



Minutes of the Special Meeting of the Yalgoo Shire Council,  
held in the Council Chambers, Yalgoo  
On Tuesday 6<sup>th</sup> July 2021 commencing at 5:00pm

## **1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

Cr Payne declared the meeting open at 5:01pm

## **2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**

MEMBERS: Cr Greg Payne, President, Cr Tamisha Hodder, Cr Raul Valenzuela

STAFF: Ian Holland, Chief Executive Officer

GUESTS:

OBSERVERS:

LEAVE OF ABSENCE:

APOLOGIES: Cr Gail Trenfield, Cr Percy Lawson and Cr Gail Simpson

## **3. DISCLOSURE OF INTERESTS**

Disclosures of interest made before the Meeting.

## **4. PUBLIC QUESTION TIME**

### **4.1 QUESTIONS TAKEN ON NOTICE**

### **4.2 QUESTIONS TAKEN WITHOUT NOTICE**

## 5. BUSINESS AS NOTIFIED

### 5.1 Purpose of Meeting

The purpose of this meeting is to adopt the following;

- Shire of Yalgoo 2021-2022 Draft Budget
- Differential Rating 2021 - 22 Proposed Rates and Minimums and Objects and Reasons

### 5.2 Report on 2021-22 Draft Annual Budget

Author:	Dominic Carbone
Interest Declared:	No interest to disclose
Date:	1 July 2021
Attachments	Draft Annual Budget 2021-22 Work Sheet

#### Matter for Consideration

That Council give consideration to the 2021-22 Draft Annual Budget.

#### Background

Council is in the process of preparing the 2021-22 Annual Budget. **Statutory Environment.**

*Local Government Act 1995*

*Section 6.2 Local Government to prepare Annual Budget.*

#### Strategic Implications

The 2021-22 Draft Annual Budget has taken into account the needs detailed in the Shire's Strategic Community Plan (SCP), the Corporate Business Plan (CBP), and the Long Term Financial Plan (LTFP) when determining items for inclusion in the proposed budget.

#### Comment

In preparing the Budget worksheets, external and internal influences have been taken into account as well as a review of the Shire's operations and services to be provided. The Shire has introduced new services like the Art Centre, Sports Complex, Men's Shed and Rifle Range over recent years and increasing the revenue sources of the Caravan Park.

Please note that the surplus for the 2020-21 is estimated \$2,289,806 leaving a deficit of \$304,489 at this time any shortfall will be made up by the deletion of some capital projects when the year end surplus to be carried forward is available.

#### Voting Requirements

Simple Majority

#### OFFICER RECOMMENDATION / COUNCIL DECISION

##### S2021-0701 Report on the 2021-22 Annual Budget

**That the revenue and expenditure detailed in the work sheets attached to this report be incorporated in the 2021-22 Annual Budget**

**Moved: Cr Raul Valenzuela**

**Seconded: Cr Tamisha Hodder**

**Motion put and carried 3/0**

**SHIRE OF YALGOO**  
**DRAFT BUDGET 2012-22**  
**FOR THE PERIOD ENDED 30 JUNE 2022**

**TABLE OF CONTENTS**

STATEMENT OF COMPREHENSIVE INCOME

FINANCIAL ACTIVITY STATEMENT

DETAILED OPERATING AND NON OPERATING STATEMENT

**SHIRE OF YALGOO**  
**DRAFT BUDGET 2021-22**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE PERIOD ENDED 30 JUNE 2022**

	<b>2020-21 ANNUAL BUDGET</b>	<b>2021-22 DRAFT BUDGET</b>	<b>2020-21 JULY - MAY BUDGET</b>	<b>2020-21 JULY - MAY ACTUAL</b>
<b>EXPENDITURE</b>	<b>\$</b>		<b>\$</b>	<b>\$</b>
General Purpose Funding	(188,980)	(205,361)	(162,103)	(162,984)
Governance	(487,317)	(503,337)	(446,707)	(305,498)
Law, Order, Public Safety	(180,371)	(196,748)	(165,340)	(127,779)
Health	(173,408)	(116,178)	(158,957)	(96,241)
Education and Welfare	(22,749)	(20,912)	(20,853)	(5,233)
Housing	(276,383)	(337,611)	(265,676)	(304,721)
Community Amenities	(258,113)	(255,117)	(238,469)	(150,189)
Recreation and Culture	(914,227)	(1,055,547)	(838,041)	(761,522)
Transport	(2,386,613)	(5,403,456)	(2,187,729)	(1,431,660)
Economic Services	(1,066,833)	(871,336)	(977,930)	(759,187)
Other Property and Services	(13,271)	(14,128)	(12,165)	(279,606)
	(5,968,265)	(8,979,731)	(5,473,971)	(4,384,620)
<b>FINANCE COSTS</b>				
Housing	(13,445)	(9,278)	0	(7,231)
Community Amenities	(2,262)	(1,709)	0	(2,262)
	(15,707)	(10,987)	0	(9,493)
<i>Total Expenditure</i>	(5,983,972)	(8,990,718)	(5,473,971)	(4,394,113)
<b>REVENUE</b>				
General Purpose Funding	3,821,531	3,860,482	4,233,841	3,815,617
Governance	0	0	0	0
Law, Order, Public Safety	24,200	29,100	24,200	40,184
Health	15,875	16,028	15,875	260
Education and Welfare	0	0	0	0
Housing	17,500	17,500	16,042	12,880
Community Amenities	14,250	14,750	14,250	17,755
Recreation and Culture	304,700	4,800	304,308	6,531
Transport	243,224	5,223,319	823,224	428,673
Economic Services	246,810	292,010	236,202	188,564
Other Property & Services	38,250	34,000	37,646	9,067
	4,726,340	9,491,989	5,705,588	4,519,531
<b>PROFIT (LOSS) ON DISPOSAL OF ASSETS</b>				
Plant and Equipment	15,457	60,650	15,457	204,000
Land and Buildings	0	0	0	0
<i>Gain (Loss) on Disposal</i>	15,457	60,650	15,457	204,000
<b>NON - OPERATING GRANTS,SUBS,CONTRIB</b>				
General Purpose Funding	414,110	1,190,651	0	0
Recreation and Culture	0	300,000	0	0
Transport	580,000	657,000	0	161,098
Economic Services	0	0	0	0
<i>Total Non - Operating</i>	994,110	2,147,651	0	161,098
<i>Total Revenue</i>	5,735,907	11,700,290	5,721,045	4,884,629
<i>Net Result</i>	<b>(248,065)</b>	<b>2,709,572</b>	<b>247,074</b>	<b>490,516</b>
<i>Total Comprehensive Income</i>	<b>(248,065)</b>	<b>2,709,572</b>	<b>247,074</b>	<b>490,516</b>

**SHIRE OF YALGOO  
DRAFT BUDGET 2021-22  
FINANCIAL ACTIVITY STATEMENT  
FOR THE PERIOD ENDED 30 JUNE 2022**

	2020-21 JULY- MAY BUDGET	2020-21 JULY- MAY ACTUAL	2020-21 ANNUAL BUDGET	2021-22 DRAFT BUDGET
<b>OPERATING REVENUE</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Purpose Funding	4,233,841	3,815,617	4,235,641	5,051,133
Governance	0	0	0	0
Law, Order Public Safety	24,200	40,184	24,200	29,100
Health	15,875	260	15,875	16,028
Education and Welfare	0	0	0	0
Housing	16,042	12,880	17,500	17,500
Community Amenities	14,250	17,755	14,250	14,750
Recreation and Culture	304,308	6,531	304,700	304,800
Transport	823,224	589,771	823,224	5,880,319
Economic Services	236,202	188,564	246,810	292,010
Other Property and Services	37,646	9,067	38,250	34,000
	<b>\$5,705,588</b>	<b>\$4,680,629</b>	<b>\$5,720,450</b>	<b>\$11,639,640</b>
<b>LESS OPERATING EXPENDITURE</b>				
General Purpose Funding	(162,103)	(162,984)	(188,980)	(205,361)
Governance	(446,707)	(305,498)	(487,317)	(503,337)
Law, Order, Public Safety	(165,340)	(127,779)	(180,371)	(196,748)
Health	(158,957)	(96,241)	(173,408)	(116,178)
Education and Welfare	(20,853)	(5,233)	(22,749)	(20,912)
Housing	(265,676)	(311,952)	(289,828)	(346,889)
Community Amenities	(238,469)	(152,451)	(260,375)	(256,826)
Recreation and Culture	(838,041)	(761,522)	(914,227)	(1,055,547)
Transport	(2,187,729)	(1,431,660)	(2,386,613)	(5,403,456)
Economic Services	(977,930)	(759,187)	(1,066,833)	(871,336)
Other Property & Services	(12,165)	(279,606)	(13,271)	(14,128)
	<b>(\$5,473,971)</b>	<b>(\$4,394,113)</b>	<b>(\$5,983,972)</b>	<b>(\$8,990,718)</b>
<i>Increase(Decrease)</i>	<b>\$231,617</b>	<b>\$286,516</b>	<b>(\$263,522)</b>	<b>\$2,648,922</b>
<b>ADD</b>				
Movement in current portion of loan borrowings	0	0	0	0
Movement in Non - Current Provisions	0	0	0	0
Movement in Accrued Salary and Wages	0	0	0	0
Movement in Accrued Interest on Debentures	0	0	0	0
Profit/ Loss on the disposal of assets	15,457	204,000	15,457	60,650
Depreciation Written Back	1,145,182	1,041,075	1,249,289	1,344,849
Book Value of Assets Sold Written Back	227,043	0	227,043	342,350
	<b>\$1,387,682</b>	<b>\$1,245,075</b>	<b>\$1,491,789</b>	<b>\$1,747,849</b>
<i>Sub Total</i>	<b>\$1,619,298</b>	<b>\$1,531,591</b>	<b>\$1,228,267</b>	<b>\$4,396,771</b>
<b>LESS CAPITAL PROGRAMME</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Purchase Tools	0	0	0	0
Purchase Land & Buildings	(1,087,157)	(194,314)	(1,457,157)	(1,649,220)
Infrastructure Assets - Roads	(999,110)	(538,538)	(999,110)	(1,350,000)
Infrastructure Assets - Recreation Facilities	(29,256)	(28,127)	(29,256)	(88,000)
Infrastructure Assets - Other	(113,656)	(19,210)	(113,656)	(135,000)
Purchase Plant and Equipment	(875,300)	(828,798)	(881,300)	(886,600)
Purchase Furniture and Equipment	(111,600)	(94,072)	(251,600)	(162,500)
Repayment of Debt - Loan Principal	(50,326)	(54,204)	(100,652)	(105,420)
Transfer to Reserves	0	(141,849)	(471,496)	(2,614,326)
	<b>(\$3,266,405)</b>	<b>(\$1,899,112)</b>	<b>(\$4,304,227)</b>	<b>(\$6,991,066)</b>
<b>ABNORMAL ITEMS</b>		(2)		
	<b>(\$3,266,405)</b>	<b>(\$1,899,114)</b>	<b>(\$4,304,227)</b>	<b>(\$6,991,066)</b>
<i>Sub Total</i>	<b>(\$1,647,107)</b>	<b>(\$367,523)</b>	<b>(\$3,075,961)</b>	<b>(\$2,594,295)</b>
<b>LESS FUNDING FROM</b>				
Reserves	0	0	0	0
Loans Raised	0	0	0	0
Opening Funds	3,075,961	3,075,961	3,075,961	2,289,806
Closing Funds	0	0	0	0
	<b>\$3,075,961</b>	<b>\$3,075,961</b>	<b>\$3,075,961</b>	<b>\$2,289,806</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>\$1,428,854</b>	<b>\$2,708,438</b>	<b>\$0</b>	<b>(\$304,489)</b>

\$1,279,584

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2020-21		Adopted Budget 2020-21		Adpoted Budget 2020-21		Draft Budget 2021-22		
	JULY -MAY 2021 YTD		JULY -MAY 2021 YTD		Income	Expenditure	Income	Expenditure	
	Income	Expenditure	Income	Expenditure					
<b>Proceeds Sale of Assets</b>									
	(\$204,000)								
1201011995 -Profit on Sale of Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1405011995 - Profit on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1404011995 - Profit on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 CONTRA	\$204,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Prime Mover	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Back Hoe	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Cab Dual Truck	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Cat Prime Mover	\$0	\$0	\$0	\$0	\$0	\$0	(\$130,000)	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Works Parks YA827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Kubota	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,000)	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Fortunner	\$0	\$0	\$0	\$0	\$0	\$0	(\$42,000)	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Fortunner	\$0	\$0	\$0	\$0	\$0	\$0	(\$41,000)	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle CEO	\$0	\$0	\$0	\$0	\$0	\$0	(\$55,000)	\$0	\$0
00000 Proceeds Sale of Assets - Community Bus	\$0	\$0	(\$10,000)	\$0	(\$10,000)	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Grader	(\$115,000)	\$0	(\$115,000)	\$0	(\$115,000)	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Trailer Tandum Axle	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets -Bomag BW24R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Works Foreman Ute YA8	(\$56,364)	\$0	(\$45,000)	\$0	(\$45,000)	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Truck Works	(\$32,636)	\$0	(\$25,000)	\$0	(\$25,000)	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Truck Parks YA329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Insurance Claim - YA827 note purchased 2015-16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Ride on Mower	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Trailer Side Tipper	\$0	\$0	(\$45,000)	\$0	(\$45,000)	\$0	(\$80,000)	\$0	\$0
00000 Proceeds Sale of Assets - Toad Sweeper	\$0	\$0	(\$2,500)	\$0	(\$2,500)	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Forklift	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,000)	\$0	\$0
00000 Proceeds Sale of Assets -Skidsteer	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,000)	\$0	\$0
	(\$204,000)	\$0	(\$242,500)	\$0	(\$242,500)	\$0	(\$403,000)	\$0	\$0
<b>Written Down Value</b>									
00000 Written Down Value - Prado	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,750
00000 Written Down Value - Fortuner	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,850
00000 Written Down Value - Fortuner	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,700
00000 Written Down Value - Kubota	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,250
00000 Written Down Value - Side Tipper Trailers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,000
00000 Written Down Value - Forklift	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,250
00000 Written Down Value - Skidsteer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,250
00000 Written Down Value - Cat Prime Mover	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,300
00000 Written Down Value - Toro Mower	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Grader	\$0	\$0	\$0	\$126,000	\$0	\$126,000	\$0	\$0	\$0
00000 Written Down Value -Community Bus	\$0	\$0	\$0	\$9,000	\$0	\$9,000	\$0	\$0	\$0
00000 Written Down Value - Trailer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Bomag BW24R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Works Foreman ute YA899	\$0	\$0	\$0	\$61,376	\$0	\$61,376	\$0	\$0	\$0
00000 Written Down Value - Truck Parks YA329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Truck Tipper	\$0	\$0	\$0	\$30,667	\$0	\$30,667	\$0	\$0	\$0
00000 Written Down Value - Concrete Truck	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Batching Plant and Agitator on Trailer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Boomlift	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value -Ride on Mower	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - YA827 note purchased 2015-16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - 17 Shamrock Street	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	(\$204,000)	\$0	(\$242,500)	\$227,043	(\$242,500)	\$227,043	\$0	\$342,350	
<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	(\$204,000)	\$0	(\$242,500)	\$227,043	(\$242,500)	\$227,043	(\$403,000)	\$342,350	
<b>ABNORMAL ITEMS</b>									
00000 Years Doubtful Debts Provision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Bad Debts Written Off	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Prior Years Asset Adjustment -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000 Prior Years Payment Written Back	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - ABNORMAL ITEMS</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - ABNORMAL ITEMS</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - OPERATING STATEMENT</b>	(\$204,000)	\$0	(\$242,500)	\$227,043	(\$242,500)	\$227,043	(\$403,000)	\$342,350	

