



MINUTES
ORDINARY MEETING OF COUNCIL

17 June 2026
Commencing at 3:30PM

Council Chambers
Yougenup Road, Gnowangerup WA 6335

Meaning of and CAUTION concerning Council's "In Principle" support:

When Council uses this expression it means that:

- (a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and*
- (b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.*

Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.



DISCLAIMER

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The Shire of Gnowangerup disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Gnowangerup during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Gnowangerup.

The Shire of Gnowangerup advises that anyone who has any application lodged with the Shire of Gnowangerup shall obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Gnowangerup in respect of the application.

These minutes are not a verbatim record but include the contents pursuant to Regulation 11 of Local Government (Administration) Regulations 1996.

Signed:

David Nicholson

CHIEF EXECUTIVE OFFICER



DECLARATION OF INTEREST FORM

To: Chief Executive Officer
Shire of Gnowangerup
28 Yougenup Road
GNOWANGERUP WA 6335

I, (1) _____ wish to declare an interest in the following item to be considered by Council at its meeting to be held on (2) _____

Agenda Item (3) _____

The **type** of Interest I wish to declare is (4).

- ☐ Financial pursuant to Section 5.60A of the Local Government Act 1995
- ☐ Proximity pursuant to Section 5.60B of the Local Government Act 1995
- ☐ Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- ☐ Impartiality pursuant to the Code of Conduct for Council Members, Committee Members and Candidates

The **nature** of my interest is (5) _____

The **extent** of my interest is (6) _____

I understand that the above information will be recorded in the minutes of the meeting and placed in the Disclosure of Financial and Impartiality of Interest Register.

Yours sincerely

Signed

Date

Notes:

1. Insert your name (print).
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 and 5.69 of the Act)..

DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)

A Member, who has a Financial Interest in any matter to be discussed at a Council or Committee Meeting that will be attended by the Member, must disclose the nature of the interest:

- a) In a written notice given to the Chief Executive Officer before the Meeting or;
- b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- a) Preside at the part of the Meeting, relating to the matter or;
- b) Participate in, or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under Section 5.68 or Section 5.69 of the Local Government Act 1995.

NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)

The following notes are a basic guide for Councillors when they are considering whether they have a **Financial Interest** in a matter. These notes will be included in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measured in money terms. There are exceptions in the Local Government Act 1995 but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc.), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. **If in doubt declare.**
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:
 - 6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under s.5.68(1)(b)(ii) or the Local Government Act; or
 - 6.2 Where the Minister allows the Councillor to participate under s.5.69(3) of the Local Government Act, with or without conditions.

INTERESTS AFFECTING IMPARTIALITY

DEFINITION:

- a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- b) includes an interest arising from kinship, friendship or membership of an association.

A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest;

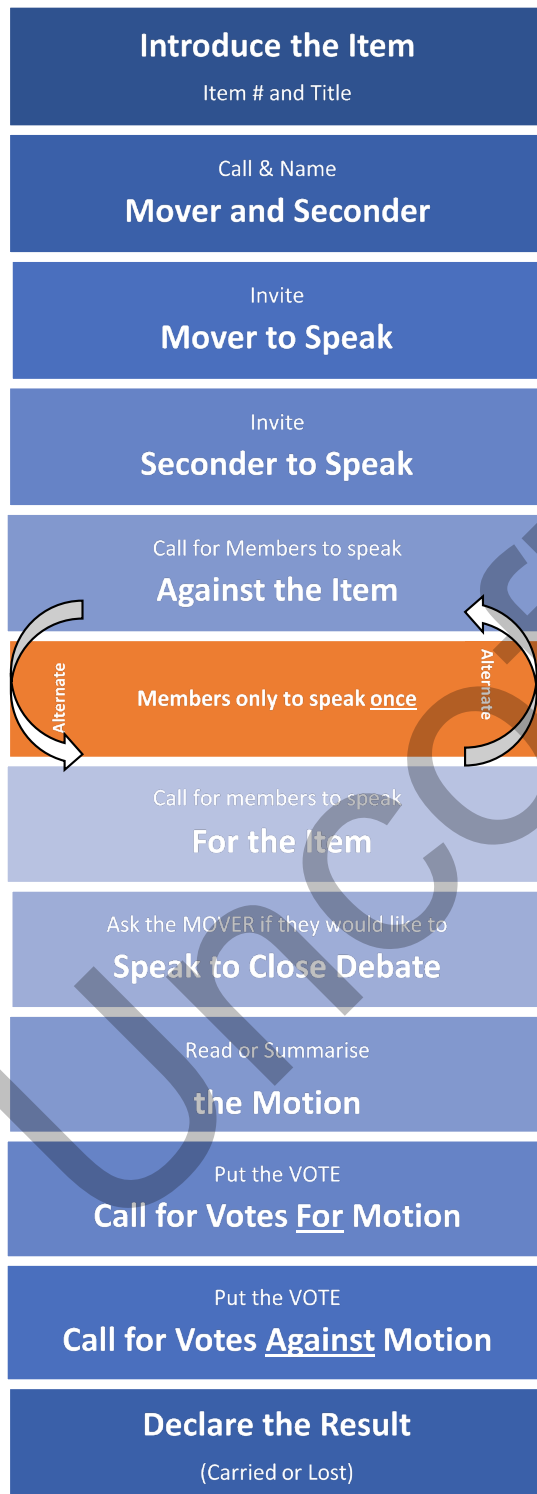
- (a) in a written notice given to the Chief Executive Officer before the meeting; or
- (b) at the meeting, immediately before the matter is discussed.

IMPACT OF AN IMPARTIALITY DISCLOSURE

There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote. With the declaration of this new type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

Process of Motions

ORIGINAL MOTION

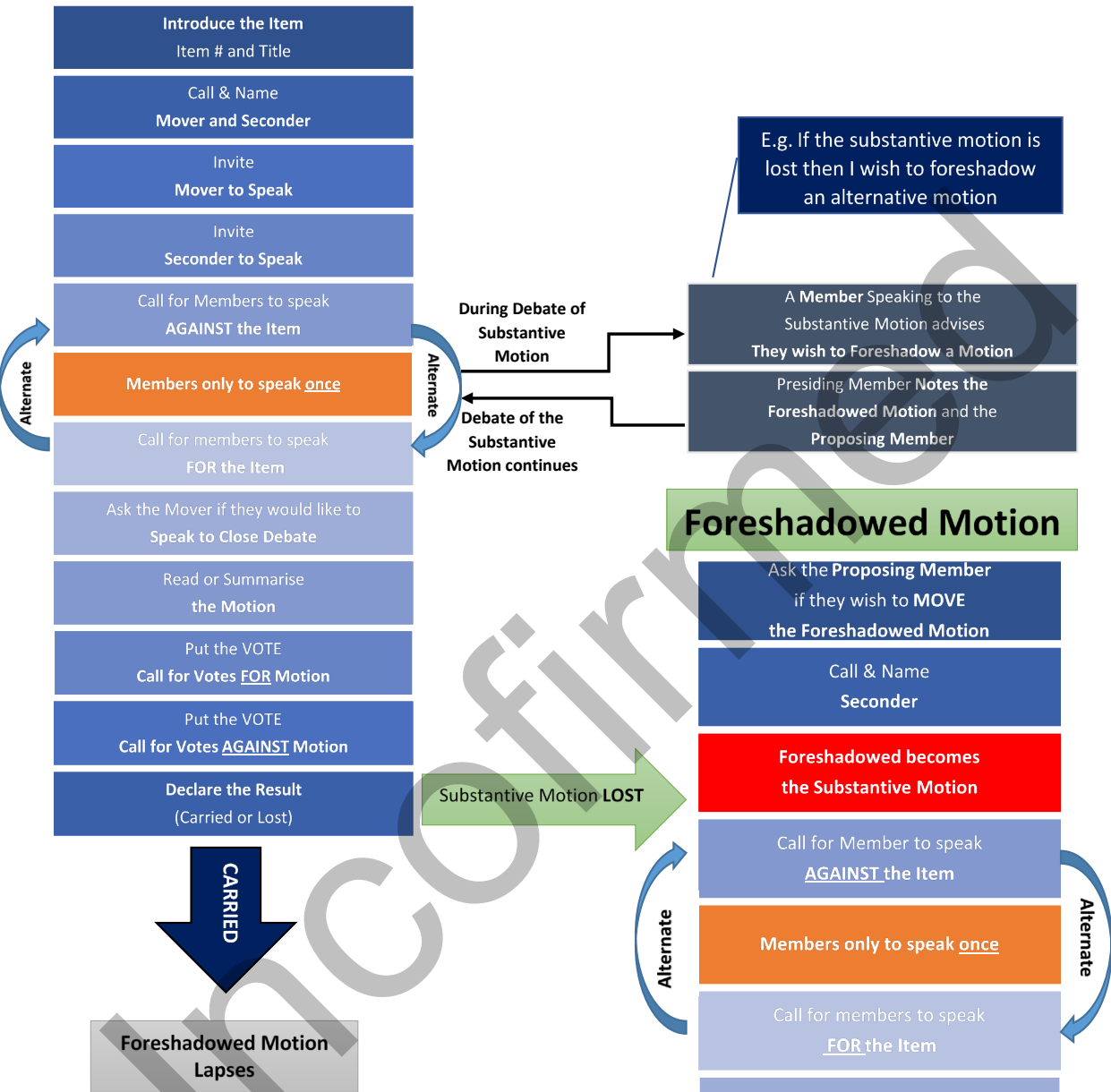


AMENDMENT



Slight clarification of wording of motion: A minor amendment of the motion can be done at any time through the President with the approval of the Mover and the Secnder. The Minor amendment must be minuted.

Substantive Motion



Note:

1. Deferring an item wording:
 - “Deferred for consideration at on..... and resubmitting to Council.
2. “*Laying an item on the table*” is similar to “deferring” but used when item will be re-considered later in the same meeting.
3. Questions can be asked at any time, BUT cannot be debated.

Foreshadowed Motion

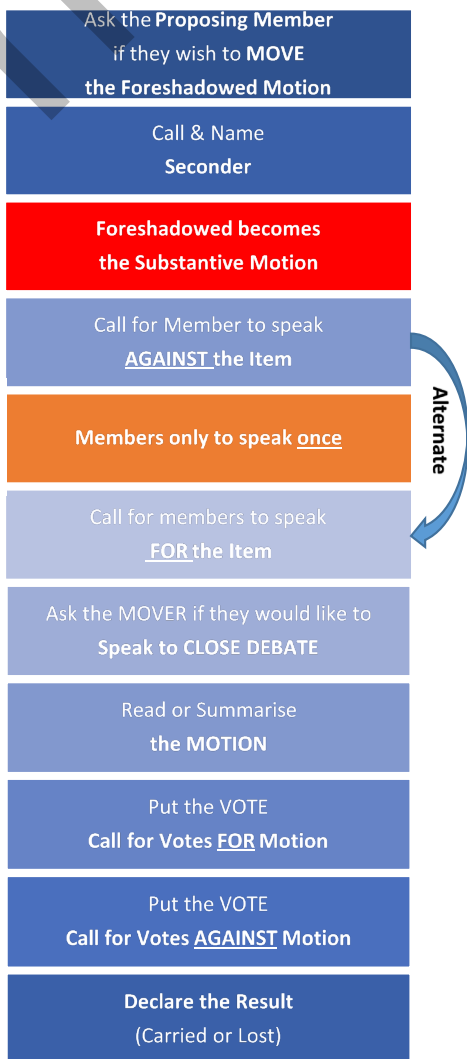


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OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

Shire President Kate O’Keeffe welcomed Councillors, staff, and visitors, advised that the meeting will be audio recorded, and declared the meeting open at 3:32pm.

2. ACKNOWLEDGEMENT OF COUNTRY

The Shire of Gnowangerup would like to acknowledge the Goreng people who are the Traditional Custodians of this land. The Shire of Gnowangerup would also like to pay respect to the Elders both past and present of the Noongar Nation and extend that respect to other Aboriginals present.

3. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

3.1 ATTENDANCE

Cr Kate O’Keeffe JP
Cr Rebecca O’Meehan
Cr Robert Miniter OAM
Cr Mick Creagh
Cr Peter Callaghan
Cr Joanne Hemley
Cr Rebecca Kiddle

Shire President
Deputy Shire President

David Nicholson
Tom Gorman
Rick Miller
Clementine Illy
Anita Finn

Chief Executive Officer
Deputy Chief Executive Officer
Executive Manager of Infrastructure & Assets
Governance Support Officer
Senior Executive Assistant and Governance Officer

MEMBERS OF THE PUBLIC

Edith Robertson

3.2 APOLOGIES

Nil

3.3 APPROVED LEAVE OF ABSENCE

Nil

4. APPLICATION FOR LEAVE OF ABSENCE

Nil

5. RESPONSE TO QUESTIONS TAKEN ON NOTICE

Nil

6. PUBLIC QUESTION TIME

Nil

7. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY

Nil

8. PETITIONS / DEPUTATIONS / PRESENTATIONS

8.1 PETITIONS

Nil

8.2 DEPUTATIONS

Nil

8.3 PRESENTATIONS

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

9.1 ORDINARY MEETING OF COUNCIL MINUTES 27 MAY 2026

COUNCIL RESOLUTION

MOVED: Cr M Creagh

SECONDED: Cr R Miniter

0626.01 That the minutes of the Ordinary Council Meeting held on 27 May 2026 be confirmed as a true record of proceedings.

