4%	
2140309	PWO - Travel & Accommodation	(3,500)	(3,500)	(1,259)	2,241	(64%)	
2140323	PWO - Sick Pay	(30,000)	(30,000)	(27,593)	2,407	(8%)	
2140324	PWO - Annual Leave	(133,800)	(133,800)	(104,608)	29,192	(22%)	Expenditure less than expected
2140325	PWO - Public Holidays	(65,000)	(65,000)	(91,213)	(26,213)	40%	Expenditure higher than estimated
2140328	PWO - Supervision	(60,000)	(60,000)	(37,898)	22,102	(37%)	Expenditure less than expected
2140330	PWO - OHS and Toolbox Meetings	(1,000)	(1,000)	(460)	540	(54%)	
2140344	PWO - Superannuation	(190,000)	(190,000)	(145,796)	44,204	(23%)	Expenditure less than expected
2140362	PWO - Asset Management	0	0	(61)	(61)	0%	
2140400	POC - Internal Plant Repairs	(20,000)	(20,000)	(11,364)	8,636	(43%)	
Multiple	Allocations	445,580	445,580	297,813	(147,767)	(33%)	Allocations less than expected
		(2,227,890)	**(2,227,890)**	**(1,881,719)**			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 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)	(5,000)	(6,684)	(1,684)	34%	
2030113	RATES - Title/Company Searches	(500)	(500)	0	500	(100%)	
2030114	RATES - Debt Collection Expenses	(5,000)	(5,000)	(4,545)	455	(9%)	
2030152	RATES - Consultants	(50,000)	(50,000)	(29,840)	20,160	(40%)	Expenditure less than expected
2030187	RATES - Other Expenses Relating To Rates	(500)	(500)	0	500	(100%)	
2040101	MEMBERS - Conferences/Accommodation	(30,500)	(30,500)	(20,566)	9,934	(33%)	
2040104	MEMBERS - Training & Development	(21,500)	(21,500)	(404)	21,096	(98%)	Expenditure less than expected
2040115	MEMBERS - Printing and Stationery	0	0	(283)	(283)	0%	
2040116	MEMBERS - Election Expenses	(16,500)	(16,500)	0	16,500	(100%)	Allocated to other expenses
2040141	MEMBERS - Subscriptions & Publications	(28,000)	(28,000)	(25,992)	2,008	(7%)	
2040152	MEMBERS - Consultants	0	0	(31,150)	(31,150)	0%	Valuation work allocated here in error
2040184	MEMBERS - Receptions & Refreshments	0	0	(246)	(246)	0%	
2040187	MEMBERS - Other Expenses	(5,000)	(5,000)	(2,859)	2,141	(43%)	
2040193	MEMBERS - Receptions & Refreshments	(11,500)	(11,500)	(4,887)	6,613	(58%)	
2050109	FIRE - Travel & Accommodation	(1,000)	(1,000)	(666)	334	(33%)	
2050113	FIRE - Fire Prevention and Planning	(5,000)	(5,000)	(2,085)	2,915	(58%)	
2050117	FIRE - CESM	(20,000)	(20,000)	(12,363)	7,637	(38%)	
2050165	FIRE - Maintenance/Operations	(15,120)	(15,120)	(7,469)	7,651	(51%)	
2050189	FIRE - Building Maintenance	(1,000)	(1,000)	(478)	522	(52%)	
2050266	ANIMAL - Contract Ranger Services	(40,000)	(40,000)	(30,677)	9,323	(23%)	
2050269	ANIMAL - Sterilisation Program.	(7,000)	(7,000)	(5,802)	1,198	(17%)	
2050287	ANIMAL - Other Expenditure	(1,000)	(1,000)	(60)	940	(94%)	
2070411	HEALTH - Contract EHO	(37,500)	(37,500)	(29,942)	7,558	(20%)	
2070412	HEALTH - Analytical Expenses	(1,000)	(1,000)	(377)	623	(62%)	
2070487	HEALTH - Other Expenses	(500)	(500)	0	500	(100%)	
2070554	PEST - Mosquito Control Expenses	(3,500)	(3,500)	0	3,500	(100%)	
2070766	OTH HEALTH - Dental Services Expenses	(500)	(500)	0	500	(100%)	
2070789	OTH HEALTH - Building Maintenance	0	0	(85)	(85)	0%	
2080254	OTHER ED - Community Development Fund	(1,280)	(1,280)	0	1,280	(100%)	
2090189	STF HOUSE - Building Maintenance	(92,500)	(92,500)	(112,222)	(19,722)	21%	Rekey Shire houses
2100111	SAN - Waste Collection	(40,000)	(40,000)	(26,195)	13,805	(35%)	Part actuals allocated below to 2100211
2100117	SAN - General Tip Maintenance	(6,000)	(6,000)	(2,100)	3,900	(65%)	
2100118	SAN - Purchase of Bins (Sulo and Other)	(2,000)	(2,000)	0	2,000	(100%)	
2100211	SAN OTH - Waste Collection	0	0	(10,883)	(10,883)	0%	Budget allocated above to 2100111
2100650	PLAN - Contract Town Planning	(10,000)	(10,000)	0	10,000	(100%)	No expenditure for the year
2100652	PLAN - Consultants	(2,000)	(2,000)	0	2,000	(100%)	

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
2100711	COM AMEN - Cemetery Maintenance	(5,700)	(5,700)	(3,422)	2,278	(40%)	
2100789	COM AMEN - Public Conveniences Mtce	(7,000)	(7,000)	(3,599)	3,401	(49%)	
2110189	HALLS - Town Halls Maintenance	(7,000)	(7,000)	(3,734)	3,266	(47%)	
2110360	REC - Recreation Grounds Maintenance	(13,250)	(13,250)	(3,753)	9,497	(72%)	
2110365	REC - Parks & Gardens Maintenance	0	0	(300)	(300)	0%	
2110389	REC - Other Rec Building Maintenance	(45,500)	(45,500)	(44,054)	1,446	(3%)	
2110465	TV RADIO - Re-Broadcasting Maintenance	(6,000)	(6,000)	(2,535)	3,465	(58%)	
2110516	LIBRARY - Postage and Freight	(700)	(700)	(222)	478	(68%)	
2110587	LIBRARY - Other Expenses	(1,000)	(1,000)	(10)	990	(99%)	
2110689	HERITAGE - Building Maintenance	(36,750)	(36,750)	(4,659)	32,091	(87%)	Expenditure less than expected
2110700	OTH CUL - Community Events	(116,950)	(116,950)	(91,555)	25,395	(22%)	Expenditure less than expected
2110717	OTH CUL - Seniors Teas	(100)	(100)	(105)	(5)	5%	
2110725	OTH CUL - Festival & Events	0	0	(484)	(484)	0%	
2110789	OTH CUL - Building Maintenance	(3,500)	(3,500)	(3,330)	170	(5%)	
2110724	OTH CUL - Artwork Purchases	(610)	(610)	(370)	240	(39%)	
2120212	ROADM - Road Maintenance	(160,000)	(160,000)	(196,741)	(36,741)	23%	Sealing works on Morawa Rd. Clean up after cyclone
2120215	ROADM - Roads to Recovery RTR	(150,000)	(150,000)	(128,531)	21,469	(14%)	Expenditure less than expected
2120221	ROADM - Road Maintenance Flood Damage	(3,090,000)	(3,090,000)	(76,273)	3,013,727	(98%)	3 claims paid to Core to be submitted to DFES
2120231	ROADM - Small Plant and Equipment	(40,000)	(40,000)	(15,133)	24,867	(62%)	Expenditure less than expected
2120236	ROADM - Street Trees and Watering	(2,500)	(2,500)	0	2,500	(100%)	
2120237	ROADM - Signs Repaired /Replaced	(2,500)	(2,500)	0	2,500	(100%)	
2120239	ROADM - Vegitation & Weed Control	(5,000)	(5,000)	0	5,000	(100%)	
2120242	ROADM - Roman Expenses	(8,500)	(8,500)	(8,366)	134	(2%)	
2120252	ROADM - Consultants	(100,000)	(100,000)	(82,778)	17,222	(17%)	Expenditure less than expected
2120289	ROADM - Depot Building Maintenance	(26,750)	(26,750)	(15,773)	10,977	(41%)	Expenditure less than expected
2120516	LICENSING - Postage and Freight	(500)	(500)	0	500	(100%)	
2120665	AERO - Airstrip & Grounds Maintenance	(10,000)	(10,000)	(5,724)	4,276	(43%)	
2120687	AERO - Other Expenses	(1,500)	(1,500)	0	1,500	(100%)	
2120689	AERO - Building Maintenance	(1,000)	(1,000)	0	1,000	(100%)	
2130211	TOUR - Tourism Promotion	(45,370)	(45,370)	(45,333)	38	(0%)	
2130112	RURAL - Dog Bounty	0	0	(900)	(900)	0%	
2130213	TOUR - Jokers Tunnel Maintenance	(2,500)	(2,500)	(219)	2,281	(91%)	

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
2130214	TOUR - Yalgoo Lookout Maintenance	(1,000)	(1,000)	0	1,000	(100%)	
2130266	TOUR - Caravan Park General Maintenance	0	0	(220)	(220)	0%	
2130267	TOUR - Caravan Park General Operation	(45,000)	(45,000)	(37,142)	7,858	(17%)	
2130289	TOUR - Building Maintenance	(5,000)	(5,000)	(268)	4,732	(95%)	
2130296	TOUR - Healthy Community Projects	(500)	(500)	(505)	(5)	1%	
2130640	ECON DEV - Advertising & Promotion	(4,500)	(4,500)	(250)	4,250	(94%)	
2130810	OTH ECON - Motor Vehicle Expenses	(25,000)	(25,000)	(31,311)	(6,311)	25%	
2130856	OTH ECON - Commercial Property Lease	(7,000)	(7,000)	(3,096)	3,904	(56%)	
2130889	OTH ECON - Building Maintenance	(14,500)	(14,500)	(29,297)	(14,797)	102%	Repairs to Hotel
2140187	PRIVATE - Other Expenses	(2,000)	(2,000)	0	2,000	(100%)	
2140204	ADMIN - Training & Development	(5,200)	(5,200)	(1,102)	4,098	(79%)	
2140205	ADMIN - Recruitment	(6,500)	(6,500)	(6,642)	(142)	2%	
2140209	ADMIN - Travel & Accommodation	(15,000)	(15,000)	(1,727)	13,273	(88%)	Expenditure less than expected
2140215	ADMIN - Printing and Stationery	(9,000)	(9,000)	(6,008)	2,992	(33%)	
2140216	ADMIN - Postage and Freight	(2,500)	(2,500)	(570)	1,930	(77%)	
2140217	ADMIN - Computer Maintenance	(81,300)	(81,300)	(89,713)	(8,413)	10%	
2140220	ADMIN - Communication Expenses	(1,700)	(1,700)	(1,317)	383	(23%)	
2140223	ADMIN - Bank Charges	(7,550)	(7,550)	(5,310)	2,240	(30%)	
2140226	ADMIN - Office Equipment Mtce	(45,000)	(45,000)	(66,404)	(21,404)	48%	Re-key Shire assets
2140229	ADMIN - Software Licencing	(90,000)	(90,000)	(81,280)	8,720	(10%)	
2140240	ADMIN - Advertising and Promotion	(2,000)	(2,000)	(2,667)	(667)	33%	
2140241	ADMIN - Subscriptions and Memberships	(21,000)	(21,000)	(19,524)	1,476	(7%)	
2140252	ADMIN - Consultants	(162,000)	(162,000)	(130,002)	31,998	(20%)	Expenditure less than expected
2140263	ADMIN - Courses Seminars & Conference	(20,500)	(20,500)	(18,449)	2,051	(10%)	
2140264	ADMIN - License & Permits	(1,500)	(1,500)	(36)	1,464	(98%)	
2140265	ADMIN - Maintenance/Operations	(1,000)	(1,000)	(2,580)	(1,580)	158%	
2140279	ADMIN - Telephone & Internet	(41,500)	(41,500)	(25,158)	16,342	(39%)	Expenditure less than expected
2140284	ADMIN - Audit Fees	(175,000)	(175,000)	(155,328)	19,672	(11%)	Expenditure less than expected
2140285	ADMIN - Legal Expenses	(430,000)	(430,000)	(356,732)	73,268	(17%)	Expenditure less than expected
2140287	ADMIN - Other Expenses	(5,000)	(5,000)	(3,127)	1,873	(37%)	
2140289	ADMIN - Building Maintenance	(35,000)	(35,000)	(21,170)	13,830	(40%)	Expenditure less than expected

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
2140304	PWO - Training & Development	(20,000)	(20,000)	(14,283)	5,717	(29%)	
2140305	PWO - Recruitment	(5,000)	(5,000)	(3,850)	1,150	(23%)	
2140307	PWO - Protective Clothing	(20,000)	(20,000)	(10,768)	9,232	(46%)	
2140309	PWO - Travel & Accommodation	(3,000)	(3,000)	(2,149)	851	(28%)	
2140316	PWO - Postage and Freight	(500)	(500)	0	500	(100%)	
2140330	PWO - OHS and Toolbox Meetings	(30,000)	(30,000)	(16,813)	13,187	(44%)	Expenditure less than expected
2140364	PWO - Satellite Phone & Tracking Expenses	(12,500)	(12,500)	(9,370)	3,130	(25%)	
2140387	PWO - Other Expenses	(3,000)	(3,000)	(2,232)	768	(26%)	
2140310	PWO - Motor Vehicle Expenses	0	0	(44)	(44)	0%	
2140401	POC - Blades & Tynes	(10,000)	(10,000)	0	10,000	(100%)	No expenditure allocated
2140411	POC - External Parts & Repairs	(185,000)	(185,000)	(196,600)	(11,600)	6%	Backlog of plant servicing
2140412	POC - Fuels and Oils	(205,000)	(205,000)	(156,193)	48,807	(24%)	Expenditure less than expected
2140413	POC - Tyres and Tubes	(20,000)	(20,000)	(1,189)	18,811	(94%)	Expenditure less than expected
2140415	POC - Tools and Supplies	(25,000)	(25,000)	(16,595)	8,405	(34%)	
2140416	POC - Licences/Registrations	(13,000)	(13,000)	(13,016)	(16)	0%	
2140418	POC - Minor Tools and Equipment	(2,000)	(2,000)	(2,508)	(508)	25%	
Multiple	Plant Recoveries (exc Capex)	297,700	297,700	279,395	(18,305)	(6%)	Allocations less than expected
		(5,870,130)	**(5,870,130)**	**(2,369,912)**			

(c) Utility Charges

COA	Description	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
2050189	FIRE - Building Maintenance	(1,500)	(1,500)	(1,167)	333	(22%)	
2090189	STF HOUSE - Staff Housing Building Mtce	(34,500)	(34,500)	(29,697)	4,803	(14%)	
2100789	COM AMEN - Public Conveniences Mtce	(3,000)	(3,000)	(2,575)	425	(14%)	
2110189	HALLS - Town Halls and Public Bldg Mtce	(3,300)	(3,300)	(5,272)	(1,972)	60%	
2110360	REC - Recreation Grounds Maintenance	(2,250)	(2,250)	(1,799)	451	(20%)	
2110388	REC - Building Operations	(500)	(500)	(614)	(114)	23%	
2110389	REC - Other Rec Facilities Building Mtce	(13,200)	(13,200)	(13,610)	(410)	3%	
2110689	HERITAGE - Building Maintenance	(3,050)	(3,050)	(1,960)	1,091	(36%)	
2120234	ROADM - Street Lighting	(12,000)	(12,000)	(10,850)	1,150	(10%)	
2120289	ROADM - Depot Building Maintenance	(7,350)	(7,350)	(9,079)	(1,729)	24%	
2130267	TOUR - Caravan Park General Operation	(7,000)	(7,000)	(3,492)	3,508	(50%)	
2130289	TOUR - Building Maintenance	(21,150)	(21,150)	(22,123)	(973)	5%	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

10. Operating Expenditure (Continued)

(c) Utility Charges (Continued)

	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
2130889 OTH ECON - Building Maintenance	(6,000)	(6,000)	(12,939)	(6,939)	116%	
2140280 ADMIN - Water	(1,500)	(1,500)	0	1,500	(100%)	
2140289 ADMIN - Building Maintenance	(5,150)	(5,150)	(4,986)	164	(3%)	
	(121,450)	**(121,450)**	**(120,161)**			

(d) Depreciation

	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
2040192 MEMBERS - Depreciation						
2050192 FIRE - Depreciation	(94,600)	(94,600)	(94,849)	(249)	0%	
2050292 ANIMAL - Depreciation	(100)	(100)	(150)	(50)	50%	
2050392 OLOPS - Depreciation	(800)	(800)	(2,827)	(2,027)	253%	
2070692 PREV OTH - Depreciation	(1,500)	(1,500)	(1,550)	(50)	3%	
2090192 STF HOUSE - Depreciation	(40,600)	(40,600)	(40,786)	(186)	0%	
2090292 OTH HOUSE - Depreciation	(4,500)	(4,500)	(4,560)	(60)	1%	
2100792 COM AMEN - Depreciation	(21,400)	(21,400)	(21,573)	(173)	1%	
2110192 HALLS - Depreciation	(19,000)	(19,000)	(19,754)	(754)	4%	
2110392 REC - Depreciation	(78,700)	(78,700)	(78,931)	(231)	0%	
2110692 HERITAGE - Depreciation	(10,500)	(10,500)	(10,444)	56	(1%)	
2110792 OTH CUL - Depreciation	(92,600)	(92,600)	(93,044)	(444)	0%	
2120292 ROADM - Depreciation	(3,937,900)	(3,937,900)	(3,956,197)	(18,297)	0%	Calculation of road depreciation less than actual
2120692 AERO - Depreciation	(24,500)	(24,500)	(24,551)	(51)	0%	
2130292 TOUR - Depreciation	(84,900)	(84,900)	(82,994)	1,906	(2%)	
2130892 OTH ECON - Depreciation	0	0	(1,408)	(1,408)	0%	
2140292 ADMIN - Depreciation	(34,000)	(34,000)	(34,074)	(74)	0%	
2140492 POC - Depreciation	(445,500)	(445,500)	(435,522)	9,978	(2%)	
	(4,891,100)	**(4,891,100)**	**(4,903,212)**			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

10. Operating Expenditure (Continued)

(e) Insurance

COA	Description	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
2040130	MEMBERS - Insurance Expenses	(1,000)	(1,000)	(1,000)	0	0%	
2050130	FIRE - Insurance Expenses	(3,200)	(3,200)	(3,172)	28	(1%)	
2050189	FIRE - Building Maintenance	(1,350)	(1,350)	(1,358)	(8)	1%	
2090189	STF HOUSE - Staff Housing Building Mtce	(12,400)	(12,400)	(12,359)	41	(0%)	
2100117	SAN - General Tip Maintenance	(150)	(150)	(158)	(8)	5%	
2100123	SAN - Refuse Site Maintenance - Yalgoo	(500)	(500)	(500)	0	0%	
2100711	COM AMEN - Cemetery Maintenance	(500)	(500)	(500)	0	0%	
2100789	COM AMEN - Public Conveniences Mtce	(1,200)	(1,200)	(1,174)	26	(2%)	
2110189	HALLS - Town Halls and Public Bldg Mtce	(10,100)	(10,100)	(10,097)	3	(0%)	
2110360	REC - Recreation Grounds Maintenance	(2,800)	(2,800)	(2,797)	3	(0%)	
2110389	REC - Other Rec Facilities Building Mtce	(18,500)	(18,500)	(18,541)	(41)	0%	
2110487	TV RADIO - Other Expenses	(150)	(150)	(147)	3	(2%)	
2110689	HERITAGE - Building Maintenance	(4,200)	(4,200)	(4,232)	(32)	1%	
2110789	OTH CUL - Building Maintenance	(1,100)	(1,100)	(1,054)	46	(4%)	
2120289	ROADM - Depot Building Maintenance	(4,000)	(4,000)	(3,996)	4	(0%)	
2120665	AERO - Airstrip & Grounds Maintenance	(2,100)	(2,100)	(2,135)	(35)	2%	
2120689	AERO - Building Maintenance	(4,000)	(4,000)	(4,002)	(2)	0%	
2130213	TOUR - Jokers Tunnel Maintenance	(50)	(50)	(38)	12	(24%)	
2130267	TOUR - Caravan Park General Operation	(2,000)	(2,000)	(2,000)	0	0%	
2130289	TOUR - Building Maintenance	(4,800)	(4,800)	(4,814)	(14)	0%	
2130602	ECON DEV - Fuel Station Maintenance	0	0	0	0	0%	
2140230	ADMIN - Insurance Expenses (Other)	(55,400)	(55,400)	(55,412)	(12)	0%	
2140289	ADMIN - Building Maintenance	(5,000)	(5,000)	(4,963)	37	(1%)	
2140417	POC - Insurance Expenses	(99,300)	(99,300)	(99,294)	6	(0%)	
		(233,800)	**(233,800)**	**(233,744)**			

10. Operating Expenditure (Continued)

(f) Other Expenditure

COA	Description	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
2030214	GEN PUR - Bad Debts Expense	0	0	4,500	4,500	0%	
2040109	MEMBERS - Members Travel and Accom	(19,000)	(19,000)	(15,809)	3,191	(17%)	
2040111	MEMBERS - Presidents Allowance	(15,500)	(15,500)	(9,322)	6,178	(40%)	
2040112	MEMBERS - Deputy Presidents Allowance	(4,000)	(4,000)	(2,331)	1,670	(42%)	
2040113	MEMBERS - Members Sitting Fees	(35,000)	(35,000)	(18,983)	16,017	(46%)	Some forms not received. Expenditure less than expected
2040114	MEMBERS - Communications Allowance	(21,000)	(21,000)	(18,375)	2,625	(12%)	
2040116	MEMBERS - Election Expenses	(3,500)	(3,500)	(3,309)	191	(5%)	
2040129	MEMBERS - Donations to Community Groups	(2,000)	(2,000)	(100)	1,900	(95%)	
2040194	MEMBERS - Contribution to Murchison Zone	(3,500)	(3,500)	0	3,500	(100%)	
2130101	RURAL - Contribution - Southern Rangelands	(10,000)	(10,000)	0	10,000	(100%)	No expenditure for the year
2130112	RURAL - Dog Bounty	(2,000)	(2,000)	0	2,000	(100%)	
2130165	RURAL - MRVC	(46,000)	(46,000)	(46,027)	(27)	0%	
2130187	RURAL - Other Expenses	(10,000)	(10,000)	0	10,000	(100%)	No expenditure for the year
2130289	TOUR - Building Maintenance	(2,500)	(2,500)	(1,482)	1,018	(41%)	
		(174,000)	**(174,000)**	**(111,237)**			

(g) Loss on Asset Disposals

COA	Description	Annual Budget $	YTD Budget $	YTD Actual $	Var $	Var %	Explanation of Variance
2120391	PLANT - Loss on Disposal of Assets	(650)	(650)	(657)	(7)	1%	
		(650)	**(650)**	**(657)**			

13.4 2026/27 Draft Differential Rates Budget and Objects and Reasons

Applicant:	Shire of Yalgoo
Date:	26 July 2026
Reporting Officer:	Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Differential Rates Budget and Objects and Reasons

Summary

That council adopt the 2026/2027 Differential Rates Budget, the Objects and Reasons and rates for 2026/2027 and make an application to the Minister for Local Government for approval to impose differential general rates that are more than twice the lowest differential rate being imposed.