GENERAL PURPOSE FUNDING

RATES

OPERATING EXPENDITURE

000000000 - Early Payment Incentive	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
000000000 - Title Searches	\$0	\$0	\$0	\$38	\$0	\$200	\$0	\$200
0301052645 - Valuation Expenses	\$0	\$15,659	\$0	\$1,520	\$0	\$8,000	\$0	\$10,000
0301902540 - Debt Collection Costs	\$0	\$0	\$0	\$780	\$0	\$4,000	\$0	\$7,000
000000000 - Rates Computer Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0301052612 - Refunds	\$0	\$10,983	\$0	\$565	\$0	\$3,000	\$0	\$3,000
000000000 - Other Expenses	\$0	\$290	\$0	\$48	\$0	\$250	\$0	\$500
0301922505 - Admin Allocation - Rates	\$0	\$87,835	\$0	\$97,324	\$0	\$106,172	\$0	\$113,022
0302052505 - Admin Allocation - Other GPF	\$0	\$48,217	\$0	\$60,828	\$0	\$66,358	\$0	\$70,639
<b>Sub Total - GENERAL RATES OP/EXP</b>	<b>\$0</b>	<b>\$162,984</b>	<b>\$0</b>	<b>\$162,103</b>	<b>\$0</b>	<b>\$188,980</b>	<b>\$0</b>	<b>\$205,361</b>

OPERATING INCOME

0301051740 - GRV - Townsites Improved	(\$21,066)	\$0	(\$19,924)	\$0	(\$19,924)	\$0	(\$20,103)	\$0
000000000 - GRV - Mining Infrastructure	\$0	\$0	(\$745,833)	\$0	(\$745,833)	\$0	(\$774,690)	\$0
0301151720 - UV - Pastoral Rates	(\$69,667)	\$0	(\$65,607)	\$0	(\$65,607)	\$0	(\$65,642)	\$0
0301201710 - UV - Mining Leases	(\$2,394,889)	\$0	(\$1,642,519)	\$0	(\$1,642,519)	\$0	(\$1,636,626)	\$0
0301251700 - UV - Prospecting	(\$148,576)	\$0	(\$133,846)	\$0	(\$133,846)	\$0	(\$161,352)	\$0
0301451740 - GRV - Minimum (Improved)	\$0	\$0	(\$1,450)	\$0	(\$1,450)	\$0	(\$1,160)	\$0
0301101745 - GRV - Minimum (Vacant)	(\$2,900)	\$0	(\$2,900)	\$0	(\$2,900)	\$0	(\$2,900)	\$0
0310551720 - UV - Minimum (Pastoral)	\$0	\$0	(\$3,770)	\$0	(\$3,770)	\$0	(\$4,350)	\$0
0310601710 - UV - Minimum (Mining)	\$0	\$0	(\$13,920)	\$0	(\$13,920)	\$0	(\$11,310)	\$0
000000000 - UV - Minimum (Prospecting)	\$0	\$0	(\$22,040)	\$0	(\$22,040)	\$0	(\$22,330)	\$0
000000000 - UV Interim (Exploration)	\$0	\$0	(\$2,292)	\$0	(\$2,500)	\$0	(\$5,000)	\$0
0301752615 - Rates Written Off & Provision for Doubtful Debts Writt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0301801125 - Legal Expenses Recovered	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0301401780 - Non Payment Penalty	(\$13)	\$0	\$0	\$0	\$0	\$0	(\$5,000)	\$0
000000000 - FESA Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0301951005 - Account Enquiries	\$0	\$0	(\$92)	\$0	(\$100)	\$0	\$0	\$0
0301301770 - Cost of Instalment Option Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0301351775 - Cost of Instalment Option Admin Fees	(\$184)	\$0	\$0	\$0	\$0	\$0	(\$200)	\$0
<b>Sub Total - GENERAL RATES OP/INC</b>	<b>(\$2,637,295)</b>	<b>\$0</b>	<b>(\$2,654,192)</b>	<b>\$0</b>	<b>(\$2,654,409)</b>	<b>\$0</b>	<b>(\$2,710,663)</b>	<b>\$0</b>
<b>Total - GENERAL RATES</b>	<b>(\$2,637,295)</b>	<b>\$162,984</b>	<b>(\$2,654,192)</b>	<b>\$162,103</b>	<b>(\$2,654,409)</b>	<b>\$188,980</b>	<b>(\$2,710,663)</b>	<b>\$205,361</b>

OTHER GENERAL PURPOSE FUNDING

OPERATING EXPENDITURE

	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

OPERATING INCOME

0303051525 - Grants Commission	(\$881,557)	\$0	(\$869,551)	\$0	(\$869,551)	\$0	(\$874,656)	\$0
0303051525 - Local Road Grants	(\$283,540)	\$0	(\$278,571)	\$0	(\$278,571)	\$0	(\$256,163)	\$0
000000000 - Grants - Local Roads and Community Infrastructure Program (LRCI)	\$0	\$0	(\$414,110)	\$0	(\$414,110)	\$0	(\$1,190,651)	\$0
0303051315 - Interest on Invest - Muni	(\$136)	\$0	(\$2,750)	\$0	(\$3,000)	\$0	(\$3,000)	\$0
0303051315 - Interest on Invest - Reserves	(\$13,089)	\$0	(\$14,667)	\$0	(\$16,000)	\$0	(\$16,000)	\$0
0303051315 - Interest on Invest-Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC</b>	<b>(\$1,178,322)</b>	<b>\$0</b>	<b>(\$1,579,649)</b>	<b>\$0</b>	<b>(\$1,581,232)</b>	<b>\$0</b>	<b>(\$2,340,470)</b>	<b>\$0</b>
<b>Total - OTHER GENERAL PURPOSE FUNDING</b>	<b>(\$1,178,322)</b>	<b>\$0</b>	<b>(\$1,579,649)</b>	<b>\$0</b>	<b>(\$1,581,232)</b>	<b>\$0</b>	<b>(\$2,340,470)</b>	<b>\$0</b>
<b>Total - GENERAL PURPOSE FUNDING</b>	<b>(\$3,815,617)</b>	<b>\$162,984</b>	<b>(\$4,233,841)</b>	<b>\$162,103</b>	<b>(\$4,235,641)</b>	<b>\$188,980</b>	<b>(\$5,051,133)</b>	<b>\$205,361</b>

GOVERNANCE

MEMBERS OF COUNCIL

OPERATING EXPENDITURE

0401012725 · Members Subscriptions	\$0	\$0	\$0	\$1,833	\$0	\$2,000	\$0	\$2,000
0401012716 · Presidents allowance	\$0	\$10,055	\$0	\$11,000	\$0	\$12,000	\$0	\$12,000
0401012717 · Deputy Presidents allowance	\$0	\$2,750	\$0	\$2,750	\$0	\$3,000	\$0	\$3,000
0401012715 · Members Meeting Fees	\$0	\$20,194	\$0	\$27,500	\$0	\$30,000	\$0	\$30,000
0401012718 · Members Travelling	\$0	\$4,991	\$0	\$6,875	\$0	\$7,500	\$0	\$7,500
0401012719 · Member Communication Allowance	\$0	\$18,375	\$0	\$19,250	\$0	\$21,000	\$0	\$21,000
0401012060 · Conference Expenses	\$0	\$1,267	\$0	\$13,750	\$0	\$15,000	\$0	\$15,000
0401012120 · Training Expenses	\$0	\$1,310	\$0	\$5,500	\$0	\$6,000	\$0	\$10,000
0401012721 · Refreshments & Receptions	\$0	\$4,316	\$0	\$5,500	\$0	\$6,000	\$0	\$6,000
0401012722 · Election Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
0401012723 · Council Chambers Maintenance	\$0	\$0	\$0	\$1,833	\$0	\$2,000	\$0	\$2,000
0401012300 · Members Insurance	\$0	\$1,175	\$0	\$1,100	\$0	\$1,200	\$0	\$1,175
0401012705 · Members Donations	\$0	\$3,535	\$0	\$3,392	\$0	\$3,700	\$0	\$4,000
0401052720 · Murchison Zone WALGA Exps	\$0	\$2,725	\$0	\$2,292	\$0	\$2,500	\$0	\$3,000
0401012720 · Members Expenses Other	\$0	\$9,674	\$0	\$9,167	\$0	\$10,000	\$0	\$10,000
0401012695 · Consultancy -Planning - Integrated,Policies ,ETC	\$0	\$0	\$0	\$64,167	\$0	\$70,000	\$0	\$70,000
0401012695 · Consultancy CEO Recruitment	\$0	\$13,750	\$0	\$18,333	\$0	\$20,000	\$0	\$0
0401252695 · Planning - Business Cases - Grant Applications	\$0	\$0	\$0	\$6,875	\$0	\$7,500	\$0	\$7,500
0401012505 · Admin Allocation - Members	\$0	\$209,309	\$0	\$243,312	\$0	\$265,431	\$0	\$282,555
0401012980 · Depn - Membership	\$0	\$2,072	\$0	\$2,279	\$0	\$2,486	\$0	\$1,607

Sub Total - MEMBERS OF COUNCIL OP/EXP \$0 \$305,498 \$0 \$446,707 \$0 \$487,317 \$0 \$503,337

OPERATING INCOME

0402011620 · Community Event funding \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Sub Total - MEMBERS OF COUNCIL OP/INC \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Total - MEMBERS OF COUNCIL \$0 \$305,498 \$0 \$446,707 \$0 \$487,317 \$0 \$503,337

GOVERNANCE - GENERAL

OPERATING EXPENDITURE

Sub Total - GOVERNANCE - GENERAL OP/EXP \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

OPERATING INCOME

Sub Total - GOVERNANCE - GENERAL OP/INC \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Total - GOVERNANCE - GENERAL \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Total - GOVERNANCE \$0 \$305,498 \$0 \$446,707 \$0 \$487,317 \$0 \$503,337

LAW ORDER & PUBLIC SAFETY

FIRE PREVENTION

OPERATING EXPENDITURE

050101 · Fire Prevention Expenses	\$0	\$6,337	\$0	\$4,583	\$0	\$5,000	\$0	\$7,500
050110 · Fire Vehicles Expenses	\$0	\$6,799	\$0	\$12,833	\$0	\$14,000	\$0	\$10,000
0501102300 · Fire Insurance	\$0	\$2,125	\$0	\$1,421	\$0	\$1,550	\$0	\$2,280
050115 · Fire Shed Expenses	\$0	\$2,039	\$0	\$1,375	\$0	\$1,500	\$0	\$2,346
050125 · Emergency Management (CESM)	\$0	\$1,006	\$0	\$14,667	\$0	\$16,000	\$0	\$26,000
0000000000 · Feasibility Study Regional Emergency Facility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0000000000 · Emergency Management Training Facility Amalgamation of Council Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0501012505 · Admin Allocation - Fire Control	\$0	\$20,931	\$0	\$24,331	\$0	\$26,543	\$0	\$28,255
0501012980 · Depn - Fire Control	\$0	\$31,173	\$0	\$34,290	\$0	\$37,407	\$0	\$31,263

Sub Total - FIRE PREVENTION OP/EXP \$0 \$70,410 \$0 \$93,500 \$0 \$102,000 \$0 \$107,644



OPERATING INCOME

0501011515 · Fire Service Grants	(\$36,095)	\$0	(\$20,000)	\$0	(\$20,000)	\$0	(\$25,000)	\$0
0501251095 · FESA Admin Commission	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
Sub Total - FIRE PREVENTION OP/INC	(\$40,095)	\$0	(\$24,000)	\$0	(\$24,000)	\$0	(\$29,000)	\$0

Total - FIRE PREVENTION	(\$40,095)	\$70,410	(\$24,000)	\$93,500	(\$24,000)	\$102,000	(\$29,000)	\$107,644
-------------------------	------------	----------	------------	----------	------------	-----------	------------	-----------

ANIMAL CONTROL

OPERATING EXPENDITURE

050205 · Animal Control Expenses	\$0	\$4,329	\$0	\$4,319	\$0	\$4,712	\$0	\$12,873
0502012505 · Other Animal Control Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0502052695 · Animal Ranger Expenses	\$0	\$20,921	\$0	\$22,000	\$0	\$24,000	\$0	\$24,000
0502152695 · Animal Sterilisation Program	\$0	\$0	\$0	\$3,667	\$0	\$4,000	\$0	\$4,000
0502012505 · Admin Allocation - Animal Contr	\$0	\$20,931	\$0	\$24,331	\$0	\$26,543	\$0	\$28,255
0502012980 · Depn. Animal Control	\$0	\$538	\$0	\$591	\$0	\$645	\$0	\$648
Sub Total - ANIMAL CONTROL OP/EXP	\$0	\$46,719	\$0	\$54,908	\$0	\$59,900	\$0	\$69,776