UNANIMOUSLY CARRIED BY: 7/0

**FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O'Meehan,
Cr J Hemley, Cr R Kiddle**

AGAINST: Nil

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1 ELECTED MEMBERS ACTIVITY REPORT

Date of Report: 17 June 2026

Councillors: Various

Attended the following meetings/events

Cr K O'Keeffe

27 May 2026	Information Briefing Session
27 May 2026	Ordinary Council Meeting
4 June 2026	LEMC
10 June 2026	GSDC Board Lunch
10 June 2026	Council Agenda Briefing
10 June 2026	Councillor & Executive Workshop
16 June 2026	Preparation for Canberra - LG Rural Health Funding Alliance

Cr R O'Meehan:

27 May 2026	Information Briefing Session
27 May 2026	Ordinary Council Meeting
3 June 2026	Launch of Pallinup-Marra Healthy country plan
10 June 2026	Borden Pavilion Biggest Morning Tea
10 June 2026	Council Agenda Briefing
10 June 2026	Councillor & Executive Workshop

Cr R Miniter:

27 May 2026	Information Briefing Session
27 May 2026	Ordinary Council Meeting
3 June 2026	Launch of Pallinup-Marra Healthy country plan
10 June 2026	Council Agenda Briefing
10 June 2026	Councillor & Executive Workshop

Cr M Creagh:

27 May 2026	Information Briefing Session
27 May 2026	Ordinary Council Meeting
8 June 2026	Borden Pavillion Committee meeting
10 June 2026	Council Agenda Briefing
10 June 2026	Councillor & Executive Workshop

Cr R Kiddle:

27 May 2026	Information Briefing Session
27 May 2026	Ordinary Council Meeting
10 June 2026	Council Agenda Briefing
10 June 2026	Councillor & Executive Workshop

Cr P Callaghan:

27 May 2026	Information Briefing Session
27 May 2026	Ordinary Council Meeting
03 June 2026	Launch of the Pallinup-Marra project, Boxwood Hill
08 June 2026	Southern Ag Care regional mtg, Darkan
10 June 2026	Council Agenda Briefing
10 June 2026	Councillor & Executive Workshop

Cr J Hemley

27 May 2026	Information Briefing Session
27 May 2026	Ordinary Council Meeting
3 June 2026	Pallinup Families Talking at Boxwood Hill
9 June 2026	CRC Meeting Gnowangerup
10 June 2026	Council Agenda Briefing
10 June 2026	Councillor & Executive Workshop

11. REPORTS FOR DECISION**11.1 ADOPTION OF 2026-2027 ANNUAL BUDGET**

Location:	Shire of Gnowangerup
Date of Report:	2nd June 2026
Business Unit:	Corporate and Community
Author:	Deputy Chief Executive Officer – Thomas Gorman
Responsible Officer:	Deputy Chief Executive Officer – Thomas Gorman
Disclosure of Interest:	Nil

ATTACHMENTS:

- 2026/2027 Draft Statutory Budget
- 2026/2027 Fees and Charges
- Addendum released 17 June 2026

Purpose:

To consider and adopt the Municipal Fund Budget for the 2026/2027 financial year together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges, and other consequential matters arising from the budget papers.

Background:

The draft 2026/2027 budget has been prepared in accordance with the presentations made to councillors at the various workshops.

Comment:

The budget has been prepared to include information required by the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996* and the Australian Accounting Standards.

The main features of the draft budget include:

- The budget has been prepared with a 6.6% rate yield increase for the general rating categories inclusive of any change in land valuations.
- Non statutory fees and charges have also been increased on average by 4.6% and are itemised in the draft budget
- A capital works program totalling almost \$9.4 million for investment in infrastructure, land and buildings, plant and equipment is planned. Expenditure on building and road infrastructure forms major components of the capital budget with over \$6 million allocated to Building projects and \$2 million on roads. Building projects include \$2.9 million for the Recreational Precinct and \$1.6 million for Whitehead Rd staff housing.

- The end of year 30 June 2026 financial statements are yet to be finalised. The budget has estimated a surplus from FY26 of \$3.5m that consists of:
 - \$1.6 million of prepaid 2026-2027 Financial Assistance Grants
 - Cost savings \$1.3m from the current year
 - \$0.6m from deferred housing project costs

These amounts have been incorporated in the 2026-2027 Budget.

- Creation of a new Council Reserve account called “Asset Replacement/Renewal Reserve” for the purpose to be used for the construction, maintenance, renewal or replacement of assets. The Budget includes a transfer to this reserve of \$1.788 million.
- The draft 2026/2027 budget continues to deliver on other strategies adopted by the council and maintains a high level of service delivery across all programs while ensuring an increased focus on roads and associated infrastructure as well as on renewing assets at sustainable levels.

Council commits to providing funding to community groups via the Community Assistance Grants program. The Council has approved a new structure to these grants that again will amount to \$65,000.

The Salaries and Allowances Tribunal (SAT) provides an annual determination regarding fees, allowances and reimbursements payable to Elected Members. Local Government Chief Executive Officers and Elected Members Determination for 2026/27 financial year has determined that Elected Member attendance fees and annual allowance ranges be increased by 3.5%.

For 2026/27 it is recommended that Elected Members agree to increase their allowances to those amounts reflected in the table below showing the annual allowances will apply for the 2026/27 year for a Band 4 Local Government:

	Amount
SHIRE PRESIDENT – ANNUAL ALLOWANCE	\$23,257
DEPUTY SHIRE PRESIDENT – ANNUAL ALLOWANCE (25%)	\$5,814
SHIRE PRESIDENT - ANNUAL FEES	\$22,646
COUNCILLOR – ANNUAL FEES	\$11,023
ICT EXPENSES – ANNUAL ALLOWANCE	\$3,500

For 2026/27 it is also recommended that Elected Members agree to set the Meeting Attendance Fees for Independent Audit, Risk and Improvement Committee (ARIC) members at \$500 per ARIC meeting per member.

As part of the 2026/2027 Budget, it is also recommended that the Elected Members agree to the creation of a new Council Reserve account called “Asset Replacement/Renewal Reserve” for the purpose of construction, maintenance, renewal or replacement of assets.

Consultation:

Community consultation has previously occurred during development of the Council Plan 2025-2035. The Service Levels in the 2026-2027 Budget have aligned with this Council Plan.

Extensive internal consultation has been undertaken with all stakeholders and detailed briefings and workshops with Council members.

Statutory Environment:

LGA S6.2. requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt (Absolute Majority required), in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the following 30 June.

Division 5 & 6 of Part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the forms and content of the budget. The draft 2026/2027 budget is considered to meet statutory requirements.

Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* enables local government to impose an annual charge in respect of premises provided with a waste service by the local government.

Policy Implications:

This budget has been prepared in line with the Shires Strategic Rates and Revenue Policy.

Financial Implications:

Specific financial implications are as outlined in the body of this report and as itemised in the 2026/2027 budget attached for adoption.

Strategic Implications:

The draft 2026/2027 budget has been developed having regard to the Shire of Gnowangerup Council Plan 2025-2035 adopted by Council.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Primary Strategic Risk Category	Financial Sustainability
Description	Inability to maintain service and infrastructure levels for the Shire.
Residual Risk: (Low, Moderate, High, Extreme)	High
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Almost Certain

Voting Requirement:

Recommendation 1: Absolute Majority Required
Recommendation 2: Absolute Majority Required
Recommendation 3: Absolute Majority Required
Recommendation 4: Absolute Majority Required
Recommendation 5: Absolute Majority Required
Recommendation 6: Simple Majority Required
Recommendation 7: Absolute Majority Required
Recommendation 8: Absolute Majority Required
Recommendation 9: Absolute Majority Required

COUNCIL RESOLUTION

MOVED: Cr R O'Meehan

SECONDED: Cr R Kiddle

That the recommendations 1 to 9 of this report 11.1 be adopted en bloc:

0626.02 That, with regard to the 11.1 ADOPTION OF 2026-2027 ANNUAL BUDGET and the Addendum released 17 June 2026, Council,

1. Budget for 2026/2027

That Council:

Pursuant to the provision of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, council adopt the Budget as contained in Attachment 1 of this agenda for the Shire of Gnowangerup for the 2026/2027 financial year which includes:

- Statement of Comprehensive Income
- Statement of Cash Flows
- Statement of Financial Activity
- Notes to and Forming Part of the Budget

2. General Rates, Minimum Payments, Instalment Arrangements, Discounts and Interest

That Council:

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Recommendation 1 above, council pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following general rates and minimum rates on Gross Rental and Unimproved Values.

1.1 General Rates

Residential (GRV)

\$0.164904 rate in the dollar

Rural (UV)

\$0.004286 rate in the dollar

1.2 Minimum Payments

Residential (GRV)	\$1087.00
Rural (UV)	\$1087.00

2. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 64(2) of *Local Government (Financial Management) Regulations 1996*, council nominates the following dates for the payment in full by instalments:

- Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 2 September 2026 or 35 days after the date of issue appearing on the rate notice whichever is the later.

- Option 2 (Four instalments)

- First instalment to be made on or before 2 September 2026 or 35 days after the date of issue appearing on the rate notice whichever is later, including all arrears and half the current rates and service charges;
- Second instalment to be made on or before 4 November 2026 or 2 months after the due date of the first instalment, whichever is later;
- Third instalment to be made on or before 8 January 2027 or 2 months after the due date of the second instalment, whichever is later; and
- Fourth instalment to be made on or before 12 March 2027 or 2 months after the due date of the third instalment, whichever is later.

3. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$10.50 for each instalment is paid.

4. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.

5. Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, council adopts an interest rate of 11% for rates (and service charge) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

6. Pursuant to Section 66 of the *Waste Avoidance and Resource Recovery Act 2007*, and Section 6.35 of the *Local Government Act 1995*, impose a Waste Collection Rate for 2025-2026 on rateable land, but that only one rate be charged to landowners with more than one property assessment in the exact same name, as follows:

GRV properties	\$0.016517 Rate in the Dollar
UV properties	\$0.000053 Rate in the Dollar

3. Amelup Tourist Precinct Rates Concession

That Council:

Agrees to reduce the Amelup Tourist Precinct concession by 12.5% to 37.5% in accordance with Council resolution 0326.25 March 2026.

4. Fees and Charges for 2026/2027

That Council:

Pursuant to Section 6.16 of the *Local Government Act 1995* and other relevant legislation, council adopts the Fees and Charges included in the draft 2026/2027 budget as Attachment 2 of this agenda item.

5. Specified Area Rates – Ongerup Effluent System

That Council:

Pursuant to Sections 6.32 and 6.37 of the *Local Government Act 1995*, impose a specified area rate for 2025-2026 on Ongerup townsite (GRV) properties, for the purposes of contributing towards the Ongerup Effluent System, as follows:

GRV properties \$0.068224 rate in the dollar

6. Material Variance reporting for 2026/2027

That Council:

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, the level to be used in statements of financial activity in 2026/2027 for reporting material variances shall be 10% or \$20,000 whichever is the greater.

7. Members Fees and Allowances 2026/27

That Council:

Pursuant to Section 5.98 & 5.99 of the *Local Government Act 1995* and other relevant legislation, council adopts the following Members Fees and Allowances for the 2026/2027 financial year effective from July 1, 2026.

SHIRE PRESIDENT – ANNUAL ALLOWANCE	\$23,257
DEPUTY SHIRE PRESIDENT – ANNUAL ALLOWANCE (25%)	\$5,814
SHIRE PRESIDENT - ANNUAL FEES	\$22,646
COUNCILLOR – ANNUAL FEES	\$11,023
ICT EXPENSES – ANNUAL ALLOWANCE	\$3,500

8. Meeting Attendance Fees for Independent Audit, Risk and Improvement Committee members 2026/27

That Council:

Pursuant to Section 5.100 of the *Local Government Act 1995* and other relevant legislation, council adopts the Meeting Attendance Fees for Independent Audit, Risk and Improvement Committee (ARIC) members of \$500 per ARIC meeting per member.

9. Creation of a new Council Reserve account called “Asset Replacement/Renewal Reserve”

That Council:

Pursuant to Section 6.11 of the *Local Government Act 1995* and other relevant legislation, council adopts as part of the 2026/2027 Budget, the creation of a new Reserve account called “Asset Replacement/Renewal Reserve” for the purpose of construction, maintenance, renewal or replacement of assets.

CARRIED BY ABSOLUTE MAJORITY: 7/0

FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O’Meehan,
Cr J Hemley, Cr R Kiddle

AGAINST: Nil

SHIRE OF GNOWANGERUP
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Gnowangerup a Class 4 local government conducts the operations of a local government with the following community vision:

A community where people stay, grow and thrive.