Background

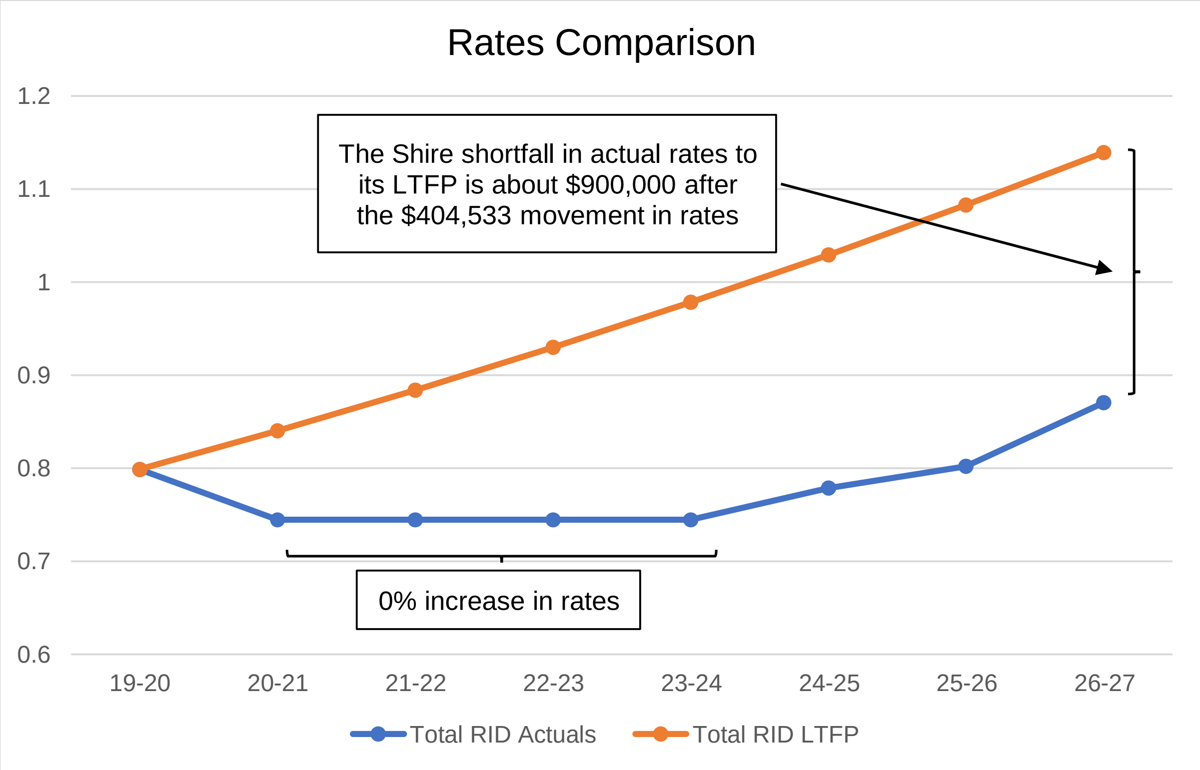
From January to June 2026, the Shire was required to complete three annual audits, an interim audit and nine grant acquittals. Additionally, the Shire went digital and implemented its digital records keeping system and configured the accounting and payroll system for the new system which went live on 01 July 2026.

In order to complete the work, the Shire planned out the six months to ensure all compliance work was completed. It was decided to prepare the differential rates budget and related processes early to help smooth out the workload. Two issues arose after adopting the 2026/27 differential rates budget and objects and reasons in February 2026. The first issue related to advertising the rates which isn't allowed until 01 May. This has since been rectified. The second issue was caused by Landgate not updating our mining schedules for most of the year.

The table below shows a movement in UV Mining / Mining Tenements and a smaller change in UV Exploration / Prospecting. The movement is due to the volatility in mining and not caused by the Shire.

	Feb 26	**Jul 26**	**Movement**
GRV - Townsites Improved	36,337	36,337	0
GRV - Townsites Improved Vacant	4,340	4,340	0
GRV - Mining Infrastructure	504,989	504,989	0
UV - Mining / Mining Tenements	2,575,309	2,914,202	338,893
UV - Exploration / Prospecting	379,594	440,398	60,804
UV - Pastoral / Rural	77,049	81,885	4,836
Total	3,577,619	3,900,266	404,533

The graph below shows the long-term financial plan versus actual. The Shire did not increase rates after Covid for multiple years. This has caused a shortfall of about $900,000 in rates after applying the additional $404,533 movement in rates for 2026/2027. The deficit in rates funding will require a reduction in capital expenditure which has been adopted in the attached differential budget.



A further issue relates to the department of fire and emergency services withholding over $5,000,000 in reimbursements. Additionally, Fenix Resources has not begun providing road user agreement money for extraordinary use of a local road. These two issues require the Shire to rebuild its Reserves for future natural disasters (flood damage) and resealing Ninghan Road (damage caused by extraordinary wear and tear).

The following are simple estimates of expenditure removed from the budget to accommodate the shortfall in rates, unpaid reimbursement and road contributions:

- Road maintenance $300,000
- Road construction $400,000
- Plant and Equipment $120,000
- Housing $600,000
- Additional green energy $50,000
- Recreation and sport $150,000

The Shire has also reduced the transfer to reserves from $1,000,000 to $400,000.

An increase in mining valuation comes down to two factors. More businesses having impacts on Shire services and state government fee increases. Activity from new or expanded tenements results in a significant road use increase, often on roads that were never designed or constructed for the level and type of traffic. State fee increases are minor in comparison and after consideration are a reason that rates are proposed to be increased less than CPI.

While gold related tenements have increased in number and therefore valuation the Shire is aware that large operations for other commodities such as iron ore have plans to conclude at the end of the calendar year. While this may immediately mean a reduction in road wear and tear the cancelation of tenements/licenses is likely to impact the current Shire budget and all future Shire budgets. The Shire will then have to maintain sealed roads constructed for these projects until the end of their useful life at a higher cost than an unsealed road and may then have to revert the road back to unsealed if no other mining continues in the area.

It is proposed to impose Differential Rates for the year ending 30 June 2027 under the various rating Categories within the Shire of Yalgoo.

Under section 6.33 (3) of the *Local Government Act 1995*, a Local Government is not, without the approval of the Minister, to impose a differential rate which is more than twice the lowest differential rate imposed by it.

With the differential General Rate being proposed in the 2026/2027 rating strategy and the Object and Reasons, the Council falls under the umbrella of this section of the Act. Accordingly, Ministerial approval is required and the proposal to implement must be advertised for a period of not less than 21 days with any submissions received subsequently being presented to council for consideration.

Advertising is complete and no submissions were received. The Shire took the next step and made an application to the Minister for approval to impose differential general rates as described.

Comment

Council is in the process of preparing the 2026/27 Annual Budget. During this process it will consider its Strategic Plans and internal and external factors which will impact the budget along with any budget efficiencies it can incorporate to reduce costs which are outlined below.

The Shire is planning to construct several new houses each year with the long-term goal of increasing the population and potential rates base.

The Shire has begun work on developing its Strategic Road Review and Risk Plan. The plan is designed to determine how to re-construct existing roads to be better protected against damage including flood events. Further, the Shire will review each road to determine its usage and whether the road is still required. This plan should reduce future maintenance work on the roads and is expected to reduce costs by approximately 20% or $200,000 a year once fully implemented. The project will be developed over the next five years and has already begun.

The Shire has moved to a cloud-based accounting system which will improve productivity when compared to the existing software. We expect productivity to increase 30% over the year as work is completed at a faster rate. This will impact staffing levels and could save about $100,000 per year.

A review of solar paneling for Staff Housing and Shire Buildings has been included in the attached budget. It is expected electricity costs will reduce by about 30% - 50% or $30,000. We have also considered reducing the landscaping on new Staff Housing, e.g. no lawns, to reduce the water expenses attributed to it. This could reduce expenses between $5,000 and $10,000 per year.

We will sell an estimated $50,000 in under utilized plant in 2026/27. This will be the last batch of sales as the remaining plant and equipment is regularly used. We have also removed planned expenditure on an excavator from the budget. This will save $160,000 less any amount used to hire one when needed.

In addition, the Shire will continue to monitor available grants to help cover the cost of events or capital projects. These are not budgeted for as they are unknown but we expect to receive an estimated $30,000 for events and $5,000 for capital projects. Again, these amounts are not shown in the budget as they are unknown. Standard items like renewal of footpaths and capital footpaths have not been included and will be entirely reliant on grant funding.

The Shire will continue working with mining companies on road user agreements to cover the cost of the extraordinary damage they do to the roads. As an example, it is estimated to cost over $10,000,000 to reseal the small portion of Ninghan Road being damaged by current operators. The Shire already subsidizes these companies by using Federal funding that is allocated on the basis of indigenous and socio-economic demographics to maintain the road network.

2026/2027 Proposed Differential Rates

The Shire has now received updated roles or schedules for 2026/27. The proposed rates for 2026/2027 represent a 3.5% rate in the dollar increase as per the WATC inflation report for December 2025, relative to 2025/2026 actuals. This is less than the 5.2% in the Councils Long Term Financial Plan and 4.8% CPI for the previous 12 months. The proposed differential rates for each rating category are as follows.

Land Category	Rate in $	Minimum Payment
GRV Townsite Improved	9.0170	$310
GRV Townsite Vacant	9.0170	$310
GRV Mining Infrastructure	34.2527	$310
UV Mining Tenements	36.8427	$310
UV Exploration/Prospecting	24.2250	$310
UV Pastoral Rural	7.9533	$310

Rate in the Dollar Comparison
The following table outlines the rate in the dollar comparison to surrounding Shires where possible.

Rate Category	Yalgoo Proposed	Murchison 2025/26	Cue 2025/26	Mt Magnet 2025/26
GRV Townsite Improved	9.0170	N/A	11.2900	10.345
GRV Townsite Vacant	9.0170	N/A	11.29	N/A
GRV Mining Infrastructure	34.2527	N/A	16.9350	13.170
UV Mining Tenements	36.8427	19.830	24.2390	35.312
UV Exploration / Prospecting	24.2250	19.830	N/A	26.904
UV Pastoral Rural	7.9533	9.932	8.8910	7.091
Minimum Rates				
GRV Townsite Improved	310	N/A	515	475
GRV Townsite Vacant	310	N/A	515	N/A
GRV Mining Infrastructure	310	N/A	515	475
UV Mining Tenements	310	1,000	515	475
UV Exploration / Prospecting	310	1,000	N/A	475
UV Pastoral Rural	310	1,000	515	475

Statutory Environment

Local Government Act 1995

1.7. Local public notice

Where under this Act local public notice of a matter is required to be given, notice of the matter must be —

(a) published on the official website of the local government concerned in accordance with the regulations; and

(b) given in at least 3 of the ways prescribed for the purposes of this section.

6.36. Local government to give notice of certain rates.

(1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.

(2) A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).

(3) A notice referred to in subsection (1) —

(a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency; and

(b) is to contain —

(i) details of each rate or minimum payment the local government intends to impose; and

(ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and

(iii) any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and

(c) is to advise electors and ratepayers that the document referred to in subsection (3A) —

(i) may be inspected at a time and place specified in the notice; and

(ii) is published on the local government's official website.

(3A) The local government is required to prepare a document describing the objects of, and reasons for, each proposed rate and minimum payment and to publish the document on the local government's official website.

(4) The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.

(5) Where a local government —

(a) in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or

(b) proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4),

it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.

Local Government (Administration) Regulations 1996

3A. Requirements for local public notice (Act s. 1.7)

(1) For the purposes of section 1.7(a), notice of a matter must be published on the local government's official website for —

(a) the period specified in or under the Act in relation to the notice; or

(b) if no period is specified in relation to the notice — a period of not less than 7 days.

(2) For the purposes of section 1.7(b), each of the following ways of giving notice of a matter is prescribed —

(a) publication in a newspaper circulating generally in the State;

(b) publication in a newspaper circulating generally in the district;

(c) publication in 1 or more newsletters circulating generally in the district;

(d) publication on the official website of the Department or another State agency, as appropriate having regard to the nature of the matter and the persons likely to be affected by it, for —

(i) the period specified in or under the Act in relation to the notice; or

(ii) if no period is specified in relation to the notice — a period of not less than 7 days;

(e) circulation by the local government by email, text message or similar electronic means, as appropriate having regard to the nature of the matter and the persons likely to be affected by it;

(f) exhibition on a notice board at the local government offices and each local government library in the district for —

(i) the period specified in or under the Act in relation to the notice; or

(ii) if no period is specified in relation to the notice — a period of not less than 7 days;

(g) posting on a social media account administered by the local government for —

(i) the period specified in or under the Act in relation to the notice; or

(ii) if no period is specified in relation to the notice — a period of not less than 7 days.

Strategic Implications

The Local Government is to ensure that it raises enough rates to generate the revenue required to fund it's operating and capital expenditure commitments.

Policy Implications

There are no Policy implications as a result of this report

Financial Implications

After taking into consideration all other sources of income, Council is required to raise sufficient rates to meet its total expenditure commitments, however, it is allowed to adopt a budget that has a deficit or a surplus that doesn't exceed 10% plus or minus of its rates revenue.

Voting Requirements
Simple Majority

OFFICERS RECOMMENDATION

That Council:

1. *Adopt the differential rates budget and the following proposed Differential General Rates Categories, Rate in the Dollar and Minimum amounts for the Shire of Yalgoo for the 2026/2027 financial year; and incorporate this into the Annual Budget;*

Land Category	Rate in $	Minimum Payment
GRV Townsite Improved	9.0170	$310
GRV Townsite Vacant	9.0170	$310
GRV Mining Infrastructure	34.2527	$310
UV Mining Tenements	36.8427	$310
UV Exploration/Prospecting	24.2250	$310
UV Pastoral Rural	7.9533	$310

2. *Acknowledge that Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations;*
3. *Confirm the Objects and Reasons for the 2026/2027 rating year as presented; and*
4. *Await approval from the Minister for Local Government to impose differential general rates that are more than twice the lowest differential rate being imposed.*

SHIRE OF YALGOO

DIFFERENTIAL RATES BUDGET

For the Period Ending 30 June 2027

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

Shire of Yalgoo
Statement of Financial Activity
For the Period Ending 30 June 2027

	Draft Budget 2026/27 $	Annual Budget 2025/26 $	Estimated Actual 30 Jun 26 $
Opening Surplus / (Deficit)	3,885,189	7,136,089	1,442,966
Operating Revenue			
Grants, Subsidies and Contributions	6,660,000	4,921,000	5,220,204
Fees and Charges	317,100	306,220	284,316
Interest Earnings	52,900	51,000	107,123
Other Revenue	36,500	35,500	82,253
Profit on Asset Disposals	200,500	244,500	96,787
	7,267,000	**5,558,220**	**5,790,684**
Operating Expenditure			
Employee Costs	(2,610,100)	(2,496,030)	(1,881,719)
Materials and Contracts	(5,999,640)	(5,368,710)	(2,369,912)
Utility Charges	(137,500)	(119,550)	(120,161)
Depreciation	(4,903,200)	(1,325,400)	(4,903,212)
Insurance	(271,000)	(260,000)	(233,744)
Other Expenditure	(184,100)	(179,500)	(111,237)
Loss on Asset Disposals	(17,500)	(39,900)	(657)
	(14,123,040)	**(9,789,090)**	**(9,620,641)**
Excluded Non-cash Activities			
Depreciation	4,903,200	1,325,400	4,903,212
(Profit) / Loss on Asset Disposals	(183,000)	(204,600)	(96,131)
Non-current movements	0	0	1,035
Net Amount from Operating Activities	**(2,135,840)**	**(3,110,070)**	**978,158**
Capital Revenue and Expenditure			
Grants, Subsidies and Contributions	1,340,000	1,900,450	2,067,570
Proceeds from Disposal of Assets	280,000	403,000	229,580
Land and Buildings	(1,055,000)	(1,030,000)	(1,087,790)
Plant and Equipment	(1,112,000)	(951,000)	(450,152)
Furniture and Equipment	(200,000)	(30,000)	0
Road Infrastructure	(1,900,000)	(2,185,000)	(2,460,428)
Other Infrastructure	(65,000)	(235,000)	(87,243)
Net Amount from Capital Activities	**(2,712,000)**	**(2,127,550)**	**(1,788,463)**
Financing Revenue and Expenditure			
Transfers from Reserves	0	1,854,030	1,848,808
Transfers to Reserves	(2,980,000)	(7,065,000)	(1,932,667)
Net Amount from Financing Activities	**(2,980,000)**	**(5,210,970)**	**(83,859)**
Budgeted deficiency before general rates	(3,942,651)	(3,312,501)	548,802
Estimated amount to be raised from general rates	3,942,651	3,312,501	3,336,387
Closing Surplus / (Deficit)	**0**	**0**	**3,885,189**

Shire of Yalgoo

Notes to the Statement of Financial Activity

For the Period Ending 30 June 2027

Financial Position	Estimated 30 Jun 27 $	Estimated 30 Jun 26 $
Current Assets		
Cash and Cash Equivalents	427,825	4,126,664
Cash Reserves	6,304,350	3,324,350
Rates Receivables	141,617	141,617
Other Receivables	15,000	355,855
	6,888,792	**7,948,486**
Current Liabilities		
Trade and Other Liabilities	(198,673)	(85,323)
Income Received in Advance	(85,495)	(87,608)
Contract Liabilities	0	(279,998)
Employee Related Provisions	(300,274)	(286,018)
	(584,442)	**(738,947)**
Less: Cash Reserves	(6,304,350)	(3,324,350)
Net Funding Position	**0**	**3,885,189**

Shire of Yalgoo

Notes to the Statement of Financial Activity

For the Period Ending 30 June 2027

Cash Reserves

Draft Budget 26/27	Balance 01 Jul 26 $	Transfer from $	Interest Received $	Transfer to $	Balance 30 Jun 27 $
Yalgoo Ninghan Road Reserve	1,102,387	0	23,200	300,000	1,425,587
Yalgoo Morawa Road Reserve	349,555	0	7,400	250,000	606,955
General Purpose	1,872,408	0	42,935	2,356,465	4,271,808
	3,324,350	**0**	**73,535**	**2,906,465**	**6,304,350**