OPERATING INCOME

0502011305 · Fines & Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0502011115 · Impounding Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0000000000- Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0502011080 · Dog Registrations	(\$89)	\$0	(\$200)	\$0	(\$200)	\$0	(\$100)	\$0
Sub Total - ANIMAL CONTROL OP/INC	(\$89)	\$0	(\$200)	\$0	(\$200)	\$0	(\$100)	\$0

Total - ANIMAL CONTROL	(\$89)	\$46,719	(\$200)	\$54,908	(\$200)	\$59,900	(\$100)	\$69,776
------------------------	--------	----------	---------	----------	---------	----------	---------	----------

OTHER LAW ORDER & PUBLIC SAFETY

OPERATING EXPENDITURE

050305 · Community Safety	\$0	\$186	\$0	\$183	\$0	\$200	\$0	\$200
0503102695 · MWIRSA LG Road Safety Contribution	\$0	\$0	\$0	\$4,583	\$0	\$5,000	\$0	\$5,000
0503012505 · Admin Allocation - Other Law	\$0	\$10,465	\$0	\$12,165	\$0	\$13,271	\$0	\$14,128
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$0	\$10,651	\$0	\$16,932	\$0	\$18,471	\$0	\$19,328

OPERATING INCOME

Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/INC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
--	-----	-----	-----	-----	-----	-----	-----	-----

Total - OTHER LAW ORDER PUBLIC SAFETY	\$0	\$10,651	\$0	\$16,932	\$0	\$18,471	\$0	\$19,328
---------------------------------------	-----	----------	-----	----------	-----	----------	-----	----------

Total - LAW ORDER & PUBLIC SAFETY	(\$40,184)	\$127,779	(\$24,200)	\$165,340	(\$24,200)	\$180,371	(\$29,100)	\$196,748
-----------------------------------	------------	-----------	------------	-----------	------------	-----------	------------	-----------

HEALTH

HEALTH ADMINISTRATION & INSPECTION

OPERATING EXPENDITURE

070405 · EHO Consulting	\$0	\$12,426	\$0	\$14,667	\$0	\$16,000	\$0	\$16,000
0704102650- Water Sampling Expenses	\$0	\$0	\$0	\$917	\$0	\$1,000	\$0	\$1,000
0704052720 · Other Health Admin Expenses	\$0	\$0	\$0	\$275	\$0	\$300	\$0	\$300
0704012505 · Admin Allocation - Other Health	\$0	\$10,465	\$0	\$12,165	\$0	\$13,271	\$0	\$14,128
0704012980 · Depn. - Health Admin. & Inspect	\$0	\$4,425	\$0	\$4,867	\$0	\$5,309	\$0	\$2,919
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$0	\$27,316	\$0	\$32,890	\$0	\$35,880	\$0	\$34,347

OPERATING INCOME

0704011105 · Health Inspection Fees and Food Licence Applications	(\$260)	\$0	\$0	\$0	\$0	\$0	(\$300)	\$0
0704011190- Septic Tank Fee	\$0	\$0	(\$150)	\$0	(\$150)	\$0	(\$150)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$260)	\$0	(\$150)	\$0	(\$150)	\$0	(\$450)	\$0

Total - HEALTH ADMIN & INSPECTION	(\$260)	\$27,316	(\$150)	\$32,890	(\$150)	\$35,880	(\$450)	\$34,347
-----------------------------------	---------	----------	---------	----------	---------	----------	---------	----------

MATERNAL AND INFANT HEALTH

OPERATING EXPENDITURE

Sub Total - MATERNAL AND INFANT HEALTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - MATERNAL AND INFANT HEALTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PREVENTIVE SERVICE

OPERATING EXPENDITURE

070505 - Mosquito Control	\$0	\$2,470	\$0	\$4,583	\$0	\$5,000	\$0	\$0
0705012505 - Admin Allocated - Prev Services	\$0	\$5,233	\$0	\$6,083	\$0	\$6,636	\$0	\$7,064
0705012980 - Depn - Prev Services	\$0	\$23,853	\$0	\$26,239	\$0	\$28,624	\$0	\$28,735
Sub Total - PREVENTIVE SRVS - OP/EXP	\$0	\$31,556	\$0	\$36,905	\$0	\$40,260	\$0	\$35,799
Total - PREVENTIVE SERVICES	\$0	\$31,556	\$0	\$36,905	\$0	\$40,260	\$0	\$35,799

PREVENTIVE SERVICE - OTHER

OPERATING EXPENDITURE

Sub Total - PREVENTIVE SRVS - OTHER OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - PREVENTIVE SERVICES - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OTHER HEALTH

OPERATING EXPENDITURE

070705 - Health Centre Maintenance	\$0	\$15,459	\$0	\$14,415	\$0	\$15,725	\$0	\$15,578
070710 - Analytical Expenses	\$0	\$180	\$0	\$458	\$0	\$500	\$0	\$500
070715 - Ambulance Services	\$0	\$799	\$0	\$3,667	\$0	\$4,000	\$0	\$1,699
070725 - Dental Services	\$0	\$0	\$0	\$458	\$0	\$500	\$0	\$0
0707012505 - Other Health Admin Allocation	\$0	\$20,931	\$0	\$24,331	\$0	\$26,543	\$0	\$28,255
0707012980 - Depn - Other Health	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000-Additional Nurse Expenses	\$0	\$0	\$0	\$45,833	\$0	\$50,000	\$0	\$0
Sub Total - OTHER HEALTH OP/EXP	\$0	\$37,369	\$0	\$89,162	\$0	\$97,268	\$0	\$46,032

OPERATING INCOME

0707011472 - Reimbursements WACHS	\$0	\$0	(\$15,725)	\$0	(\$15,725)	\$0	(\$15,578)	\$0
Sub Total - OTHER HEALTH OP/INC	\$0	\$0	(\$15,725)	\$0	(\$15,725)	\$0	(\$15,578)	\$0
Total - OTHER HEALTH	\$0	\$37,369	(\$15,725)	\$89,162	(\$15,725)	\$97,268	(\$15,578)	\$46,032
Total - HEALTH	(\$260)	\$96,241	(\$15,875)	\$158,957	(\$15,875)	\$173,408	(\$16,028)	\$116,178

EDUCATION & WELFARE

EDUCATION

OPERATING EXPENDITURE

0000000000 - Education Initiative	\$0	\$0	\$0	\$2,292	\$0	\$2,500	\$0	\$2,500
0601012505 - Admin Allocation - Other Educat	\$0	\$5,233	\$0	\$6,083	\$0	\$6,636	\$0	\$7,064
Sub Total - EDUCATION OP/EXP	\$0	\$5,233	\$0	\$8,375	\$0	\$9,136	\$0	\$9,564
Total - EDUCATION	\$0	\$5,233	\$0	\$8,375	\$0	\$9,136	\$0	\$9,564

OTHER EDUCATION

OPERATING EXPENDITURE

Sub Total - OTHER EDUCATION OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER EDUCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

WELFARE

OPERATING EXPENDITURE

0601022720 · Youth and Family Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0000000000 · Local Action Group Expenses	\$0	\$0	\$0	\$12,479	\$0	\$13,613	\$0	\$11,348
<b>Sub Total - WELFARE OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,479</b>	<b>\$0</b>	<b>\$13,613</b>	<b>\$0</b>	<b>\$11,348</b>

OPERATING INCOME

000000 · Government Grant - Local Drug Action Team	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - WELFARE OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Total - WELFARE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,479</b>	<b>\$0</b>	<b>\$13,613</b>	<b>\$0</b>	<b>\$11,348</b>
------------------------	------------	------------	------------	-----------------	------------	-----------------	------------	-----------------

AGED & DISABLED OTHER

OPERATING EXPENDITURE

<b>Sub Total - AGED &amp; DISABLED OTHER OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
---	------------	------------	------------	------------	------------	------------	------------	------------

<b>Total - AGED &amp; DISABLED OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
--	------------	------------	------------	------------	------------	------------	------------	------------

<b>Total - EDUCATION &amp; WELFARE</b>	<b>\$0</b>	<b>\$5,233</b>	<b>\$0</b>	<b>\$20,853</b>	<b>\$0</b>	<b>\$22,749</b>	<b>\$0</b>	<b>\$20,912</b>
--	------------	----------------	------------	-----------------	------------	-----------------	------------	-----------------

HOUSING

STAFF HOUSING

OPERATING EXPENDITURE

090101 · Staff Housing Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0901012300 · Housing Expenses - Insurance	\$0	\$6,098	\$0	\$7,883	\$0	\$8,600	\$0	\$8,600
0000000000 · Housing Expenses - Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0901012805 · Housing Expenses - Utilities - Electricity	\$0	\$5,633	\$0	\$5,958	\$0	\$6,500	\$0	\$6,500
0901012820 · Housing Expenses - Utilities - Telephone /Internet	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$0
0901012825 · Housing Expenses - Utilities - Water	\$0	\$10,240	\$0	\$13,750	\$0	\$15,000	\$0	\$15,000
090105 · Housing Expenses - R & M( Including painting)	\$0	\$184,554	\$0	\$115,166	\$0	\$125,636	\$0	\$183,176
0000000000 · Housing Expenses - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0901012425 · Interest Expense Loan 56	\$0	\$2,060	\$0	\$3,410	\$0	\$3,720	\$0	\$2,097
0901012410 · Interest Expense Loan 53	\$0	\$2,200	\$0	\$3,772	\$0	\$4,115	\$0	\$2,940
0901012420 · Interest Expense Loan 55	\$0	\$2,971	\$0	\$5,142	\$0	\$5,610	\$0	\$4,241
0901012505 · Admin Allocation	\$0	\$31,397	\$0	\$36,497	\$0	\$39,815	\$0	\$42,384
0901012980 · Depreciation - Staff Housing	\$0	\$27,439	\$0	\$30,182	\$0	\$32,926	\$0	\$33,053
<b>Sub Total - STAFF HOUSING OP/EXP</b>	<b>\$0</b>	<b>\$272,624</b>	<b>\$0</b>	<b>\$221,761</b>	<b>\$0</b>	<b>\$241,921</b>	<b>\$0</b>	<b>\$297,991</b>

OPERATING INCOME

0901011195 · Staff Housing Rental	(\$12,880)	\$0	(\$16,042)	\$0	(\$17,500)	\$0	(\$17,500)	\$0
0901011640 · Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0000000000 · Telstra Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0000000000 · Grant - 2 Units 17 Shemrock Street	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

<b>Sub Total - STAFF HOUSING OP/INC</b>	<b>(\$12,880)</b>	<b>\$0</b>	<b>(\$16,042)</b>	<b>\$0</b>	<b>(\$17,500)</b>	<b>\$0</b>	<b>(\$17,500)</b>	<b>\$0</b>
---	-------------------	------------	-------------------	------------	-------------------	------------	-------------------	------------

<b>Total - STAFF HOUSING</b>	<b>(\$12,880)</b>	<b>\$272,624</b>	<b>(\$16,042)</b>	<b>\$221,761</b>	<b>(\$17,500)</b>	<b>\$241,921</b>	<b>(\$17,500)</b>	<b>\$297,991</b>
------------------------------	-------------------	------------------	-------------------	------------------	-------------------	------------------	-------------------	------------------

HOUSING OTHER

OPERATING EXPENDITURE

0902012505 · Admin Alloc - Other Housing	\$0	\$10,465	\$0	\$12,165	\$0	\$13,271	\$0	\$14,128
0902012980 · Depn - Other Housing	\$0	\$28,863	\$0	\$31,750	\$0	\$34,636	\$0	\$34,770
<b>Sub Total - HOUSING OTHER OP/EXP</b>	<b>\$0</b>	<b>\$39,328</b>	<b>\$0</b>	<b>\$43,915</b>	<b>\$0</b>	<b>\$47,907</b>	<b>\$0</b>	<b>\$48,898</b>

OPERATING INCOME

0902011620 · Other Housing Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----------------------------------	-----	-----	-----	-----	-----	-----	-----	-----

<b>Sub Total - HOUSING OTHER OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
---	------------	------------	------------	------------	------------	------------	------------	------------

<b>Total - HOUSING OTHER</b>	<b>\$0</b>	<b>\$39,328</b>	<b>\$0</b>	<b>\$43,915</b>	<b>\$0</b>	<b>\$47,907</b>	<b>\$0</b>	<b>\$48,898</b>
------------------------------	------------	-----------------	------------	-----------------	------------	-----------------	------------	-----------------

<b>Total - HOUSING</b>	<b>(\$12,880)</b>	<b>\$311,952</b>	<b>(\$16,042)</b>	<b>\$265,676</b>	<b>(\$17,500)</b>	<b>\$289,828</b>	<b>(\$17,500)</b>	<b>\$346,889</b>
------------------------	-------------------	------------------	-------------------	------------------	-------------------	------------------	-------------------	------------------

COMMUNITY AMENITIES

**SANITATION - HOUSEHOLD REFUSE**

**OPERATING EXPENDITURE**

100105 - Household Refuse Collection	\$0	\$27,999	\$0	\$36,667	\$0	\$40,000	\$0	\$40,000
100110 - Refuse Site Mainten - Yalgoo	\$0	\$6,289	\$0	\$32,797	\$0	\$35,778	\$0	\$14,220
100115 - Refuse Site Mainten - Paynes F	\$0	\$0	\$0	\$1,833	\$0	\$2,000	\$0	\$5,000
100120 - Commercial Refuse Collection	\$0	\$8,825	\$0	\$11,000	\$0	\$12,000	\$0	\$12,000
1001251170 - Replacement bins	\$0	\$0	\$0	\$1,833	\$0	\$2,000	\$0	\$2,000
1001012505 - Admin Allocation - Sanitation	\$0	\$10,465	\$0	\$12,165	\$0	\$13,271	\$0	\$14,128
<b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP</b>	<b>\$0</b>	<b>\$53,578</b>	<b>\$0</b>	<b>\$96,295</b>	<b>\$0</b>	<b>\$105,049</b>	<b>\$0</b>	<b>\$87,348</b>