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	5,694,396	5,353,535	5,343,961
Grants, subsidies and contributions		1,295,680	3,202,502	1,778,687
Fees and charges	13	566,068	532,075	499,566
Interest revenue	9(a)	222,930	195,946	173,930
Other revenue		85,562	267,756	64,690
		7,864,636	9,551,814	7,860,834
Expenses				
Employee costs		(4,233,330)	(3,591,897)	(4,190,858)
Materials and contracts		(3,466,766)	(3,319,462)	(3,991,044)
Utility charges		(156,035)	(107,294)	(182,449)
Depreciation	6	(4,713,611)	(3,811,445)	(4,248,904)
Finance costs	9(c)	(66,467)	(5,367)	(59,340)
Insurance		(251,738)	(236,226)	(242,674)
Other expenditure		(475,559)	(220,003)	(378,520)
		(13,363,506)	(11,291,694)	(13,293,789)
		(5,498,870)	(1,739,880)	(5,432,955)
Capital grants, subsidies and contributions		6,002,400	2,953,423	3,036,410
Profit on asset disposals	5	52,133	66,718	63,217
Loss on asset disposals	5	(45,469)	(4,085)	(14,250)
		6,009,064	3,016,056	3,085,377
Net result for the period		510,194	1,276,176	(2,347,578)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		510,194	1,276,176	(2,347,578)

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Rates		\$ 5,894,396	\$ 5,249,599	\$ 5,343,961
Grants, subsidies and contributions		1,295,680	3,014,258	1,771,842
Fees and charges		566,068	532,075	499,566
Interest revenue		222,930	195,946	173,930
Goods and services tax received		390,224	148,706	226,657
Other revenue		85,562	267,756	64,690
		8,454,860	9,408,340	8,080,646

Payments

Employee costs		(4,233,330)	(3,609,705)	(4,190,858)
Materials and contracts		(3,421,980)	(3,040,407)	(3,781,820)
Utility charges		(156,035)	(107,294)	(182,449)
Finance costs		(66,467)	(7,981)	(59,340)
Insurance paid		(251,738)	(236,226)	(242,674)
Goods and services tax paid		(435,010)	(615,155)	(435,881)
Other expenditure		(475,559)	(220,003)	(378,520)
		(9,040,119)	(7,836,771)	(9,271,542)

Net cash provided by (used in) operating activities 4 (585,259) 1,571,569 (1,190,896)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(3,921,825)	(1,270,117)	(3,788,797)
Payments for construction of infrastructure	5(b)	(5,497,800)	(3,607,706)	(3,799,426)
Proceeds from capital grants, subsidies and contributions		6,002,400	2,122,772	2,127,880
Proceeds from disposal of property, plant and equipment	5(a)	373,500	143,063	146,100
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	7,661	15,184	15,183
Proceeds on disposal of financial assets at amortised cost - term deposits		0	3,000,000	0

Net cash provided by (used in) investing activities (3,036,064) 403,196 (5,299,060)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(140,711)	(102,088)	(133,225)
Proceeds from new borrowings	7(a)	2,225,775	0	2,020,000
Payments for principal portion of lease liabilities	6	0	(409)	(409)

Net cash provided by (used in) financing activities 2,085,064 (102,497) 1,886,366

Net increase (decrease) in cash held

Cash at beginning of year (1,536,259) 1,872,268 (4,603,590)

Cash and cash equivalents at the end of the year 4 **4,935,451** **6,471,710** **2,995,852**

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
General rates	2(a)(i)	\$ 5,277,692	\$ 4,971,265	\$ 4,953,106
Rates excluding general rates	2(a)	416,704	382,270	390,855
Grants, subsidies and contributions		1,295,680	3,202,502	1,778,687
Fees and charges	13	566,068	532,075	499,566
Interest revenue	9(a)	222,930	195,946	173,930
Other revenue		85,562	267,756	64,690
Profit on asset disposals	5	52,133	66,718	63,217

Expenditure from operating activities

Employee costs		(4,233,330)	(3,591,897)	(4,190,858)
Materials and contracts		(3,466,766)	(3,319,462)	(3,991,044)
Utility charges		(156,035)	(107,294)	(182,449)
Depreciation	6	(4,713,611)	(3,811,445)	(4,248,904)
Finance costs	9(c)	(66,467)	(5,367)	(59,340)
Insurance		(251,738)	(236,226)	(242,674)
Other expenditure		(475,559)	(220,003)	(378,520)
Loss on asset disposals	5	(45,469)	(4,085)	(14,250)
		(13,408,975)	(11,295,779)	(13,308,039)

Non cash amounts excluded from operating activities

	3(c)	4,706,947	3,748,812	4,199,937
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions		6,002,400	2,953,423	3,036,410
Proceeds from disposal of property, plant and equipment	5(a)	373,500	143,063	146,100
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	7,661	15,184	15,183
Proceeds from disposal financial assets at amortised cost - term deposits		0	3,000,000	0
		6,383,561	6,111,670	3,197,693

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(3,921,825)	(1,270,117)	(3,788,797)
Acquisition of infrastructure	5(b)	(5,497,800)	(3,607,706)	(3,799,426)
		(9,419,625)	(4,877,823)	(7,588,223)

Non-cash amounts excluded from investing activities

	3(d)	0	(3,000,000)	0
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Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	2,225,775	0	2,020,000
Transfers from reserve accounts	8(a)	0	99,253	180,847
		2,225,775	99,253	2,200,847

Outflows from financing activities

Repayment of borrowings	7(a)	(140,711)	(102,088)	(133,225)
Payments for principal portion of lease liabilities	6	0	(409)	(409)
Transfers to reserve accounts	8(a)	(1,788,246)	(142,785)	(184,108)
		(1,928,957)	(245,282)	(317,742)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

Amount attributable to operating activities	3	3,524,505	3,365,122	3,691,476
Amount attributable to investing activities		(785,259)	2,071,565	(1,184,051)
Amount attributable to financing activities		(3,036,064)	(1,766,153)	(4,390,530)
		296,818	(146,029)	1,883,105

Surplus remaining after the imposition of general rates

	3	0	3,524,505	0
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**SHIRE OF GNOWANGERUP
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET**

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SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Gnowangerup which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements
- AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11
- AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity

It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
 - AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- It is not expected these standards will have an impact on the annual budget on initial application.
- AASB 18 Presentation and Disclosure in Financial Statements
 - AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]

These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
 - Expected credit losses on financial assets
 - Impairment losses of non-financial assets
 - Measurement of employee benefits

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV General	Gross rental valuation	0.165411	378	4,626,190	765,223	0	765,223	735,473	719,100
UV General	Unimproved valuation	0.005093	342	886,014,000	4,512,469	0	4,512,469	4,235,792	4,234,006
Total general rates			720	890,640,190	5,277,692	0	5,277,692	4,971,265	4,953,106
		Minimum \$							
(ii) Minimum payment									
GRV General	Gross rental valuation	1,087.00	127	304,816	138,049	0	138,049	122,400	122,400
UV General	Unimproved valuation	1,087.00	41	3,961,274	44,567	0	44,567	39,780	39,780
Total minimum payments			168	4,266,090	182,616	0	182,616	162,180	162,180
Total general rates and minimum payments			888	894,906,280	5,460,308	0	5,460,308	5,133,445	5,115,286
(iii) Specified area rates									
Ongerup Effluent	Gross rental valuation	0.068224	90	643,228	43,884	0	43,884	41,954	41,954
(iv) Waste rates									
Waste Collection Rate	Gross rental valuation	0.016571	505	4,931,006	81,712	0	81,712	77,551	78,201
Waste Collection Rate	Unimproved valuation	0.000063	383	889,975,274	55,971	0	55,971	54,138	54,021
			888	894,906,280	137,683	0	137,683	131,689	132,222
(v) Ex-gratia rates									
CBH					61,568	0	61,568	57,757	54,499
Total ex-gratia rates			0	0	61,568	0	61,568	57,757	54,499
Concessions (Refer note 2(e))							(9,047)	(11,310)	0
Total rates					5,703,443	0	5,694,396	5,353,535	5,343,961
Instalment plan charges							5,000	4,790	5,000
Instalment plan interest							17,000	16,288	13,000
Late payment of rate or service charge interest							35,500	35,102	35,000
							57,500	56,180	53,000

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 2 September 2026 or 35 days after

Option 2 (Four Instalments)

First instalment to be made on or before 2 September 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges.

Second instalment to be made on or before 4 November 2026, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 8 January 2027, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 12 March 2027, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	2/09/2026	0	0.0%	11.0%
Option two				
First instalment	2/09/2026	0	0.0%	11.0%
Second instalment	4/11/2026	10.50	5.5%	11.0%
Third instalment	8/01/2027	10.50	5.5%	11.0%
Fourth instalment	12/03/2027	10.50	5.5%	11.0%

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Ongerup Effluent	43,884	0	0	To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.	Applied to all properties connected to effluent system in the Ongerup Townsite.
	43,884	0	0		

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates	Rate	Concession	0.0%	0	0	11,310	0	General rates on assessment A213, A293, A314, A556, and A6071	To assist promote the tourist industry in the Amelup Tourism Precinct.
Rates	Rate	Waiver	25.0%	0	0	0	5,000	Rateable properties with significant rate increases and experiencing financial hardship.	To minimise impact of rate changes on properties experiencing financial hardship.
Rates	Rate	Concession	37.5%	0	9,047	0	0	General rates on assessment A213, A293, A314, A556, and A6071	To assist promote the tourist industry in the Amelup Tourism Precinct.
					9,047	11,310	5,000		

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories

Less: current liabilities

Trade and other payables
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Reserve accounts
Less: Current assets not expected to be received at end of year
- Financial assets at amortised cost - self supporting loans
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings

Total adjustments to net current assets

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Amounts excluded from operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation

Non cash amounts excluded from operating activities

Reconciling item - movement between current assets:
- Financial assets at amortised cost - term deposits

Non cash amounts excluded from investing activities

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
4	4,935,451	6,471,710	2,995,852
	0	7,661	7,661
	346,767	546,767	700,879
	45,167	45,167	23,210
	5,327,385	7,071,305	3,727,602
	(183,911)	(183,911)	(363,389)
7	(264,420)	(140,711)	(139,537)
	(336,952)	(336,952)	(323,626)
	0	0	(54,921)
	(785,283)	(661,574)	(881,473)
	4,542,102	6,409,731	2,846,129
3(b)	(4,542,102)	(2,885,226)	(2,846,129)
	0	3,524,505	0
8	(4,806,522)	(3,018,276)	(2,978,005)
	0	(7,661)	(7,661)
	264,420	140,711	139,537
	(4,542,102)	(2,885,226)	(2,846,129)
5	(52,133)	(66,718)	(63,217)
5	45,469	4,085	14,250
6	4,713,611	3,811,445	4,248,904
	4,706,947	3,748,812	4,199,937
	0	(3,000,000)	0
	0	(3,000,000)	0

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

SUPERANNUATION

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 4,935,451	\$ 6,471,710	\$ 2,995,852
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		4,806,522	3,018,276	2,978,005
		4,806,522	3,018,276	2,978,005
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	4,806,522	3,018,276	2,978,005
Contract liabilities		0	0	0
Total restricted financial assets		4,806,522	3,018,276	2,978,005

(b) Reconciliation of net cash provided by operating activities

Net result		510,194	1,276,176	(2,347,578)
Non-cash items:				
Depreciation	6	4,713,611	3,811,445	4,248,904
(Profit) on sale of assets	5	(6,664)	(62,633)	(48,967)
Changes in assets and liabilities:				
(Increase)/decrease in receivables		200,000	(115,729)	0
(Increase) in inventories		0	(23,860)	0
Decrease in other assets		0	148,490	148,133
(Increase) in trade and other payables		0	(378,746)	0
(Increase) in contract liabilities		0	(134,663)	(154,978)
(Increase) in capital grant/contributions liabilities		0	(830,651)	(908,530)
Decrease in employee related provisions		0	4,512	0
Capital grants, subsidies and contributions		(6,002,400)	(2,122,772)	(2,127,880)
Net cash provided by/(used in) operating activities		(585,259)	1,571,569	(1,190,896)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3. Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment															
Land - freehold land	\$ 125,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 79,534	\$ 0	\$ 0	\$ 0	\$ 0	\$ 110,000	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	2,843,015	0	0	0	0	408,372	0	0	0	0	2,896,597	0	0	0	0
Furniture and equipment	0	0	0	0	0	31,088	0	0	0	0	0	0	0	0	0
Plant and equipment	953,810	(366,836)	373,500	52,133	(45,469)	751,123	(80,430)	143,063	66,718	(4,085)	782,200	(97,133)	146,100	63,217	(14,250)
Total	3,921,825	(366,836)	373,500	52,133	(45,469)	1,270,117	(80,430)	143,063	66,718	(4,085)	3,788,797	(97,133)	146,100	63,217	(14,250)
(b) Infrastructure															
Infrastructure - roads	2,181,000	0	0	0	0	3,323,161	0	0	0	0	3,461,626	0	0	0	0
Infrastructure - footpaths	2,883,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - other	40,000	0	0	0	0	195,827	0	0	0	0	92,000	0	0	0	0
Infrastructure - parks and ovals	82,500	0	0	0	0	5,651	0	0	0	0	15,000	0	0	0	0
Infrastructure - sewer	70,000	0	0	0	0	0	0	0	0	0	50,000	0	0	0	0
Infrastructure - airports	0	0	0	0	0	79,713	0	0	0	0	100,800	0	0	0	0
Infrastructure - solid waste	240,700	0	0	0	0	3,354	0	0	0	0	80,000	0	0	0	0
Total	5,497,800	0	0	0	0	3,607,706	0	0	0	0	3,799,426	0	0	0	0
Total	9,419,625	(366,836)	373,500	52,133	(45,469)	4,877,823	(80,430)	143,063	66,718	(4,085)	7,588,223	(97,133)	146,100	63,217	(14,250)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - other
Infrastructure - parks and ovals
Infrastructure - sewer
Infrastructure - airports
Infrastructure - solid waste

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
624,477	522,343	620,682
6,754	5,640	5,671
644,999	497,447	533,331
2,211,259	1,685,147	1,987,288
38,850	77,029	34,915
193,372	292,004	173,786
170,951	106,964	153,636
496,385	374,994	446,108
19,780	14,971	17,777
255,508	196,192	229,628
51,276	38,714	46,082
4,713,611	3,811,445	4,248,904
2,711	2,264	916
129,099	107,573	147,364
9,300	7,746	9,220
0	2,232	2,657
38,662	32,201	36,638
150,045	116,691	79,413
891,908	734,424	961,445
2,872,181	2,349,074	2,822,077
21,096	17,570	66,242
598,609	441,670	122,932
4,713,611	3,811,445	4,248,904