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

Actual 25/26	Balance 01 Jul 25 $	Transfer from $	Interest Received $	Transfer to $	Balance 30 Jun 26 $
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	42,993	0	1,102,387
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	14,305	0	349,555
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	23,600	1,848,808	1,872,408
	3,240,491	**(1,848,808)**	**83,859**	**1,848,808**	**3,324,350**

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2027

Disposal of Assets

Draft Budget 26/27

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

Annual Budget 25/26

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

Actual 25/26

Plant and Equipment	Net Book Value $	Proceeds on Disposal $	Profit on Disposal $	Loss on Disposal $
John Deere Grader	0	0	0	0
Mitsubishi Pajero	22,984	30,000	7,016	0
Hino Truck - Works Manager	79,153	88,396	9,243	0
Toyota Single Cab Ute (YA 894)	0	0	0	0
Toyota Single Cab Ute (YA 804)	0	0	0	0
Hino Dual Cab Truck - Road Crew	10,394	31,691	21,297	0
Cement Truck	0	13,070	13,070	0
Cement Batching Plant	0	34,557	34,557	0
Kubota Generator	2,695	2,039	0	(657)
Airman Trailer Mounted Generator	0	0	0	0
2 x Framed Water Pumps	0	0	0	0
Toyota Fortuna	18,223	29,827	11,604	0
Toyota Rav4	16,000	0	0	0
	149,449	**229,580**	**96,787**	**(657)**

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2027

Capital Acquisitions

(a) Land and Buildings

	Draft Budget 2026/27 $	Annual Budget 2025/26 $	Estimated Actual 30 Jun 26 $
Yalgoo Hotel / Pub	20,000	650,000	652,644
Town Hall	30,000	250,000	341,761
Staff Housing	330,000	80,000	77,581
Chapel Renovations	15,000	0	15,804
Storage Shed	0	50,000	0
Railway Station	20,000	0	0
Caravan Park Upgrades	40,000	0	0
New Housing	600,000	0	0
	1,055,000	**1,030,000**	**1,087,790**

(b) Plant and Equipment

Grader	520,000	500,000	0
12T Excavator	0	160,000	0
Hino Dual Cab Truck (Road Crew)	0	110,000	99,845
Toyota SR Dual Cab Ute (Road / Fire)	0	73,000	65,317
Toyota SR5 Dual Cab Ute (WM)	0	68,000	70,983
Other Town and Road Equipment	97,000	40,000	49,403
Toyota Fortuna	75,000	0	0
Ford Everest	0	0	74,107
30,000L Fuel Tank	0	0	90,497
Low Loader Trailer	210,000	0	0
Toyota Hilux Ute	65,000	0	0
Toyota Hilux Ute	65,000	0	0
Toyota Prado	80,000	0	0
Toyota Commuter	0	0	0
	1,112,000	**951,000**	**450,152**

(c) Furniture and Equipment

Internet / Conference / Admin Monitor	0	30,000	0
CCTV Network	150,000	0	0
Regional Weather Stations	50,000	0	0
	200,000	**30,000**	**0**

Capital Acquisitions (Continued)

(d) Road Infrastructure	Draft Budget 2026/27 $	Annual Budget 2025/26 $	Estimated Actual 30 Jun 26 $
Regional Roads Group	550,000	900,000	905,987
Roads to Recovery	1,100,000	600,000	709,596
LRCI - Yalgoo Ninghan Rd Sealing	0	440,000	531,002
Other Road Construction - Council	150,000	150,000	192,156
LRCI - Morawa - Yalgoo Rd Grids	0	60,000	72,588
Grids and Seal Approaches	100,000	35,000	49,099
	1,900,000	**2,185,000**	**2,460,428**
(e) Other Infrastructure			
CCTV and WiFi Network	0	150,000	0
Tennis Court	0	80,000	87,243
Paynes Find Entry Statements	0	5,000	0
Tourism Promotion	40,000	0	0
Recreation Facilities	25,000	0	0
	65,000	**235,000**	**87,243**
Total Capital Expenditure	**4,332,000**	**4,431,000**	**4,085,613**

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2027

Rating Information

General Rates	Rate in $	Rateable Value $	Number of Properties $	Annual Budget 2026/27 $	Annual Budget 2025/26 $	Estimated Actual 30 Jun 26 $
GRV - Townsites Improved	0.090170	392,673	37	35,407	34,210	34,210
GRV - Townsites Improved Vacant	0.090170	0	0	0	0	0
GRV - Mining Infrastructure	0.342527	1,473,391	8	504,679	487,612	487,613
UV - Pastoral / Rural	0.079533	1,013,983	27	80,645	72,047	72,047
UV - Mining / Mining Tenements	0.368427	7,905,641	153	2,912,652	2,493,200	2,493,200
UV - Exploration / Prospecting	0.242250	1,698,937	259	411,568	347,134	347,134
				3,944,951	**3,434,203**	**3,434,203**
Minimum Payment						
GRV - Townsites Improved	310	2,642	3	930	900	900
GRV - Townsites Improved Vacant	310	1,810	14	4,340	4,200	4,200
GRV - Mining Infrastructure	310	29	1	310	300	300
UV - Pastoral / Rural	310	4,855	4	1,240	2,400	2,400
UV - Mining / Mining Tenements	310	1,894	5	1,550	2,100	2,100
UV - Exploration / Prospecting	310	77,409	93	28,830	29,400	29,400
				37,200	**39,300**	**39,300**
Total General and Minimum Rates				**3,982,151**	**3,473,503**	**3,473,503**
Other Rate Revenue						
Rates Written-off				(25,000)	(10,003)	(6,516)
Discounts				(20,000)	(155,999)	(161,667)
Interim and Back Rates				5,500	5,000	31,067
Total Funds Raised from Rates				**3,942,651**	**3,312,501**	**3,336,387**

8. Grants, Subsidies and Contributions

(a) Operating Revenue

	Draft Budget 2026/27 $	Annual Budget 2025/26 $	Estimated Actual 30 Jun 26 $
Financial Assistance Grant - General	400,000	1,050,000	3,500,761
Financial Assistance Grant - Roads	160,000	375,000	1,199,654
Bush Fire grants	38,000	38,000	52,377
Event Contributions	20,000	5,000	14,545
Road Use Agreements	2,770,000	200,000	193,689
Flood Damage reimbursements	3,000,000	3,000,000	0.00
MRWA Direct Road grant	247,000	229,000	229,282
Healthy Community Projects grant - Silverlake	5,000	4,000	15,500
Fuel Tax Credits	20,000	20,000	14,396
	6,660,000	**4,921,000**	**5,220,204**

(b) Capital Revenue

	Draft Budget 2026/27 $	Annual Budget 2025/26 $	Estimated Actual 30 Jun 26 $
LRCIP funding	0	260,000	966,527
Lotterywest Town Hall grant	0	20,450	0
Regional Roads Group	300,000	520,000	600,000
Roads to Recovery	1,015,000	1,100,000	501,043
Other Grants, Subsidies and Contributions	25,000	0	0
	1,340,000	**1,900,450**	**2,067,570**

Shire of Yalgoo

Objects and Reasons

2026 - 2027

BASIS OF LOCAL GOVERNMENT RATES IN WESTERN AUSTRALIA

Local Government rating is regulated through Sections 6.28 to 6.82 of the local Government Act 1995 (the Act). All land within the local government district is rateable land with the exceptions, as specified in Section 6.28 of the Act.

The basis of the local government rates is the improved value (UV) for land used predominately for rural purposes, and gross rental value (GRV) for land used predominately for non – rural purposes. Local governments set a rate in the dollar in order to achieve rating equity, and to raise the revenue required to meet their projected shortfalls.

Local Governments can use differential rating; minimum payments, specified area rates, service charge, discounts and concessions to adjust the rates burden. Local government rates are a property tax based on land or rental value and broadly reflect “the ability to pay”. The rates imposed are not a fee for service.

LAND VALUATIONS IN WESTERN AUSTRALIA

The main legislation for the valuation of land relevant to this review is as follows:

- The Valuation of Land Act 1978: and
- The Local Government Act 1995.

THE VALUATION OF LAND ACT 1978

The valuation of land tax 1978 provides for the valuation of land in Western Australia.

The Valuer General's Guide to Rating and Taxing Values describes the Valuer General's role in providing valuations used by rating and taxing authorities, in accordance with the provisions of the Valuation of Land Act 1978 (the VLA). The VLA empowers the valuer General to conduct general valuations based on Unimproved Values (UV) and Gross Rental Value (GRV)

Unimproved Land Values (UV's)

A new UV is determined each year for all land within the state, and comes into force on 30th June. UV is defined in the Valuation of Land Act 1978, and in some cases it is a statutory formula. As a broad guide the following applies:

- Within a Townsite

For land situated within a townsite the UV is the site value of the land. In general, this means the value of the land as if it were vacant with no improvements except merged improvements. Merged improvements relate to improvements such as clearing draining and tilling.

- Outside a Townsite

The UV of land outside a townsite is valued as if it had no improvements. In this case, the land is valued as though it remains original, natural state, although any land degradation is taken into account.

If the UV cannot reasonably be determined on this basis, it is calculated as a percentage of the value of the land as if it has been developed to a fair district standard, but not including buildings. This percentage is described (where it applies) by Valuer General from year to year.

- Exceptions

There are certain exceptions to the above for which the Valuation of Land Act 1978 provides statutory valuation calculations for UV based on formula, for example a fixed rate per hectare, or a multiple of the annual rent

These exceptions include: mining tenements, leases under the Land Administration Act 1997 for the purpose of grazing, leases under agreement acts, and land held under the Conservation and Land Management Act 1984.

- UV Valuation Methodology

Market based UV's are determined by reference to the land market at the date of valuation. All sales relevant to the predetermined date of valuation are investigated and where considered necessary, the parties interviewed.

Unsuitable sales, for example between related parties, or those with special circumstances, are discarded. By this process fair and reasonable criterion is established for the fixing of values.

Gross Rental Values (GRV's)

The primary definition of GRV under the Valuation of Land Act 1978 is as follows:

- GRV

Means the gross annual rental that the land might reasonably be expected to realise if let on a tenancy from year to year, upon condition that the landlord is liable for all rates, taxes and other charges thereon, and the insurance and other outgoings necessary to maintain the value of the land.

A GRV is determined on the basis that the rental includes outgoings such as rates and other property expenses.

As most commercial rentals are negotiated net of outgoings, these need to be added to the net rental to equate to the statutory definition.

The introduction of the goods and services tax (GST) has impacted on the determination of GRV. Where property rental payments are subject to GST, they represent a tax payable by the property owner, and as such must be included in the Gross Rental Value.

Where an annual rental cannot reasonably be determined, then the GRV shall be the assessed value. Assessed value is defined in the Valuation of Land Act 1978 as set percentage of capital value, currently fixed by regulation at 5%.

For example, vacant rental land for which no rental value can be determined is currently valued on the basis of 5% of its total capital value. Capital Value is defined as the capital amount from which an estate of fee simple, in the land might reasonably be expected to realise upon sale, provided that where the capital value of land cannot be reasonably determined on such basis, the capital value of such land shall be the sum of first, the unimproved value of the land and secondly the estimated replacement cost of improvements to the land.

Land used for residential purpose only must be valued on the basis of rental value. Any other land with a relatively low rental value in comparison to its capital value may be valued as if it were vacant land.

-GRV Valuation Methodology

A data base of rental evidence is assembled from information obtained from property managers a, owners, and other sources.

A schedule of properties rented at the date of valuation is prepared for the area to be valued.

The rented properties are inspected the rent analysed (for example deductions for furniture include in the letting)

Unsuitable lettings, such as those between related parties, are discarded so that the final list is acceptable as the basis for the determination of fair gross rentals, as illustrated by actual market dealings.

From the analysis of actual rentals, the fair gross rental of each property is established, after making allowances for any special features or detriments.

The GRV normally represents the annual equivalent of fair weekly rental. For instance a GRV of $10,400 represents a weekly rental of $200

LOCAL GOVERNMENT ACT 1995 – RATING PROVISIONS

The Local Government Act 1995 sets out the basis on which differential general rates may be based as follows:

Section 6.32 (1) of the Local Government Act 1995 states:

(1) When adopting the annual budget, a local government —

(a) in order to make up the budget deficiency, is to impose a general rate on rateable land within its district, which rate may be imposed either —

(i) Uniformly; or

(ii) Differentially;

DIFFERENTIAL RATES

6.33. Differential general rates

(1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —

(a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*; or

(b) a purpose for which the land is held or used as determined by the local government; or

(c) whether or not the land is vacant land; or

(d) any other characteristic or combination of characteristics prescribed.

(2) Regulations may —

(a) specify the characteristics under subsection (1) which a local government is to use; or

(b) limit the characteristics under subsection (1) which a local government is permitted to use.

(3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.

(4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.

(5) A differential general rate that a local government purported to impose under this Act before the *Local Government Amendment Act 2009* section 39(1)(a) came into operation is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.

MINIMUM RATES

6.35. Minimum payment

(1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.

(2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.

(3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —

(a) 50% of the total number of separately rated properties in the district; or

(b) 50% of the number of properties in each category referred to in subsection (6),on which a minimum payment is imposed.

(4) A minimum payment is not to be imposed on more than the prescribed percentage of —

(a) the number of separately rated properties in the district; or

(b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.

(5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.

(6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —

(a) to land rated on gross rental value; and

(b) to land rated on unimproved value; and

(c) to each differential rating category where a differential general rate is imposed.

DIFFERENTIAL RATING -WESTERN AUSTRALIA

Section 633 of the local Government Act 1995 allows local governments to impose differential general rates to shift the revenue raising effort to certain sectors of the community to maintain equity based on the level of services provided by Shire. Local Governments could rate the following land uses, or a combination of zoning/locality, and land use:

- Residential
- Commercial
- Industrial
- Rural
- Vacant land
- Other

Changing to differential land use rating would allow local governments to offer different rates in the dollar to the above groups.

DIFFERENTIAL RATING – SHIRE OF YALGOO

Rating Category Classifications

The shire currently uses a differential rating model based on the differential categories outlined in the table below.

RATING CATEGORY	TOWN PLANNING SCHEME ZONING/LAND USE
GRV-Town Improved	Residential zoning Commercial zoning Industrial zoning
GRV- Town Vacant Land	Industrial zoning Residential zoning Commercial zoning
GRV – Mining Infrastructure	Predominate use for mining purposes
UV - Pastoral/Rural	Predominate use for pastoral/rural purposes
UV – Mining / Mining Tenements	Predominate use for mining purposes
UV – Exploration and Prospecting	Predominate use for exploration and prospecting purposes

Differential Rating Categories Objects and Reasons

The shire has adopted the following objects and reasons for the differential rating categories:-

Gross Rental Value (GRV)

The figures below are based on 2025/26 data and does not include updated schedules or valuation increases.

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

Proposed rate in the dollar:	9.0170 cents
Minimum rate:	$310
Number rateable assessment 26/27:	40
Average rate per assessment 26/27:	$908
Average valuation 26/27:	$9,883

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

Proposed rate in the dollar:	9.0170 cents
Minimum rate:	$310
Number rateable assessment 26/27:	14
Average rate per assessment 26/27:	$310
Average valuation 26/27:	$129

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

Proposed rate in the dollar:	34.2527 cents
Minimum rate:	$310
Number rateable assessment 26/27:	9
Average rate per assessment 26/27:	$56,110
Average valuation 26/27:	$163,713

Unimproved Value (UV)

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

Proposed rate in the dollar:	36.8427 cents
Minimum rate:	$310
Number rateable assessment 26/27:	151
Average rate per assessment 26/27:	$17,055
Average valuation 26/27:	$46,278

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

Proposed rate in the dollar:	24.2250 cents
Minimum rate:	$310
Number rateable assessment 26/27:	313
Average rate per assessment 26/27:	$1,213
Average valuation 26/27:	$4,867

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

Proposed rate in the dollar:	$7.9533 cents
Minimum rate:	$310
Number rateable assessment 26/27:	31
Average rate per assessment 26/27:	$2,485
Average valuation 26/27:	$30,567

13.5 2026/2027 Fees and Charges

Applicant:	Shire of Yalgoo
Date:	27/7/2026
Reporting Officer:	Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Fees and Charges

SUMMARY
That Council considers updates to the Fees and Charges for the 2026/27 financial year.

COMMENT
Please see attached proposed Fees and Charges for the 2026/2027 financial year. Councillor sitting fees have been included in this document as a way to track changes.

STATUTORY ENVIRONMENT
Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS
NIL

VOTING REQUIREMENT
Absolute Majority

OFFICERS RECOMMENDATION

That Council approve the as attached 2026/2027 Fees and Charges.

SHIRE OF YALGOO
2026-2027 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

DESCRIPTION	2026 - 27 RATE	2026 - 27 GST	2026 - 27 TOTAL	2025 - 26 RATE	2025 - 26 GST	2025 - 26 TOTAL
CARE - If providing an estimate quote, particularly Private Works, always quote the amount EXCLUDING GST, since some figures have GST and some don't. GST will be automatically calculate on the invoice, so of the inclusive figure is quoted, then invoiced, the person pays GST twice. It is essential that you write on the quote/estimate that the amount is EX GST.						
Administration Charges						
Photocopy / Printing						
Single side A4 page - B&W	0.55	0.05	**0.60**	0.55	0.05	**0.60**
Single sided A3 page - B&W	0.64	0.06	**0.70**	0.64	0.06	**0.70**
Double sided - additional per page - B&W	0.73	0.07	**0.80**	0.73	0.07	**0.80**
Single side A4 page - Colour	1.09	0.11	**1.20**	1.09	0.11	**1.20**
Single sided A3 page - Colour	1.55	0.15	**1.70**	1.55	0.15	**1.70**
Double sided - additional per page - Colour	3.00	0.30	**3.30**	3.00	0.30	**3.30**
Reasonable copies for local ratepayers	No charge					
Minutes & Agendas						
As per printing costs				72.73	7.27	**80.00**
				290.91	29.09	**320.00**
Yalgoo Bulldust						
Advertising in Bulldust	No charge			No charge		
Research						
Per half hour or part thereof	60.00	6.00	**66.00**	40.91	4.09	**45.00**
Administration Charge						
CEO	160.00	16.00	**176.00**	109.09	10.91	**120.00**
Freedom of Information						
Other fees may apply – refer FOI co-ordinator	As set by Regulation			As set by Regulation		
Non personal application	27.27	2.73	**30.00**	27.27	2.73	**30.00**
Research - per hour or part thereof	27.27	2.73	**30.00**	27.27	2.73	**30.00**
Rates / Account Enquiries						
Standard enquiry (half hour - minimum fee)	45.45	4.55	**50.00**	45.45	4.55	**50.00**
If additional time - per half hour or part thereof after first half hour	27.27	2.73	**30.00**	27.27	2.73	**30.00**
Interest on instalment plans	3.0%			3.0%		
Debt Recovery						
Days until interest will be charged - 35 days						
Chargeable costs	At cost			At cost		
Interest Rate	11.0%			11.0%		

SHIRE OF YALGOO
2026-2027 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

DESCRIPTION	2026 - 27 RATE	2026 - 27 GST	2026 - 27 TOTAL	2025 - 26 RATE	2025 - 26 GST	2025 - 26 TOTAL
Library						
Students only - Photocopy library study materials for school	No charge			No charge		
Replacement library card	No charge			No charge		
Lost Books - Cost of each book as per LISWA	Cost +20%			Cost +20%		
Merchandise Sales						
"Paynes Find" (Alex Palmer) Book	22.73	2.27	**25.00**	22.73	2.27	**25.00**
"Yalgoo" (Alex Palmer) Book-2nd Edition(colour)	22.73	2.27	**25.00**	22.73	2.27	**25.00**
Book "Fields of Gold"	10.00	1.00	**11.00**	10.00	1.00	**11.00**
Book "Architectural Gems of John Hawes"	22.73	2.27	**25.00**	22.73	2.27	**25.00**

Staff Housing
Housing to be charged at market rent
Housing to be subsidised on a pro rata basis (rounded to nearest $1)
Subsidy applied on days worked and on authorised leave only