**OPERATING INCOME**

1001051110 - Household Refuse Remove. Charges	(\$9,500)	\$0	(\$9,500)	\$0	(\$9,500)	\$0	(\$9,500)	\$0
1001201040 - Commercial Refuse Remov Charges	(\$3,250)	\$0	(\$3,250)	\$0	(\$3,250)	\$0	(\$3,250)	\$0
<b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b>	<b>(\$12,750)</b>	<b>\$0</b>	<b>(\$12,750)</b>	<b>\$0</b>	<b>(\$12,750)</b>	<b>\$0</b>	<b>(\$12,750)</b>	<b>\$0</b>
<b>Total - SANITATION HOUSEHOLD REFUSE</b>	<b>(\$12,750)</b>	<b>\$53,578</b>	<b>(\$12,750)</b>	<b>\$96,295</b>	<b>(\$12,750)</b>	<b>\$105,049</b>	<b>(\$12,750)</b>	<b>\$87,348</b>

**SANITATION OTHER**

**OPERATING EXPENDITURE**

<b>Sub Total - SANITATION OTHER OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
--	------------	------------	------------	------------	------------	------------	------------	------------

**OPERATING INCOME**

<b>Sub Total - SANITATION OTHER OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
--	------------	------------	------------	------------	------------	------------	------------	------------

<b>Total - SANITATION OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
---------------------------------	------------	------------	------------	------------	------------	------------	------------	------------

**SEWERAGE**

**EFFLUENT DRAINAGE SYSTEM**

**OPERATING EXPENDITURE**

<b>Sub Total - SEWERAGE OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
------------------------------------	------------	------------	------------	------------	------------	------------	------------	------------

**OPERATING INCOME**

<b>Sub Total - SEWERAGE OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
------------------------------------	------------	------------	------------	------------	------------	------------	------------	------------

<b>Total - SEWERAGE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
-------------------------	------------	------------	------------	------------	------------	------------	------------	------------

**PROTECTION OF THE ENVIRONMENT**

**OPERATING EXPENDITURE**

100205 - Removal Abandoned Vehicles	\$0	\$0	\$0	\$250	\$0	\$500	\$0	\$500
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>

**OPERATING INCOME**

<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
---	------------	------------	------------	------------	------------	------------	------------	------------

<b>Total - PROTECTION OF THE ENVIRONMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>
--	------------	------------	------------	--------------	------------	--------------	------------	--------------

TOWN PLANNING AND REGIONAL DEVELOPMENT

OPERATING EXPENDITURE

1006052525 - TP Scheme Expenses	\$0	\$194	\$0	\$4,583	\$0	\$5,000	\$0	\$5,000
1006202525 - EHO Consulting	\$0	\$11,238	\$0	\$11,000	\$0	\$12,000	\$0	\$14,000
100625 - Yalgoo Revitalisation Planning - Unspent Grant C/fwd	\$0	\$0	\$0	\$18,219	\$0	\$19,875	\$0	\$19,875
1006012505 - Admin Allocation - Town Plannin	\$0	\$10,465	\$0	\$12,165	\$0	\$13,271	\$0	\$14,128
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>	<b>\$0</b>	<b>\$21,897</b>	<b>\$0</b>	<b>\$45,967</b>	<b>\$0</b>	<b>\$50,146</b>	<b>\$0</b>	<b>\$53,003</b>

OPERATING INCOME

1006011205 - Town Planning Fees	(\$1,584)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>	<b>(\$1,584)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>	<b>(\$1,584)</b>	<b>\$21,897</b>	<b>\$0</b>	<b>\$45,967</b>	<b>\$0</b>	<b>\$50,146</b>	<b>\$0</b>	<b>\$53,003</b>
---	------------------	-----------------	------------	-----------------	------------	-----------------	------------	-----------------

OTHER COMMUNITY AMENITIES

OPERATING EXPENDITURE

100705 - Cemetery Expenses	\$0	\$2,388	\$0	\$2,461	\$0	\$2,685	\$0	\$11,718
100710 - Public Conveniences	\$0	\$23,163	\$0	\$42,348	\$0	\$46,198	\$0	\$44,507
100715 - Community Bus Expenses	\$0	\$13,382	\$0	\$6,572	\$0	\$7,169	\$0	\$12,000
100720 - Vacant Land Development/Mtce	\$0	\$0	\$0	\$1,833	\$0	\$2,000	\$0	\$0
1007012415 - Interest Expenditure - Loan 54	\$0	\$2,262	\$0	\$2,073	\$0	\$2,262	\$0	\$1,709
1007012505 - Admin Allocation - Other Commun	\$0	\$20,930	\$0	\$24,331	\$0	\$26,543	\$0	\$28,255
1007012980 - Depn - Other Community Services	\$0	\$14,852	\$0	\$16,338	\$0	\$17,823	\$0	\$17,786
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/EXP</b>	<b>\$0</b>	<b>\$76,977</b>	<b>\$0</b>	<b>\$95,957</b>	<b>\$0</b>	<b>\$104,680</b>	<b>\$0</b>	<b>\$115,975</b>

OPERATING INCOME

1007051035 - Cemetery Fees	(\$2,400)	\$0	(\$500)	\$0	(\$500)	\$0	(\$1,000)	\$0
1007151055 - Community Bus Hire	(\$1,021)	\$0	(\$1,000)	\$0	(\$1,000)	\$0	(\$1,000)	\$0
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/INC</b>	<b>(\$3,421)</b>	<b>\$0</b>	<b>(\$1,500)</b>	<b>\$0</b>	<b>(\$1,500)</b>	<b>\$0</b>	<b>(\$2,000)</b>	<b>\$0</b>

<b>Total - OTHER COMMUNITY AMENITIES</b>	<b>(\$3,421)</b>	<b>\$76,977</b>	<b>(\$1,500)</b>	<b>\$95,957</b>	<b>(\$1,500)</b>	<b>\$104,680</b>	<b>(\$2,000)</b>	<b>\$115,975</b>
--	------------------	-----------------	------------------	-----------------	------------------	------------------	------------------	------------------

URBAN STORMWATER DRAINAGE

OPERATING EXPENDITURE

	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - URBAN STORMWATER DRAINAGE OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Total - URBAN STORMWATER DRAINAGE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
--	------------	------------	------------	------------	------------	------------	------------	------------

<b>Total - COMMUNITY AMENITIES</b>	<b>(\$17,755)</b>	<b>\$152,451</b>	<b>(\$14,250)</b>	<b>\$238,469</b>	<b>(\$14,250)</b>	<b>\$260,375</b>	<b>(\$14,750)</b>	<b>\$256,826</b>
------------------------------------	-------------------	------------------	-------------------	------------------	-------------------	------------------	-------------------	------------------

RECREATION & CULTURE

PUBLIC HALL & CIVIC CENTRES

OPERATING EXPENDITURE

110105 - Yalgoo Hall Expenses	\$0	\$9,165	\$0	\$22,000	\$0	\$24,000	\$0	\$10,816
000000 - Consultancy Fees - Yalgoo Hall Study - Scope of Works	\$0	\$10,315	\$0	\$23,492	\$0	\$25,628	\$0	\$0
1101012505 - Admin Allocation - Public Halls	\$0	\$52,328	\$0	\$60,828	\$0	\$66,358	\$0	\$70,639
1101012980 - Depn - Public Halls	\$0	\$11,835	\$0	\$13,019	\$0	\$14,202	\$0	\$13,666
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>	<b>\$0</b>	<b>\$83,643</b>	<b>\$0</b>	<b>\$119,339</b>	<b>\$0</b>	<b>\$130,188</b>	<b>\$0</b>	<b>\$95,121</b>

OPERATING INCOME

1101051100 · Hall Hire	(\$365)	\$0	\$0	\$0	\$0	\$0	(\$400)	\$0
0000000000 Contribution - Yalgoo Hall Renovations - Lotterywest	\$0	\$0	(\$300,000)	\$0	(\$300,000)	\$0	(\$300,000)	\$0
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>	<b>(\$365)</b>	<b>\$0</b>	<b>(\$300,000)</b>	<b>\$0</b>	<b>(\$300,000)</b>	<b>\$0</b>	<b>(\$300,400)</b>	<b>\$0</b>
<b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>	<b>(\$365)</b>	<b>\$83,643</b>	<b>(\$300,000)</b>	<b>\$119,339</b>	<b>(\$300,000)</b>	<b>\$130,188</b>	<b>(\$300,400)</b>	<b>\$95,121</b>

OTHER RECREATION & SPORT

OPERATING EXPENDITURE

110310 · Community Park Gibbon St	\$0	\$13,544	\$0	\$16,296	\$0	\$17,777	\$0	\$22,368
110315 · Shamrock St Park	\$0	\$45,142	\$0	\$10,268	\$0	\$11,201	\$0	\$17,314
110320 · Old Railway Station grounds	\$0	\$91,352	\$0	\$53,704	\$0	\$58,586	\$0	\$73,026
110325 · Old Railway Station building	\$0	\$11,341	\$0	\$14,850	\$0	\$16,200	\$0	\$15,131
110330 · Paynes Find Complex Expenses	\$0	\$4,144	\$0	\$34,398	\$0	\$37,525	\$0	\$13,432
110335 · Tennis Courts	\$0	\$1,301	\$0	\$2,047	\$0	\$2,233	\$0	\$2,722
110340 · Yalgoo Hub - Covered Sports	\$0	\$4,307	\$0	\$7,333	\$0	\$8,000	\$0	\$8,287
110376 · Rifle Range	\$0	\$846	\$0	\$1,522	\$0	\$1,660	\$0	\$2,248
110350 · Yalgoo Golf Course	\$0	\$322	\$0	\$3,212	\$0	\$3,504	\$0	\$970
110375 · Men's Shed	\$0	\$1,377	\$0	\$852	\$0	\$929	\$0	\$2,765
110370 · Water Park Mtce	\$0	\$30,122	\$0	\$22,372	\$0	\$24,406	\$0	\$32,119
110380 · Community Oval and Pavilion	\$0	\$83,757	\$0	\$48,491	\$0	\$52,899	\$0	\$76,441
1103012505 · Admin Allocation - Other Recrea	\$0	\$52,328	\$0	\$60,828	\$0	\$66,358	\$0	\$70,639
1103012980 · Depn - Other Recreation	\$0	\$145,595	\$0	\$160,155	\$0	\$174,714	\$0	\$193,463
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>	<b>\$0</b>	<b>\$485,478</b>	<b>\$0</b>	<b>\$436,326</b>	<b>\$0</b>	<b>\$475,992</b>	<b>\$0</b>	<b>\$530,925</b>

OPERATING INCOME

1103251135 · Old Railway Station Hire	(\$68)	\$0	\$0	\$0	\$0	\$0	(\$100)	\$0
0000000000 · Core Stadium Hire	(\$136)	\$0	\$0	\$0	\$0	\$0	(\$150)	\$0
1103301140 · Paynes Find Complex Hire	(\$136)	\$0	\$0	\$0	\$0	\$0	(\$150)	\$0
0000000000 - Grant s - Community/School Oval Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0000000000 · Grant - Community Pool Revitalisation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0000000000 · Grant - Community Oval Development - Pavilion Fitout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>	<b>(\$340)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$400)</b>	<b>\$0</b>
<b>Total - OTHER RECREATION &amp; SPORT</b>	<b>(\$340)</b>	<b>\$485,478</b>	<b>\$0</b>	<b>\$436,326</b>	<b>\$0</b>	<b>\$475,992</b>	<b>(\$400)</b>	<b>\$530,925</b>

TV AND RADIO BROADCASTING

OPERATING EXPENDITURE

110405 · Rebroadcasting Licences	\$0	\$41	\$0	\$917	\$0	\$1,000	\$0	\$1,000
1104102695 · Rebroadcasting Mats/Contr	\$0	\$1,084	\$0	\$3,667	\$0	\$4,000	\$0	\$4,000
110415 · Rebroadcasting Equip Mtce	\$0	\$66	\$0	\$917	\$0	\$1,000	\$0	\$1,000
1104012505 · Admin Allocated - TV	\$0	\$5,233	\$0	\$6,083	\$0	\$6,636	\$0	\$7,064
<b>Sub Total - TV AND RADIO BROADCASTING OP/EXP</b>	<b>\$0</b>	<b>\$6,424</b>	<b>\$0</b>	<b>\$11,583</b>	<b>\$0</b>	<b>\$12,636</b>	<b>\$0</b>	<b>\$13,064</b>

OPERATING INCOME

1104011640-Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - TV AND RADIO BROADCASTING OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - TV AND RADIO BROADCASTING OP/INC</b>	<b>\$0</b>	<b>\$6,424</b>	<b>\$0</b>	<b>\$11,583</b>	<b>\$0</b>	<b>\$12,636</b>	<b>\$0</b>	<b>\$13,064</b>



OPERATING INCOME

1201011435 · RRGF Grants Yalgoo- Ninghan	(\$80,000)	\$0	(\$200,000)	\$0	(\$200,000)	\$0	(\$200,000)	\$0
1201011440 · RRGF Grants 2015-16 Yalgoo- Ninghan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1201011560 · MRWA Direct Grants	(\$81,098)	\$0	(\$89,208)	\$0	(\$89,208)	\$0	(\$154,171)	\$0
1201011430 · Grants and Contributions - Yalgoo-Morawa R2R \$377000	(\$252,293)	\$0	(\$380,000)	\$0	(\$380,000)	\$0	(\$377,000)	\$0
1201011415 · Road Agreements Income - Mt Gibson Shine	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,180,250)	\$0
1201011415 · Road Agreements Income - EMR GOLDEN GROVE	\$0	\$0	(\$151,200)	\$0	(\$151,200)	\$0	(\$151,200)	\$0
1201011420 · Road Agreements Income - Silverlake Mo-Ya Rd \$80000 to be used for road works	(\$6,022)	\$0	(\$2,816)	\$0	(\$2,816)	\$0	(\$96,876)	\$0
000000000 · Grant DFES - Flood Damage AGRN 903	(\$170,358)	\$0	\$0	\$0	\$0	\$0	(\$2,720,822)	\$0
<b>Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC</b>	<b>(\$589,771)</b>	<b>\$0</b>	<b>(\$823,224)</b>	<b>\$0</b>	<b>(\$823,224)</b>	<b>\$0</b>	<b>(\$5,880,319)</b>	<b>\$0</b>
<b>Total - ST,RDS,BRIDGES,DEPOT - CONST</b>	<b>(\$589,771)</b>	<b>\$0</b>	<b>(\$823,224)</b>	<b>\$0</b>	<b>(\$823,224)</b>	<b>\$0</b>	<b>(\$5,880,319)</b>	<b>\$0</b>

STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE

OPERATING EXPENDITURE

120105 · Town Streets Maintenance	\$0	\$83,872	\$0	\$112,268	\$0	\$122,474	\$0	\$151,048
120101 · Road Maintenance General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120110 · Footpaths/Crossover Mtce	\$0	\$0	\$0	\$917	\$0	\$1,000	\$0	\$1,000
120111 · Lighting of Streets	\$0	\$8,504	\$0	\$7,792	\$0	\$8,500	\$0	\$10,000
120113 · Street Trees & Watering	\$0	\$11,181	\$0	\$10,065	\$0	\$10,980	\$0	\$12,158
120125 · Signs Repairs /Replacement	\$0	\$957	\$0	\$9,167	\$0	\$10,000	\$0	\$6,140
120126 · Street Sweeping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120129 · Grid Cleaning	\$0	\$0	\$0	\$6,875	\$0	\$7,500	\$0	\$7,500
120127 · Vegation/Weed Control	\$0	\$214	\$0	\$7,919	\$0	\$8,639	\$0	\$10,834
120130 · Road Inspection After Rain	\$0	\$6,258	\$0	\$2,133	\$0	\$2,327	\$0	\$6,140
120150 · Engineering	\$0	\$5,154	\$0	\$13,750	\$0	\$15,000	\$0	\$15,000
120155 · Rural Road Maintenance	\$0	\$579,011	\$0	\$1,295,321	\$0	\$1,413,077	\$0	\$1,431,367
120156 · Roman Expenses	\$0	\$6,327	\$0	\$5,800	\$0	\$6,327	\$0	\$7,000
1201012505 · Admin Allocation - Roads	\$0	\$52,328	\$0	\$60,828	\$0	\$66,358	\$0	\$70,639
1201012980 · Depreciation - Transport Other	\$0	\$518,406	\$0	\$570,246	\$0	\$622,087	\$0	\$688,442
120128 · Repair Damged Grids	\$0	\$0	\$0	\$9,167	\$0	\$10,000	\$0	\$10,000
000000 · Flood Damage DFES Grant expenditure	\$0	\$86,086	\$0	\$0	\$0	\$0	\$0	\$2,900,000
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>	<b>\$0</b>	<b>\$1,358,298</b>	<b>\$0</b>	<b>\$2,112,247</b>	<b>\$0</b>	<b>\$2,304,269</b>	<b>\$0</b>	<b>\$5,327,268</b>

OPERATING INCOME

	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - MTCE STREETS ROADS DEPOTS</b>	<b>\$0</b>	<b>\$1,358,298</b>	<b>\$0</b>	<b>\$2,112,247</b>	<b>\$0</b>	<b>\$2,304,269</b>	<b>\$0</b>	<b>\$5,327,268</b>



**AERODROME**

**OPERATING EXPENDITURE**

120205 - Yalgoo Airstrip	\$0	\$17,795	\$0	\$7,333	\$0	\$8,000	\$0	\$13,280
120210 - Paynes Find Airstrips	\$0	\$5,876	\$0	\$10,083	\$0	\$11,000	\$0	\$6,416
120215 - Emergency Airstrips	\$0	\$0	\$0	\$2,750	\$0	\$3,000	\$0	\$3,000
1206012505 - Admin Allocation - Aerodromes	\$0	\$10,465	\$0	\$12,165	\$0	\$13,271	\$0	\$14,128
1206012980 - Depn - Aerodromes	\$0	\$39,227	\$0	\$43,150	\$0	\$47,073	\$0	\$39,364

<b>Sub Total - AERODROME OP/EXP</b>	<b>\$0</b>	<b>\$73,363</b>	<b>\$0</b>	<b>\$75,482</b>	<b>\$0</b>	<b>\$82,344</b>	<b>\$0</b>	<b>\$76,188</b>
-------------------------------------	------------	-----------------	------------	-----------------	------------	-----------------	------------	-----------------

**OPERATING INCOME**

	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
--	-----	-----	-----	-----	-----	-----	-----	-----

<b>Sub Total - AERODROME OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
-------------------------------------	------------	------------	------------	------------	------------	------------	------------	------------

<b>Total - AERODROME OP/EXP</b>	<b>\$0</b>	<b>\$73,363</b>	<b>\$0</b>	<b>\$75,482</b>	<b>\$0</b>	<b>\$82,344</b>	<b>\$0</b>	<b>\$76,188</b>
---------------------------------	------------	-----------------	------------	-----------------	------------	-----------------	------------	-----------------

<b>Total - TRANSPORT</b>	<b>(\$589,771)</b>	<b>\$1,431,660</b>	<b>(\$823,224)</b>	<b>\$2,187,729</b>	<b>(\$823,224)</b>	<b>\$2,386,613</b>	<b>(\$5,880,319)</b>	<b>\$5,403,456</b>
--------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	----------------------	--------------------

**ECONOMIC SERVICES**

**RURAL SERVICES**

**OPERATING EXPENDITURE**

130110 - Vermin Control - MRVC Annual Contribution	\$0	\$31,871	\$0	\$29,215	\$0	\$31,871	\$0	\$32,827
000000 - Vermin Control - MRVC Vermin Cell Fence Construction	\$0	\$0	\$0	\$199,833	\$0	\$218,000	\$0	\$0
000000 - Noxious Weeds ,Plants and Pests	\$0	\$8,068	\$0	\$0	\$0	\$0	\$0	\$10,000
1301012505 - Admin Allocated	\$0	\$20,931	\$0	\$24,331	\$0	\$26,543	\$0	\$28,255
130176 - Wild Dog Bounty	\$0	\$220	\$0	\$9,167	\$0	\$10,000	\$0	\$2,000
130176 - Wild Dog Community Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
000000 - Vermin Control - Vermin Cell Fence Drought Grant	\$0	\$57,549	\$0	\$52,753	\$0	\$57,549	\$0	\$0

<b>Sub Total - RURAL SERVICES OP/EXP</b>	<b>\$0</b>	<b>\$118,639</b>	<b>\$0</b>	<b>\$315,299</b>	<b>\$0</b>	<b>\$343,963</b>	<b>\$0</b>	<b>\$83,082</b>
--	------------	------------------	------------	------------------	------------	------------------	------------	-----------------

**OPERATING INCOME**

	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
--	-----	-----	-----	-----	-----	-----	-----	-----

<b>Sub Total - RURAL SERVICES OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
--	------------	------------	------------	------------	------------	------------	------------	------------

<b>Total - RURAL SERVICES</b>	<b>\$0</b>	<b>\$118,639</b>	<b>\$0</b>	<b>\$315,299</b>	<b>\$0</b>	<b>\$343,963</b>	<b>\$0</b>	<b>\$83,082</b>
-------------------------------	------------	------------------	------------	------------------	------------	------------------	------------	-----------------

**TOURISM AND AREA PROMOTION**

**OPERATING EXPENDITURE**

1302052000 - C'van Park - Salaries & Wages	\$0	\$134,147	\$0	\$62,970	\$0	\$68,695	\$0	\$123,036
0000000000-Caravan Park Accrued Leave Expenses	\$0	\$0	\$0	\$492	\$0	\$537	\$0	\$3,431
0000000000-Caravan Park- Superannuation	\$0	\$11,634	\$0	\$9,131	\$0	\$9,961	\$0	\$22,759
1302052120 - C'van Park - Staff Training	\$0	\$350	\$0	\$1,833	\$0	\$2,000	\$0	\$2,000
0000000000- Caravan Park Workers Comp Insurance	\$0	\$0	\$0	\$2,040	\$0	\$2,225	\$0	\$3,690
130204 - C'van Park - CVP House exp	\$0	\$17,885	\$0	\$2,475	\$0	\$2,700	\$0	\$8,000
130205 - Caravan Park Expenditure	\$0	\$124,663	\$0	\$128,279	\$0	\$139,941	\$0	\$135,186
130201 - Tourism Promotion (incl Outback Parkways and Geo Park)	\$0	\$19,893	\$0	\$32,083	\$0	\$35,000	\$0	\$40,000
130208 - Tourism Signage	\$0	\$991	\$0	\$0	\$0	\$0	\$0	\$1,000
130209 - Town Entry Statements (Mtce)	\$0	\$2,223	\$0	\$4,161	\$0	\$4,539	\$0	\$2,882
130210 - Website Development Expenses	\$0	\$0	\$0	\$4,125	\$0	\$4,500	\$0	\$25,000
130211 - Regional Tourism Project Unspent Grant and Member Shi	\$0	\$0	\$0	\$9,245	\$0	\$10,085	\$0	\$10,085
1302332000 - Wurarga Dam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130225 - Centrecare support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130226 - Emu Cup event	\$0	\$14,010	\$0	\$45,833	\$0	\$50,000	\$0	\$50,000
000000 -Goods For Resale- Arts and Crafts Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130227 - Yalgoo Racetrack Expenses	\$0	\$7,784	\$0	\$3,108	\$0	\$3,391	\$0	\$20,000
130228 - Yalgoo Gymkhana Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Yalgoo Races Contribution	\$0	\$0	\$0	\$9,167	\$0	\$10,000	\$0	\$10,000
130229 - Jokers Tunnel Expenses	\$0	\$1,863	\$0	\$1,394	\$0	\$1,521	\$0	\$2,429
130230 - Yalgoo Lookout Expenses	\$0	\$971	\$0	\$1,775	\$0	\$1,936	\$0	\$1,353
130231 - Banners in the Terrace	\$0	\$0	\$0	\$3,208	\$0	\$3,500	\$0	\$3,500
1302502000 - HCP Salaries and Wages	\$0	\$90,637	\$0	\$89,085	\$0	\$97,184	\$0	\$40,326
130250 - HCP Accrued Leave Expenses	\$0	\$0	\$0	\$2,668	\$0	\$2,910	\$0	\$1,183
130250 - HCP Superannuation	\$0	\$7,533	\$0	\$8,464	\$0	\$9,233	\$0	\$7,259
130250 - Insurance Workers Comp	\$0	\$0	\$0	\$1,833	\$0	\$2,000	\$0	\$2,000
1302502120 - HCP Staff & Training Expenses	\$0	(\$5)	\$0	\$2,750	\$0	\$3,000	\$0	\$3,000
130251 - HCP Project Activity Expenses	\$0	\$45,267	\$0	\$55,000	\$0	\$60,000	\$0	\$61,140
12 02 52 - HCP Vehicle YA800	\$0	\$4,328	\$0	\$8,250	\$0	\$9,000	\$0	\$5,500
130254 - HCP Office Materials & Contract	\$0	\$6,857	\$0	\$3,667	\$0	\$4,000	\$0	\$9,000
130255 - HCP Office Equipment	\$0	\$1,033	\$0	\$917	\$0	\$1,000	\$0	\$1,000
130258 - HCP Camps and Trip Expenses	\$0	\$311	\$0	\$0	\$0	\$0	\$0	\$2,000
130259 - HCP Sponsored Activity expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130260 - HCP Other Activities	\$0	\$145	\$0	\$0	\$0	\$0	\$0	\$0
1302012505 - Admin Allocated - Tourism	\$0	\$52,314	\$0	\$60,813	\$0	\$66,341	\$0	\$70,621
1302012980 - Depn - Tourism	\$0	\$48,950	\$0	\$53,844	\$0	\$58,739	\$0	\$57,929

<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>	<b>\$0</b>	<b>\$593,784</b>	<b>\$0</b>	<b>\$608,610</b>	<b>\$0</b>	<b>\$663,938</b>	<b>\$0</b>	<b>\$725,309</b>
--	------------	------------------	------------	------------------	------------	------------------	------------	------------------

OPERATING INCOME

1302261090 - Emu Cup funding	(\$20,400)	\$0	(\$25,000)	\$0	(\$25,000)	\$0	(\$25,000)	\$0
1302501540 - Contribution HCP - Silverlake	(\$1,100)	\$0	\$0	\$0	\$0	\$0	(\$4,000)	\$0
1302051025 - Caravan Park Revenues	(\$164,690)	\$0	(\$110,000)	\$0	(\$120,000)	\$0	(\$150,000)	\$0
000000000- Reimbursement - Workers Compenation	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,000)	\$0
1302011200- Tourism Sales	(\$1,498)	\$0	(\$458)	\$0	(\$500)	\$0	(\$500)	\$0
000000000- Prospecting Permits	(\$1,284)	\$0	(\$275)	\$0	(\$300)	\$0	(\$1,500)	\$0
			\$0				\$0	\$0
1302501541- Healthy Community Mining Co Con -MMG Centrecare \$32,400 and HCP \$21,600	\$0	\$0	(\$54,000)	\$0	(\$54,000)	\$0	(\$54,000)	\$0
1302011595 - Community Projects Mining Contr - Mt Gibson \$40,000	\$0	\$0	(\$40,000)	\$0	(\$40,000)	\$0	(\$40,000)	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/INC</b>	<b>(\$188,972)</b>	<b>\$0</b>	<b>(\$229,733)</b>	<b>\$0</b>	<b>(\$239,800)</b>	<b>\$0</b>	<b>(\$285,000)</b>	<b>\$0</b>
<b>Total - TOURISM &amp; AREA PROMOTION</b>	<b>(\$188,972)</b>	<b>\$593,784</b>	<b>(\$229,733)</b>	<b>\$608,610</b>	<b>(\$239,800)</b>	<b>\$663,938</b>	<b>(\$285,000)</b>	<b>\$725,309</b>

BUILDING CONTROL

OPERATING EXPENDITURE

1303012720 - Building Control Expenses	\$0	\$0	\$0	\$1,375	\$0	\$1,500	\$0	\$1,500
1303012550 - EHO Consulting Costs	\$0	\$13,358	\$0	\$12,833	\$0	\$14,000	\$0	\$15,000
1303012505 - Admin Allocated Building Contro	\$0	\$10,465	\$0	\$12,165	\$0	\$13,271	\$0	\$14,128
							\$0	\$0
<b>Sub Total - BUILDING CONTROL OP/EXP</b>	<b>\$0</b>	<b>\$23,823</b>	<b>\$0</b>	<b>\$26,373</b>	<b>\$0</b>	<b>\$28,771</b>	<b>\$0</b>	<b>\$30,628</b>