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	5 to 25 years
Infrastructure - other	20 to 50 years
Infrastructure - parks and ovals	5 to 75 years
Infrastructure - sewer	5 to 50 years
Infrastructure - airports	5 to 50 years
Infrastructure - solid waste	5 to 50 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
GNO Community Centre	273	WATC	6.2%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,657	\$ 0	\$ (24,657)	\$ 0	\$ (720)	\$ 24,659	\$ 0	\$ (24,659)	\$ 0	\$ (1,149)
GNO Community Centre	279	WATC	4.2%	45,962	0	(22,501)	23,461	(1,709)	67,540	0	(21,578)	45,962	(1,494)	67,541	0	(21,578)	45,963	(2,631)
Staff Housing	281	WATC	1.5%	168,976	0	(41,289)	127,687	(2,412)	209,645	0	(40,669)	168,976	(2,895)	209,644	0	(40,669)	168,975	(3,034)
Housing		WATC	0.0%	0	0	0	0	0	0	0	0	0	0	0	1,800,000	(26,089)	1,773,911	(46,890)
Housing		WATC	0.0%	0	0	0	0	0	0	0	0	0	0	0	220,000	(5,047)	214,953	(5,401)
Grader		WATC	0.0%	0	585,000	(48,750)	536,250	(30,188)	0	0	0	0	0	0	0	0	0	0
Housing		WATC	0.0%	0	1,640,775	(20,510)	1,620,265	(32,111)	0	0	0	0	0	0	0	0	0	0
				214,938	2,225,775	(133,050)	2,307,663	(66,420)	301,842	0	(86,904)	214,938	(5,109)	301,844	2,020,000	(118,042)	2,203,802	(59,105)
Self Supporting Loans																		
Ongerup Bowls Club	283	WATC	1.2%	7,661	0	(7,661)	0	(47)	22,845	0	(15,184)	7,661	(255)	22,844	0	(15,183)	7,661	(234)
				7,661	0	(7,661)	0	(47)	22,845	0	(15,184)	7,661	(255)	22,844	0	(15,183)	7,661	(234)
				222,599	2,225,775	(140,711)	2,307,663	(66,467)	324,687	0	(102,088)	222,599	(5,364)	324,688	2,020,000	(133,225)	2,211,463	(59,339)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Grader	WATC	Debenture	5	6.5%	585,000	190,495	585,000	0
Housing	WATC	Debenture	20	6.5%	1,640,775	1,295,188	1,640,775	0
					2,225,775	1,485,683	2,225,775	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	10,000	10,000	10,000

Loan facilities

Loan facilities in use at balance date	2,307,663	222,599	2,211,463
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MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Specified area rate reserve	91,445	0	0	91,445	90,425	1,020	0	91,445	90,425	0	(50,000)	40,425
	91,445	0	0	91,445	90,425	1,020	0	91,445	90,425	0	(50,000)	40,425
Restricted by council												
(b) Leave reserve	327,307	7,828	0	335,135	323,658	3,649	0	327,307	323,658	0	0	323,658
(c) Plant & equipment	738,346	17,660	0	756,006	730,114	8,232	0	738,346	730,114	0	0	730,114
(d) Area Promotion	42,636	1,017	0	43,653	32,235	10,401	0	42,636	32,235	9,926	0	42,161
(e) Swimming Pool	594,007	14,207	0	608,214	537,930	56,077	0	594,007	537,930	50,000	0	587,930
(f) Land Development	308,356	7,375	0	315,731	304,918	3,438	0	308,356	304,918	74,182	0	379,100
(g) Computer Replacement	203,838	4,875	0	208,713	152,111	51,727	0	203,838	152,111	50,000	(25,000)	177,111
(h) Waste Disposal	266,793	6,381	0	273,174	263,818	2,975	0	266,793	263,818	0	(80,000)	183,818
(i) Future Funds	164,471	3,934	0	168,405	162,637	1,834	0	164,471	162,637	0	0	162,637
(j) Liquid Waste Facility	33,847	810	0	34,657	33,470	377	0	33,847	33,470	0	0	33,470
(k) COVID-19	0	0	0	0	9,926	0	(9,926)	0	9,926	0	(9,926)	0
(l) Aerodrome	94,089	2,250	0	96,339	93,040	1,049	0	94,089	93,040	0	(15,921)	77,119
(m) Disaster Recovery	153,141	3,663	0	156,804	151,434	1,707	0	153,141	151,434	0	0	151,434
(n) Skate Park	0	0	0	0	89,028	299	(89,327)	0	89,028	0	0	89,028
(o) Asset Replacement/Renewal	0	1,718,246	0	1,718,246	0	0	0	0	0	0	0	0
	2,926,831	1,788,246	0	4,715,077	2,884,319	141,765	(99,253)	2,926,831	2,884,319	184,108	(130,847)	2,937,580
	3,018,276	1,788,246	0	4,806,522	2,974,744	142,785	(99,253)	3,018,276	2,974,744	184,108	(180,847)	2,978,005

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
(a) Specified area rate reserve	Ongoing	To be used for the maintenance of the Ongerup Effluent System.
Restricted by council		
(b) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(c) Plant & equipment	Ongoing	To be used for the purchase of major plant.
(d) Area Promotion	Ongoing	To be used for the promotion of the Gnowangerup Shire.
(e) Swimming Pool	Ongoing	To be used to assist with upgrade of the Gnowangerup Swimming Pool.
(f) Land Development	Ongoing	To be used to fund the purchase of or development of land and buildings and building renewal.
(g) Computer Replacement	Ongoing	To be used to fund the maintenance and replacement of the administration computer system.
(h) Waste Disposal	Ongoing	To be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
(i) Future Funds	Ongoing	To be used for contributions towards major externally grant funded projects and programs within the Shire of Gnowangerup.
(j) Liquid Waste Facility	Ongoing	To be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.
(k) COVID-19	30/06/2026	To be used to fund any project, programme or activity of any kind which contributes to the recovery of the Shire of Gnowangerup from the COVID-19 pandemic.
(l) Aerodrome	Ongoing	To be used to fund the construction of new assets and the upgrade, renewal and replacement of existing assets located at the Gnowangerup airport.
(m) Disaster Recovery	Ongoing	To be used to fund expenses related to the recovery from a natural disaster.
(n) Skate Park	Ongoing	To be used to fund the construction of a skate park in the Gnowangerup townsite in accordance with the conditions of the donation stipulated by The Gnowangerup Giant Tractor Group Inc.
(o) Asset Replacement/Renewal	Ongoing	To be used for the construction, maintenance, renewal or replacement of assets.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	170,430	144,556	125,930
Other interest revenue	52,500	51,390	48,000
	222,930	195,946	173,930

The net result includes as expenses

(b) Auditors remuneration

Audit services	49,659	42,166	40,600
Other services	0	4,680	11,811
	49,659	46,846	52,411

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	66,467	5,364	59,339
Interest on lease liabilities (refer Note 6)	0	3	1
	66,467	5,367	59,340

(d) Write offs

General rate	0	0	51
Fees and charges	0	174	0
	0	174	51

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
President			
President's allowance	23,257	11,235	22,470
Meeting attendance fees	22,646	10,940	21,880
Annual allowance for ICT expenses	3,500	1,750	3,500
	49,403	23,925	47,850
Deputy President			
Deputy President's allowance	5,814	2,808	5,618
Meeting attendance fees	11,023	5,325	10,650
Annual allowance for ICT expenses	3,500	1,750	3,500
	20,337	9,883	19,768
Council member 3			
Meeting attendance fees	11,023	5,325	10,650
Annual allowance for ICT expenses	3,500	1,750	3,500
	14,523	7,075	14,150
Council member 4			
Meeting attendance fees	11,023	5,325	10,650
Annual allowance for ICT expenses	3,500	1,750	3,500
	14,523	7,075	14,150
Council member 5			
Meeting attendance fees	11,023	5,325	10,650
Annual allowance for ICT expenses	3,500	1,750	3,500
Travel and accommodation expenses	0	1,049	0
	14,523	8,124	14,150
Council member 6			
Meeting attendance fees	11,023	7,987	10,650
Annual allowance for ICT expenses	3,500	2,625	3,500
Travel and accommodation expenses	0	1,172	0
	14,523	11,784	14,150
Council member 7			
Meeting attendance fees	11,023	2,662	10,650
Annual allowance for ICT expenses	3,500	875	3,500
	14,523	3,537	14,150
Total Council Member Remuneration	142,355	71,403	138,368
President's allowance	23,257	11,235	22,470
Deputy President's allowance	5,814	2,808	5,618
Meeting attendance fees	88,784	42,889	85,780
Annual allowance for ICT expenses	24,500	12,250	24,500
Travel and accommodation expenses	0	2,221	0
	142,355	71,403	138,368

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

To provide a decision making process for the efficient allocation of scarce resources.

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Health

To provide an operational framework for environmental and community health.

Education and welfare

To provide services to the elderly, children and youth.

Housing

To provide and maintain staff and other housing.

Community amenities

To provide services required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Transport

To provide safe, effective and efficient transport services to the community.

Economic services

To help promote the shire and its economic wellbeing.

Other property and services

To monitor and control Shire's overheads operating accounts.

ACTIVITIES

Administration and operation of members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

To collect revenue in the form of rates, interest and general purpose government grants to allow for the provision of services.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Inspection of food outlets and their control, noise control and waste disposal compliance.

The provision of pre-school facilities to relevant community groups and the support of youth in the community.

Provision and maintenance of staff and other housing.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Maintenance of public halls, civic centres, swimming pool, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control services.

Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	100	7	35,100
General purpose funding	17,000	16,610	18,500
Law, order, public safety	5,200	4,209	15,184
Health	1,050	395	1,050
Education and welfare	17,000	16,575	15,000
Housing	106,158	74,811	106,158
Community amenities	200,618	219,292	169,584
Recreation and culture	20,300	20,540	20,350
Transport	5,642	364	11,540
Economic services	177,350	171,483	92,100
Other property and services	15,650	7,789	15,000
	566,068	532,075	499,566

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

SCHEDULE OF FEES AND CHARGES WORKSHEET

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2025/26	2026/27
GENERAL PURPOSE FUNDING						
Rate Revenue General						
01063	Rate Enquiry Fee (including Orders & Requisitions)	Council	OOS	per request	\$ 180.78	\$ 189.00
01063	Rates Enquiry only	Council	N	per request	\$ 67.15	\$ 70.00
01063	Rating enquiries not of a general nature requiring research	Council	N	per hour	\$ 67.15	\$ 70.00
01043	Administration Fee - Rate Instalments (excluding first notice)	Council	GST Inc	per instalment	\$ 10.50	\$ 10.50
01063	Copy of Rates Notice owner only per notice excluding first notice	Council	GST Inc		Copying charge shown under Photocopying	Copying charge shown under Photocopying
01103	Legal Fee incurred in Rate debt collection	Council	N		at cost	at cost
	Dishonoured cheque fee	Council	OOS	per instance	\$ 7.50	\$ 8.00
GOVERNANCE						
Other Governance						
	Administration fee for Auspicing Grants	Council	GST Inc	per application	To be negotiated	To be negotiated
	Electoral Roll	Council	GST Inc	per page	Copying charge shown under Photocopying	Copying charge shown under Photocopying
	Council Minutes (hard copy)	Council	GST Inc	per page	Copying charge shown under Photocopying	Copying charge shown under Photocopying
	Council Agendas (hard copy)	Council	GST Inc	per page	Copying charge shown under Photocopying	Copying charge shown under Photocopying
	Annual Report Or Annual Budger (hard copy)	Council	GST Inc	per page	Copying charge shown under Photocopying	Copying charge shown under Photocopying
	Postage of Council Documents	Council	GST Inc	per application	At Cost	At Cost
	Copies of Maps					
	- Cadastral A4 size	Council	GST Inc	3.00	\$ 5.00	\$ 5.50
	- Cadastral A3 size	Council	GST Inc	7.00	\$ 10.00	\$ 10.50
Photocopying						
	A4 single sided - B&W	Council	GST Inc	per page	\$ 0.50	\$ 0.55
	A4 single sided - colour	Council	GST Inc	per page	\$ 1.00	\$ 1.05
	A4 double sided - B&W	Council	GST Inc	per page	\$ 0.75	\$ 0.80
	A4 double sided -colour	Council	GST Inc	per page	\$ 1.25	\$ 1.30
	A3 single sided -B&W (up to 100 copies)	Council	GST Inc	per page	\$ 0.60	\$ 0.65
	A3 single sided - colour (up to 100 copies)	Council	GST Inc	per page	\$ 1.00	\$ 1.05
	A3 double sided - B&W (up to 100 copies)	Council	GST Inc	per page	\$ 1.50	\$ 1.60
	A3 double sided - colour (up to 100 copies)	Council	GST Inc	per page	\$ 2.00	\$ 2.10
	Binding Documents	Council	GST Inc	per application	To be negotiated	To be negotiated
	Retrieval and copy of Building Plans */**	Council	GST Inc	per property	\$50.00	\$52.30
	* note photocopying charges included	Council	GST Inc	per property		
	** photocopying will not be permitted where breach of copyright might occur	Council	GST Inc	per property		
Freedom of Information						
	Application Fee (plus 25 - 70% of estimated charges as Advance Deposit may be required)	Statutory	OOS	per enquiry	\$ 30.00	\$ 30.00
	Charge time for dealing with application	Statutory	OOS	per hour	\$ 30.00	\$ 30.00
	Access time supervised staff	Statutory	OOS	per hour	\$ 30.00	\$ 30.00
	Administration - staff time	Statutory	OOS	per hour	\$ 30.00	\$ 30.00
	Photocopying charges (Freedom of Information only)	Statutory	OOS	per page	\$ 0.20	\$ 0.25
	Transcribing from tape, film or computer	Statutory	OOS	per hour	\$ 30.00	\$ 30.00
	Duplicating a tape, film, or computer information	Statutory	OOS	actual cost	at cost + GST	at cost + GST
	Delivery, packaging and postage	Statutory	OOS	actual cost	at cost + GST	at cost + GST
	Enquiries not of a general nature requiring research (per hour)	Council	GST Inc	70.00	\$ 70.00	\$ 73.00
LAW, ORDER & PUBLIC SAFETY						
Fire Prevention						
	Infringement Notices - Issuing of Final Demand	Statutory	N	per instance	\$ 26.90	\$ 26.90
	Infringement Notices - Issuing of Enforcement Certificate	Statutory	N	per instance	\$ 22.90	\$ 22.90
	Infringement Notices - Registering Infringement Notice	Statutory	N	per instance	\$ 86.00	\$ 86.00
	Works Costs Recoverable under the Bush Fires Act	Council	GST Inc	actual cost	at cost + GST	at cost + GST
Dog Registration Fees (Statutory)						
	Unsterilised - 1 year	Statutory	OOS	per dog	\$ 50.00	\$ 50.00
	Unsterilised - 1 year (after 31 May)	Statutory	OOS	per dog	\$ 25.00	\$ 25.00
	Unsterilised - 3 years	Statutory	OOS	per dog	\$ 120.00	\$ 120.00
	Unsterilised - Lifetime	Statutory	OOS	per dog	\$ 250.00	\$ 250.00
	Sterilised - 1 year	Statutory	OOS	per dog	\$ 20.00	\$ 20.00
	Sterilised - 1 year (after	Statutory	OOS	per dog	\$ 20.00	\$ 20.00
	Sterilised - 3 years	Statutory	OOS	per dog	\$ 42.50	\$ 42.50
	Sterilised - lifetime	Statutory	OOS	per dog	\$ 100.00	\$ 100.00
	Dangerous Dog - 1 year	Statutory	OOS	per dog	\$ 50.00	\$ 50.00
	Pensioners rate	Statutory	OOS	per dog	50% Discount	50% Discount
	Working Dog Unsterilised - 1 year (25% of standard fee)	Statutory	OOS	per dog	\$ 25.00	\$ 12.50
	Working Dog Unsterilised - 3 years (25% of standard fee)	Statutory	OOS	per dog	\$ 60.00	\$ 30.00
	Working Dog Sterilised - 1 year (25% of standard fee)	Statutory	OOS	per dog	\$ 10.00	\$ 5.00
	Working Dog Sterilised - 3 years (25% of standard fee)	Statutory	OOS	per dog	\$ 21.25	\$ 10.65
	Working Dog Sterilised - lifetime (25% of standard fee)	Statutory	OOS	per dog	N/A	\$ 25.00
	Licence to keep an approved kennel establishment	Council	OOS	per application	\$ 250.00	\$ 262.00
	Application to Keep More than Two Dogs	Council	GST Inc	per application	\$ 67.15	\$ 70.00
	Replacement of registration tag	Council	GST Inc	per instance	\$ 3.10	\$ 3.00
Cat Registration Fees (Statutory)						
	Sterilised - registered between (after 31 May)	Statutory	OOS	per cat	\$ 10.00	\$ 10.00
	Sterilised - 1 year	Statutory	OOS	per cat	\$ 20.00	\$ 20.00
	Sterilised - 3 years	Statutory	OOS	per cat	\$ 42.50	\$ 42.50
	Lifetime	Statutory	OOS	per cat	\$ 100.00	\$ 100.00
	Pensioners rate	Statutory	OOS	per cat	50% Discount	50% Discount
Poundage Charges - Dogs						
	Seizure of dog without impounding	Council	OOS	per dog	\$ 65.00	\$ 68.00
	Seizure and impounding of registered dog	Council	OOS	per dog	\$ 130.00	\$ 136.00
	Daily Keeping Fee (Sustenance)	Council	OOS	per dog per day	\$ 40.00	\$ 42.00
	Destruction Fee	WA Contract Ranger Services	OOS	per dog	at cost + GST	at cost + GST
	Veterinary Fee	Council	GST inc	if applicable	at cost + GST	at cost + GST
Poundage Charges - Cats						
	Seizure and impounding of registered cat	Council	OOS	per cat	\$ 70.00	\$ 73.00
	Seizure and impounding of unregistered cat	Council	OOS	per cat	\$ 95.00	\$ 99.00
	Daily Keeping Fee (Sustenance)	Council	OOS	per cat per day	\$ 30.00	\$ 31.00
	Destruction Fee	WA Contract Ranger Services	OOS	per cat	at cost + GST	at cost + GST
	Veterinary Fee	Council	GST inc	if applicable	at cost + GST	at cost + GST