	8 day Fortnight	9 day Fortnight	10 day Fortnight	8 day Fortnight	9 day Fortnight	10 day Fortnight
Market Rent per Week	375	375	375	375	375	375
Rent Owed per Days worked or Approved Leave taken						
0 days subsidized	750	750	750	750	750	750
1 days subsidized	663	672	680	663	672	680
2 days subsidized	575	594	610	575	594	610
3 days subsidized	488	517	540	488	517	540
4 days subsidized	400	439	470	400	439	470
5 days subsidized	313	361	400	313	361	400
6 days subsidized	225	283	330	225	283	330
7 days subsidized	138	206	260	138	206	260
8 days subsidized	50	128	190	50	128	190
9 days subsidized		50	120		50	120
10 days subsidized			50			50

	4 day Fortnight (2026 - 27)	4 day Fortnight (2025 - 26)
Rent Owed per Days worked or Approved Leave taken		
0 days subsidized	750	750
1 days subsidized	575	575
2 days subsidized	400	400
3 days subsidized	225	225
4 days subsidized	50	50

	2026 - 27			2025 - 26		
DESCRIPTION	**RATE**	**GST**	**TOTAL**	**RATE**	**GST**	**TOTAL**
Animal Related Charges						
Animal trap						
Trap hire - per week	No charge			No charge		
Trap deposit	30.00	0.00	**30.00**	30.00	0.00	**30.00**
Dog control fees						
Ranging services						
Seizure and impounding of dog	120.00	0.00	**120.00**	120.00	0.00	**120.00**
Maintenance of a dog in pound - per day or part thereof	27.27	2.73	**30.00**	27.27	2.73	**30.00**
Return of impounded dog within normal hours	No charge			No charge		
Return of impounded dog outside normal hours	145.45	14.55	**160.00**	145.45	14.55	**160.00**
- Dogs will not be released unless registered and microchipped						
Destruction of a dog or cat	No charge			No charge		
Replacement dog tag						
Council administration fee	No charge			No charge		
Unsterilised	As set by Regulation			As set by Regulation		
- 1 Year	50.00		**50.00**	50.00		**50.00**
- 3 Years	120.00		**120.00**	120.00		**120.00**
- Life Time	250.00		**250.00**	250.00		**250.00**
Sterilized	As set by Regulation			As set by Regulation		
- 1 Year	20.00		**20.00**	20.00		**20.00**
- 3 Years	42.50		**42.50**	42.50		**42.50**
- Life Time	100.00		**100.00**	100.00		**100.00**
Concessions						
Pensioner discount	50% of fee otherwise payable			50% of fee otherwise payable		
6 months or less (after 31 May)	50% of fee otherwise payable			50% of fee otherwise payable		
Dogs used for droving or tending stock (or Aust Tax Office definition)	25% of fee otherwise payable			25% of fee otherwise payable		
Replacement cat tag						
Council administration fee	No charge			No charge		
Unsterilised	As set by Regulation			As set by Regulation		
- 1 Year	50.00		**50.00**	50.00		**50.00**
- 3 Years	120.00		**120.00**	120.00		**120.00**
- Life Time	250.00		**250.00**	250.00		**250.00**
Sterilised						
- 1 Year						
- 3 Years	42.50		**42.50**	42.50		**42.50**
- Life Time	100.00		**100.00**	100.00		**100.00**
Concessions						
Pensioner discount	50% of fee otherwise payable			50% of fee otherwise payable		
6 months or less (after 31 May)	50% of fee otherwise payable			50% of fee otherwise payable		
Cat Breeding License (Per Breed)	100.00		**100.00**	100.00		**100.00**
Annual Renewal	100.00		**100.00**	100.00		**100.00**

SHIRE OF YALGOO
2026-2027 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

DESCRIPTION	2026 - 27 RATE	2026 - 27 GST	2026 - 27 TOTAL	2025 - 26 RATE	2025 - 26 GST	2025 - 26 TOTAL
Caravan Park and Accommodation						
General Charges						
Caravan Storage Fee per day - Off Season	9.09	0.91	**10.00**	9.09	0.91	**10.00**
Caravan Storage Fee per day - Tourist Season	27.27	2.73	**30.00**	27.27	2.73	**30.00**
Showers - Non-park Resident per person	4.55	0.45	**5.00**	4.55	0.45	**5.00**
Any enquiries regarding availability of accommodation for Government Departments wishing to block book instead of online	1,000.00	100.00	**1,100.00**	1,000.00	100.00	**1,100.00**
Laundry Fees						
Dryer per load from	2.73	0.27	**3.00**	4.55	0.45	**5.00**
Washing Machine per load from	4.55	0.45	**5.00**	4.55	0.45	**5.00**
Extra Persons						
Daily - Extra Persons - per adult	9.09	0.91	**10.00**	9.09	0.91	**10.00**
Daily - Extra Persons - per child under 12 years	4.55	0.45	**5.00**	4.55	0.45	**5.00**
Tent Sites						
Unpowered Sites						
Daily - 2 Adults and 2 Kids	13.64	1.36	**15.00**			
Weekly - 2 Adults and 2 Kids	68.18	6.82	**75.00**			
Powered Sites						
Daily - 2 Adults and 2 Kids	18.18	1.82	**20.00**			
Weekly - 2 Adults and 2 Kids	90.91	9.09	**100.00**			
Caravan Sites - Non Pensioner or Senior						
Unpowered Sites						
Daily - 2 Adults and 2 Kids	27.27	2.73	**30.00**	27.27	2.73	**30.00**
Weekly - 2 Adults and 2 Kids	136.36	13.64	**150.00**	136.36	13.64	**150.00**
Powered Sites						
Daily - 2 Adults and 2 Kids	36.36	3.64	**40.00**	36.36	3.64	**40.00**
Weekly - 2 Adults and 2 Kids	181.82	18.18	**200.00**	181.82	18.18	**200.00**
Pull Through Bays						
Daily - 2 Adults and 2 Kids	45.45	4.55	**50.00**			
Weekly - 2 Adults and 2 Kids	227.27	22.73	**250.00**			
Caravan Sites - Pensioner or Senior Discount						
Unpowered Sites						
Daily - 2 Adults and 2 Kids	22.73	2.27	**25.00**	22.73	2.27	**25.00**
Weekly - 2 Adults and 2 Kids	113.64	11.36	**125.00**	113.64	11.36	**125.00**
Powered Sites						
Daily - 2 Adults and 2 Kids	31.82	3.18	**35.00**	31.82	3.18	**35.00**
Weekly - 2 Adults and 2 Kids	159.09	15.91	**175.00**	159.09	15.91	**175.00**
Accommodation						
Rammed Earth Units						
Rammed Earth Unit - Self Contained 2 Bedroom - per night	181.82	18.18	**200.00**	181.82	18.18	**200.00**
Rammed Earth Unit - Ensuite - per night	127.27	12.73	**140.00**	127.27	12.73	**140.00**
Rammed Earth Unit - No Ensuite - per night	81.82	8.18	**90.00**	81.82	8.18	**90.00**

SHIRE OF YALGOO
2026-2027 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

DESCRIPTION	2026 - 27 RATE	2026 - 27 GST	2026 - 27 TOTAL	2025 - 26 RATE	2025 - 26 GST	2025 - 26 TOTAL
Cemetery Charges						
Burial in Open or Private Ground						
Sinking new grave 2.8x1.5x1.8m (includes land)	1,327.27	132.73	**1,460.00**	1,327.27	132.73	**1,460.00**
Extra depth - for each additional 300 mm	118.18	11.82	**130.00**	118.18	11.82	**130.00**
Re-opening grave - second interment	1,327.27	132.73	**1,460.00**	1,327.27	132.73	**1,460.00**
Other Cemetery Charges						
Burial without due notice - additional	290.91	29.09	**320.00**	290.91	29.09	**320.00**
Permission to erect a headstone, monument, kerbing, plaque	No charge			No charge		
Permission for alterations to headstone etc	No charge			No charge		
For internment of ashes in a grave	118.18	11.82	**130.00**	118.18	11.82	**130.00**
Exhumation fee	1,454.55	145.45	**1,600.00**	1,454.55	145.45	**1,600.00**
Grave reservation fee - valid for 25 years		0.00	**0.00**		0.00	**0.00**
Grave number plate		0.00	**0.00**		0.00	**0.00**
Grant of Right of Burial	53.00	no	**53.00**	53.00	no	**53.00**
For certified copy of right of burial	23.64	2.36	**26.00**	23.64	2.36	**26.00**
Search and certified copy of register	23.64	2.36	**26.00**	23.64	2.36	**26.00**
Paynes Find Cemetery - additional for travel	1,500.00	150.00	**1,650.00**	1,500.00	150.00	**1,650.00**
All other cemeteries closed to further use						
Niche Wall						
Internment of Ashes in Niche Wall - Single	232.00	23.20	**255.20**	232.00	23.20	**255.20**
Internment of Ashes in Niche Wall - Double	236.36	23.64	**260.00**	236.36	23.64	**260.00**
Niche Wall Plaque (if not supplied by family)	Cost +20%			Cost +20%		
Community Amenities						
Sanitation Household						
Replacement bin	Cost +20%			Cost +20%		
Rubbish collection 1 x 240 litre bin (52 pickups) For Rateable Properties	280.00	0.00	**280.00**	275.00	0.00	**275.00**
Rubbish collection 1 x 240 litre bin (52 pickups) For Rate Exempt Properties	650.00	0.00	**650.00**	600.00	0.00	**600.00**
Chapel and Museum Entrance Fees						
Admission - per group	No charge			Gold coin request ($1 or $2)		
Septic Tanks / Aerobic Treatment Units						
Treatment of Sewage and Disposal of Effluent and Liquid Waste Regulation 1974						
Application fee	As set by Regulation			As set by Regulation		
Food Businesses as per the Food Act						
LG Act 1995 Part 6 Division 5 Subdivision 2	As set by Regulation:			As set by Regulation:		
Notification of a Food Business	54.55	5.45	**60.00**	54.55	5.45	**60.00**
Application for a Food Business License	290.00	29.00	**319.00**	290.00	29.00	**319.00**
Issuing of Food Business License (up to three (3) inspections annually)	170.00	17.00	**187.00**	170.00	17.00	**187.00**
Variation Conditions or Cancellation of Registration of Food Businesses	81.82	8.18	**90.00**	81.82	8.18	**90.00**
Provision of information and inspections in excess of the three (3) per annum as an enforcement agency for first hour then in equal increments of 15 minutes	150.91	15.09	**166.00**	150.91	15.09	**166.00**

SHIRE OF YALGOO
2026-2027 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

DESCRIPTION	2026 - 27 RATE	2026 - 27 GST	2026 - 27 TOTAL	2025 - 26 RATE	2025 - 26 GST	2025 - 26 TOTAL
Building Hire						
Buildings						
Yalgoo - Town Hall, Railway Building, Core Stadium, Art Centre and Mens Shed						
Paynes Find - Community Centre						
Hire includes most facilities and equipment						
Fees are to be charged for each day reserved / booked, whether used or not						
Charges and Bonds can be waived at CEO discretion	add: "for people or groups providing a service to ratepayers					
Bonds						
Key, Cleaning and Security Bond - No Alcohol	150.00	0.00	**150.00**	150.00	0.00	**150.00**
Key, Cleaning and Security Bond - Alcohol	1,150.00	0.00	**1,150.00**	1,150.00	0.00	**1,150.00**
Hire Charges per Day						
Commercial use - sales, promotions, events, meetings etc	136.36	13.64	**150.00**	136.36	13.64	**150.00**
Private use - weddings, balls, dances, meetings etc.	72.73	7.27	**80.00**	72.73	7.27	**80.00**
Hire Charges per Half Day						
Commercial use - sales, promotions, events, meetings etc	68.18	6.82	**75.00**	68.18	6.82	**75.00**
Private use - weddings, balls, dances, meetings etc.	36.36	3.64	**40.00**	36.36	3.64	**40.00**
Other Charges						
Replacement or Repairs to Building / Equipment / Infrastructure	Cost +20%			Cost +20%		
Cleaning charge - Shire of Yalgoo Policy 5.2 - "the person hiring the facility is required to do any major cleaning", else a fee can be charged	454.55	45.45	**500.00**	454.55	45.45	**500.00**
Liquor Consumption Permit						
Refer to conditions of hire. Note that Police approval is also required if alcohol is to be sold.						
The Police Station to be advised of every liquor permit issued by the Shire.						
Permission for liquor to be consumed (fee may be waived in application by Community Group/Not for Profit organisation)	136.36	13.64	**150.00**	136.36	13.64	**150.00**
Hire of chairs / furniture off-site						
No furniture is available for hire						

SHIRE OF YALGOO
2026-2027 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

	2026 - 27			2025 - 26		
DESCRIPTION	**RATE**	**GST**	**TOTAL**	**RATE**	**GST**	**TOTAL**
Plant Hire / Private Works						
Plant Hire per Hour						
Hire without operator is not permitted						
Hire does not include labour rates						
Hire time commences from mobilisation of plant item						
Minimum hire - 2 hours						
Commercial Charges						
Commercial charges are to be calculated based on a non-compete basis. A quote is to be provided to the customer which requires verbal approval by the CEO.						
Non-commercial Charges						
Graders	263.64	26.36	**290.00**	254.55	25.45	**280.00**
Loader	272.73	27.27	**300.00**	263.64	26.36	**290.00**
Truck - Prime mover	227.27	22.73	**250.00**	218.18	21.82	**240.00**
Truck - 3 tonne Tipper (Isuzu)	154.55	15.45	**170.00**	145.45	14.55	**160.00**
Water Tanker (water charges separate)	168.18	16.82	**185.00**	159.09	15.91	**175.00**
Semi Side Tipper	281.82	28.18	**310.00**	272.73	27.27	**300.00**
Roller	190.91	19.09	**210.00**	181.82	18.18	**200.00**
Backhoe with Attachments	209.09	20.91	**230.00**	200.00	20.00	**220.00**
Loader	190.91	19.09	**210.00**	181.82	18.18	**200.00**
Slasher (with operator)	127.27	12.73	**140.00**	118.18	11.82	**130.00**
Forklift	72.73	7.27	**80.00**	63.64	6.36	**70.00**
Compactor	72.73	7.27	**80.00**	63.64	6.36	**70.00**
Cement mixer	68.18	6.82	**75.00**	59.09	5.91	**65.00**
Labour Charges per Hour						
Minimum charge - 2 hours						
Per man hour - Ordinary Hours	136.36	13.64	**150.00**	109.09	10.91	**120.00**
Per man hour - Time and a Half	204.55	20.45	**225.00**	163.64	16.36	**180.00**
Per man hour - Double Time	272.73	27.27	**300.00**	218.18	21.82	**240.00**
Community Bus						
Bond - community purpose, 250km and less	200.00	0.00	**200.00**	200.00	0.00	**200.00**
Bond - greater than 250 kms from Yalgoo	600.00	0.00	**600.00**	600.00	0.00	**600.00**
Daily rate	75.00	7.50	**82.50**	75.00	7.50	**82.50**
Replacements or Repairs	Cost +20%			Cost +20%		
Fuel Charges (if tank not filled upon return)	Cost +20%			Cost +20%		
Cleaning charge - Shire of Yalgoo Policy 5.2 - "the person hiring the facility is required to do any major cleaning", else a fee can be charged	454.55	45.45	**500.00**	454.55	45.45	**500.00**
Materials used						
Delivery per hour	Based on plant hire charges			Based on plant hire charges		
Purchased items - pipes, aggregate, builders sand, cement etc.	Cost +20%			Cost +20%		
Non-Purchased items - topsoil, rock, river sand etc.	Cost +20%			Cost +20%		

SHIRE OF YALGOO
2026-2027 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

DESCRIPTION	2026 - 27 RATE	2026 - 27 GST	2026 - 27 TOTAL	2025 - 26 RATE	2025 - 26 GST	2025 - 26 TOTAL
Building Charges						
Building Inspections etc						
EHO - where providing services on request	Cost +20%			Cost +20%		
Travelling - where providing services on request	Cost +20%			Cost +20%		
Re-inspection - minimum of 1 hour EHO	Cost +20%			Cost +20%		
External costs incurred as result of a request -	Cost +20%			Cost +20%		
Building Development Fees						
Building Development Applications will be charged in accordance with the appropriate fees stated in the Building Act and Regulations at the time of any application - consult Building Surveyor						
New Building or alterations/additions:						
Building Demolition Applications will be charged in accordance with the appropriate fees stated in the Building Act and Regulations at the time of the application - consult Building Surveyor						
Certificate of Design Compliance issued by Shire Building Surveyor	0.2% of value of building work with minimum of $100.00 + GST			0.2% of value of building work with minimum of $100.00 + GST		
Statutory Building Levies						
Building and Construction Industry Training Fund						
Levy - % of value over $20,000 of building	As set by Regulation			As set by Regulation		
Builder's Registration Board						
Levy - per building	As set by Regulation			As set by Regulation		
Town Planning						
Town Planning Scheme Amendments						
The cost of a Scheme Amendment is payable by the applicant	As set by Regulation			As set by Regulation		
Development Application						
The cost of a Development Application is set by Regulations.	As set by Regulation			As set by Regulation		
Subdivision Clearance						
The cost of Subdivision Clearance is set by Regulations.	As set by Regulation			As set by Regulation		
Advertising when required						
In Yalgoo Bulldust / local newsletter	No Charge			No Charge		
In West Australian	Cost +20%			Cost +20%		
Planning Consent Applications						
1. Determination development application (other than for an extractive industry) where the estimated cost of the development is:						
(a) not more than $50,000	147.00	0.00	**147.00**	147.00	0.00	**147.00**
(b) more than $50,000 but not more than $500,000	0.32% of the estimated cost of the development. (GST Exempt)			0.32% of the estimated cost of the development. (GST Exempt)		
(c) more than $500,000 but not more than $2.5 million	1,700.00 + 0.257% for every $1 in excess of $500,000. (GST Exempt)			1,700.00 + 0.257% for every $1 in excess of $500,000. (GST Exempt)		
(d) more than $2.5 million but not more than $5 million	7,161.00 + 0.206% for every $1 in excess of $2.5 million. (GST Exempt)			7,161.00 + 0.206% for every $1 in excess of $2.5 million. (GST Exempt)		
(e) more than $5 million but not more than $21.5 million	12,633.00 + 0.123% for every $1 in excess of $5 million. (GST Exempt)			12,633.00 + 0.123% for every $1 in excess of $5 million. (GST Exempt)		
(f) more than $21.5 million	34,196.00			34,196.00		
and, if the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under paragraph (a), (b), (c), (d), (e) or (f).						
2. Determination of development application for an extractive industry and, if the development has commenced or been carried out, an additional amount of $2,217 by way of penalty.	739.00		**739.00**	739.00		**739.00**

DESCRIPTION	2026 - 27 RATE	2026 - 27 GST	2026 - 27 TOTAL	2025 - 26 RATE	2025 - 26 GST	2025 - 26 TOTAL
3. Provision of a subdivision clearance:-						
(a) not more than 5 lots (per Lot)	73.00		**73.00**	73.00		**73.00**
(b) more than 5 lots but not more than 195 lots (first 5 Lots at $73.00 plus $35 per lot after that)						
(c) more than 195 lots	7,393.00		**7,393.00**	7,393.00		**7,393.00**
4. Application for approval of home occupation:-						
(a) initial fee	222.00		**222.00**	222.00		**222.00**
and, if the home occupation has commenced, an additional amount of $444 by way of penalty.	666.00		**666.00**	666.00		**666.00**
(b) renewal fee	73.00		**73.00**	73.00		**73.00**
and, if their the approval to be renewed has expired, an additional amount of $146 by way of penalty.	219.00		**219.00**	219.00		**219.00**
5. Application for change of use or for alteration or extension or change of a non-conforming use to which item 1 does not apply and, if the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount of $590 by way of penalty.	295.00		**295.00**	295.00		**295.00**
6. Issue of zoning certificate	73.00		**73.00**	73.00		**73.00**
7. Reply to property settlement questionnaire	73.00		**73.00**	73.00		**73.00**
8. Issue of written planning advice	73.00		**73.00**	73.00		**73.00**
Part 2 - Maximum Fees						
(Scheme amendments and Structural plans per hr)						
1. Director / City/ Shire Planner	88.00		**88.00**	88.00		**88.00**
2. Manager/ Senior Planner	66.00		**66.00**	66.00		**66.00**
3. Planning Officer	36.86		**36.86**	36.86		**36.86**
4. Other Staff eg Environmental Health Officer	36.86		**36.86**	36.86		**36.86**
5. Secretary/ administrative clerk	30.20		**30.20**	30.20		**30.20**
Other Fees and Charges						
Fire breaks						
Firebreaks & general clearing (block under 1,020 sq.m)	272.73	27.27	**300.00**	272.73	27.27	**300.00**
Firebreaks & general clearing (block over 1,020 sq.m)	Charged as Private Works			Charged as Private Works		
Standpipe water						
Every kilolitre (or part thereof thereafter)	12.50	0.00	**12.50**	12.50	0.00	**12.50**
Minimum charge (admin / handling)	18.18	1.82	**20.00**	18.18	1.82	**20.00**
Prospecting Fee						
Per Person or Couple per week	9.09	0.91	**10.00**	9.09	0.91	**10.00**
Councillor Sitting Fees						
Sitting Fees and Allowances						
Presidents Allowance						15,000.00
Deputy Presidents Allowance (25%)						3,750.00
Communications Allowance						3,480.00
Presidents Sitting Fee per Council meeting						550.00
Councillors Sitting Fee per Council meeting						280.00
Councillors Sitting Fee per Committee meeting						120.00
Travel reibursement as per SAT Determination						
Other Expenses as per SAT Determination						

13.6 Audit, Risk and Improvement Committee

Applicant:	Shire of Yalgoo
Date:	27/7/2026
Reporting Officer:	Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council considers updates to its committee descriptions and membership as a result of legislation changes.