OPERATING INCOME

1303011020 - Building Permits	\$420	\$0	(\$500)	\$0	(\$500)	\$0	(\$500)	\$0
1303011022 - BCITF & BSL Fees to Shire	(\$12)	\$0	(\$10)	\$0	(\$10)	\$0	(\$10)	\$0
<b>Sub Total - BUILDING CONTROL OP/INC</b>	<b>\$408</b>	<b>\$0</b>	<b>(\$510)</b>	<b>\$0</b>	<b>(\$510)</b>	<b>\$0</b>	<b>(\$510)</b>	<b>\$0</b>
<b>Total - BUILDING CONTROL</b>	<b>\$408</b>	<b>\$23,823</b>	<b>(\$510)</b>	<b>\$26,373</b>	<b>(\$510)</b>	<b>\$28,771</b>	<b>(\$510)</b>	<b>\$30,628</b>

ECONOMIC DEVELOPMENT

OPERATING EXPENDITURE

<b>Sub Total - ECONOMIC DEVELOPMENT OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
--	------------	------------	------------	------------	------------	------------	------------	------------

OPERATING INCOME

	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - ECONOMIC DEVELOPMENT OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - ECONOMIC DEVELOPMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

OTHER ECONOMIC SERVICES

OPERATING EXPENDITURE

13060 - Fuel Station							\$0	\$0
1306012565 - Licences/Permits	\$0	\$0	\$0	\$917	\$0	\$1,000	\$0	\$1,000
1306012720 - Other Expenses	\$0	\$2,012	\$0	\$2,401	\$0	\$2,619	\$0	\$3,061
1306012505 - Admin Allocated Fuel Station	\$0	\$10,465	\$0	\$12,165	\$0	\$13,271	\$0	\$14,128
1308012505 - Admin Allocated-Other Econ Dev	\$0	\$10,465	\$0	\$12,165	\$0	\$13,271	\$0	\$14,128
<b>Sub Total - OTHER ECONOMIC SERVICES OP/EXP</b>	<b>\$0</b>	<b>\$22,942</b>	<b>\$0</b>	<b>\$27,648</b>	<b>\$0</b>	<b>\$30,161</b>	<b>\$0</b>	<b>\$32,317</b>

OPERATING INCOME

1306011120 - Fuel Station Lease Income	\$0	\$0	(\$5,958)	\$0	(\$6,500)	\$0	(\$6,500)	\$0
1306011185 - Sale of Stock	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER ECONOMIC SERVICES OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$5,958)</b>	<b>\$0</b>	<b>(\$6,500)</b>	<b>\$0</b>	<b>(\$6,500)</b>	<b>\$0</b>
<b>Total - OTHER ECONOMIC SERVICES</b>	<b>\$0</b>	<b>\$22,942</b>	<b>(\$5,958)</b>	<b>\$27,648</b>	<b>(\$6,500)</b>	<b>\$30,161</b>	<b>(\$6,500)</b>	<b>\$32,317</b>
<b>Total - ECONOMIC SERVICES</b>	<b>(\$188,564)</b>	<b>\$759,187</b>	<b>(\$236,202)</b>	<b>\$977,930</b>	<b>(\$246,810)</b>	<b>\$1,066,833</b>	<b>(\$292,010)</b>	<b>\$871,336</b>

OTHER PROPERTY AND SERVICES

PRIVATE WORKS

OPERATING EXPENDITURE

140101 - Private Works Expenses	\$0	\$2,654	\$0	\$0	\$0	\$0	\$0	\$0
1401012505 - Admin Allocation - Private Work	\$0	\$10,465	\$0	\$12,165	\$0	\$13,271	\$0	\$14,128
<b>Sub Total - PRIVATE WORKS OP/EXP</b>	<b>\$0</b>	<b>\$13,119</b>	<b>\$0</b>	<b>\$12,165</b>	<b>\$0</b>	<b>\$13,271</b>	<b>\$0</b>	<b>\$14,128</b>
<b>OPERATING INCOME</b>								
1401011150 - Private Works Charges	(\$4,599)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - PRIVATE WORKS OP/INC</b>	<b>(\$4,599)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - PRIVATE WORKS</b>	<b>(\$4,599)</b>	<b>\$13,119</b>	<b>\$0</b>	<b>\$12,165</b>	<b>\$0</b>	<b>\$13,271</b>	<b>\$0</b>	<b>\$14,128</b>

PUBLIC WORKS OVERHEADS

OPERATING EXPENDITURE

1403012000 - PWO Wages Costs	\$0	\$150,287	\$0	\$137,899	\$0	\$150,435	\$0	\$121,381
1403012005 - Sick Leave	\$0	\$21,775	\$0	\$24,866	\$0	\$27,127	\$0	\$27,673
1403012010 - Annual Leave	\$0	\$93,916	\$0	\$69,889	\$0	\$76,242	\$0	\$69,183
1403012020 - Public Holidays	\$0	\$17,805	\$0	\$29,840	\$0	\$32,553	\$0	\$33,208
1403012025 - Accrued Leave Expenses	\$0	\$0	\$0	\$24,096	\$0	\$26,286	\$0	\$25,085
1403012040 - Superannuation	\$0	\$87,377	\$0	\$101,990	\$0	\$111,262	\$0	\$135,285
1403012030 - Wages Allowances	\$0	\$2,056	\$0	\$2,750	\$0	\$3,000	\$0	\$3,000
1403012125 - Staff Training	\$0	\$16,856	\$0	\$9,167	\$0	\$10,000	\$0	\$15,000
1403012075 - Protective Clothing	\$0	\$5,291	\$0	\$5,500	\$0	\$6,000	\$0	\$6,000
1403012125 - Travel & Accommodation	\$0	\$1,756	\$0	\$6,875	\$0	\$7,500	\$0	\$4,000
140305- Depot Mtce (Works) Expenses	\$0	\$45,800	\$0	\$65,137	\$0	\$71,058	\$0	\$60,630
140310 - Depot Mtce (P&G) Expenses	\$0	\$12,875	\$0	\$16,500	\$0	\$18,000	\$0	\$20,308
140325 - PWO Vehicle Expenses	\$0	\$13,903	\$0	\$22,000	\$0	\$24,000	\$0	\$17,000
140330 - OH & S	\$0	\$1,417	\$0	\$5,958	\$0	\$6,500	\$0	\$10,000
1403452620 - Tools Replaced	\$0	\$909	\$0	\$2,750	\$0	\$3,000	\$0	\$3,000
1403502640- Traffic Management Signs	\$0	\$0	\$0	\$9,167	\$0	\$10,000	\$0	\$5,000
1403012300 - Insurance on Works	\$0	\$610	\$0	\$2,567	\$0	\$2,800	\$0	\$2,000
1403552815 - Satellite phones	\$0	\$4,826	\$0	\$3,025	\$0	\$3,300	\$0	\$5,500
1403602080 - Recruitment expenses/relocation	\$0	\$4,500	\$0	\$5,500	\$0	\$6,000	\$0	\$6,000
1403652065 - Fitness for Work	\$0	\$120	\$0	\$1,375	\$0	\$1,500	\$0	\$1,500
1403252720- Other PWOH Expenses	\$0	\$32	\$0	\$1,375	\$0	\$1,500	\$0	\$1,500
1403012310 - Works Workers Compen. Insurance	\$0	\$21,280	\$0	\$23,126	\$0	\$25,228	\$0	\$28,567
1403012505 - Admin Allocated	\$0	\$63,085	\$0	\$73,333	\$0	\$80,000	\$0	\$80,000
1403752720 - LESS PWOH ALLOCATED-PROJECTS	\$0	(\$426,406)	\$0	(\$644,683)	\$0	(\$703,291)	\$0	(\$680,820)
<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>	<b>\$0</b>	<b>\$140,070</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OPERATING INCOME</b>								
1403011640 - Reimbursements	(\$430)	\$0	\$0	\$0	\$0	\$0	(\$500)	\$0
<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>	<b>(\$430)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$500)</b>	<b>\$0</b>
<b>Total - PUBLIC WORKS OVERHEADS</b>	<b>(\$430)</b>	<b>\$140,070</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$500)</b>	<b>\$0</b>



OPERATING INCOME

1405011640 - Reimbursements	(\$50)	\$0	(\$4,583)	\$0	(\$5,000)	\$0	\$0	\$0
1405011145 - Photocopies & Facsimiles	(\$662)	\$0	(\$46)	\$0	(\$50)	\$0	(\$500)	\$0
1405011045 - Commissions - Transport	(\$3,126)	\$0	(\$1,833)	\$0	(\$2,000)	\$0	(\$3,000)	\$0
1405011160 - RAV Admin - CA07 Application	(\$200)	\$0	(\$183)	\$0	(\$200)	\$0	\$0	\$0
1405011155 - Admin Charges FOI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - ADMINISTRATION OP/INC</b>	<b>(\$4,038)</b>	<b>\$0</b>	<b>(\$6,646)</b>	<b>\$0</b>	<b>(\$7,250)</b>	<b>\$0</b>	<b>(\$3,500)</b>	<b>\$0</b>
<b>Total - ADMINISTRATION</b>	<b>(\$4,038)</b>	<b>\$0</b>	<b>(\$6,646)</b>	<b>\$0</b>	<b>(\$7,250)</b>	<b>\$0</b>	<b>(\$3,500)</b>	<b>\$0</b>

MATERIALS AND STOCK

OPERATING EXPENDITURE

000000 Opening Stock	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Material Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Less Material Allocated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Closing Stock	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - MATERIALS AND STOCK</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - MATERIALS AND STOCK</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

SALARIES AND WAGES

OPERATING EXPENDITURE

1406012000 - Gross Total Salaries and Wages	\$0	\$327	\$0	\$1,621,278	\$0	\$1,768,667	\$0	\$1,800,485
1406052000 - LESS SALS/WAGES ALLOCATED	\$0	\$0	\$0	(\$1,621,278)	\$0	(\$1,768,667)	\$0	(\$1,800,485)
<b>Sub Total - SALARIES AND WAGES OP/EXP</b>	<b>\$0</b>	<b>\$327</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

OPERATING INCOME

1406012085 - Reimbursements - Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - SALARIES AND WAGES OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - SALARIES AND WAGES</b>	<b>\$0</b>	<b>\$327</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

UNCLASSIFIED

OPERATING EXPENDITURE

1407012720-Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - UNCLASSIFIED OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

OPERATING INCOME

1407011620 - Other Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1407011640 - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - UNCLASSIFIED OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - UNCLASSIFIED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Total - OTHER PROPERTY AND SERVICES

	(\$9,067)	\$279,606	(\$37,646)	\$12,165	(\$38,250)	\$13,271	(\$34,000)	\$14,128
	(\$4,884,629)	\$4,394,113	(\$5,948,088)	\$5,701,014	(\$5,962,950)	\$6,211,015	-12042640	\$9,333,068

**FUND TRANSFERS**

**EXPENDITURE**

000000 Transfer to Yalgoo Ninghan Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$322,785	\$0	\$2,347,450
Interest Earnt to be split	\$0	\$4,087	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni - Mt Gibson \$2180250 EMR Grove \$151200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Plant Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$596	\$0	\$250,000
Interest Earnt	\$0	\$468	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Sports Complex Reserve Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$937	\$0	\$0
Interest Earnt	\$0	\$736	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to HCP Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$1,386	\$0	\$0
Interest Earnt	\$0	\$1,089	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Building Reserve Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$1,587	\$0	\$0
Interest Earnt	\$0	\$1,246	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Community Amenities Maintenance Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$2,656	\$0	\$0
Interest Earnt	\$0	\$2,086	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Long Service Leave Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$482	\$0	\$0
Interest Earnt	\$0	\$378	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Housing Maintenance Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$1,205	\$0	\$0
Interest Earnt	\$0	\$946	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Yalgoo Morawa Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$1,698	\$0	\$16,876
Interest Earnt	\$0	\$1,333	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to General Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$128,725	\$0	\$0
Interest Earnt	\$0	\$529	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$128,760	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Office Equipment Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0
Interest Earnt	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Road Agreement Yalgoo Morawa Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$9,196	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Natural Disaster Triggerpoint Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$125	\$0	\$0
Interest Earnt	\$0	\$98	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Emergency Road Repairs Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$83	\$0	\$0
Interest Earnt	\$0	\$64	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Superannuation Back Pay Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>	<b>\$0</b>	<b>\$141,849</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$471,496</b>	<b>\$0</b>	<b>\$2,614,326</b>

**INCOME**

000000 Transfer from Yalgoo Ninghan Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from General Roads Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from Superannuation Back Pay Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from Building Reserve Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from Leave Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - FUND TRANSFER</b>	<b>\$0</b>	<b>\$141,849</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$471,496</b>	<b>\$0</b>	<b>\$2,614,326</b>

000000 (Surplus) / Deficit - Carried Forward	(\$3,075,961)	\$0	(\$3,075,961)	\$0	(\$3,075,961)	\$0	(\$2,289,806)	\$0
<b>Sub Total - SURPLUS C/FWD</b>	(\$3,075,961)	\$0	(\$3,075,961)	\$0	(\$3,075,961)	\$0	(\$2,289,806)	\$0
<b>Total - SURPLUS</b>	(\$3,075,961)	\$0	(\$3,075,961)	\$0	(\$3,075,961)	\$0	(\$2,289,806)	\$0

#### LONG TERM LOANS

000000 Loan Principal Repayments -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
							\$0	\$0
<b>Sub Total - LONG TERM LOANS</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - DEFERRED ASSETS</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### LIABILITY LOANS