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2025/26	2026/27
Poundage Charges - Livestock						
	Daily Keeping Fee (Sustenance)	Council	OOS	per animal per day	\$ 40.00	\$ 42.00
	Pound Fees	Council	OOS	per animal	\$ 16.50	\$ 17.00
Animal Control Products						
	Hire of Animal Trap	Council	OOS	per day	\$ 15.00	\$ 16.00
	Hire of Animal Trap - Bond (refundable on return)	Council	GST Inc	per trap	\$ 150.00	\$ 157.00
Abandoned Vehicles						
	Impounding vehicle	Council	OOS	per vehicle	\$ 165.00	\$ 173.00
	Daily cost for impounded vehicle	Council	OOS	per day	\$ 30.00	\$ 31.00
	Towing fee for vehicle	Council	GST Inc	per instance	at cost + GST	at cost + GST
	Vehicle disposal fee	Council	OOS	per vehicle	\$ 165.00	\$ 173.00
Ranger call out fee						
	Ranger attendance - 7am to 7pm	Council	OOS	per hour	at cost + 30%	at cost + 30%
	Ranger attendance - 7pm to 7am	Council	OOS	per hour	at cost + 30%	at cost + 30%
	Plus ranger travel	Council	OOS	per km	at cost + 30%	at cost + 30%
Rural Road Numbers						
	Rural road number sign with star picket	Council	GST inc	per sign	\$ 55.00	\$ 57.50
HEALTH						
Food Premises						
	Registration of New Food Business (Sec 110 Food Act 2008)	Statutory	OOS	initial application	\$ 195.00	\$ 210.00
	Notification of a Food Business	Statutory	OOS	per application	\$ 75.00	\$ 75.00
	Requested inspection	Council	OOS	per hour	\$ 140.00	\$ 146.00
Trading in Public Places						
	Application Fee	Council	OOS	initial application	\$ 130.00	\$ 136.00
	Licence Fee - including Food Vans	Council	OOS	per day	\$ 17.50	\$ 18.00
	Licence Fee - including Food Vans	Council	OOS	per week	\$ 115.00	\$ 120.00
	Licence Fee - including Food Vans	Council	OOS	per year	\$ 300.00	\$ 314.00
Liquor Licensing						
	Liquor Licensing Section 39 Certificate	Council	OOS	per application	\$ 199.00	\$ 210.00
	Liquor Licensing Section 40 Certificate	Council	OOS	per application	\$ 199.00	\$ 210.00
Preventative Services - Administration & Inspection						
	Non-Residential Water Sampling	Council	GST inc	per instance	\$ 70.00	\$ 280.00
	Lodging Houses - Annual Inspection	Council	GST inc	annually	\$ 70.00	\$ 210.00
	Public Building Certificate of Approval	Statutory	OOS	per certificate	\$ 875.00	\$ 875.00
Community Amenities						
Sanitation - Household Refuse						
	Rubbish Collection - 1 x 240 litre Bin	Council	OOS	per annum	\$ 127.00	\$ 133.00
	Recycling Service	Council	OOS	per annum	\$ 131.00	\$ 137.00
	Additional Requested Rubbish Collection - 1 x 240 litre Bin	Council	OOS	per annum	\$ 127.00	\$ 133.00
	Additional Requested Recycling Service	Council	OOS	per annum	\$ 131.00	\$ 137.00
	Commercial Waste Tipping Fee	Council	GST Inc	per m3	\$ 125.00	\$ 131.00
	Swipe Card Replacement Fee	Council	GST Inc	per card	\$ 25.00	\$ 26.00
	Temporary Tip Swipe Card Bond (Contractors)	Council	OOS	per card	\$ 30.00	\$ 31.00
Sewerage						
	Application Fee	Statutory	OOS	per application	\$ 118.00	\$ 123.00
	Cleaning Septic Tanks	Council	GST inc	per instance	\$ 750.00	\$ 785.00
	Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot)	Council	GST Inc	per km	\$ 4.00	\$ 4.00
	Oil deposit at depot excluding cooking oil (per litre)	Council	GST Inc	per litre	\$ 0.35	\$ 0.40
	Cleaning of Grease Traps	Council	GST Inc	once off	\$ 155.00	\$ 162.00
	Contractual Cleaning of Grease Traps/Pump out - small	Council	GST Inc	per instance	\$ 90.00	\$ 94.00
	Contractual Cleaning of Grease Traps - large	Council	GST Inc	instance	\$ 120.00	\$ 126.00
	Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility (per litre)	Council	GST Inc	per litre	\$ 0.30	\$ 0.35
	Application for the Approval of an Apparatus with a Local Government Report fee	Statutory	OOS	per instance	\$ 140.00	\$ 140.00
	Application for the Approval of an Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Statutory	OOS	per instance	\$ 118.00	\$ 118.00
	Permit to Use Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Statutory	OOS	per instance	\$ 118.00	\$ 118.00
	Site inspections	Statutory	OOS	per instance	\$ 118.00	\$ 118.00
Local Government Planning Charges						
Local Planning Scheme Fees - Schedule 2 Maximum Fees						
	(1) Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development (excluding GST) is -					
	a) Not more than \$50000	Statutory	OOS		\$ 147.00	\$ 147.00
	b) more than \$50,000 but not more than \$500,000	Statutory	OOS		\$0 plus 0.32% of estimated cost - GST free	\$0 plus 0.32% of estimated cost - GST free
	c) more than \$500,000 but not more than \$2.5million	Statutory	OOS		\$1,700 + 0.257% per \$1 in excess of \$500,000 - GST free	\$1,700 + 0.257% per \$1 in excess of \$500,000 - GST free
	d) more than \$2.5million but not more than \$5million	Statutory	OOS		\$7,161 + 0.206% per \$1 in excess of \$2.5m - GST free	\$7,161 + 0.206% per \$1 in excess of \$2.5m - GST free
	e) more than \$5million but not more than \$21.5million	Statutory	OOS		\$12,633 + 0.123% per \$1 in excess of \$5m - GST free	\$12,633 + 0.123% per \$1 in excess of \$5m - GST free
	f) more than \$21.5million	Statutory	OOS		\$ 34,196.00	\$ 34,196.00
	2) Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Statutory	OOS		The fee in item (1) plus, by way of penalty, twice that fee	The fee in item (1) plus, by way of penalty, twice that fee
	3) Determine an application to amend or cancel development approval (P&D Regulations 2015 Sch.2 clause 77)	Statutory	OOS		50% of the original DA fee up to \$295.00	50% of the original DA fee up to \$295.00
	4) Determining a development application for an extractive industry where the development has not commenced or been carried out	Statutory	OOS		\$ 739.00	\$ 739.00
	5) Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015 Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)	Statutory	OOS		\$ 295.00	\$ 295.00
	6) Determining a development application for an extractive industry where the development has commenced or been carried out	Statutory	OOS		The fee in item (3) plus, by way of penalty, twice that fee	The fee in item (3) plus, by way of penalty, twice that fee
	7) Providing a subdivision clearance for:					
	(a) not more than 5 lots	Statutory	OOS		73.00 per lot	73.00 per lot
	(b) more than 5 lots but not more than 195 lots	Statutory	OOS		73.00 per lot for the first 5 lots and then 35.00 per lot	73.00 per lot for the first 5 lots and then 35.00 per lot
	(c) more than 195 lots	Statutory	OOS		\$ 7,393.00	\$ 7,393.00
	8) Determining an initial application for approval of a home occupation where the home occupation has not commenced	Statutory	OOS		\$ 222.00	\$ 222.00
	9) Determining an initial application for approval of a home occupation where the home occupation has commenced	Statutory	OOS		The fee in item (6) plus, by way of penalty, twice that fee	The fee in item (6) plus, by way of penalty, twice that fee
	10) Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Statutory	OOS		\$ 73.00	\$ 73.00
	11) Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Statutory	OOS		The fee in item (8) plus, by way of penalty, twice that fee	The fee in item (8) plus, by way of penalty, twice that fee
	12) Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item (1) does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Statutory	OOS		\$ 295.00	\$ 295.00
	13) Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item (2) does not apply, where the change or the alteration, extension or change has commenced or been carried out	Statutory	OOS		The fee in item (10) plus, by way of penalty, twice that fee	The fee in item (10) plus, by way of penalty, twice that fee