COMMENT

Under reforms to the Local Government Act 1995 from July 2026 a local government must, in accordance with new Part 7 Division 1A requirements, establish its audit, risk and improvement committee.

The Shires existing audit committee comprising of all Councillors (by this proposed recommendation) will subsequently exist as the Shires audit, risk and improvement committee. Establishment, function and responsibilities of the audit, risk and improvement committee are to be government by Part 7 Division 1A of the Local Government Act 1995 and any other relevant sections and regulations.

Council will subsequently have to consider the appointment of independent Presiding and Deputy Presiding Members as per Section 5.10 & 5.11.

STATUTORY ENVIRONMENT

Local Government Act 1995
https://www.legislation.wa.gov.au/legislation/statutes.nsf/main_mrtitle_551_homepage.html

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council:

1. Rename the Shires Audit Committee to the Audit, Risk and Improvement Committee and approve administration to update Committee descriptions and policy as per the changes required under legislation; and
2. Consider potential candidates for the position of independent Presiding and Deputy Presiding Members as per Section 5.10 & 5.11 for appointment at a future Council Meeting.

14 ADMINISTRATION REPORTS

14.1 GENERAL REPORT

Applicant:	Shire of Yalgoo
Date:	23/7/2026
Reporting Officer:	Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	WALGA Membership and Subscriptions Correspondence from Minister McBain WALGA Draft DRFF Consultation

SUMMARY

That Council consider the Chief Executive Officers general operation report.

COMMENT

Mid West Development Commission (MWDC)

The Board of the MWDC will be visiting Yalgoo on Monday and Tuesday the 3rd and 4th of August to meet with the Shire and other Stakeholders. Available Councillors are encouraged to attend a meeting late Monday afternoon followed by dinner. An email was circulated to businesses and mining companies encouraging local discussions about investment, Regional Economic Development Grants and State collaboration.

Shire Prospecting Tenements

The Chief Executive Officer attended the Wardens Court remotely on the 10th July 2026. As previously reported, expenditure reporting was not completed by the required deadline due to staff changes/leave and the forfeiture process was commenced. Rather than forfeiture the Warden extended a $600 infringement per tenement.

Murchison Executive Group

The next meeting of the Murchison Executive Group will take place in Yalgoo Thursday the 20th August. Supporting associations/agencies including WALGA, Regional Development Australia and the MWDC will join the Executives of the Murchison Zone to continue discussions on resource sharing and emerging issues.

Staffing and Work Health and Safety

On the 9th of July Shire Employees had the opportunity to receive skin cancer checks in town. Drug and Alcohol testing was carried out in the week starting on the 13th July alongside Quarterly Work Health and Safety meetings with Prompt Safety Solutions. President Valenzuela was onsite at this time and participated in this screening. This shows commitment from leadership to participate in the same processes expected of employees. It also provides confidence that Councillors are abiding by the Yalgoo Code of Conduct. 8(2)(a) A council member or committee member must not be impaired by alcohol or drugs in the performance of their official duties. Councillors are reminded that under the Code of Conduct it is a requirement to 6(c) - read all agenda papers given to them in relation to council or committee meetings. Rather than an exercise to catch anyone out but as an opportunity to demonstrate accountability Councillors will be requested at a subsequent Council meeting to provide a survey response for an item included in the relevant agenda.

Dog Control Activities
Shire Staff and Contractors conducted patrols from 6am on Thursday 23rd July prior to rubbish collection. No animals were in public places during this patrol however 3 animals later interfered with rubbish bins. 2 dogs were recently surrendered and trapping is planned to continue. The Shire has been allocated a pallet of pet food from the ARC Companion Animal Rescue Food Program. Some will be held onto to support the Vet Program in October. Food will not be distributed to households where pets are unregistered or have been seen at large.

Murdoch Veterinary Program (Wild Dog Action Plan & MRBA)
This years visit by Murdoch University Vet students for vaccinations and sterilizations is scheduled to occur 14th October 2026. Correspondence has been received from the program organiser explaining that funding through the DPIRD Wild Dog Action Plan will cease after 2026. Dr Nicole Laing is currently seeking other sources of funding for Murdoch on the ROAD (Remote Outreach Animal De-sexing). This is the same state government funding stream set to impact the Meekatharra Rangelands Biosecurity Association (MRBA). Funding has the strong potential to be delayed or cancelled while the Biosecurity Council of WA investigates perceived conflicts between the Biosecurity and Agriculture Management Act, the Biodiversity Conservation Act and the Dog Act.

In recent budget correspondence to ratepayers, 3 out of the 4 responses received strongly supported the Shire continuing to engage in this space due to the continued reduction in funding from the State Government. As a result the draft budget includes amounts for the Dog Bounty to remain as well as contributions to the MRBA.

Bushfire Update
Administration has nominated Darren Hawkins and Matt McSporran to attend a Fireline Construction course at the Bushfire Centre of Excellence in September.

Administration has agreed to take back the problematic 1.4 firetrucks from DFES provided under the Local Government Grant Scheme (LGGS). This is on the provision that existing DFES fleet vehicles remain in Yalgoo and Paynes Find until the modified vehicles can be tested locally in summer conditions. This is the third time in 2 years the vehicles have returned from Perth after efforts have been made to make them fit for purpose. Vehicle transmissions and air conditioners were demonstrated failing on a 30 degree day, 10 degrees cooler than standard operating conditions.

The Chief Executive Officer in their capacity as Chief Bushfire Control Officer will be attending two training and information sharing sessions. The first is a weekend based CBFCO Forum in Geraldton late August and the second is the WA Fire and Emergency Services Conference Friday to Sunday in early September.

H5 Bird Flu
Regular updates and key messages from the Department of Primary Industries and Regional Development (DPIRD) are being shared with the community via social media.

Local Government Inspector
https://www.wa.gov.au/organisation/local-government-inspector
New resources are becoming available for elected members and staff through the Office of the Local Government Inspector. Their website also includes notices or announcements that may be of interest or impact the sector. The first announcement published since the inaugural describes the appointment of an Inspector to Act in a matter or for a Council to which the Local Government Inspector, Tony Brown has declared a conflict of interest. The visibility of this declaration provides for good governance and is much more noticeable than examples from Director Generals or similarly appointed positions within state government.

WALGA – Subscription and Membership details are attached for information.

CCTV
Administration proposed a CCTV tender last financial year. A suitable quote has been received from a WALGA Preferred Supplier who inspected town during a recent lock replacement program.

Grants
One of the grants being looked at early this financial year is through Lottery West. Administration is proposing a renewal of a Shire Park with the inclusion of equipment requested by local children (such as a flying fox). Community feedback is being sought through community meetings on the most suitable location eg Gibbons St, Shamrock St, Core.
Horizon, Tourism WA, CWSP, Disaster Resilience and Local Infrastructure Fund are all being considered for applications, provided resources exist to demonstrate project scope.

Government updates
Councillors are encouraged to make themselves aware of changes to Ministerial Portfolios. https://www.wa.gov.au/government/publications/departments-responsible-ministers-and-portfolios

The Department of Local Government, Industry Regulation and Safety have advised of a 10% increase to minimum application fees for building permits, demolition permits, occupancy permits and building approval certificates from 1 July 2026.

An Australian Local Government Association (ALGA) media release details a proposal considered at the recent Labor National Conference which supports a Federation Compact. A five-year national agreement proposed between the federal government and local councils to increase Financial Assistance Grants, expand Roads to Recovery to equipment purchase and boosts local service capabilities.

Yamatji On-Country
An invitation has been received inviting Government decision makers to day 2 of the 2026 Yamatji On-Country (YoC) meeting on Southern Yamatji Country at the Bundiyarra Aboriginal Community Aboriginal Corporation. This is being hosted on the 24th of September by Yamatji Marlpa Aboriginal Corporation (YMAC) Yamatji Regional Committee and the Mid West Aboriginal Organisations Alliance (MAOA).

Local Laws
As per a prior agenda item Administration has commenced a review of existing local laws. Research indicates that there have been little to no use of these laws over the past decade or more. If this review is not completed by December 2026 or a recommendation is made to pursue separate/new laws, existing unreviewed local laws will removed by the state government.
Existing active local laws are summarized as Fencing 2006, Cemetery 2006, Dogs 2006, Property 2006, Bushfire 2006 and Unconfirmed Hawkers 1999

Disaster Recovery Funding Arrangements
Correspondence was received and is attached from the Federal Minister for Emergency Management the Hon Kirsty McBain. The timeframe for response was a limited short window. The Shire President and Chief Executive Officer were also able to provide feedback during an in person meeting in Canberra. WALGAs draft response is also attached for information.

Annual Leave and Long Service Leave
The Chief Executive Officer is considering Annual Leave in September following the WALGA Conference and Long Service Leave in January/February 2027.

External CEO Movements July

7 July	Murchison GeoRegion (remotely)
10 July	Wardens Court (remotely)
15 July	District Emergency Management Committee (remotely)
29 July	Teach Speak Hear and Earbus Program Launch
30 July	NAIDOC Day Yalgoo Primary School

August & September
As the following few months are busy for staff and Councillors and there is a reduced number of meetings the following scheduled attendance is included.

3/4 Aug	Midwest Development Commission Board visit (Yalgoo) CEO & Councillors
7 Aug	CEO Connections Forum (Perth) CEO
19/20 Aug	Murchison Executive Group (Yalgoo) CEO
22/23 Aug	Chief Bushfire Control Officer Forum (Geraldton) CEO/CBFCO
28 Aug	Paynes Find Council Meeting (Paynes Find) CEO & Councillors
2 Sept	Mcleods Legal Workshop (Geraldton) CEO
4/5/6 Sept	WAFES Conference (Perth) CEO/CBFCO
10 Sept	AI Usage and training Workshop (Perenjori)
15-18 Sept	WALGA AGM (Perth) CEO & Councillors
21-25 Sept	Proposed Annual Leave CEO

Annual Return Deadline – 31st August 2026
Councillors are also reminder to check their election term and mandatory training requirements.

STATUTORY ENVIRONMENT
Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS
NIL

VOTING REQUIREMENT
Simple Majority

OFFICERS RECOMMENDATION

That Council:

1. receive the Chief Executive Officers General Report; and
2. approve CEO annual leave for 1 week in September 2026.

19 June 2026

Via email: ceo@yalgoo.wa.gov.au

Ian Holland

Chief Executive Officer

Shire of Yalgoo

Dear Ian,

WALGA MEMBERSHIP AND SUBSCRIPTIONS FOR 2026-27

WALGA exists to represent and support Local Governments in Western Australia and leverage the sector's collective strength and influence to benefit our members and their communities. The Association's ability to do this is enhanced by having all 139 Councils as members, and I thank you for your ongoing support.

To assist you in planning for the new financial year, I have provided your preliminary forecast subscription/s overleaf of the renewal price of services to which you currently subscribe and the quoted price for optional subscription activities to which you may wish to consider subscribing. Please note that all amounts are excluding GST. Also enclosed is a brief outline of the subscription services available to WALGA members.

As in previous years, the basis for calculating membership subscriptions is an assessment model with a fixed component (40%) and two variable components (30% each). The two variable components are each Local Government's share of total sector revenue and each Local Government's share of the State population.

WALGA has applied a 4.0% increase in membership and service subscriptions.

WALGA values your membership and will continue to strive to provide you with the highest service and value for money from your subscription/s.

Please provide a purchase order number for your membership subscription and all the current subscriptions you wish to renew or commence.

Shire of Yalgoo SAT Banding 4	Currently Subscribed? (Y/N)	Amount if subscribed Excl GST	Purchase Order Number
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I look forward to working closely with you in the coming year.

Yours sincerely

Nick Sloan
Chief Executive Officer

The Hon Kristy McBain MP

Minister for Emergency Management
Minister for Regional Development, Local Government and Territories
Member for Eden-Monaro

Dear Mayor

I write to share some important information about the Australian Government's proposed reforms to Australia's disaster management system.

On 5 June 2026, I briefed State and Territory Governments on the proposed reforms and sought their engagement to inform them about the detailed design work and implementation of these reforms. I also welcomed the engagement with numerous Councils during the recent National General Assembly of Local Government in Canberra.

The Independent Review of Commonwealth Disaster Funding (the Colvin Review) identified the complexity of Australia's disaster management system and noted it has not kept pace with the evolving nature of disasters. It also found Australia is increasingly reliant on local government for the delivery of recovery works.

The new Disaster Recovery Funding Framework is designed to better target recovery assistance, drive national consistency, remove duplication, streamline administrative processes and reduce disaster risk.

Importantly, these reforms do not change the arrangements for Councils – they simply mean that the Commonwealth and the State Government will equally share the costs of recovery on an event-by-event basis. The current system does not ask Councils to provide money into the system and nor does the new framework.

Key elements of a proposed new Disaster Recovery Funding Framework

The Australian Government proposes the following key elements of the Disaster Recovery Funding Framework for engagement and further development with States and Territories:

- *Embed an equal partnership between the Australian Government, and State and Territory Governments through a 50:50 cost-sharing funding model*, reflecting the primary role of the States and Territories in disaster management under the Constitution.

- Introduce a *simpler threshold for accessing cost-shared financial support* which allows smaller States to claim their reimbursements sooner. The Australian Government will contribute 50 per cent towards eligible costs that are in excess of an event-based financial trigger point for the costs of the entire event in that impacted State or Territory (not costs per impacted Local Government Area).

- *New assistance categories and standardised packages* designed to deliver national consistency for disaster impacted communities and ensure recovery assistance can be easily understood and communicated. Further work will be undertaken to develop the specific forms of assistance under each category.

- *A Resilient Infrastructure Scheme* that will provide cost-shared funding to support timely reconstruction of damaged essential public assets and, where specific criteria are met, funding of up to 15 per cent cost-shared to rebuild the asset to a more resilient standard.

- *Tailored support for First Nations communities* to ensure the unique needs of disaster-affected First Nations communities are appropriately met in line with commitments under the National Agreement on Closing the Gap.

- *Flexibility to provide non-standard assistance in response to more severe or catastrophic disasters* when requirements for support genuinely exceed the standardised measures (e.g. in 'exceptional circumstances'). The support requested must be linked directly to the severity of the event's impact and include a detailed impact assessment.

Building on investment in disaster resilience and preparedness

Through the Australian Government's Disaster Ready Fund, we are investing up to $1 billion over five years to 2028 to build critical projects that reduce disaster risk and strengthen community resilience. There has not been a reduction in the Government's investment in disaster resilience. Across the first three rounds, approximately $600 million was invested in 450 projects, and Round Four opened on 29 May 2026. This investment is significantly enhanced through co-contributions, including by state and local government.

The Australian Government is also investing in core national capabilities to strengthen disaster preparedness and response, including through the National Aerial Firefighting Centre, the National Bushfire Intelligence Capability, the Northern Australia Fire Information service and the AusAlert emergency warning system.

The Australian Government values the critical role local government plays in disaster recovery and risk reduction, and I welcome engagement on how to ensure local government has the capability and resourcing to deliver these important functions. Any feedback can be sent to disastermanagementreform@nema.gov.au by 31 July 2026.

Yours sincerely

Kristy McBain MP
1/7/ 2026

Proposed Reform – Disaster Recovery Funding Framework

July 2026

About WALGA

The Western Australian Local Government Association (WALGA) is an independent, member-based, not for profit organisation representing and supporting the WA Local Government sector.

Our membership includes all 139 Local Governments in the State. WALGA uses its influence, support and expertise to deliver better outcomes for WA Local Governments and their communities.

We advocate to all levels of Government on behalf of our Members, and provide expert advice, services and support to Local Governments. WALGA's vision is for agile and inclusive Local Governments enhancing community wellbeing and enabling economic prosperity.

Acknowledgement of Country

WALGA acknowledges the continuing connection of Aboriginal people to Country, culture and community. We embrace the vast Aboriginal cultural diversity throughout Western Australia, including Boorloo (Perth), on the land of the Whadjuk Nyoongar People, where WALGA is located and we acknowledge and pay respect to Elders past and present.

1. Introduction

The Australian Government is proposing significant reforms to Australia's disaster recovery funding arrangements through a new Disaster Recovery Funding Framework (DRFF). The proposed reforms are informed by the findings of the Independent Review of Commonwealth Disaster Funding (the Colvin Review), which identified that existing disaster funding arrangements are becoming increasingly complex, administratively burdensome and unsuited to the growing scale, frequency and cost of disasters.

In July 2026, the National Emergency Management Agency (NEMA) released a Disaster Management Reform Discussion Paper outlining proposed changes to disaster recovery funding, disaster risk reduction funding and recovery governance arrangements. Key proposals include new event-based activation thresholds, revised Commonwealth-State cost-sharing arrangements, standardised recovery packages, a Resilient Infrastructure Scheme, changes to exceptional circumstances assistance and streamlined reporting and assurance processes.

These reforms are highly significant for Western Australian Local Governments. Local Governments are responsible for coordinating community recovery under the Emergency Management Act 2005, manage approximately $49 billion in public assets including 87 per cent of Western Australia's public road network, and play a critical role in supporting community resilience and wellbeing before, during and after disasters.

While the proposed reforms relate primarily to funding arrangements between the Australian Government and states and territories, the practical implications for Local Government will depend heavily on how both governments implement the reforms. This is particularly relevant for activation thresholds, recovery funding, administrative processes and arrangements to support disaster events that do not meet proposed Commonwealth funding thresholds

WALGA is seeking feedback from Western Australian Local Governments on the proposed reforms and their likely implications for Local Governments, communities and recovery outcomes. Feedback received through this consultation process will inform WALGA's submission to the Australian Government and continue to inform advocacy to both State and Commonwealth Governments.

Feedback is requested by 27 July 2026 to em@walga.asn.au.

2. Recommendations

Overarching Principles

1. The Australian and Western Australian Governments should ensure the Disaster Recovery Funding Framework (DRFF) delivers improved recovery outcomes for Local Governments and communities, and that no Local Government or community is disadvantaged as a result of the transition from the DRFA to the DRFF.
2. The DRFF should significantly reduce the administrative burden, financial risk and cashflow impacts currently experienced by Local Governments through streamlined activation, approval, claiming, reporting and reimbursement processes.

3. The DRFF should recognise the full social, economic, environmental and community impacts of disasters, not solely infrastructure damage.
4. Resilient reconstruction and betterment should be embedded as standard components of disaster recovery funding arrangements.
5. The DRFF should be equitable and accessible, recognising the diverse capacities, risk profiles and operating environments of Local Governments, particularly in regional and remote Western Australia.
6. The DRFF should support greater investment in disaster risk reduction, resilience and long-term sustainability to reduce future disaster impacts and recovery costs.

New Event-Based Activation Trigger Points

7. The Australian and Western Australian Governments should ensure that the proposed activation threshold reforms deliver improved recovery outcomes overall and that no Local Government or community is disadvantaged as a result of the transition from the DRFA to the DRFF.
8. Where disaster events fall below Commonwealth activation thresholds, alternative State-based recovery funding arrangements should be available to ensure Local Governments and communities continue to have access to recovery assistance and are not exposed to unreasonable recovery costs.
9. Transition to the DRFF should not occur until alternative State recovery funding arrangements are established for disasters that do not meet Commonwealth activation thresholds.
10. Activation and eligibility arrangements should recognise the full range of disaster impacts, including social, economic, environmental and community recovery needs. Access to recovery assistance should be based on demonstrated disaster impacts and recovery needs and should not rely solely on eligible infrastructure reconstruction expenditure or formal emergency declaration mechanisms.
11. If the proposed 50:50 Commonwealth-State cost-sharing arrangements provide financial benefits to Western Australia, those benefits should be reinvested into State-based disaster recovery and resilience funding arrangements.