##### EXPENDITURE

000000 Loan Principal Repayments - Housing loans ,53,	\$0	\$8,693	\$0	\$8,838	\$0	\$17,676	\$0	\$18,869
000000 Loan Principal Repayments - Housing loans 55	\$0	\$10,438	\$0	\$10,606	\$0	\$21,212	\$0	\$22,602
000000 Loan Principal Repayments - Housing loans 56	\$0	\$26,292	\$0	\$26,492	\$0	\$52,983	\$0	\$54,606
000000 Loan Principal Repayments - Community Amenities loan 54	\$0	\$8,781	\$0	\$4,391	\$0	\$8,781	\$0	\$9,343
<b>Sub Total - LOAN REPAYMENTS</b>	\$0	\$54,204	\$0	\$50,326	\$0	\$100,652	\$0	\$105,420
<b>INCOME</b>								
000000 Loan Raised - Loan No	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - LOANS RAISED</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - NON CURRENT LIABILITIES</b>	\$0	\$54,204	\$0	\$50,326	\$0	\$100,652	\$0	\$105,420

000000 Depreciation Written Back	\$0	(\$1,041,075)	\$0	(\$1,145,182)	\$0	(\$1,249,289)	\$0	(\$1,344,849)
000000 Book Value of Assets Sold Written Back	\$0	\$0	\$0	(\$227,043)	\$0	(\$227,043)	\$0	(\$342,350)
000000 Accrued Salary and Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Accrued Interest on Debentures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Movement in Loan Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Net Change in Non Current	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - DEPRECIATION WRITTEN BACK</b>	\$0	(\$1,041,075)	\$0	(\$1,372,225)	\$0	(\$1,476,332)	\$0	(\$1,687,199)
<b>Total - DEPRECIATION</b>	\$0	(\$1,041,075)	\$0	(\$1,372,225)	\$0	(\$1,476,332)	\$0	(\$1,687,199)

**FURNITURE AND EQUIPMENT**

**GOVERNANCE**

**EXPENDITURE**

000000-Computer Hardware ,Systems Upgrade,and Phone Replacement	\$0	\$0	\$0	\$37,500	\$0	\$37,500	\$0	\$37,500
000000- Upgrade Cabling - Fibre Admin Centre	\$0	\$12,111	\$0	\$13,000	\$0	\$13,000	\$0	\$0
000000- External Monitor Display	\$0	\$1,148	\$0	\$0	\$0	\$40,000	\$0	\$40,000
000000-Admin Airconditioner	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000-Fire Proof Safe- Admin Centre	\$0	\$813	\$0	\$11,000	\$0	\$11,000	\$0	\$0
000000-Financial Software	\$0	\$80,000	\$0	\$0	\$0	\$100,000	\$0	\$20,000
000000-Tables and Chairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$94,072</b>	<b>\$0</b>	<b>\$61,500</b>	<b>\$0</b>	<b>\$201,500</b>	<b>\$0</b>	<b>\$77,500</b>
<b>Total - GOVERNANCE</b>	<b>\$0</b>	<b>\$94,072</b>	<b>\$0</b>	<b>\$61,500</b>	<b>\$0</b>	<b>\$201,500</b>	<b>\$0</b>	<b>\$77,500</b>

**FURNITURE AND EQUIPMENT**

**RECREATION AND CULTURE**

**EXPENDITURE**

000000 - Furn. & Equip - Art Centre - Camera,Lockers,Bookcase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Furn. & Equip - Art Centre	\$0	\$0	\$0	\$4,500	\$0	\$4,500	\$0	\$0
000000 - Furn. & Equip - Day Care Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000- Core Stadium - Exercise Equip	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$32,000
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$32,000</b>
<b>Total - HEALTH</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$32,000</b>

**FURNITURE AND EQUIPMENT**

**LAW ORDER AND PUBLIC SAFETY**

**EXPENDITURE**

000000- CCTV Caravan Park	\$0	\$0	\$0	\$13,600	\$0	\$13,600	\$0	\$0
000000- Shire Firearm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000- CCTV Yalgoo Townsite	\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$0	\$10,000
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,600</b>	<b>\$0</b>	<b>\$43,600</b>	<b>\$0</b>	<b>\$10,000</b>
<b>Total -LAW ORDER AND PUBLIC SAFETY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,600</b>	<b>\$0</b>	<b>\$43,600</b>	<b>\$0</b>	<b>\$10,000</b>

**FURNITURE AND EQUIPMENT**

**ECONOMIC SERVICES**

**EXPENDITURE**

000000-Commercial Washing Machine and Dryer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
000000- Theme bed Linen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
000000- HCP Program Computer	\$0	\$0	\$0	\$1,500	\$0	\$1,500	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$43,000</b>
<b>Total - ECONOMIC SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$43,000</b>
<b>Total - FURNITURE AND EQUIPMENT</b>	<b>\$0</b>	<b>\$94,072</b>	<b>\$0</b>	<b>\$111,600</b>	<b>\$0</b>	<b>\$251,600</b>	<b>\$0</b>	<b>\$162,500</b>





**LAND AND BUILDINGS**

**RECREATION AND CULTURE**

**EXPENDITURE**

000000 - BBQ Shamrock Park LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000
000000 - Museum Improvements	\$0	\$0	\$0	\$117,157	\$0	\$117,157	\$0	\$0
000000-Power Supply Mens Shed and Rifle Club - Stage 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000-Payne Find Complex - External Painting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000-Payne Find Complex - Internal Painting	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
000000 -Yalgoo Community Hall Renovation LCR1 Grant \$285,431 2021-22,Lotterywest \$300,000	\$0	\$2,000	\$0	\$500,000	\$0	\$600,000	\$0	\$600,000
000000 - Community Hall - Air Conditioner	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$617,157</b>	<b>\$0</b>	<b>\$717,157</b>	<b>\$0</b>	<b>\$611,000</b>
<b>Total - RECREATION AND CULTURE</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$617,157</b>	<b>\$0</b>	<b>\$717,157</b>	<b>\$0</b>	<b>\$611,000</b>

**LAND AND BUILDINGS**

**TRANSPORT**

**EXPENDITURE**

000000- Machinery Shed Depot - Concrete Floor 2 Bays	\$0	\$18,182	\$0	\$0	\$0	\$20,000	\$0	\$25,000
000000- Storage Shed Depot	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,000
000000-Flood Control -Fuel Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000- Depot -Electric Boundary Fence and Gate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$18,182</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$52,000</b>
<b>Total - TRANSPORT</b>	<b>\$0</b>	<b>\$18,182</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$52,000</b>

**LAND AND BUILDINGS**

**ECONOMIC SERVICES**

**EXPENDITURE**

000000- BBQ's (1) Caravan Park LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000
000000-Heritage Building Renewals LRCI Grant 2021-22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202,220
000000 - Storage and POS Facility - Caravan Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000-Caravan Park - Disabled Toilets Chair and Rails	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000-Caravan Park - Upgrade Water and Power Supply	\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$0	\$50,000
000000-Caravan Park -2 Self Contained Accommodation Units	\$0	\$169,009	\$0	\$340,000	\$0	\$340,000	\$0	\$171,000
000000- Shelter and Seating Jokker Tunnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000- Shelter and Visitors Board at Railway Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$169,009</b>	<b>\$0</b>	<b>\$370,000</b>	<b>\$0</b>	<b>\$370,000</b>	<b>\$0</b>	<b>\$434,220</b>
<b>Total - ECONOMIC SERVICES</b>	<b>\$0</b>	<b>\$169,009</b>	<b>\$0</b>	<b>\$370,000</b>	<b>\$0</b>	<b>\$370,000</b>	<b>\$0</b>	<b>\$434,220</b>

**LAND AND BUILDINGS**

**OTHER PROPERTY AND SERVICES**

**EXPENDITURE**

000000-Solar Panel - Shire Buildings	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000
000000-Mens Shed Upgrade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>
<b>Total - OTHER PROPERTY AND SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>
<b>Total - LAND AND BUILDINGS</b>	<b>\$0</b>	<b>\$194,314</b>	<b>\$0</b>	<b>\$1,087,157</b>	<b>\$0</b>	<b>\$1,457,157</b>	<b>\$0</b>	<b>\$1,649,220</b>





**INFRASTRUCTURE ASSETS - ROAD RESERVES**
**ROADS TO RECOVERY GRANTS**

000000- Yalgoo/Morawa Road - Widen to 7m 7km	\$0	\$239,119	\$0	\$380,000	\$0	\$380,000	\$0	\$760,000
--	-----	-----------	-----	-----------	-----	-----------	-----	-----------

**RRG SPECIAL GRANT RD WORKS**

000000- Yalgoo/Nighan Road - 4 metre seal 5km includes \$214,110 LRCI Program Grant	\$0	\$299,419	\$0	\$514,110	\$0	\$514,110	\$0	\$300,000
---	-----	-----------	-----	-----------	-----	-----------	-----	-----------

**MUNICIPAL/LOCAL ROADS GRANT- ROADS**
**TOWN STREET CONSTRUCTION**
**BRIDGES**
**FOOTPATH CONSTRUCTION - MUNICIPAL**
**FLOOD DAMAGE**
**DRAINAGE MUNICIPAL**
**OTHER**

000000 - Fixed Road and Wayfinding Signage LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
000000 - Jokers Tunnel Sealed Floodway and Improved Access LRCI Gr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
000000 - Sealing Outside Primary School LRCI Grant 2021-22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
000000 - Sealing Paynes Find Pioneer Cemetery LRCI Grant 2021-22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
000000- Sandford River Crossing	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$0	\$100,000
000000- Casurina Causeway - Widen to 2 Lanes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
000000- Badga Woolshed Road - Geraldton Mount Magnet Road to Airstrip Seal 800m	\$0	\$0	\$0	\$80,000	\$0	\$80,000	\$0	\$120,000
000000- Sealing of Road to Nature Based Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
000000- Sealing of Road and Parking Area -Yalgoo Lookout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,000

**Sub Total - CAPITAL WORKS**

\$0	\$538,538	\$0	\$999,110	\$0	\$999,110	\$0	\$1,350,000
-----	-----------	-----	-----------	-----	-----------	-----	-------------

**Total - ROADS**

\$0	\$538,538	\$0	\$999,110	\$0	\$999,110	\$0	\$1,350,000
-----	-----------	-----	-----------	-----	-----------	-----	-------------

**Total - INFRASTRUCTURE ASSETS ROAD RESERVES**

\$0	\$538,538	\$0	\$999,110	\$0	\$999,110	\$0	\$1,350,000
-----	-----------	-----	-----------	-----	-----------	-----	-------------

**INFRASTRUCTURE ASSETS-RECREATION FACILITIES**

000000- Yalgoo/Ninghan Road - Seal to width 4m

000000- Landscape - Admin Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
000000- Oval Water Treatment LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,000
000000- Oval Fixed Exercise Equipment LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000
000000- Sports Complex Carpark - Kerb and Seal and Footpath to Scho	\$0	\$28,127	\$0	\$29,256	\$0	\$29,256	\$0	\$7,000
000000- Community/School Oval Shared Use Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Sub Total - CAPITAL WORKS**

\$0	\$28,127	\$0	\$29,256	\$0	\$29,256	\$0	\$88,000
-----	----------	-----	----------	-----	----------	-----	----------

**Total - OTHER**

\$0	\$28,127	\$0	\$29,256	\$0	\$29,256	\$0	\$88,000
-----	----------	-----	----------	-----	----------	-----	----------

**Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES**

\$0	\$28,127	\$0	\$29,256	\$0	\$29,256	\$0	\$88,000
-----	----------	-----	----------	-----	----------	-----	----------

**INFRASTRUCTURE ASSETS - OTHER**

000000- Street Lighting	\$0	\$0	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000
000000- Yalgoo Rubbish Tip	\$0	\$18,062	\$0	\$0	\$0	\$0	\$0	\$0
000000-Dalgaraanga Crater Signage and Viewing Platform LRCI Grant 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
000000- Security System Depot	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000- Paynes Find Airstrip Fence	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000- Public Toilets- Paynes Find	\$0	\$0	\$0	\$33,656	\$0	\$33,656	\$0	\$0
000000-Paynes Find Entry Statements	\$0	\$1,148	\$0	\$30,000	\$0	\$30,000	\$0	\$35,000
000000 - Jokers Tunnel Entry Road Sheeting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Sub Total - CAPITAL WORKS**

\$0	\$19,210	\$0	\$113,656	\$0	\$113,656	\$0	\$135,000
-----	----------	-----	-----------	-----	-----------	-----	-----------

**Total - OTHER**

\$0	\$19,210	\$0	\$113,656	\$0	\$113,656	\$0	\$135,000
-----	----------	-----	-----------	-----	-----------	-----	-----------

**Total - INFRASTRUCTURE ASSETS - OTHER**

\$0	\$19,210	\$0	\$113,656	\$0	\$113,656	\$0	\$135,000
-----	----------	-----	-----------	-----	-----------	-----	-----------

Rounding Adjustment

(\$7,960,590)	\$5,252,150	(\$9,024,049)	\$7,595,195	(\$9,038,911)	\$9,038,911	(\$14,332,446)	\$14,636,935
---------------	-------------	---------------	-------------	---------------	-------------	----------------	--------------

**SURPLUS**

-\$2,708,440		(\$1,428,854)		(\$0)			\$304,489
--------------	--	---------------	--	-------	--	--	-----------

### 5.3 Differential Rating 2021-22 Proposed Rates and Minimums and Objects and Reasons

Author:	Dominic Carbone
Interest Declared:	No interest to disclose
Date:	1 July 2021
Attachments	Shire of Yalgoo Rating Methodology and it's Differential Rating Model for 2021-2022

#### Matter for Consideration

Determination of the rate in the dollar and the minimum rates of the various differential rating categories for the 2021-22 financial year and the advertising of the differential rates.

#### Background

The Valuer General's Office (Landgate) provides Council with a rateable value for each rateable property within the Shire. Properties located in the townships of Yalgoo and Paynes Find and mining infrastructure are valued based on a gross rental value (GRV). Pastoral/rural, mining and exploration/prospecting are valued based on unimproved value (UV). Council will then set a "rate in the dollar" (RID) and minimum rate.

The rateable value (as advised by the Valuer General's Office) is multiplied by the rate in the dollar to produce the annual rates to be charged to the property. If this value is less than the minimum rate value agreed by Council, then the ratepayer will be charged the minimum rate value.

Council will review and adopt the Objects and Reasons for the differential rating categories in the Shire of Yalgoo.