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2025/26	2026/27
	14) Providing a zoning certificate	Statutory	OOS		\$ 73.00	\$ 73.00
	15) Replying to a property settlement questionnaire	Statutory	OOS		\$ 73.00	\$ 73.00
	16) Planning written planning advice	Statutory	OOS		\$ 73.00	\$ 73.00
Scheme Amendments/Structure Plans						
	Total estimated fees for Scheme Amendments and Structure plans are calculated in accordance with part 7- "Local Government Planning Changes" of the Planning and Development Regulations 2009.					()
	Local Planning Scheme Amendment	Council	GST Inc	Basic	\$ 3,500.00	\$ 3,660.00
	Local Planning Scheme Amendment	Council	GST Inc	Standard	\$ 6,600.00	\$ 6,900.00
	Local Planning Scheme Amendment	Council	GST Inc	Complex	\$ 9,900.00	\$ 10,360.00
	Structure Plan	Council	GST Inc		\$ 6,600.00	\$ 6,900.00
Scheme Amendments/Structure Plans - Maximum Fees Reg. 48						
	Executive Manager/Shire Planner	Statutory	GST Inc	per hour	\$ 100.00	\$ 100.00
	Other staff e.g. Environmental Health Officer	Statutory	GST Inc	per hour	\$ 50.00	\$ 50.00
	Secretary/Administrative Clerk	Statutory	GST Inc	per hour	\$ 40.00	\$ 42.00
Other Town Planning Fees and Charges						
	Copy of Scheme	Council	GST inc	per copy	\$ 40.00	\$ 42.00
	Road/PAW closure assessment fee (Stage 1) Covers Landgate/probate search, preliminary land valuation, correspondence with other affected landowners.	Council	GST Inc	per application	\$ 990.00	\$ 1036.00
	Road/PAW closure assessment fee (Stage 2) covers advertising Road/ROW/PAW closure, consultation with landowners/service providers, Council	Council	GST Inc	per application	\$ 2,200.00	\$ 2301.00
	Information Research (Labour Charge - Planner)	Council	GST Inc	per hour	\$ 186.00	\$ 195.00
	Advertising (Newspaper)	Council	GST Inc	per instance	At cost plus 15% admin fee	At cost plus 15% admin fee
	Directional Signs	Council	GST inc	per sign	at cost + GST	at cost + GST
Other Fees and Charges						
	Assessment of Caravan Rigid Annexes	Council	OOS	per instance	\$ 120.00	\$ 126.00
	Rural Number Application	Council	GST Inc	per application	\$ 65.00	\$ 68.00
	Gate Permit Application	Council	GST Inc	per application	\$ 70.00	\$ 73.00
	Gate Permit Renewal	Council	GST Inc	per application	\$ 70.00	\$ 73.00
Other Community Amenities						
Cemeteries						
	Burials - 2.1 depth					
	- Interment (no prior reservation)	Council	GST Inc		\$ 1,600.00	\$ 1,674.00
	- Interment (with prior reservation)	Council	GST Inc		\$ 1,240.00	\$ 1,297.00
	- Interment (child)	Council	GST Inc		\$ 905.00	\$ 947.00
	Extra Charges					
	- Interment on a Saturday, Sunday or Public Holiday	Council	GST Inc		\$ 620.00	\$ 649.00
	- Exhumation of Grave to be completed by Metro Cemetery Board	Council	GST Inc		POA	POA
	- Re-opening of Grave for second interment	Council	GST Inc		\$ 1,600.00	\$ 1,674.00
	- Grant of Right of Burial (Reservation)	Council	OOS		\$ 350.00	\$ 366.00
	- Use of excavator (if required to dig grave)	Council	GST Inc		at cost + GST	at cost + GST
	Interment of Ashes					
	- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	GST Inc		\$ 390.00	\$ 408.00
	- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	GST Inc		\$ 500.00	\$ 523.00
	- Grant of Right for interment in Niche Wall	Council	GST Inc		\$ 62.00	\$ 65.00
	- Interment of Ashes into gravesite (by Shire)	Council	GST Inc		POA	POA
	- Registration of Ashes interred into existing grave	Council	GST Inc		\$ 55.00	\$ 58.00
	- Transfer of Ashes (plus cost of plaque if required)	Council	GST Inc		\$ 130.00	\$ 136.00
	- Removal of Ashes from Cemetery to authorised family member	Council	GST Inc		\$ 120.00	\$ 126.00
	Miscellaneous Fees					
	- Funeral Directors Annual Licence Fee	Council	OOS		\$ 275.00	\$ 288.00
	- Single Funeral Permit	Council	OOS		\$ 95.00	\$ 99.00
	- Monumental Masons Annual Licence Fee	Council	OOS	per year	\$ 160.00	\$ 167.00
	- Single Monument Permit	Council	OOS	per monument	\$ 75.00	\$ 78.00
	- Copy of Grant of Right of Burial	Council	GST Inc		\$ 31.00	\$ 32.00
	- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	GST Inc		\$ 62.00	\$ 65.00
Recreation & Culture						
Public Halls & Civic Centre						
	Hire of Public Hall FULL DAY - 8 hours plus 1/2 hour set up & 1/2 hour clean up	Council	GST Inc	per full day	\$ 230.00	\$ 240.00
	Hire of Public Hall HALF DAY - 4 hours plus 1/2 hour set up & 1/2 hour clean up	Council	GST Inc	per 1/2 day	\$ 120.00	\$ 130.00
	Hire of Public Hall	Council	GST Inc	per hour	\$ 35.00	\$ 40.00
	Refundable Memorial Hall Hire Bond for Function with Alcohol	Council	OOS	per application	\$ 600.00	\$ 630.00
	Refundable Memorial Hall Hire Bond for Function without Alcohol	Council	OOS	per application	\$ 300.00	\$ 310.00
	Bond for Equipment Hire (Chairs and Trestle tables)	Council	OOS	per application	\$ 100.00	\$ 100.00
	Hire fee for Chairs	Council	GST Inc	per chair/per day	\$ 1.00	\$ 1.00
	Hire fee for Trestle Tables	Council	GST Inc	per table/per day	\$ 8.50	\$ 10.00
	Bond for Hire of Lectern	Council	OOS	per instance	\$ 75.00	\$ 80.00
	Hire of Lectern	Council	GST Inc	per day	\$ 35.00	\$ 40.00
	Trade booths at Shire events (exluding not for profit organisations)	Council	GST Inc	per booth	\$ 250.00	\$ 260.00
	Trade booths at Shire events (for not for profit organisations)	Council	GST Inc	per booth	\$ 50.00	\$ 50.00
	Key Bond (other than Hall Hire Bonds)	Council		per set of keys	\$ 200.00	\$ 210.00
Swimming Areas						
	Family Season Ticket (2 Adults + 3 Children)	Council	GST Inc	per season	\$ 233.00	\$ 240.00
	Adult Season Ticket	Council	GST Inc	per season	\$ 130.00	\$ 140.00
	Child Season Ticket (Under 18 Yrs)	Council	GST Inc	per season	\$ 88.00	\$ 90.00
	Adult Single Entry	Council	GST Inc	per entry	\$ 5.70	\$ 6.00
	Child Single Entry (Under 18 Yrs)	Council	GST Inc	per entry	\$ 3.60	\$ 4.00
	Senior Season Pass - Pensioner Concession	Council	GST Inc	per season	\$ 103.30	\$ 104.00
	Senior Single Entry - Pensioner Concession	Council	GST Inc	per entry	\$ 4.65	\$ 5.00
	Adult Supervisor/Spectator Entry	Council	GST Inc	per entry	\$ 2.10	\$ 2.00
	Early Morning Swimming Swipe Card	Council	GST Inc	per card	\$ 20.60	\$ 22.00
	School Group including entry fee for accompanying teachers/parents	Council	GST Inc	per participant	\$ 2.50	\$ 2.50
	Gnowangerup Community Swimming Pool Facilitated Activity Costs	Council	GST Inc	at cost + GST	at cost + GST	at cost + GST
Libraries						
	Bond for Library Item hire	Council	OOS	per item	\$ 30.00	\$ 30.00
	Administration fee for lost/damaged books	Council	GST Inc	per book	\$ 8.80	\$ 9.20
	Administration fee for overdue book (6 weeks)	Council	GST Inc	per book per 6 weeks	\$ 8.80	\$ 9.20
	Replacement of lost library book	Council	GST Inc	per book	replacement value	replacement value
Other						
	Wild Gravel merchandise	Council	GST Inc	per item	as advertised	as advertised
	Event Tickets	Council	GST Inc	per item	as advertised	as advertised
	Prospecting Fee per week (per person or couple)	Council	GST Inc	per item	N/A	\$15.00
Transport						
Traffic Control						
	Special Series Shire Number Plates Dept. of Transport Fee	Dept Transport	OOS	as per DOT Fee	as per DOT Fee	as per DOT Fee
	Special Series Shire Number Plates Gnowangerup Shire Fee	Council	GST Inc	per plate	\$ 100.00	\$ 105.00
Economic Services						
Tourism & Area Promotion						
	Caravan Parks & Camping Grounds					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2025/26	2026/27
	- Application/renewal of license (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Statutory	OOS	annually	\$ 200.00	\$ 200.00
	- Late renewal penalty	Statutory	GST Inc		\$ 22.00	\$ 22.00
	- Temporary License (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Statutory	OOS	per instance	\$ 100.00	\$ 100.00
	- License Transfer	Statutory	OOS	per application	\$ 100.00	\$ 100.00
Caravan Park Fees						
	Caravan Powered Site	Council	GST Inc	per night for 2 pax	\$ 30.00	\$ 35.00
	Caravan Unpowered Site	Council	GST Inc	per night for 2 pax	\$ 20.00	\$ 25.00
	Camping Site	Council	GST Inc	per night for 2 pax	\$ 20.00	\$ 25.00
	Additional person/s (maximum 2 additional people per site)	Council	GST Inc	per person	\$ 5.00	\$ 5.00
	Chalet	Council	GST Inc	per night	\$ 230.00	\$ 240.00
	Cancellation Fee	Council	GST Inc	up to 48 hours prior to arrival	Full refund, less any fees paid for cancellations made greater than or equal to 48 hours of your arrival date	Full refund, less any fees paid for cancellations made greater than or equal to 48 hours of your arrival date
	Cancellation Fee	Council	GST Inc	48 hours or less to arrival time	100% of booking amount	100% of booking amount
Building Control						
	Building Permits (certified) - Class 1 & 10 (minimum fee or 0.19% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)	\$110.00 (minimum)
	Building Permits (certified) - Other Classes (minimum fee or 0.09% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)	\$110.00 (minimum)
	Building Permits (uncertified) - Class 1& 10 (minimum fee or 0.32% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)	\$110.00 (minimum)
	Building Permits (unauthorised) - All Classes (minimum fee or 0.854% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)	\$110.00 (minimum)
	BCITF Levy (applies to all applications for building and demolition permits)	Statutory	OOS	per permit	0.2% of the estimated value (GST incl) for values over \$20,000	0.2% of the estimated value (GST incl) for values over \$100,000
	Building Services Levy - Building Permit	Statutory	OOS	per permit	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
	Footpath/Kerb Deposit on Building Application	Council	OOS	per application	\$ 1,265.00	\$ 1,265.00
	Footpath/Kerb Deposit on Demolition Application	Council	OOS	per application	\$ 1,265.00	\$ 1,265.00
	Demolition Permit (per storey)	Statutory	OOS	per application	\$ 110.00	\$ 110.00
	Extension of Building or Demolition Permit	Statutory	OOS	per permit	\$ 110.00	\$ 110.00
	Inspection of Pool enclosures 4 yearly (reg 53)	Statutory	OOS	per annum added to rates	\$ 58.45	\$ 78.00
Public Utility Services						
	Sale of Water from Standpipes (per kilolitre) SCHEME minimum \$10 charge	Council	GST Free	per kilolitre	\$ 16.50	\$ 17.00
	Sale of Water - Standpipe Airport Dam - non-scheme (minimum \$10 charge)	Council	GST Inc	per Kilolitre	N/A	\$ 3.30
	Standpipe swipe card	Council	GST Inc	per card	\$ 30.00	\$ 31.00
	Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of exploration or investigation for water, minerals or other purposes			per permit		
51063.16	- 1 to 5 holes (inclusive)	Council	OOS		\$ 275.00	\$ 288.00
51063.16	- 6 to 10 holes (inclusive)	Council	OOS		\$ 415.00	\$ 434.00
51063.16	- 11 to 30 holes (inclusive)	Council	OOS		\$ 825.00	\$ 863.00
51063.16	- 31 to 100 holes (inclusive)	Council	OOS		\$ 1,540.00	\$ 1611.00
51063.16	- 101 holes and over	Council	OOS		\$ 2,085.00	\$ 2181.00
	Permit to enter Council property pursuant to s. 5.2 of the Shire's Local Law (Activities in Thoroughfares and Public Places and Trading Local Law 2022) for the purpose of Seed Collection					
28023.16	- Initial Fee	Council	GST Inc	65.00	\$ 75.00	\$ 78.00
28023.16	- Administration Fee	Council	GST Inc	65.00	\$ 75.00	\$ 78.00
Other Property & Services						
53003 Private Works - Hire of Council Equipment (includes operator, minimum 1 hour)						
	Plant & Machinery (Wet hire only) per hour minimum 1 hour	Council				
	- Grader	Council	GST Inc	per hour	at cost + 30%	at cost + 30%
	- Loader	Council	GST Inc	per hour	at cost + 30%	at cost + 30%
	- Tip Truck	Council	GST Inc	per hour	at cost + 30%	at cost + 30%
	- Small Truck (Dutro)	Council	GST Inc	per hour	at cost + 30%	at cost + 30%
	- Pig Trailer	Council	GST Inc	per hour	at cost + 30%	at cost + 30%
	- Prime Mover	Council	GST Inc	per hour	at cost + 30%	at cost + 30%
	- Side Tipper	Council	GST Inc	per hour	at cost + 30%	at cost + 30%
	- Low Loader	Council	GST Inc	per hour	at cost + 30%	at cost + 30%
	- Roller	Council	GST Inc	per hour	at cost + 30%	at cost + 30%
	- Tray Top Ute	Council	GST Inc	per hour	at cost + 30%	at cost + 30%
	- John Deer Tractor	Council	GST Inc	per hour	at cost + 30%	at cost + 30%
	Bond for Equipment Hire					
	Backhoe	Council	OOS	per hour	at cost + 30%	at cost + 30%
	Trailer	Council	OOS	per hour	at cost + 30%	at cost + 30%
	Lawn Mower	Council	OOS	per hour	at cost + 30%	at cost + 30%
	Whipper Sniper	Council	OOS	per hour	at cost + 30%	at cost + 30%
	Chainsaw	Council	OOS	per hour	at cost + 30%	at cost + 30%
	Portaloos Hire on trailer (Min 2 day Hire + pump out (small))	Council	GST inc	per day	N/A	\$25/day + pumpout fee
	Mulch/Sand per cubic metre	Council	GST Inc	per m3	at cost + 30%	at cost + 30%
	Blue Metal (including sweepings) per cubic metre	Council	GST Inc	per m3	at cost + 30%	at cost + 30%
	Delivery Fee up to 3 cubic metres	Council	GST Inc	per m3	at cost + 30%	at cost + 30%
	Delivery Fee over 3 cubic metres	Council	GST Inc	per km	at cost + 30%	at cost + 30%
	Gravel ex Pit (per m3)	Council	GST Inc	per m3	at cost + 30%	at cost + 30%
	* indicates statutory fee.					

ADDENDUM TO AGENDA ITEM, COUNCIL REPORT AND ATTACHMENTS 17 June 2026

This Addendum replaces the Addendum released on 16 June 2026

Ordinary Council Meeting 17 June 2026

Agenda Item: 11.1 ADOPTION OF 2026-2027 ANNUAL BUDGET

Following the release of the June 2026 Council Agenda, it has been identified that the rate in the dollar was incorrect. This reflects a change in the Landgate property valuations information that was identified after release of the Council Report.