Standardised Recovery Packages

12. The Australian Government should work with Local Governments in the design and implementation of the standardised recovery packages to ensure they are fit-for-purpose, flexible and capable of responding to different disaster types, scales and local recovery needs, including those of regional and remote communities.
13. Standardised recovery packages should deliver equitable recovery outcomes and retain sufficient flexibility to recognise differences in remoteness, cost of living, service access and community need.
14. Recovery assistance currently available through Categories C and D should remain accessible under the DRFF through clearly defined recovery packages with simplified activation processes and reduced administrative burden.
15. The DRFF should retain an Exceptional Circumstances Assistance mechanism to ensure additional recovery support remains available for severe and catastrophic disasters where recovery needs exceed those addressed through standardised recovery packages.

16. Local Governments should be actively involved in the development of impact assessments, recovery plans and requests for additional recovery assistance under the DRFF.

Resilient Infrastructure Scheme

17. The Australian Government should implement a Resilient Infrastructure Scheme that embeds betterment and resilient reconstruction as standard components of disaster recovery funding.
18. The Australian and Western Australian Governments should work together to ensure full implementation of the Resilient Infrastructure Scheme in Western Australia, including expanding eligibility to community, recreational and cultural assets that are critical to community resilience, recovery and wellbeing.
19. The Resilient Infrastructure Scheme should provide sufficient funding to deliver approved resilience measures, without requiring Local Governments to contribute costs beyond agreed Commonwealth and State cost-sharing arrangements.
20. Resilience funding should be based on the risk reduction outcomes and long-term value delivered by individual reconstruction projects, with flexibility to fund resilience measures that exceed 15 per cent of reconstruction costs where justified by a strong risk reduction case.
21. The Australian Government should support Local Governments to identify infrastructure vulnerabilities, resilience priorities and future resilient reconstruction opportunities, including through risk assessment, asset analysis and strategic planning activities.

Impact of Disaster on First Nations People

22. Recovery arrangements should support genuine engagement with Aboriginal communities in the identification, design and delivery of recovery activities affecting their communities.
23. Recovery funding arrangements should recognise that recovery outcomes for Aboriginal communities may extend beyond physical reconstruction and include social, cultural and community wellbeing outcomes.

Streamlining Data and Reporting

24. The Australian Government should work with Local Governments and the Western Australian Government to ensure reforms to reporting, claiming, audit and assurance arrangements deliver a demonstrable reduction in administrative burden, improved timeliness of funding and better recovery outcomes for Local Governments.
25. A streamlined DRFF should:
    a. Introduce advance payments and more regular reimbursement arrangements to reduce cashflow pressures on Local Governments.
    b. Establish mandatory service standards for both Commonwealth and State Governments, with clear timeframes for disaster activation decisions, assessments, approvals, claims processing, audits and reimbursement. Local Governments should receive timely advice regarding declaration status, eligibility and expected decision timeframes, supported by clear and time-bound dispute resolution mechanisms.

c. Implement a fit-for-purpose digital recovery funding system to support damage assessments, claiming, reporting, audit and reimbursement processes, replacing spreadsheet-based and manual reporting processes.
d. Clarify and expand eligible expenditure to include the full range of recovery delivery costs, including internal labour, administration, project management, staff diverted from normal duties, community recovery activities and other necessary inputs where contractors are unavailable or impractical.
e. Maintain eligibility for backfill staff and support flexible workforce arrangements, including contractors, surge capacity, overtime and temporary staffing arrangements.
f. Introduce a risk-based evidentiary framework that scales requirements according to the extent and complexity of works, allows alternative forms of evidence including asset management records and asset registers, and supports post-event validation where real-time documentation is not practical.
g. Recognise existing Local Government financial management, procurement and audit controls and reduce unnecessary layers of approval.
h. Develop clear guidance and simplified processes for managing claims across overlapping or consecutive disaster events.
i. Provide clear and consistent guidance on eligible expenditure, evidence requirements and claim preparation, supported by practical tools, templates, training and ongoing support for Local Governments.

Risk Reduction Funding

26. The Australian Government should significantly increase investment in Local Government disaster risk reduction and resilience initiatives, recognising that proactive investment reduces future disaster impacts, recovery costs and pressure on government resources.
27. WALGA supports an evidence-informed and risk-based approach to risk reduction funding, provided it is coordinated with State risk assessment processes, avoids duplication, and is supported by investment in Local Government capability, data, tools and technical expertise. Funding arrangements should recognise differing levels of Local Government capability, capacity and risk maturity and ensure smaller and less well-resourced Local Governments are not disadvantaged in accessing funding.
28. The design of the Risk Reduction Stream should recognise the varying capacity and resource constraints of Local Governments and ensure smaller, regional and remote Local Governments are able to access funding regardless of workforce limitations, specialist capability gaps or grant development capacity.
29. Risk reduction funding should support infrastructure resilience, community resilience, preparedness, capability-building and locally led risk reduction initiatives, including the planning and risk assessment activities needed to identify and prioritise future investments.

3. Local Government and Disaster Recovery Funding in Western Australia

Local Governments play a central role in disaster recovery in Western Australia. Under the *Emergency Management Act 2005*, Local Governments are responsible for coordinating community recovery and are often required to support recovery activities for months or years following a disaster.

Since 2020, Western Australia has experienced 48 declared disasters affecting 82 Local Governments across the State. Western Australian Local Governments manage approximately $49 billion in public assets, including 87 per cent of the State's public road network, and are responsible for repairing and restoring many of these assets following disaster events.

Recent disasters, including Cyclone Seroja, the Kimberley floods and Cyclone Zelia, have had significant impacts on regional and remote Local Governments with limited financial and workforce capacity. Recovery costs, administrative requirements and delays in reimbursement can create substantial financial pressures and divert resources from other essential Local Government services.

The 2025 WALGA Local Government Emergency Management Survey identified significant challenges with current disaster recovery funding arrangements. Seventy-five per cent of Local Governments reported low to moderate confidence in their ability to access DRFAWA funding. Among Local Governments that had accessed DRFAWA funding since 2020, 59 per cent reported experiencing delays or difficulties, particularly in relation to evidence collection, damage assessment, application preparation, compliance requirements and project approvals.

The survey also identified broader capacity constraints across the sector. Fifty-four per cent of Local Governments reported insufficient staffing to meet current emergency management responsibilities, while 48 per cent considered current emergency management funding inadequate.

These challenges highlight the importance of ensuring that reform of the Disaster Recovery Funding Arrangements (DRFA) delivers practical improvements for Local Governments and communities, including reduced administrative burden, more timely access to funding, increased investment in resilience and risk reduction, and stronger support for community recovery.

4. Feedback on the proposed changes to the Disaster Recovery Funding Framework

WALGA has identified six overarching principles-based recommendations for the proposed reform proposed reforms.

Recommendations

1. The Australian and Western Australian Governments should ensure the Disaster Recovery Funding Framework (DRFF) delivers improved recovery outcomes for Local Governments and communities, and that no Local Government or community is disadvantaged as a result of the transition from the DRFA to the DRFF.
2. The DRFF should significantly reduce the administrative burden, financial risk and cashflow impacts currently experienced by Local Governments through streamlined activation, approval, claiming, reporting and reimbursement processes.
3. The DRFF should recognise the full social, economic, environmental and community impacts of disasters, not solely infrastructure damage.
4. Resilient reconstruction and betterment should be embedded as standard components of disaster recovery funding arrangements.
5. The DRFF should be equitable and accessible, recognising the diverse capacities, risk profiles and operating environments of Local Governments, particularly in regional and remote Western Australia.
6. The DRFF should support greater investment in disaster risk reduction, resilience and long-term sustainability to reduce future disaster impacts and recovery costs

4.1. New event-based activation trigger points.

Current Situation

Under the current Disaster Recovery Funding Arrangements (DRFA), a disaster event must exceed the Small Disaster Criterion (SDC) of $240,000 in eligible expenditure before recovery assistance can be provided.

Access to Commonwealth reimbursement for essential public asset reconstruction is also linked to annual State expenditure thresholds. For 2026-27, Western Australia's first threshold is $112.7 million and its second threshold is $197.2 million. Different reimbursement rates apply once those thresholds are reached and the State pays the full cost up to the first threshold. Under the DRFAWA, Local Governments contribute 25 per cent of eligible Category B reconstruction costs up to a capped amount.

As a result, access to recovery funding is influenced by a combination of event activation thresholds, State expenditure thresholds and Local Government contribution requirements, creating a framework that can be complex to administer and difficult to understand.

Colvin Review Findings

The Colvin Review found that the current activation and cost-sharing arrangements are unnecessarily complex and create inequities between jurisdictions. It noted that access to Commonwealth funding is influenced not only by the impact of an individual disaster, but also by the total level of disaster expenditure incurred by a State in a financial year. The Review recommended simplifying activation thresholds and reimbursement arrangements to improve equity, predictability and earlier access to Commonwealth cost-sharing.

Proposed Changes

The Australian Government has proposed replacing the current Small Disaster Criterion and State expenditure thresholds with a new event-based activation model. Under the proposed Disaster Recovery Funding Framework (DRFF):

- The current SDC of $240,000 would be replaced by an event-based activation trigger point of $2.7 million for Western Australia, based on the total eligible costs of a disaster event across all affected Local Government areas.
- Once the trigger point is exceeded, the Australian Government would contribute 50 per cent of eligible recovery costs above the threshold.
- The current State expenditure thresholds would be removed.

The Australian Government has advised that the proposed threshold is intended to recognise the primary responsibility of states and territories for managing smaller-scale disaster recovery and ensure that Commonwealth funding is targeted towards larger-scale disaster events that generate the majority of recovery costs. The Discussion Paper notes that disaster events costing between $240,000 and $2 million account for almost half of DRFA activations but only around 1 per cent of total eligible expenditure.

Potential Implications for Western Australian Local Government

The proposed increase in the activation threshold from $240,000 to $2.7 million would result in significantly fewer Western Australian disaster events qualifying for Commonwealth assistance under the DRFF, unless alternative activation arrangements are introduced.

The implications for Local Government will depend heavily on how the Western Australian Government responds to the new framework. While the State currently funds eligible reconstruction costs below the first Commonwealth expenditure threshold, there is no dedicated State recovery funding framework to support activities outside the DRFA. If disaster events that currently qualify for assistance no longer meet the proposed Commonwealth threshold, there is uncertainty regarding how recovery costs would be funded and whether Local Governments would face increased financial exposure. WALGA does not support increasing activation thresholds unless effective State recovery funding arrangements are established for disasters that do not meet the revised threshold.

The current Small Disaster Criterion has not been updated since 2004. If adjusted broadly in line with inflation, the threshold would be approximately $450,000 in today's dollars, providing a useful reference point when considering the scale of the proposed increase to $2.7 million.

The proposed reforms could provide financial benefits to Western Australia through earlier access to Commonwealth cost-sharing and the removal of annual State expenditure thresholds. Historically, Western Australia has generally not reached the higher Commonwealth reimbursement thresholds available under the DRFA. If the proposed 50:50 cost-sharing model delivers financial benefits to the State, consideration should be given to reinvesting those benefits into State-based disaster recovery and resilience funding arrangements, including support for disasters that do not meet Commonwealth activation thresholds.

The design of activation arrangements will be critical. WALGA considers that access to recovery assistance should be based on demonstrated disaster impacts and recovery needs, rather than solely on eligible expenditure or formal emergency declarations. This is particularly relevant in Western Australia, where some events can affect large geographic areas and generate significant recovery costs without resulting in an Emergency Situation Declaration or State of Emergency Declaration under the *Emergency Management Act 2005*.

The impacts of these changes are unlikely to be evenly distributed across the sector. Smaller regional and remote Local Governments, which experience a disproportionate number of DRFA activations and often have limited financial capacity, would be most affected by a higher activation threshold unless complementary State arrangements are established.

While the most significant financial impacts relate to essential public asset reconstruction, the proposed activation threshold would also influence access to broader recovery assistance under the DRFF, including community recovery, local economic recovery and environmental recovery measures. WALGA considers that these forms of assistance should be activated on the basis of demonstrated recovery need and community impact, rather than solely by reference to eligible reconstruction expenditure.

Recommendations

7. The Australian and Western Australian Governments should ensure that the proposed activation threshold reforms deliver improved recovery outcomes overall and that no Local Government or community is disadvantaged as a result of the transition from the DRFA to the DRFF.
8. Where disaster events fall below Commonwealth activation thresholds, alternative State-based recovery funding arrangements should be available to ensure Local Governments and communities continue to have access to recovery assistance and are not exposed to unreasonable recovery costs.
9. Transition to the DRFF should not occur until alternative State recovery funding arrangements are established for disasters that do not meet Commonwealth activation thresholds.
10. Activation and eligibility arrangements should recognise the full range of disaster impacts, including social, economic, environmental and community recovery needs. Access to recovery assistance should be based on demonstrated disaster impacts and recovery needs and should not rely solely on eligible infrastructure reconstruction expenditure or formal emergency declaration mechanisms.
11. If the proposed 50:50 Commonwealth-State cost-sharing arrangements provide financial benefits to Western Australia, those benefits should be reinvested into State-based disaster recovery and resilience funding arrangements.

4.2. Nationally consistent assistance packages so people and communities have clearer expectations about what support is available after a disaster.

4.2.1. Standardised recovery packages

Current Situation

Currently, disaster recovery assistance under the DRFA is delivered through four categories of support. Categories A and B are available following activation of the DRFA, while Categories C and D provide additional assistance for more severe or exceptional disaster events.

- Category A – Emergency Hardship Assistance supports individuals and families through emergency payments and immediate relief measures.
- Category B – Infrastructure and Asset Recovery supports the restoration of essential public assets, including Local Government roads, and assistance to small businesses and primary producers.
- Category C – Community Recovery supports communities, regions or sectors experiencing significant impacts that are not adequately addressed through Categories A and B.
- Category D – Exceptional Circumstances Assistance supports recovery activities where impacts are considered extraordinary and cannot be addressed through other DRFA measures.

While the current arrangements provide flexibility, Categories C and D can be complex and time-consuming to activate. Funding proposals are often developed after a disaster has occurred and require additional State and Commonwealth consideration, which can delay access to recovery assistance for impacted communities. In recent years, Category C and D funding has supported a range of community recovery, economic recovery, environmental recovery and resilience initiatives that sit outside traditional infrastructure reconstruction activities.

Colvin Review Findings

The Colvin Review found that the current Category A-D structure is complex, difficult to navigate and inconsistently applied across jurisdictions. It concluded that assistance should be organised around recovery needs and recovery outcomes rather than funding administration processes. Recommendation 37 of the review proposed replacing the existing DRFA categories with a more structured framework aligned to recovery outcomes and recovery domains. The Review also recommended greater national consistency through standardised assistance measures with clearer activation criteria and streamlined administration.

Proposed Changes

The proposed DRFF would replace the current Category A-D structure with a series of standardised recovery packages aligned to key recovery functions:

- **Individuals and Families** – nationally consistent hardship assistance for disaster-affected people.
- **Community Recovery** – including clean-up activities, mental health and wellbeing services, disability services, support for not-for-profit organisations and Community Recovery Officers.
- **Local Economic Recovery** – support for small businesses and primary producers.
- **Environmental Recovery** – support for environmental recovery activities.
- **Exceptional Circumstances Assistance** – additional support for severe or catastrophic events where recovery needs cannot be met through the standardised recovery packages.

Potential Implications for Western Australian Local Government

The proposed package structure represents a significant shift in the way disaster recovery assistance is organised and delivered. By aligning assistance with recovery outcomes rather than funding categories, it has the potential to improve clarity, reduce administrative complexity and provide greater certainty regarding available recovery support.

Local Governments play a key role in supporting the social, economic and environmental wellbeing of their communities. Under the *Emergency Management Act 2005*, Local Governments are responsible for coordinating community recovery and often manage recovery activities for months or years following a disaster. The proposed Community Recovery package has the potential to strengthen Local Government recovery capability and improve long-term community wellbeing outcomes.

Many elements of the proposed packages remain under development. Their effectiveness will depend on the detailed design of eligibility criteria, funding levels, activation arrangements and administrative requirements. It will be important to ensure that assistance currently available through Categories C and D remains accessible under the new framework and that sufficient flexibility is retained to respond to different disaster types, scales and local circumstances, particularly in regional and remote communities.

While greater national consistency may improve clarity and predictability, standardised assistance measures should not result in inequitable outcomes for communities with different needs and operating environments. In Western Australia, the costs of recovery, access to services and impacts on communities can vary significantly, particularly in regional and remote areas. Assistance measures, including support for individuals and families, should retain sufficient flexibility to account for differences in remoteness, cost of living, service access and local recovery needs. WALGA considers that equitable recovery outcomes are more important than consistent funding amounts or delivery approaches.

Activation and eligibility arrangements for recovery packages should recognise the full range of disaster impacts, including social, economic, environmental and community recovery needs. Access to Community Recovery, Local Economic Recovery and Environmental Recovery assistance should be based on demonstrated recovery need and community impacts, regardless of whether eligible infrastructure reconstruction expenditure exceeds the disaster activation threshold.

Recommendations

12. The Australian Government should work with Local Governments in the design and implementation of the standardised recovery packages to ensure they are fit-for-purpose, flexible and capable of responding to different disaster types, scales and local recovery needs, including those of regional and remote communities.
13. Standardised recovery packages should deliver equitable recovery outcomes and retain sufficient flexibility to recognise differences in remoteness, cost of living, service access and community need.
14. Recovery assistance currently available through Categories C and D should remain accessible under the DRFF through clearly defined recovery packages with simplified activation processes and reduced administrative burden.
15. The DRFF should retain an Exceptional Circumstances Assistance mechanism to ensure additional recovery support remains available for severe and catastrophic disasters where recovery needs exceed those addressed through standardised recovery packages.
16. Local Governments should be actively involved in the development of impact assessments, recovery plans and requests for additional recovery assistance under the DRFF.

4.2.2. Resilient infrastructure scheme

Current Situation

Currently, the DRFAWA supports the reconstruction of eligible essential public assets to their pre-disaster function and standard. In practice, this generally means damaged assets are rebuilt on a like-for-like basis, with limited opportunities to incorporate resilience improvements or reduce future disaster risk.

Western Australian Local Governments manage approximately $49 billion in public assets, including around 87 per cent of the State's public road network. Many of these assets are repeatedly damaged by natural hazards, particularly in regional and remote areas. Reconstructing infrastructure to its pre-disaster standard can leave assets vulnerable to future disaster impacts, prolong community disruption and result in repeated reconstruction costs over time.

While betterment funding has occasionally been available through existing DRFA arrangements in Western Australia, access has generally relied on separate Category D approvals and additional evidentiary and administrative requirements. Unlike other jurisdictions, Western Australia has not yet implemented an efficiencies framework to support betterment.

Colvin Review Findings

The Colvin Review identified a need to strengthen investment in disaster resilience and reduce the long-term costs of disaster recovery. It found that rebuilding infrastructure to pre-disaster standards is often inefficient and can perpetuate future disaster risk. The

Review recommended that disaster recovery funding should place greater emphasis on reducing future harm and integrating betterment as a standard component of recovery arrangements. The Review also found that investment in resilient reconstruction can deliver significant long-term economic benefits through reduced future damage, lower recovery costs and improved community resilience.

Proposed Changes

The proposed Disaster Recovery Funding Framework would introduce a new Resilient Infrastructure Scheme designed to support the restoration and reconstruction of damaged essential public assets to a more resilient standard. Under the proposed model:

- Eligible reconstruction projects could access additional funding of up to 15 per cent for resilience improvements, cost shared between the Commonwealth and State Governments, with each contributing up to 7.5 per cent.
- The scheme would replace existing betterment arrangements that currently rely on Category D approvals and efficiencies provisions (which have not yet been made available in Western Australia).
- Eligibility would be based on factors such as disaster risk, repeat damage, asset importance and value-for-money considerations.
- The scheme would create an opportunity to review the definition of essential public assets, including consideration of community, recreational and cultural infrastructure.
- The Australian Government has indicated that the proposed 15 per cent resilience loading is intended as a starting point for consultation and further design work.

Potential Implications for Western Australian Local Government

The proposed Resilient Infrastructure Scheme represents one of the most significant reforms under the DRFF for Western Australian Local Governments. By supporting the reconstruction of damaged assets to a more resilient standard, the scheme has the potential to reduce repeat damage, improve long-term value for public investment, reduce future recovery costs and strengthen community resilience following disaster events.

The proposed review of eligible assets may also create opportunities to better support infrastructure that contributes to community resilience, including community, recreational and cultural assets that are currently excluded from many recovery funding arrangements.

Realising these benefits in Western Australia will depend on the Western Australian Government agreeing to participate in the proposed Commonwealth-State cost-sharing arrangements and fully implementing the scheme through the DRFAWA. Without State participation, the benefits of the proposed scheme may not be realised in Western Australia.