The annual differential rating proposal is to be advertised for public comment for a period of 21 days prior to its adoption by Council. Submissions from ratepayers and electors are to be invited and if any submissions are received, Council is required to consider them and decide whether to impose the proposed rates and minimum with or without modification.

If a Local Government has a differential rate that is more than twice the lowest differential rate imposed, approval from the Minister for Local Government must be obtained before the rates are formally adopted by Council..

Once Council has advertised for the required time, processed any submissions from ratepayers and Ministerial approval has been granted, Council can then adopt the Annual Budget on or prior to 31 August of each calendar year.

#### Statutory Environment

##### *Local Government Act 1995*

- s.6.32 – States that a local government, in order to make up the budget deficiency, is to impose a general rate on rateable land that may be imposed uniformly or differentially.
- s.6.33(1) – Provides that a local government may impose differential general rates according to a number of characteristics.
- s.6.33(3) – States that a local government cannot, without the approval of the Minister, impose a differential general rate that is more than twice the lowest differential general rate imposed.
- s.6.34 – States that a local government cannot without the approval of the Minister raise an amount of general rates that exceeds 110% of the budget deficiency or is less than 90% of the budget deficiency.
- s.6.35 – States a local government may impose a minimum rate that is greater than the general rate that would be applied for the land and outlines the requirements for this minimum rate.

- s.6.36 – Requires that a local government before imposing any differential general rates provides at least 21 days local public notice of its intention to do so.

### **Strategic Implications**

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

Rates Revenue as per the Long Term Financial Plan for the 2021-2022 financial year is estimated at \$2,587,028 based on a 5.00% increase over the previous year.

### **Policy Implications**

The Council is not increasing the rate in the dollar due to the introduction of the differential rating category – mining infrastructure and an increase of 2.00% in valuations for the 2021-22 financial year.

### **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.

### **Comment**

Factors such as the growth of the Shire, need for additional resources to meet growth demands, the rising cost of labour and materials, previous rate increases approved, and a perception of the affordability of a reasonable rate increase are some of the factors taken into account when considering the percentage by which rates in the dollar and minimum rates can be increased.

Section 6.33 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 the Shire. The differential land use rating adopted by the Shire allow it to impose different rates in the dollar and minimums for the following categories.

#### **Gross Rental Value (GRV):**

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

**Townsite Vacant** - 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 and minimum is the same as the Town Improved category.

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

## Unimproved Value (UV)

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

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

**Exploration/Prospecting** - This rating category applies to exploration, prospecting and other general purpose leases located in 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.

The objects and reasons for each of the rating categories have been reviewed in relation to the Shire's Local Planning Scheme which states the objectives of the various zones. The objects and reasons have been reviewed with no changes made.

The table below details the rate in the dollar and minimum imposed by the Shire in the 2020-21 financial year for each differential rating category and compares them against other surrounding Local Governments.

Categories		Shire of Yalgoo 2020/21	Shire of Cue 2020/21	Shire of Morawa 2020/21	Shire of Mt Magnet 2020/21
Differential General Rate		Rate in \$	Rate in \$	Rate in \$	Rate in \$
GRV	Mining Infrastructure	0.29750000	--	--	--
GRV	Townsites Improved	0.07831840	0.1062	0.07892	0.108386
GRV	Townsites Vacant	0.07831840	0.1062	--	--
UV	Pastoral/Rural	0.06907870	0.076564	0.02282	0.071755
UV	Mining/Mining Tenement	0.32000000	0.28334	0.30187	0.345321
UV	Exploration/Prospecting	0.19882530	0.28334	--	0.345321
Minimum Rate		Per Annum	Per Annum	Per Annum	Per Annum
GRV	Townsites Improved	\$290.00	\$451.00	\$303.00	\$455.00
GRV	Townsites Vacant	\$290.00	\$451.00	--	--
UV	Pastoral/Rural	\$290.00	\$451.00	\$303.00	\$455.00
UV	Mining/Mining Tenement	\$290.00	\$451.00	\$683.00	\$469.00
UV	Exploration/Prospecting	\$290.00	\$451.00	--	\$469.00

The table below details the rates in the dollar imposed for 2020-21 and proposed for the 2021-22. The rates revenue will increase by an estimated \$48,655 resulting from an increase in valuations.



**SHIRE OF YALGOO RATES MODELLING FOR 2021-22**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2020-21 Budgeted Total Revenue \$
<b>Differential General Rate</b>				
GRV Town sites Improved	0.07831840	31	254,390	19,924
GRV Town sites Improved Vacant	0.07831840	0	0	0
GRV Mining Infrastructure	0.29750000	5	2,507,000	745,833
UV Pastoral / Rural	0.06907870	21	949,744	65,607
UV Mining / Mining Tenements	0.32000000	147	5,132,873	1,642,519
UV Exploration and Prospecting	0.19882530	115	673,182	133,846
<b>Sub-Totals</b>		319	9,517,189	2,607,729
<b>Minimum Payment \$</b>				
GRV Town sites Improved	290	5	16,224	1,450
GRV Town sites Improved Vacant	290	10	1,240	2,900
UV Pastoral / Rural	290	13	23,454	3,770
UV Mining / Mining Tenements	290	48	32,258	13,920
UV Exploration and Prospecting	290	76	57,522	22,040
<b>Sub-Totals</b>		152	130,698	44,080
		471	9,647,887	
Discounts				0
<b>Total Amount Raised from General Rate</b>				2,651,809
Interim Rating				0
Specified Area Rates				0
<b>Total Rates</b>				2,651,809

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2021-22 Budgeted Total Revenue \$	2021-21 % TO TOTAL RATES LEVIED	2021-22 % TO TOTAL RATES LEVIED	DECREASE/INCREASE RATES LEVIED	% MOVEMENT	NATURAL GROWTH IN VALUATIONS
RATE IN \$ FOR GRV AND UV AND FOR MINIMUMS AS PER 2020-21									
<b>Differential General Rate</b>									
GRV Town sites Improved	0.07831840	32	256,678	20,103	0.8%	0.7%	179	0.9%	2,288
GRV Town sites Improved Vacant	0.07831840	0	0	0	0.0%	0.0%	0	0.0%	0
GRV Mining Infrastructure	0.29750000	5	2,604,000	774,690	28.1%	28.7%	28,858	0.0%	97,000
UV Pastoral / Rural	0.06907870	21	950,252	65,642	2.5%	2.4%	35	0.1%	508
UV Mining / Mining Tenements	0.32000000	134	5,114,456	1,636,626	61.9%	60.6%	(5,893)	-0.4%	(18,417)
UV Exploration and Prospecting	0.19882530	[	811,529	161,352	5.0%	6.0%	27,507	20.6%	138,347
<b>Sub-Totals</b>		192	9,736,915	2,658,413					
<b>Minimum Payment \$</b>									
GRV Town sites Improved	290	4	13,936	1,160	0.1%	0.0%	(290)	-20.0%	(2,288)
GRV Town sites Improved Vacant	290	10	1,240	2,900	0.1%	0.1%	0	0.0%	0
UV Pastoral / Rural	290	15	22,452	4,350	0.1%	0.2%	580	15.4%	(1,002)
UV Mining / Mining Tenements	290	39	28,508	11,310	0.5%	0.4%	(2,610)	-18.8%	(3,750)
UV Exploration and Prospecting	290	77	57,645	22,330	0.8%	0.8%	290	1.3%	123
<b>Sub-Totals</b>		145	123,781	42,050					
Discounts		337	9,860,696						
<b>Total Amount Raised from General Rate</b>				2,700,463					
Interim Rating				0					
Specified Area Rates				0					
<b>Total Rates</b>				2,700,463	100.0%	100.0%	48,655	1.8%	212,809

The option detailed above more than achieved the Long Term Financial Plan estimated rates revenue yield of \$2,587,028 with a proposed rate increase of 5.00%. The following rates in the dollar and the minimum rates for the various differential rating categories for the 2021-22 financial year are the same as those adopted in 2020-21 and are recommended and to be advertised accordingly.

Differential General Rate	Rate in the \$
GRV – Townsite Improved	0.07831840
GRV – Townsite Vacant	0.07831840
GRV – Mining Infrastructure	0.29750000
UV – Pastoral / Rural	0.06907870
UV – Mining / Mining Tenement	0.32000000
UV – Exploration / Prospecting	0.19882530

Minimum Payment	Minimum \$
GRV – Townsite Improved	290
GRV – Townsite Vacant	290
UV – Pastoral / Rural	290
UV – Mining / Mining Tenement	290
UV – Exploration / Prospecting	290

It is proposed that the differential general rates and minimum payments for each of the differential rate categories be advertised on Thursday 8<sup>th</sup> of July 2021 and an invitation for submissions be for a period of 21 days closing on Thursday 29<sup>th</sup> July 2021 at 4:00 pm. The advertisement to include the time and place where the Shire of Yalgoo Rating Methodology and its Differential Rating Models describing the objects and reasons for the 2021-2022 Financial Year may be inspected and be available on the Shire’s website.

#### Voting Requirements - Simple Majority

#### OFFICER RECOMMENDATION / COUNCIL DECISION

#### Differential Rating 2021-22 Proposed Rates and Minimums and Objects and Reasons

##### That Council

1. Advertise the intention to impose the following differential general rates and minimum payments applying to each of the differential rate categories in accordance with Section 6.36 of the Local Government Act 1995 be placed in the Geraldton Guardian newspaper or Midwest Times Newspaper and the Bulldust.

Differential General Rate	Rate in the \$
GRV – Townsite Improved	0.07831840
GRV – Townsite Vacant	0.07831840
GRV – Mining Infrastructure	0.29750000
UV – Pastoral / Rural	0.06907870
UV – Mining / Mining Tenement	0.32000000
UV – Exploration / Prospecting	0.19882530

Minimum Payment	Minimum \$
GRV – Townsite Improved	290
GRV – Townsite Vacant	290
UV – Pastoral / Rural	290
UV – Mining / Mining Tenement	290
UV – Exploration / Prospecting	290

2. That the advertisement in (1) above also provides for an invitation for submissions to be made by an elector or a ratepayer for a period of 21 days closing at 4:00 pm on Thursday 29<sup>th</sup> July 2021 and detail the time and place where the Shire of Yalgoo Rating Methodology and its Differential Rating Model may be inspected and a copy be placed on the Shire’s website.

3. That all rural/pastoral ratepayers be provided with a copy of the Shire of Yalgoo Rating Methodology and its Differential Rating Model and be invited to make submissions.
4. That Council adopts the Objects and Reasons for the following differential rating categories;
  - 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.
  - 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 and minimum is the same as the Town Improved category.
  - Mining Infrastructure - Consists of particular improvements such as accommodation, recreation and administrative facilities, associated 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
  - Pastoral/Rural- this rating applies to all pastoral leases and land with a predominate rural land use. The proposed rate is comparatively lower when compared to the mining/mining tenement and exploration / prospecting categories on the basis that the pastoral industry has minimum impact or requirement on the shire services and infrastructure.
  - Mining/ Mining Tenement- this category applies to all mining leases located within the shire. The proposed rate is comparatively higher when compared to the pastoral/rural category on the basis that mining operations require additional ongoing maintenance of the roads network that services this land use along with additional costs associated with the administration of mining tenements.
  - 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.

Moved: Cr Raul Valenzuela

Second: Cr Tamisha Hodder

Motion put and carried 3/0

## 6. MEETING CLOSURE

There being no further business, the President declared the Ordinary meeting closed at 6:12pm



# SHIRE OF YALGOO

RATING METHODOLOGY  
AND ITS  
DIFFERENTIAL RATING MODEL

FOR  
2021 - 2022



## **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 30<sup>th</sup> 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.

<b>RATING CATEGORY</b>	<b>TOWN PLANNING SCHEME ZONING/LAND USE</b>
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)**

- 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:	0.07831840 cents
Minimum rate:	\$290
Number rateable assessment 21/22:	36
Number rateable assessment 20/21:	36
Average rate per assessment 21/22:	\$591
Average rate per assessment 20/21:	\$594
Average valuation 21/22:	\$7,517
Average valuation 20/21:	\$7,517
Average percentage change in valuation:	0%

- 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 its Ordinary Council Meeting held on the 26 June 2020 from \$620 to \$290 per annum

Proposed rate in the dollar:	0.07831840 cents
Minimum rate:	\$290
Number of rateable assessments 21/22:	10
Number of rateable assessments 20/21:	10
Average rate per assessment 21/22:	\$290
Average rate per assessment 20/21:	\$290
Average valuation 21/22:	\$1,240
Average valuation 20/21:	\$1,240
Average percentage change in valuation	0%

- 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:	0.29750000 cents
Minimum rate:	\$0
Number of rateable assessments 21/22	5
Number of rateable assessments 20/21	5
Average rate per assessment 21/22:	\$154,938
Average rate per assessment 20/21:	\$149,166
Average valuation 21/22:	\$520,800
Average valuation 20/21:	\$501,400
Average percentage change in valuation	3.0%

## Unimproved Value (UV)

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

Proposed rate in the dollar:	0.06907870 cents
Minimum rate:	\$290
Number of rateable assessments 21/22:	36
Number of rateable assessments 20/21:	34
Average rate per assessment 21/22:	\$1,944
Average rate per assessment 20/21:	\$2,040
Average valuation 21/22:	\$27,020
Average valuation 20/21:	\$28,623
Average percentage change in valuation	-5.0%

- 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:	0.32000000 cents
Minimum rate:	\$290
Number of rateable assessments 21/22:	173
Number of rateable assessments 20/21:	195
Average rate per assessment 20/21:	\$9,526
Average rate per assessment 20/22:	\$8,495
Average valuation 21/22:	\$29,728
Average valuation 20/21:	\$26,488
Average percentage change in valuation	12.0%

- 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:	0.19882530	cents
Minimum rate:		\$290
Number of rateable assessments 21/22:		208
Number of rateable assessments 20/21:		191
Average rate per assessment 21/22:		\$883
Average rate per assessment 20/21:		\$816
Average valuation 21/22:		\$4,179
Average valuation 20/21:		\$3,826
Average percentage change in valuation:		9.0 %

**DECLARATION**

These minutes were confirmed at the Ordinary Council Meeting held on the 30 July 2021.

Signed: \_\_\_\_\_  
 Person presiding at the meeting at which these minutes were confirmed.