Summary of Amendments

1. Amendment to Resolution 2 number 1– Rates in the Dollar

The rate in the dollar for Unimproved Value (UV) and Gross Rental Value (GRV) referenced in Resolution 2 of the Report has been updated.

The correct General Rates, Minimum Payments, Instalment Arrangements, Discounts and Interest are as follows:

1.1 General Rates

Residential (GRV):	\$0.164904 in the dollar
Rural (UV):	\$0.004286 in the dollar

1.2 Minimum Payments

Residential (GRV):	\$1,087.00
Rural (UV):	\$1,087.00

This change corrects the rates previously quoted and does not alter the overall budget outcome.

2. Amendment to Resolution 2 number 6 – Waste Collection Rates

6. Pursuant to Section 66 of the *Waste Avoidance and Resource Recovery Act 2007*, and Section 6.35 of the *Local Government Act 1995*, impose a Waste Collection Rate for 2025-2026 on rateable land, but that only one rate be charged to landowners with more than one property assessment in the exact same name, as follows:

GRV properties	\$0.016517 Rate in the Dollar
UV properties	\$0.000053 Rate in the Dollar

Note 2 of the Financial Statements. Total rate income hasn't changed

3. Attachment: 2026/2027 Draft Statutory Budget Financial Statements – Statement of Financial Activity

Page 4 of the Financial Statements (Statement of Financial Activity) shows a different split in General and Waste rates. The total rates in this report don't change.

4. Attachment: '2026/2027 Draft Statutory Budget Financial Statements – Note 2

Note 2 (page 7) of the Financial Statements change to reflect the change in the rate in the dollar, concession amount and ex-gratia rates. The total rates in this report don't change.

Recommendation

That, with regard to the 11.1 ADOPTION OF 2026-2027 ANNUAL BUDGET and the Addendum released 17 June 2026, Council,

1. Budget for 2026/2027

0626 That Council:

Pursuant to the provision of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, council adopt the Budget as contained in Attachment 1 of this agenda for the Shire of Gnowangerup for the 2026/2027 financial year which includes:

- Statement of Comprehensive Income
- Statement of Cash Flows
- Statement of Financial Activity
- Notes to and Forming Part of the Budget

2. General Rates, Minimum Payments, Instalment Arrangements, Discounts and Interest

0626. That Council:

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Recommendation 1 above, council pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following general rates and minimum rates on Gross Rental and Unimproved Values.

1.1 General Rates

Residential (GRV)	\$0.164904 rate in the dollar
Rural (UV)	\$0.004286 rate in the dollar

1.2 Minimum Payments

Residential (GRV)	\$1087.00
Rural (UV)	\$1087.00

2. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 64(2) of *Local Government (Financial Management) Regulations 1996*, council nominates the following dates for the payment in full by instalments:

- Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 2 September 2026 or 35 days after the date of issue appearing on the rate notice whichever is the later.

- Option 2 (Four instalments)

- First instalment to be made on or before 2 September 2026 or 35 days after the date of issue appearing on the rate notice whichever is later, including all arrears and half the current rates and service charges;
- Second instalment to be made on or before 4 November 2026 or 2 months after the due date of the first instalment, whichever is later;
- Third instalment to be made on or before 8 January 2027 or 2 months after the due date of the second instalment, whichever is later; and
- Fourth instalment to be made on or before 12 March 2027 or 2 months after the due date of the third instalment, whichever is later.

3. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$10.50 for each instrument is paid.

4. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.

5. Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, council adopts an interest rate of 11% for rates (and service charge) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

6. Pursuant to Section 66 of the *Waste Avoidance and Resource Recovery Act 2007*, and Section 6.35 of the *Local Government Act 1995*, impose a Waste Collection Rate for 2025-2026 on rateable land, but that only one rate be charged to landowners with more than one property assessment in the exact same name, as follows:

GRV properties	\$0.016517 Rate in the Dollar
UV properties	\$0.000053 Rate in the Dollar

3. Amelup Tourist Precinct Rates Concession

0626. That Council:

Agrees to reduce the Amelup Tourist Precinct concession by 12.5% to 37.5% in accordance with Council resolution 0326.25 March 2026.

4. Fees and Charges for 2026/2027

0626. That Council:

Pursuant to Section 6.16 of the *Local Government Act 1995* and other relevant legislation, council adopts the Fees and Charges included in the draft 2026/2027 budget as Attachment 2 of this agenda item.

5. Specified Area Rates – Ongerup Effluent System

0626. That Council:

Pursuant to Sections 6.32 and 6.37 of the *Local Government Act 1995*, impose a specified area rate for 2025-2026 on Ongerup townsite (GRV) properties, for the purposes of contributing towards the Ongerup Effluent System, as follows:

GRV properties \$0.068224 rate in the dollar

6. Material Variance reporting for 2026/2027

0626. That Council:

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, the level to be used in statements of financial activity in 2026/2027 for reporting material variances shall be 10% or \$20,000 whichever is the greater.

7. Members Fees and Allowances 2026/27

0626. That Council:

Pursuant to Section 5.98 & 5.99 of the *Local Government Act 1995* and other relevant legislation, council adopts the following Members Fees and Allowances for the 2026/2027 financial year effective from July 1, 2026.

SHIRE PRESIDENT – ANNUAL ALLOWANCE	\$23,257
DEPUTY SHIRE PRESIDENT – ANNUAL ALLOWANCE (25%)	\$5,814
SHIRE PRESIDENT - ANNUAL FEES	\$22,646
COUNCILLOR – ANNUAL FEES	\$11,023
ICT EXPENSES – ANNUAL ALLOWANCE	\$3,500

8. Meeting Attendance Fees for Independent Audit, Risk and Improvement Committee members 2026/27

0626. That Council:

Pursuant to Section 5.100 of the *Local Government Act 1995* and other relevant legislation, council adopts the Meeting Attendance Fees for Independent Audit, Risk and Improvement Committee (ARIC) members of \$500 per ARIC meeting per member.

9. Creation of a new Council Reserve account called “Asset Replacement/Renewal Reserve”

0626. That Council:

Pursuant to Section 6.11 of the *Local Government Act 1995* and other relevant legislation, council adopts as part of the 2026/2027 Budget, the creation of a new Reserve account called “Asset Replacement/Renewal Reserve” for the purpose of construction, maintenance, renewal or replacement of assets.

SHIRE OF GNOWANGERUP
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Gnowangerup a Class 4 local government conducts the operations of a local government with the following community vision:

A community where people stay, grow and thrive.

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	5,694,396	5,353,535	5,343,961
Grants, subsidies and contributions		1,295,680	3,202,502	1,778,687
Fees and charges	13	566,068	532,075	499,566
Interest revenue	9(a)	222,930	195,946	173,930
Other revenue		85,562	267,756	64,690
		7,864,636	9,551,814	7,860,834
Expenses				
Employee costs		(4,233,330)	(3,591,897)	(4,190,858)
Materials and contracts		(3,466,766)	(3,319,462)	(3,991,044)
Utility charges		(156,035)	(107,294)	(182,449)
Depreciation	6	(4,713,611)	(3,811,445)	(4,248,904)
Finance costs	9(c)	(66,467)	(5,367)	(59,340)
Insurance		(251,738)	(236,226)	(242,674)
Other expenditure		(475,559)	(220,003)	(378,520)
		(13,363,506)	(11,291,694)	(13,293,789)
		(5,498,870)	(1,739,880)	(5,432,955)
Capital grants, subsidies and contributions		6,002,400	2,953,423	3,036,410
Profit on asset disposals	5	52,133	66,718	63,217
Loss on asset disposals	5	(45,469)	(4,085)	(14,250)
		6,009,064	3,016,056	3,085,377
Net result for the period		510,194	1,276,176	(2,347,578)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		510,194	1,276,176	(2,347,578)

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Rates		\$ 5,894,396	\$ 5,249,599	\$ 5,343,961
Grants, subsidies and contributions		1,295,680	3,014,258	1,771,842
Fees and charges		566,068	532,075	499,566
Interest revenue		222,930	195,946	173,930
Goods and services tax received		390,224	148,706	226,657
Other revenue		85,562	267,756	64,690
		8,454,860	9,408,340	8,080,646

Payments

Employee costs		(4,233,330)	(3,609,705)	(4,190,858)
Materials and contracts		(3,421,980)	(3,040,407)	(3,781,820)
Utility charges		(156,035)	(107,294)	(182,449)
Finance costs		(66,467)	(7,981)	(59,340)
Insurance paid		(251,738)	(236,226)	(242,674)
Goods and services tax paid		(435,010)	(615,155)	(435,881)
Other expenditure		(475,559)	(220,003)	(378,520)
		(9,040,119)	(7,836,771)	(9,271,542)

Net cash provided by (used in) operating activities 4 (585,259) 1,571,569 (1,190,896)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(3,921,825)	(1,270,117)	(3,788,797)
Payments for construction of infrastructure	5(b)	(5,497,800)	(3,607,706)	(3,799,426)
Proceeds from capital grants, subsidies and contributions		6,002,400	2,122,772	2,127,880
Proceeds from disposal of property, plant and equipment	5(a)	373,500	143,063	146,100
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	7,661	15,184	15,183
Proceeds on disposal of financial assets at amortised cost - term deposits		0	3,000,000	0

Net cash provided by (used in) investing activities (3,036,064) 403,196 (5,299,060)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(140,711)	(102,088)	(133,225)
Proceeds from new borrowings	7(a)	2,225,775	0	2,020,000
Payments for principal portion of lease liabilities	6	0	(409)	(409)

Net cash provided by (used in) financing activities 2,085,064 (102,497) 1,886,366

Net increase (decrease) in cash held

Cash at beginning of year (1,536,259) 1,872,268 (4,603,590)

Cash and cash equivalents at the end of the year 6,471,710 4,599,442 7,599,442

Cash and cash equivalents at the end of the year 4 **4,935,451** **6,471,710** **2,995,852**

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
General rates	2(a)(i)	\$ 5,276,484	\$ 4,971,265	\$ 4,953,106
Rates excluding general rates	2(a)	417,912	382,270	390,855
Grants, subsidies and contributions		1,295,680	3,202,502	1,778,687
Fees and charges	13	566,068	532,075	499,566
Interest revenue	9(a)	222,930	195,946	173,930
Other revenue		85,562	267,756	64,690
Profit on asset disposals	5	52,133	66,718	63,217

Expenditure from operating activities

Employee costs		(4,233,330)	(3,591,897)	(4,190,858)
Materials and contracts		(3,466,766)	(3,319,462)	(3,991,044)
Utility charges		(156,035)	(107,294)	(182,449)
Depreciation	6	(4,713,611)	(3,811,445)	(4,248,904)
Finance costs	9(c)	(66,467)	(5,367)	(59,340)
Insurance		(251,738)	(236,226)	(242,674)
Other expenditure		(475,559)	(220,003)	(378,520)
Loss on asset disposals	5	(45,469)	(4,085)	(14,250)

Non cash amounts excluded from operating activities

	3(c)	4,706,947	3,748,812	4,199,937
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions		6,002,400	2,953,423	3,036,410
Proceeds from disposal of property, plant and equipment	5(a)	373,500	143,063	146,100
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	7,661	15,184	15,183
Proceeds from disposal financial assets at amortised cost - term deposits		0	3,000,000	0

		6,383,561	6,111,670	3,197,693
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Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(3,921,825)	(1,270,117)	(3,788,797)
Acquisition of infrastructure	5(b)	(5,497,800)	(3,607,706)	(3,799,426)

		(9,419,625)	(4,877,823)	(7,588,223)
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Non-cash amounts excluded from investing activities

	3(d)	0	(3,000,000)	0
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Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	2,225,775	0	2,020,000
Transfers from reserve accounts	8(a)	0	99,253	180,847

		2,225,775	99,253	2,200,847
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Outflows from financing activities

Repayment of borrowings	7(a)	(140,711)	(102,088)	(133,225)
Payments for principal portion of lease liabilities	6	0	(409)	(409)
Transfers to reserve accounts	8(a)	(1,788,246)	(142,785)	(184,108)

		(1,928,957)	(245,282)	(317,742)
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Amount attributable to financing activities

		296,818	(146,029)	1,883,105
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

Amount attributable to operating activities	3	3,524,505	3,365,122	3,691,476
Amount attributable to investing activities		(785,259)	2,071,565	(1,184,051)
Amount attributable to financing activities		(3,036,064)	(1,766,153)	(4,390,530)

Amount attributable to financing activities		296,818	(146,029)	1,883,105
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Surplus remaining after the imposition of general rates	3	0	3,524,505	0
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**SHIRE OF GNOWANGERUP
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET**

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SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Gnowangerup which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements
- AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11
- AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity

It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
 - AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- It is not expected these standards will have an impact on the annual budget on initial application.
- AASB 18 Presentation and Disclosure in Financial Statements
 - AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]

These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
 - Expected credit losses on financial assets
 - Impairment losses of non-financial assets
 - Measurement of employee benefits

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV General	Gross rental valuation	0.164904	378	4,642,324	765,538	0	765,538	735,473	719,100
UV General	Unimproved valuation	0.004286	342	1,052,484,000	4,510,946	0	4,510,946	4,235,792	4,234,006
Total general rates			720	1,057,126,324	5,276,484	0	5,276,484	4,971,265	4,953,106
		Minimum \$							
(ii) Minimum payment									
GRV General	Gross rental valuation	1,087.00	127	304,816	138,049	0	138,049	122,400	122,400
UV General	Unimproved valuation	1,087.00	42	4,681,749	45,654	0	45,654	39,780	39,780
Total minimum payments			169	4,986,565	183,703	0	183,703	162,180	162,180
Total general rates and minimum payments			889	1,062,112,889	5,460,187	0	5,460,187	5,133,445	5,115,286
(iii) Specified area rates									
Ongerup Effluent	Gross rental valuation	0.068224	90	643,228	43,884	0	43,884	41,954	41,954
(iv) Waste rates									
Waste Collection Rate	Gross rental valuation	0.016517	505	4,947,140	81,712	0	81,712	77,551	78,201
Waste Collection Rate	Unimproved valuation	0.000053	384	1,057,165,749	56,030	0	56,030	54,138	54,021
			889	1,062,112,889	137,742	0	137,742	131,689	132,222
(v) Ex-gratia rates									
CBH					61,598	0	61,598	57,757	54,499
Total ex-gratia rates			0	0	61,598	0	61,598	57,757	54,499
Concessions (Refer note 2(e))							(9,015)	(11,310)	0
Total rates					5,703,411	0	5,694,396	5,353,535	5,343,961
Instalment plan charges							5,000	4,790	5,000
Instalment plan interest							17,000	16,288	13,000
Late payment of rate or service charge interest							35,500	35,102	35,000
							57,500	56,180	53,000

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 2 September 2026 or 35 days after

Option 2 (Four Instalments)

First instalment to be made on or before 2 September 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges.