A key area of uncertainty is how the proposed 15 per cent resilience funding allocation would operate in practice. It is currently unclear whether the additional funding would be calculated for individual reconstruction projects, broader reconstruction programs, or another funding basis. Greater clarity is required to understand the practical value of the scheme for Local Governments.

There is also uncertainty regarding whether a fixed 15 per cent resilience allocation will be sufficient to achieve meaningful betterment outcomes. The cost of resilience improvements can vary considerably depending on the asset, hazard exposure, site conditions and desired risk reduction outcome. For some assets, particularly in regional and remote areas, meaningful resilience improvements may require investment well beyond the proposed funding allocation.

The Discussion Paper's focus on risk, repeat damage and asset importance highlights the need for a stronger understanding of infrastructure vulnerability and resilience priorities before disaster events occur. Identifying assets that are repeatedly damaged, critical to community connectivity, or essential to economic and community functioning can help inform both future risk reduction investment and resilient reconstruction opportunities. However, many Local Governments currently lack the funding, technical expertise, asset data and analytical capability required to undertake this work. Smaller and less well-resourced Local Governments may be particularly disadvantaged if access to resilience funding depends on detailed pre-disaster analysis without corresponding capability support.

WALGA considers that the primary objective of the Resilient Infrastructure Scheme should be to achieve demonstrable risk reduction outcomes. Reconstruction projects should be assessed on their individual merits, taking into account the nature of the asset, hazard exposure, repeat damage history and the resilience benefits that can be achieved. Funding arrangements should provide sufficient flexibility to support resilience measures that deliver strong long-term value, rather than being constrained by a fixed funding percentage.

Recommendations

17. The Australian Government should implement a Resilient Infrastructure Scheme that embeds betterment and resilient reconstruction as standard components of disaster recovery funding.
18. The Australian and Western Australian Governments should work together to ensure full implementation of the Resilient Infrastructure Scheme in Western Australia, including expanding eligibility to community, recreational and cultural assets that are critical to community resilience, recovery and wellbeing.
19. The Resilient Infrastructure Scheme should provide sufficient funding to deliver approved resilience measures, without requiring Local Governments to contribute costs beyond agreed Commonwealth and State cost-sharing arrangements.
20. Resilience funding should be based on the risk reduction outcomes and long-term value delivered by individual reconstruction projects, with flexibility to fund resilience measures that exceed 15 per cent of reconstruction costs where justified by a strong risk reduction case.
21. The Australian Government should support Local Governments to identify infrastructure vulnerabilities, resilience priorities and future resilient reconstruction opportunities, including through risk assessment, asset analysis and strategic planning activities.

4.3. Impact of Disaster on First Nations People

Current Situation

The NEMA Discussion Paper notes that First Nations communities can experience disproportionate impacts from disasters, including impacts on housing, community wellbeing, cultural connections and connection to Country. These impacts can be compounded by remoteness, existing socioeconomic disadvantage and repeated exposure to disaster events.

Proposed Changes

The Australian Government has proposed greater engagement with First Nations people in the design and delivery of recovery support. The proposed reforms recognise that recovery is not solely about financial assistance, but also about ensuring First Nations communities are involved in identifying recovery needs and shaping recovery solutions.

Example Case Study: Impacts and Recovery for First Nations Communities Following the 2023 Kimberley Floods

The 2023 Kimberley Floods demonstrate how disasters can have complex and lasting impacts on First Nations communities, extending well beyond physical damage to homes and infrastructure. The floods had significant impacts on Fitzroy Crossing and Aboriginal communities across the Kimberley region, affecting homes, infrastructure, community facilities, cultural sites, family connections and connection to Country.

For First Nations communities, the impacts extended beyond physical damage. Floodwaters affected culturally significant sites, altered parts of the river system and surrounding landscape, and disrupted people's connection to Country. Many Traditional Owners described grief associated with changes to the landscape and damage to places of cultural importance. The disaster also affected community wellbeing, family networks, cultural practices and access to services. As a result, recovery needs extended well beyond the reconstruction of physical assets and included social and emotional wellbeing support, community reconnection, housing, access to services and cultural recovery.

The Shire of Derby-West Kimberley played a key role in local recovery coordination and community engagement, working alongside State agencies, Aboriginal organisations and community leaders. The Shire supported the administration of the Fitzroy Valley Flood Recovery Working Group, a community-led group including representatives from the Fitzroy Valley's major language groups, community members and local businesses that helped guide recovery priorities and decision-making. The Shire also operated Community Flood Hubs, which provided information, outreach, case management and support services to affected residents and communities. Recovery efforts included targeted and mobile outreach to remote Aboriginal communities, community wellbeing initiatives, youth programs and community-led activities designed to reconnect people and support healing following the disaster.

The Kimberley Floods State Recovery and Resilience Plan recognised the importance of working closely with Traditional Owners and Aboriginal organisations throughout the recovery process. The recovery experience demonstrated that effective recovery for First Nations communities requires more than the restoration of infrastructure. It requires sustained support for community wellbeing, cultural recovery, connection to Country and Aboriginal-led decision making. The Kimberley floods recovery experience highlights the importance of disaster recovery arrangements and funding models that recognise the social, cultural and community impacts of disasters alongside physical reconstruction, and support Local Governments to work in partnership with Aboriginal communities to deliver place-based recovery outcomes.

Potential Implications for Western Australian Local Government

Local Governments are responsible for coordinating community recovery and often work closely with Aboriginal communities before, during and after disaster events. Effective recovery outcomes depend on genuine engagement with affected communities and recognition of local cultural, social and community priorities.

For many communities, recovery extends beyond rebuilding physical assets and infrastructure. Recovery may also involve restoring community wellbeing, supporting social and cultural connections, and recognising the importance of connection to Country.

The proposed reforms provide an opportunity to strengthen place-based recovery approaches and ensure recovery arrangements better recognise the needs and priorities of Aboriginal communities across Western Australia.

Recommendations

22. Recovery arrangements should support genuine engagement with Aboriginal communities in the identification, design and delivery of recovery activities affecting their communities.
23. Recovery funding arrangements should recognise that recovery outcomes for Aboriginal communities may extend beyond physical reconstruction and include social, cultural and community wellbeing outcomes.

4.4. Streamlining data and reporting

Current Situation

The DRFA is the primary source of disaster recovery funding available to support Western Australian Local Governments following eligible disaster events through the DRFAWA. While the framework provides important financial assistance, Local Governments consistently report challenges associated with disaster activation timeframes, evidentiary requirements, approvals, claiming processes, audits and reimbursement timeframes.

WALGA has consistently advocated for streamlined administration, reduced evidentiary requirements, faster reimbursement and increased access to upfront funding. Delays in assessments, approvals and reimbursement can create significant cashflow pressures, particularly for smaller regional and remote Local Governments with limited financial capacity. Delays in DRFA activation decisions can also create uncertainty regarding eligibility, recovery planning, procurement decisions and financial commitments.

The 2025 WALGA Local Government Emergency Management Survey found that 75 per cent of Local Governments reported low to moderate confidence in their ability to apply for DRFAWA funding. Further, 59 per cent of Local Governments that had accessed DRFAWA funding since 2020 reported experiencing delays or difficulties. Common issues included damage assessments, cost estimation processes, evidence collection, compliance and auditing requirements, and agreement of project scope and costs.

Survey responses also highlighted concerns regarding the complexity of administrative processes, reimbursement delays, limited recognition of Local Government recovery costs and funding arrangements that can create barriers to accessing support. Many Local Governments reported that important recovery costs, including internal labour, project management, administration and community recovery activities, are either inadequately recognised or ineligible under current arrangements.

Colvin Review Findings

The Colvin Review found that the DRFA is administratively complex and places a significant burden on delivery agencies. The Review identified reporting, claiming, acquittal and assurance processes as key areas requiring reform and recommended that recovery funding arrangements be simplified, streamlined and made more efficient. The Review also identified a need to improve the speed and predictability of funding flows, reduce duplication and enable recovery agencies to focus on recovery delivery rather than compliance processes. These findings are reflected in the NEMA Discussion Paper, which acknowledges that current DRFA audit and assurance arrangements may impose a significant administrative burden on states, delivery agencies and Local Governments.

5. Proposed Changes

The Australian Government has proposed a range of reforms to reporting, claiming, audit and assurance arrangements under the proposed DRFF, including:

- Progress and financial reporting across all categories of DRFF assistance.
- Retention of core reporting information, including project status, expenditure to date and estimated final costs.
- Removal of infrastructure efficiencies reporting requirements.
- Improvements to reporting and claiming systems.
- Further work on financial claiming arrangements, including opportunities for advance payments and more regular reimbursement claims.
- Consideration of alternative audit and assurance models to reduce duplication between State and Commonwealth processes.
- A revised evaluation framework focused on recovery outcomes at the disaster event level rather than individual recovery measures.

The Discussion Paper indicates that eligible expenditure under the DRFF is expected to remain broadly consistent with current DRFA eligibility arrangements. Further work will be undertaken on claiming processes, audit and assurance arrangements, evaluation requirements and implementation arrangements.

6. Potential Implications for Western Australian Local Government

Reducing administrative burden should be a key outcome of the proposed reforms. Local Governments consistently report that evidentiary requirements, claim preparation, multiple review processes and reimbursement delays create significant administrative and financial challenges during recovery.

The proposed review of reporting, claiming, audit and assurance arrangements provides an opportunity to reduce duplication between State and Commonwealth processes, improve funding certainty and timeliness, and better recognise existing Local Government governance, procurement and financial management systems.

The reforms also present an opportunity to adopt a more proportionate approach to evidence requirements. Many Local Governments report difficulties providing pre-event records, photographs and condition data required to support claims, particularly where response and recovery activities must take priority immediately following an event. Consideration should be given to greater recognition of existing asset management records, inspection programs and asset registers as evidence where appropriate, and scaling evidentiary requirements according to the value and complexity of claims.

Local Governments have also identified a need for practical, fit-for-purpose reporting and claiming systems. Improvements should reduce manual data entry, duplication of information and reliance on spreadsheet-based processes, making it easier to prepare, submit and track recovery claims.

The effectiveness of the proposed reforms will ultimately depend on whether they deliver practical improvements for Local Governments, including faster disaster activation decisions, faster approvals, reduced administrative burden, clearer guidance on eligible expenditure and more timely reimbursement of recovery costs. Particular consideration should be given to regional and remote Local Governments, where workforce constraints and limited specialist resources can make compliance with complex funding requirements especially challenging.

Local Governments also continue to identify gaps in the recognition of recovery delivery costs. Recovery often requires the diversion of existing staff, engagement of contractors, project management resources and community recovery activities, all of which create costs that are not always adequately recognised under existing arrangements.

The reforms also provide an opportunity to clarify Commonwealth and State roles and responsibilities and establish a more efficient and predictable recovery funding system. If the proposed event-based activation thresholds and 50:50 cost-sharing arrangements are implemented, the Western Australian Government should also review and streamline State-level recovery processes to ensure the benefits of reform flow through to Local Governments and communities.

Recommendations

24. The Australian Government should work with Local Governments and the Western Australian Government to ensure reforms to reporting, claiming, audit and assurance arrangements deliver a demonstrable reduction in administrative burden, improved timeliness of funding and better recovery outcomes for Local Governments.
25. A streamlined DRFF should:
    a. Introduce advance payments and more regular reimbursement arrangements to reduce cashflow pressures on Local Governments.

b. Establish mandatory service standards for both Commonwealth and State Governments, with clear timeframes for disaster activation decisions, assessments, approvals, claims processing, audits and reimbursement. Local Governments should receive timely advice regarding declaration status, eligibility and expected decision timeframes, supported by clear and time-bound dispute resolution mechanisms.
c. Implement a fit-for-purpose digital recovery funding system to support damage assessments, claiming, reporting, audit and reimbursement processes, replacing spreadsheet-based and manual reporting processes.
d. Clarify and expand eligible expenditure to include the full range of recovery delivery costs, including internal labour, administration, project management, staff diverted from normal duties, community recovery activities and other necessary inputs where contractors are unavailable or impractical.
e. Maintain eligibility for backfill staff and support flexible workforce arrangements, including contractors, surge capacity, overtime and temporary staffing arrangements.
f. Introduce a risk-based evidentiary framework that scales requirements according to the extent and complexity of works, allows alternative forms of evidence including asset management records and asset registers, and supports post-event validation where real-time documentation is not practical.
g. Recognise existing Local Government financial management, procurement and audit controls and reduce unnecessary layers of approval.
h. Develop clear guidance and simplified processes for managing claims across overlapping or consecutive disaster events.
i. Provide clear and consistent guidance on eligible expenditure, evidence requirements and claim preparation, supported by practical tools, templates, training and ongoing support for Local Governments.

6.1. Risk Reduction Funding

Current Situation

Disaster risk reduction is critical to reducing the long-term social, economic, environmental and financial impacts of disasters on communities and governments. As disaster frequency and severity increase, there is a growing need to invest in measures that reduce risk before disasters occur. Local Governments play a central role in identifying, assessing and managing local disaster risks. However, many Local Governments, particularly in regional and remote areas, have limited financial and workforce capacity to implement mitigation and resilience projects without external support.

WALGA has consistently advocated for increased investment in disaster risk reduction and resilience, noting that demand for funding significantly exceeds available programs and that highly competitive grant processes can disadvantage smaller Local Governments with limited capacity to develop grant-ready projects.

Colvin Review Findings

The Colvin Review found that Australia needs to significantly increase investment in disaster risk reduction and resilience to reduce future disaster impacts and recovery costs. It recommended a more evidence-informed and risk-based approach to disaster funding and the development of a Nation-wide Natural Disaster Risk Profile to guide investment decisions. The Review also recognised that many Local Governments lack the capacity and capability to undertake disaster risk reduction activities and identified a need for greater investment in Local Government capability, capacity and resilience.

Proposed Changes

The Australian Government has proposed a new Risk Reduction Stream as part of the DRFF. The Risk Reduction Stream would:

- Consolidate existing Commonwealth disaster resilience and risk reduction funding programs.
- Support a more strategic and nationally coordinated approach to risk reduction investment.
- Be informed by national disaster risk information and evidence-based assessments of risk.
- Prioritise initiatives that reduce future disaster impacts and recovery costs.
- Support a broader range of prevention, preparedness and resilience activities.
- Align investment decisions with national disaster outcomes and risk priorities.

Potential Implications for Western Australian Local Government

Local Governments are often best placed to identify local risks and implement mitigation measures, but frequently lack the capacity, workforce and funding required to do so at the scale needed.

The 2025 WALGA Emergency Management Survey found that 90 per cent of Local Governments had maintained or increased investment in emergency management activities over the previous two years. Despite this, 54 per cent reported insufficient staffing to meet current emergency management responsibilities. More than 70 per cent identified co-contribution requirements and administrative requirements as barriers to accessing funding, more than 60 per cent reported available funding is insufficient to meet local needs, and almost half considered current emergency management grant programs inadequate.

The WALGA Local Emergency Management Arrangements Improvement Program identified similar challenges in relation to emergency risk assessment. While Local Governments recognise the value of risk assessments, many lack the resources, data, specialist expertise and technical support required to assess, quantify and prioritise disaster risks. This is particularly relevant given the proposed Risk Reduction Stream would prioritise investment based on risk information and evidence-based assessments. Without additional capability support, there is a risk that smaller and less well-resourced Local Governments may be disadvantaged in accessing funding, not because risk is lower, but because they have a reduced capacity to demonstrate that risk.

Effective risk reduction and resilient reconstruction also depend on identifying infrastructure, community assets and locations that are most exposed to disaster risk. However, many Local Governments currently lack the funding and capability required to undertake the analysis and planning needed to identify and prioritise future resilience investments.

These findings reinforce WALGA's long-standing position that risk reduction funding should support both risk reduction and resilience projects and the capability required to identify, assess and prioritise disaster risks. Future funding arrangements should be accessible, equitable and responsive to the varying needs and capacities of Local Governments.

Recommendations

26. The Australian Government should significantly increase investment in Local Government disaster risk reduction and resilience initiatives, recognising that proactive investment reduces future disaster impacts, recovery costs and pressure on government resources.
27. WALGA supports an evidence-informed and risk-based approach to risk reduction funding, provided it is coordinated with State risk assessment processes, avoids duplication, and is supported by investment in Local Government capability, data, tools and technical expertise. Funding arrangements should recognise differing levels of Local Government capability, capacity and risk maturity and ensure smaller and less well-resourced Local Governments are not disadvantaged in accessing funding.
28. The design of the Risk Reduction Stream should recognise the varying capacity and resource constraints of Local Governments and ensure smaller, regional and remote Local Governments are able to access funding regardless of workforce limitations, specialist capability gaps or grant development capacity.
29. Risk reduction funding should support infrastructure resilience, community resilience, preparedness, capability-building and locally led risk reduction initiatives, including the planning and risk assessment activities needed to identify and prioritise future investments

14.2 Rotary Club of Geraldton – In kind Donation

Applicant:	Shire of Yalgoo
Date:	20/7/2026
Reporting Officer:	Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY
That Council consider an in kind Donation to the Rotary Club of Greater Geraldton.

COMMENT
As per previous years the Shire has receive a request to provide a “Yalgoo Prospecting Package” as a donation to the Rotary Club of Greater Geraldton Radio Auction.

STATUTORY ENVIRONMENT
Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS
NIL

VOTING REQUIREMENT
Simple Majority

OFFICERS RECOMMENDATION

That Council approve an in-kind accommodation (prospecting) package as per previous years as a donation to the Rotary Club of Greater Geraldton Radio Auction.

14.3 WALGA Annual General Meeting and Voting Delegates

Applicant:	Shire of Yalgoo
Date:	22/7/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider voting delegates and attendance for the WALGA Annual General Meeting and Convention.

COMMENT

The Western Australian Local Government Association Convention LGC26 has been announced and a program is available online.
https://walga-lgc26.eventsairsite.com/

All Councillors are encouraged to attend from Wednesday 16th September to Friday 18th December. A motion is not required as this is governed by the Shires Attendance at Events Policy.

Optional Functions include:
Welcome Drinks $130
Kingsman Soiree $200
Icons Breakfast $120

No member motions have been proposed by Council. The deadline for which is 30 July 2026. Registration of voting delegates is available until the convention.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council delegate to the Shire President appointment of voting delegates for the WALGA Annual General Meeting 2026.

14.4 Report to Minister on Significant Findings

Applicant:	Shire of Yalgoo
Date:	22/7/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Correspondence from the Minister for Local Government 2025 Audit Opinion Response to Minister regarding the 2025 Audit Opinion

SUMMARY

That Council endorse a response to the Minister for Local Government.

COMMENT

Shortly after last months Ordinary Council Meeting, where a letter addressing 2025 audit findings was presented, the Shire received a response to the previous audit letters from the Minister for Local Government as attached.

Initially the Ministers comments presented some confusion as they contradicted the advice published by the Office of the Auditor General.

Advice provided by the Department of Local Government is as follows:

"Audit management letters do not meet the definition of an audit report under the Local Government Act 1995 (the Act), therefore significant items reported in audit management letters do not trigger a requirement to report to the Minister under section 7.12A of the Act.

Modified audit reports, i.e., qualified, adverse or disclaimer, can be considered significant matters, therefore trigger a requirement to report to the Minister under section 7.12A of the Act."

The OAG position published on their website https://audit.wa.gov.au/resources/local-government/faqs/ directly conflicts with this position but as the Department is the regulator it is suggested that we defer to their interpretation.

In the previous response, not yet actioned, the Local Government responded to the significant findings and not the reasons for a modified audit.

It is suggested that Council revoke the previous response and endorse a new submission as presented addressing the remaining finding from 2024 and the reason the 2025 audit opinion was qualified.

Nothing proposed appears to conflict with the other requirements of Section 7.12A

Mover, Seconder and endorsement by a Third required to revoke the previous motion.

COUNCIL RESOLUTION – 2026-07-15
Moved: Cr Kieran Payne Seconded: Cr Raelene Kroon
That Council: 1. Endorses the Report to the Minister for Significant Audit Findings in 2024/2025; and 2. Agrees to present the report to the Minister for Local Government; and 3. Agrees to publish the report on the Shires Website.
CARRIED: 6/0

STATUTORY ENVIRONMENT
Local Government Act 1995

Section 7.12A

(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 Resolution 2026-07-15 be revoked in light of the position put forward by the Department of Local Government.

OFFICERS RECOMMENDATION

That Council:
1. Endorses the Report to the Minister for Significant Audit Findings in 2024/2025; and
2. Agrees to present the report to the Minister for Local Government; and
3. Agrees to publish the report on the Shires Website.

Office of Hon Hannah Beazley MLA
Minister for Local Government; Disability Services;
Volunteering; Youth; Gascoyne

Our ref: 84-10789

Mr Ian Holland
Chief Executive Officer
Shire of Yalgoo
Email: ceo@yalgoo.wa.gov.au

Dear Mr Holland

Thank you for your letter dated 28 April 2026 regarding the Shire of Yalgoo's (the Shire) report submitted in accordance with section 7.12A of the *Local Government Act 1995*, outlining the actions undertaken to address the significant matters identified by the auditor on 19 February 2026 for the Shire's 2023 and 2024 annual financial reports.

The actions required to be reported were the items from the 2023 and 2024 Independent Auditor's Reports that led to the qualified audit opinions. The items were:

- Infrastructure asset valuations, which had not been conducted on a timely basis,
- Cash and cash equivalents, where appropriate audit evidence could not be provided for unreconciled balances, and
- Accrued income was overstated, as a funding body had later confirmed a lesser amount would be paid.

I note that the Shire's 2025 Independent Auditor's Report was recently issued on 11 May 2026. The report contains a qualified opinion in relation to the prior year (2024) figures. However, it indicates that the Shire's actions have been effective in addressing the three significant issues previously raised by the auditor.

I acknowledge the Shire has been operating under considerable pressure to complete the outstanding audits with limited staff resources and conflicting availability with the auditors, whilst continuing to deliver essential services to the community with minimal disruption.

I am pleased to note that the Shire is now undertaking its 2025-26 interim audit in a timely manner.

Yours sincerely

Hon Hannah Beazley MLA
MINISTER FOR LOCAL GOVERNMENT; DISABILITY SERVICES;
VOLUNTEERING; YOUTH; GASCOYNE
02 JUL 2026

Level 7, Dumas House, 2 Havelock Street WEST PERTH WA 6005
Telephone: +61 8 6552 6700 Email: Minister.Beazley@dpc.wa.gov.au

Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Yalgoo

To the Council of the Shire of Yalgoo

Qualified Opinion

I have audited the financial report of the Shire of Yalgoo (Shire) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Qualified Opinion

Infrastructure

My opinion in the prior year was qualified because roads infrastructure as disclosed in Note 7(a) of the financial report as at 30 June 2024 with a carrying value of $72,967,926 (1 July 2023: $71,282,698) had not been revalued as required by the regulations. The Shire was unable to correct these prior year figures in the current year. Consequently, my opinion on the current year financial report is also modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures.

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter – Restatement of Comparative Balances

I draw attention to Note 27 of the financial report which states that the amounts reported in the previously issued 30 June 2024 financial report have been restated and disclosed as comparatives in this financial report. My opinion is not modified in respect of this matter.

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Yalgoo for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
11 May 2026

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SHIRE OF YALGOO

Our reference:

Your reference:

27 July 2026

Dear Hon Hannah Beazley Minister for Local Government

Re: Report on Audit Findings (Qualified Opinion)

Thank you for your recent response to 23&24 year audits. As your and the Departments requirements differ from the advice of the Office of the Auditor General we have updated our processes.

As described in that correspondence, the reason for the Shires Qualified Opinion in 2025 was due to the timeliness of road infrastructure valuations. These valuations were completed within months of the legislated timeframe. The reason they were not actioned sooner was due to the aftermath of Cyclone Seroja, AGRN962 & AGRN1021 which resulted in significant road asset damage. It is impractical with our resources to understand the condition of our road network on a more regular basis. Our network is twice as long as the Mid West Main Roads Department with a fraction of the budget. The local government is seriously considering a reduction in our road network.

The Shire continues to work with DFES for an amenable outcome after recovery efforts to these two events were not reimbursed under Disaster Recovery Funding Arrangements (DRFAWA). While it makes comparisons between reporting periods more complex this delayed process has not impacted service delivery or resulted in financial implications.

During the Shires exit interview with the Office of the Auditor General, Assistant Auditor General Grant Robinson described how far the Shire had come in achieving our current levels of compliance.

The organisation still believes that this level of oversight is not required for an organisation of this size and regulatory burden is too high in terms of budget and community expectation. In order to meet or attempt to meet best practice for stakeholders outside the district significant resources have been expended. These are resources that could have contributed to community amenity or road safety. As with all our functions the Shire will continue to resource these requirements in an efficient manner.

Yours sincerely

Ian Holland
Chief Executive Officer
Shire of Yalgoo

Report endorsed by Council at the Ordinary Meeting held on the XX XXXX 2026

14.5 Consolidation and Update of Misconduct Reporting in Shire Policy and Code of Conduct Case Study

Applicant:	Shire of Yalgoo
Date:	24/7/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider a change to the agenda format which provides more detail in the minutes, with respect to agency conflicts of interest.

COMMENT

The Chief Executive Officer and the Shire President recently electronically attended a presentation by the Corruption and Crime Commission, WALGA and Mr. Tony Brown the Local Government Inspector. Details of this presentation will be circulated when available.

Key takeaways

Jurisdiction
Corruption and Crime Commission – Serious Misconduct
Public Sector Commission – Minor Misconduct (administration staff)
Local Government Inspector – Breaches of the LG Act and Serious Misconduct
Office of the Auditor General – Audit of financial risks

Categories of (recent/common) Suspected Serious Misconduct Allegations

- Timesheet Fraud
- Unlawful use of computer/computer systems
- Stealing
- Misuse of work assets/resources
- Corrupt awarding/renewing of a tender or contract
- Corrupt directive or request

Key Governance and Internal Controls

- Set and model an integrity culture
- Continuously review, test and update internal governance and controls, particularly for decision making
- Segregate duties (where possible)
- Review and update delegations of authority
- Review IT access, understand auditability and conduct audits
- Adopt risk based audit and assurance processes
- Conduct internal audits (beyond financial compliance)
- Provide staff education and awareness training
- Promote the reporting of any issues

Outside of audit recommendations it is suggested that the Audit and Risk Committee formed under a new independent Chair look to analyse these controls alongside the control reviews required by legislation.

Case Study
The remainder of this item and case study looks to provide relevant emerging examples as well as reference material to Councillors, that can be further developed and incorporated into Shire Policy.

Since the start of the calendar year the Office of the Local Government Inspector has published the *findings and orders made in relation to conduct* of 11 complaints/investigations. This item looks to examine recent matters where Councillors have been found in breach of the Local Government Act 1995.

The following website details findings and orders (to which 2 of the 11 had a breach recorded):
https://www.wa.gov.au/organisation/local-government-inspector/findings-and-orders

The recently recorded breach of a Geraldton Councillor (handed down by an adjudicator) provides further interpretation of the Model Code of Conduct and how it will be applied. This is referred to as Code of Conduct Breach No.2026-01048 publicly recorded on the attached link. Previous breach outcomes by the Local Government Standards Panel provide similar context to the topics discussed.

As the adjudicator in this instance states they did not have access to the City's previous Code of Conduct (prior to one adopted in March) they therefore made an assessment against the Model Code outlined in the Act.
Rule 18 in the Model Code of Conduct refers to Securing personal advantage or disadvantaging others.

With respect to a breach found under Rule 18 of the Model Code of Conduct the adjudicator must be satisfied with the following elements:

"(h) the person was a council member at the time of the alleged conduct;
(i) the person made use of their office;
(j) such use of the person's office was improper; and
(k) such use was to:
 (i) gain an advantage for the person or any other person; or
 (ii) cause a detriment to the local government or any other person."

In relation to recent activities undertaken by the Shire of Yalgoo – had a Councillor made use of their office to provide support to the proposed lessee of the Yalgoo Hotel prior to any public submissions being received or without a specific recommendation of Council it could hypothetically have been seen to advantage any person or disadvantage someone namely someone submitting an opposing submission (even though none were received). This in itself would not be a breach without an improper use of the persons office.

The adjudicator then points to a local government having a formal statutory role for liquor licensing matters. As the item did not return to Council, evidence was not

apparent supporting consideration of the dual roles or interests of the local government.
This dual role concept is examined later on but in relation to this point - if processes did or do not exist for a band 1 local government it highlights where this could be difficult for smaller local governments that do not have the support of directors and large departments.

Council do have an ability to support local businesses and without constraining this the adjudicator highlights that: *"This finding is only relevant to the Council's ability to support a business when: (ss) the Council itself has a financial interest in the outcome of a regulatory process for the business (in which case conflict of interest identification and management processes should be applied); or (tt) when the Council determines a commercial arrangement be subject to a later regulatory process and referred back to Council if there are objecting submissions."*

In relation to case 2026-01048 the adjudicator states *"I also find it more likely than not the Council's determination that should any objection submissions be received, the matter be referred back to the Council for final resolution, formalised the Council's expectation that potentially contentious matters in relation to the commercial lease or liquor licence would return to the Council in some way before being actioned. In my view this encompassed the additional potentially contentious step of writing of a letter of support for a liquor license on a Council-owned property some 18 months after the Council's lease resolution, given public interest and political matters could have (and clearly did) arise during that time."*

This assumption may warrant review as another interpretation could be that it speaks to following a specific legislative requirement, section 3.58(3), ie mandated consideration of submissions after an advertising period, irrespective of whether the Council expected to receive submissions or not.

Disclosure requirements by Councillors are quite descriptive. Significant legislation prescribes types of interests and how and when they are to be reported and recorded. This appears to overshadow or provide a jarring juxtaposition to the Council as a whole applying conflict of interest principles to their decision making on behalf of the organisation.

The adjudicator states that *"The LGA does not define the types of financial interest which a local government may have, and while it probably codifies conflicts of interest for individual council members, it does not deal with the financial interests of a local government as an entity itself."*

The Australian Public Service Commission provides the following with respect to Agency conflict of interest. https://www.apsc.gov.au/publication/aps-conflict-interest-management-framework-better-practice-model

‘Agency conflict of interest’
A conflict of interest that could call into question the independent decision-making of an agency (rather than an individual employee) due to a relationship with an external organisation or individual.

When determining whether an agency conflict of interest exists, agencies should consider whether:

- the agency is in a contractual relationship with the organisation
- the organisation has received or is likely to receive financial assistance from the Commonwealth
- the organisation's primary role is to lobby ministers or Government
- the organisation is regulated by the agency, or by another government agency
- engagement with the organisation would otherwise present a real or apparent conflict of interest
- the agency’s independent decision-making may be—or may reasonably be perceived to be—affected by the conflict of interest.

Agency conflicts of interest should be declared and mitigated as part of a general or activity-based conflict of interest declaration and management process. Where employees consider that there may be an agency conflict of interest, this should be discussed with the appropriate management.

This can be reinterpreted into the local context as:
A local government body conflict of interest occurs when an organisation's independent decision-making could be, or reasonably be perceived to be, compromised by its relationships, financial interests, or overlapping regulatory and commercial roles.
Common scenarios where these conflicts arise include:

- **Dual Roles:** When an agency acts as both the regulator of an industry and the provider of services within that same industry.
- **Procurement:** When an organisation must award contracts to or regulate a private entity it already has a financial or contractual relationship with.
- **Institutional Interests:** When an agency’s broader policy goals influence its ability to impartially investigate or regulate specific incidents.

Contract management is an area where the Shire is very cognizant of this issue. Where required, clauses are included that do not fetter the organisations responsibilities to act as a regulator or follow legislation.

For the time being conflicts of interest will continue to be assessed against an officer or elected members legislated requirements and policies that define ethical and impartial decision making. For context this is framed differently in the Code of Conduct that applies to officers of the local government, where they are required to “perform their duties impartially and in the best interests of the Shire, uninfluenced by fear or favour.”

It is proposed that in the interests of good governance and transparency that a secondary conflict of interest (disclosure) field be included with each agenda item that details “agency” disclosures. It is proposed that this field refer to existing Shire registers such as Lease and Contract registers. This field could help to identify situations where an element of the organisation is being regulated or overseen by responsibilities such as under Health or Food legislation. Administration and Council can then examine if the existing operating environment provides protection against bias or compromised decision making.

High level principles such as being open and accountable sometimes come into conflict with legal confidentiality requirements. Hypothetical situations such as this show it is easy to imagine that the Model Code of Conduct could result in decision making where specific rules are diametrically opposed.

A fair minded lay observer cognizant of all the facts will likely be the test as to whether an elected member has served in the public interest while simultaneously providing good government and not causing detriment to the local government or any other person.

STATUTORY ENVIRONMENT
Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS
Administration will update its employee processes and incorporate this changes into a future review of Governance Policies.

VOTING REQUIREMENT
Absolute Majority

OFFICERS RECOMMENDATION

That Council amends the Shires Standing Orders Policy to incorporate into Shire Agendas a recorded field which documents officer identified agency conflicts of interest or interests that are brought up during Council discussion.

14.6 Councillor Training and Scholarships

Applicant:	Shire of Yalgoo
Date:	20/7/2026
Reporting Officer:	Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Asia Pacific Cities Summit and Mayors Forum

SUMMARY
That Council consider training opportunities and applications.

COMMENT
The Western Australian Local Government Association is pleased to announce that nominations are now open for WALGA's new **Future Leaders Scholarship**, supporting Local Government Officers to undertake the LGA50120 Diploma of Local Government.

WALGA Training is proud to announce that nominations are now open for the 2026 Jacqui Dodd Diploma Scholarship.
The Scholarship supports Elected Members undertaking the LGA50220 Diploma of Local Government – Elected Member, the highest qualification available to Elected Members through WALGA Training.

Numerous other officer and elected member training opportunities exist for investigation.

An invitation for the Shire President to attend the Asia Pacific Cities Summit and Mayors Forum was received and is attached.

STATUTORY ENVIRONMENT
Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS
NIL

VOTING REQUIREMENT
Simple Majority

OFFICERS RECOMMENDATION

That Council receive the report on training and event opportunities.

OFFICE OF THE
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13 July 2026

Councillor Raul Valenzuela
President
Shire of Yalgoo
PO Box 40
YALGOO WA 6635

Dear Councillor

Invitation to attend the 2027 Asia Pacific Cities Summit (2027APCS) & Mayors' Forum
'Cities on the Move: From Vision to Impact'

Brisbane will host the **2027APCS** from **15–17 September 2027**, and I invite your city to be part of this important event. Join mayors and city leaders, industry experts and innovators from across the Asia-Pacific region and beyond to build partnerships, share proven approaches, and turn ideas into action.

For the past three decades, the APCS & Mayors' Forum has united visionary cities to accelerate cooperation, drive innovation and advance sustainable development. As the region's most diverse mayoral gathering, the APCS empowers cities to exchange ideas, forge strategic partnerships and deliver practical outcomes for their communities.

About Brisbane
Brisbane is Australia's gateway to the Asia-Pacific and one of the nation's fastest-growing urban economies, now valued at more than $200 billion. As host of the Brisbane 2032 Olympic and Paralympic Games, the city is delivering major infrastructure and strengthening its innovation-led economy, positioning Brisbane as a natural hub for global collaboration, investment and long-term partnerships.

Theme
The overarching theme for the 2027APCS is ***'Cities on the Move: From Vision to Impact'*** with three subthemes to be discussed:

- **Cities for Activation:** Connection. Co-creation. Legacy.
- **Cities for Innovation:** Transform. Advance. Scale.
- **Cities for Resilience:** Adapt. Strengthen. Thrive.

Who will attend
The APCS brings together an unmatched mix of public and private sector leaders from around the world. In 2023, when the APCS was last held in Brisbane, nearly 1,200 delegates from 171 cities, representing over 350 million people, including 118 Mayors and Deputy Mayors, joined the conversation.

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The Mayors' Forum

An exclusive, invitation-only program for Mayors and Deputy Mayors, the Mayors' Forum strengthens global networks, explores emerging trends and enables practical collaboration on future urban governance. The Forum concludes with the APCS Mayors' Accord, a declaration of shared priorities and commitments to building connected, innovative and resilient cities.

Additional opportunities for your city

- **Speaking opportunities:** Showcase your city's innovative projects and success stories aligned with the APCS themes.
- **City Leaders' Forum:** An exclusive platform for senior public servants to share insights, exchange strategies, and build powerful collaborations that deliver real impact for cities and communities.
- **Young Professionals' Program:** Engage emerging talent shaping the future of urban innovation.

Contact us

For further information, or to confirm your city's participation in the 2027APCS in Brisbane, please contact **Ms Nicole Andronicus** from my 2032 Host City, Global Relations and Economic Partnerships team by email at **AsiaPacific.CitiesSummit@brisbane.qld.gov.au** or by phone on **+61 7 3178 2377**. Alternatively, visit the APCS website at apcsummit.org or scan the QR code below.

I sincerely hope that I have the opportunity to welcome you to Brisbane for the 2027APCS.

Yours sincerely

Adrian Schrinner
LORD MAYOR

Ref: LM02412-2026

15 NOTICE OF MOTIONS

NIL

16 URGENT BUSINESS

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

17.1 Confidential Matter - Staffing

18 NEXT MEETING

The next Ordinary Meeting of Council is due to be held in the Paynes Find Community Centre, Paynes Find on Friday 28th August 2026 commencing at 11.00am.

19 MEETING CLOSURE

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

PUBLIC QUESTION TIME - FOR INFORMATION PURPOSES ONLY

The Shire of Yalgoo welcomes community participation during public question time of Council Meetings. The following is a summary of s5.24 of the Local Government Act 1995, the Local Government (Administration) Regulations 1996 and Shire Policy, to provide a guide for public question time.

To enable a prompt and detailed response to questions, members of the public are requested to lodge questions in writing to the Chief Executive Officer at least two days prior to a Council meeting. This can be done:

a. In person at the Shire of Yalgoo Office, 37 Gibbons St, Yalgoo

b. By emailing the Executive Support Officer s

c. By phoning the Executive Support Officer (08) 9962 8042

When registering a question members of the public will be required to provide the following for record keeping and response:

a. Name, Address, Contact Number and Name of Organisation representing (if any)

b. A written copy of the question to be asked at Public Question Time

It is recommended to arrive at the Council Meeting 15 minutes to commencement if you have not registered a question in advance.

The presiding Member will open Public Question Time where appropriate and, if necessary, provide a brief summary of the rules, regulations and procedures of Public Question Time.

1. The person asking the question is to state their name prior to asking the question.

2. Questions are to be directed through the chair, with the Presiding Member having the discretion of accepting or rejecting a question and the right to nominate a Councillor or Officer to answer.

3. In order to provide an opportunity for the greatest portion of the gallery to take advantage of question time, questions are to be as succinct as possible. Any preamble to questions should therefore be minimal and no debating of the issue between the Gallery, Councillors or Officers is permissible.

4. Where the Presiding Member rules that a member of the public is making a statement during public question time, then no answer is required to be given or recorded in response.

5. Questions which are considered inappropriate; offensive or otherwise not in good faith; duplicates or variations of earlier questions; relating to the personal affairs or actions of Council members or employees; will be refused by the Presiding Member as ‘out of order’ and will not be recorded in the minutes.

6. Questions from members of the public that do not comply with the Rules of Question Time or do not abide by a ruling from the Presiding Member, or where the member of the public behaves in a manner in which they are disrespectful of the Presiding Member or Council, or refuse to abide by any reasonable

direction from the Presiding Member, will be ruled ‘out of order’ and the question will not be recorded in the minutes.

7. Answers to questions provided in good faith, however, unless reasonable prior written notice of the question is given, answers should not be relied upon as being totally comprehensive.

8. The priority for asking questions shall be firstly ‘questions on which written notice has been given prior to the meeting’ (that is, prior to 12 noon on the day immediately preceding the meeting) and secondly, ‘questions from the floor’.

9. Public Question Time is set for a maximum period of 15 minutes, and will terminate earlier should no questions be forthcoming.

10. There are circumstances where it may be necessary to place limits on the asking of questions to enable all members of the public a fair and equitable opportunity to participate in Public Question Time. In these events the Presiding Member will apply the most appropriate limit for the circumstance. Generally each member of the public shall be provided a maximum two minutes time limit in the first instance, in which to ask a maximum of two questions (whether these are submitted ‘in writing’ or ‘from the floor’). A question may include a request for the tabling of documents where these are relevant to an issue before Council.

11. Should there be time remaining on the initial period for Public Question Time (i.e. 15 minutes) after all members of the public have posed their initial allotment of two questions, the Presiding Member will then allow members of the public to sequentially (in accordance with the register) ask further questions (with necessary limits in place as discussed above if required) until the initial period for Public Question Time has expired.

12. Any extension to the initial period for Public Question Time is to be limited to a period that will allow sufficient time for any remaining members of the public to ask their initial allotment of two questions.

13. Where a question (compliant to these rules) is raised and is unable to be answered at the meeting, the question shall be ‘taken on notice’ with an answer being given at the next appropriate Council Meeting.

14. Where a member of the public submitting a question is not physically present at the meeting, those questions will be treated as an item of correspondence and will be answered in the normal course of business (and not be recorded in the minutes).