Second instalment to be made on or before 4 November 2026, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 8 January 2027, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 12 March 2027, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	2/09/2026	0	0.0%	11.0%
Option two				
First instalment	2/09/2026	0	0.0%	11.0%
Second instalment	4/11/2026	10.50	5.5%	11.0%
Third instalment	8/01/2027	10.50	5.5%	11.0%
Fourth instalment	12/03/2027	10.50	5.5%	11.0%

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Ongerup Effluent	43,884	0	0	To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.	Applied to all properties connected to effluent system in the Ongerup Townsite.
	43,884	0	0		

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates	Rate	Concession	0.0%	0	0	11,310	\$	0 General rates on assessment A213, A293, A314, A556, and A6071	To assist promote the tourist industry in the Amelup Tourism Precinct.
Rates	Rate	Waiver	25.0%	0	0	0	5,000	Rateable properties with significant rate increases and experiencing financial hardship.	To minimise impact of rate changes on properties experiencing financial hardship.
Rates	Rate	Concession	37.5%	0	9,015	0	0	0 General rates on assessment A213, A293, A314, A556, and A6071	To assist promote the tourist industry in the Amelup Tourism Precinct.
					9,015	11,310	5,000		

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories

Less: current liabilities

Trade and other payables
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Reserve accounts
Less: Current assets not expected to be received at end of year
- Financial assets at amortised cost - self supporting loans
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings

Total adjustments to net current assets

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Amounts excluded from operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation

Non cash amounts excluded from operating activities

Reconciling item - movement between current assets:
- Financial assets at amortised cost - term deposits

Non cash amounts excluded from investing activities

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
4	4,935,451	6,471,710	2,995,852
	0	7,661	7,661
	346,767	546,767	700,879
	45,167	45,167	23,210
	5,327,385	7,071,305	3,727,602
	(183,911)	(183,911)	(363,389)
7	(264,420)	(140,711)	(139,537)
	(336,952)	(336,952)	(323,626)
	0	0	(54,921)
	(785,283)	(661,574)	(881,473)
	4,542,102	6,409,731	2,846,129
3(b)	(4,542,102)	(2,885,226)	(2,846,129)
	0	3,524,505	0
8	(4,806,522)	(3,018,276)	(2,978,005)
	0	(7,661)	(7,661)
	264,420	140,711	139,537
	(4,542,102)	(2,885,226)	(2,846,129)
5	(52,133)	(66,718)	(63,217)
5	45,469	4,085	14,250
6	4,713,611	3,811,445	4,248,904
	4,706,947	3,748,812	4,199,937
	0	(3,000,000)	0
	0	(3,000,000)	0

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

SUPERANNUATION

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 4,935,451	\$ 6,471,710	\$ 2,995,852
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		4,806,522	3,018,276	2,978,005
		4,806,522	3,018,276	2,978,005
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	4,806,522	3,018,276	2,978,005
Contract liabilities		0	0	0
Total restricted financial assets		4,806,522	3,018,276	2,978,005

(b) Reconciliation of net cash provided by operating activities

Net result		510,194	1,276,176	(2,347,578)
Non-cash items:				
Depreciation	6	4,713,611	3,811,445	4,248,904
(Profit) on sale of assets	5	(6,664)	(62,633)	(48,967)
Changes in assets and liabilities:				
(Increase)/decrease in receivables		200,000	(115,729)	0
(Increase) in inventories		0	(23,860)	0
Decrease in other assets		0	148,490	148,133
(Increase) in trade and other payables		0	(378,746)	0
(Increase) in contract liabilities		0	(134,663)	(154,978)
(Increase) in capital grant/contributions liabilities		0	(830,651)	(908,530)
Decrease in employee related provisions		0	4,512	0
Capital grants, subsidies and contributions		(6,002,400)	(2,122,772)	(2,127,880)
Net cash provided by/(used in) operating activities		(585,259)	1,571,569	(1,190,896)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3. Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment															
Land - freehold land	\$ 125,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 79,534	\$ 0	\$ 0	\$ 0	\$ 0	\$ 110,000	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	2,843,015	0	0	0	0	408,372	0	0	0	0	2,896,597	0	0	0	0
Furniture and equipment	0	0	0	0	0	31,088	0	0	0	0	0	0	0	0	0
Plant and equipment	953,810	(366,836)	373,500	52,133	(45,469)	751,123	(80,430)	143,063	66,718	(4,085)	782,200	(97,133)	146,100	63,217	(14,250)
Total	3,921,825	(366,836)	373,500	52,133	(45,469)	1,270,117	(80,430)	143,063	66,718	(4,085)	3,788,797	(97,133)	146,100	63,217	(14,250)
(b) Infrastructure															
Infrastructure - roads	2,181,000	0	0	0	0	3,323,161	0	0	0	0	3,461,626	0	0	0	0
Infrastructure - footpaths	2,883,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - other	40,000	0	0	0	0	195,827	0	0	0	0	92,000	0	0	0	0
Infrastructure - parks and ovals	82,500	0	0	0	0	5,651	0	0	0	0	15,000	0	0	0	0
Infrastructure - sewer	70,000	0	0	0	0	0	0	0	0	0	50,000	0	0	0	0
Infrastructure - airports	0	0	0	0	0	79,713	0	0	0	0	100,800	0	0	0	0
Infrastructure - solid waste	240,700	0	0	0	0	3,354	0	0	0	0	80,000	0	0	0	0
Total	5,497,800	0	0	0	0	3,607,706	0	0	0	0	3,799,426	0	0	0	0
Total	9,419,625	(366,836)	373,500	52,133	(45,469)	4,877,823	(80,430)	143,063	66,718	(4,085)	7,588,223	(97,133)	146,100	63,217	(14,250)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - other
Infrastructure - parks and ovals
Infrastructure - sewer
Infrastructure - airports
Infrastructure - solid waste

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
624,477	522,343	620,682
6,754	5,640	5,671
644,999	497,447	533,331
2,211,259	1,685,147	1,987,288
38,850	77,029	34,915
193,372	292,004	173,786
170,951	106,964	153,636
496,385	374,994	446,108
19,780	14,971	17,777
255,508	196,192	229,628
51,276	38,714	46,082
4,713,611	3,811,445	4,248,904
2,711	2,264	916
129,099	107,573	147,364
9,300	7,746	9,220
0	2,232	2,657
38,662	32,201	36,638
150,045	116,691	79,413
891,908	734,424	961,445
2,872,181	2,349,074	2,822,077
21,096	17,570	66,242
598,609	441,670	122,932
4,713,611	3,811,445	4,248,904

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	5 to 25 years
Infrastructure - other	20 to 50 years
Infrastructure - parks and ovals	5 to 75 years
Infrastructure - sewer	5 to 50 years
Infrastructure - airports	5 to 50 years
Infrastructure - solid waste	5 to 50 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
GNO Community Centre	273	WATC	6.2%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,657	\$ 0	\$ (24,657)	\$ 0	\$ (720)	\$ 24,659	\$ 0	\$ (24,659)	\$ 0	\$ (1,149)
GNO Community Centre	279	WATC	4.2%	45,962	0	(22,501)	23,461	(1,709)	67,540	0	(21,578)	45,962	(1,494)	67,541	0	(21,578)	45,963	(2,631)
Staff Housing	281	WATC	1.5%	168,976	0	(41,289)	127,687	(2,412)	209,645	0	(40,669)	168,976	(2,895)	209,644	0	(40,669)	168,975	(3,034)
Housing		WATC	0.0%	0	0	0	0	0	0	0	0	0	0	0	1,800,000	(26,089)	1,773,911	(46,890)
Housing		WATC	0.0%	0	0	0	0	0	0	0	0	0	0	0	220,000	(5,047)	214,953	(5,401)
Grader		WATC	0.0%	0	585,000	(48,750)	536,250	(30,188)	0	0	0	0	0	0	0	0	0	0
Housing		WATC	0.0%	0	1,640,775	(20,510)	1,620,265	(32,111)	0	0	0	0	0	0	0	0	0	0
				214,938	2,225,775	(133,050)	2,307,663	(66,420)	301,842	0	(86,904)	214,938	(5,109)	301,844	2,020,000	(118,042)	2,203,802	(59,105)
Self Supporting Loans																		
Ongerup Bowls Club	283	WATC	1.2%	7,661	0	(7,661)	0	(47)	22,845	0	(15,184)	7,661	(255)	22,844	0	(15,183)	7,661	(234)
				7,661	0	(7,661)	0	(47)	22,845	0	(15,184)	7,661	(255)	22,844	0	(15,183)	7,661	(234)
				222,599	2,225,775	(140,711)	2,307,663	(66,467)	324,687	0	(102,088)	222,599	(5,364)	324,688	2,020,000	(133,225)	2,211,463	(59,339)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Grader	WATC	Debenture	5	6.5%	585,000	190,495	585,000	0
Housing	WATC	Debenture	20	6.5%	1,640,775	1,295,188	1,640,775	0
					2,225,775	1,485,683	2,225,775	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	10,000	10,000	10,000

Loan facilities

Loan facilities in use at balance date	2,307,663	222,599	2,211,463
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MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Specified area rate reserve	91,445	0	0	91,445	90,425	1,020	0	91,445	90,425	0	(50,000)	40,425
	91,445	0	0	91,445	90,425	1,020	0	91,445	90,425	0	(50,000)	40,425
Restricted by council												
(b) Leave reserve	327,307	7,828	0	335,135	323,658	3,649	0	327,307	323,658	0	0	323,658
(c) Plant & equipment	738,346	17,660	0	756,006	730,114	8,232	0	738,346	730,114	0	0	730,114
(d) Area Promotion	42,636	1,017	0	43,653	32,235	10,401	0	42,636	32,235	9,926	0	42,161
(e) Swimming Pool	594,007	14,207	0	608,214	537,930	56,077	0	594,007	537,930	50,000	0	587,930
(f) Land Development	308,356	7,375	0	315,731	304,918	3,438	0	308,356	304,918	74,182	0	379,100
(g) Computer Replacement	203,838	4,875	0	208,713	152,111	51,727	0	203,838	152,111	50,000	(25,000)	177,111
(h) Waste Disposal	266,793	6,381	0	273,174	263,818	2,975	0	266,793	263,818	0	(80,000)	183,818
(i) Future Funds	164,471	3,934	0	168,405	162,637	1,834	0	164,471	162,637	0	0	162,637
(j) Liquid Waste Facility	33,847	810	0	34,657	33,470	377	0	33,847	33,470	0	0	33,470
(k) COVID-19	0	0	0	0	9,926	0	(9,926)	0	9,926	0	(9,926)	0
(l) Aerodrome	94,089	2,250	0	96,339	93,040	1,049	0	94,089	93,040	0	(15,921)	77,119
(m) Disaster Recovery	153,141	3,663	0	156,804	151,434	1,707	0	153,141	151,434	0	0	151,434
(n) Skate Park	0	0	0	0	89,028	299	(89,327)	0	89,028	0	0	89,028
(o) Asset Replacement/Renewal	0	1,718,246	0	1,718,246	0	0	0	0	0	0	0	0
	2,926,831	1,788,246	0	4,715,077	2,884,319	141,765	(99,253)	2,926,831	2,884,319	184,108	(130,847)	2,937,580
	3,018,276	1,788,246	0	4,806,522	2,974,744	142,785	(99,253)	3,018,276	2,974,744	184,108	(180,847)	2,978,005

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
(a) Specified area rate reserve	Ongoing	To be used for the maintenance of the Ongerup Effluent System.
Restricted by council		
(b) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(c) Plant & equipment	Ongoing	To be used for the purchase of major plant.
(d) Area Promotion	Ongoing	To be used for the promotion of the Gnowangerup Shire.
(e) Swimming Pool	Ongoing	To be used to assist with upgrade of the Gnowangerup Swimming Pool.
(f) Land Development	Ongoing	To be used to fund the purchase of or development of land and buildings and building renewal.
(g) Computer Replacement	Ongoing	To be used to fund the maintenance and replacement of the administration computer system.
(h) Waste Disposal	Ongoing	To be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
(i) Future Funds	Ongoing	To be used for contributions towards major externally grant funded projects and programs within the Shire of Gnowangerup.
(j) Liquid Waste Facility	Ongoing	To be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.
(k) COVID-19	30/06/2026	To be used to fund any project, programme or activity of any kind which contributes to the recovery of the Shire of Gnowangerup from the COVID-19 pandemic.
(l) Aerodrome	Ongoing	To be used to fund the construction of new assets and the upgrade, renewal and replacement of existing assets located at the Gnowangerup airport.
(m) Disaster Recovery	Ongoing	To be used to fund expenses related to the recovery from a natural disaster.
(n) Skate Park	Ongoing	To be used to fund the construction of a skate park in the Gnowangerup townsite in accordance with the conditions of the donation stipulated by The Gnowangerup Giant Tractor Group Inc.
(o) Asset Replacement/Renewal	Ongoing	To be used for the construction, maintenance, renewal or replacement of assets.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	170,430	144,556	125,930
Other interest revenue	52,500	51,390	48,000
	222,930	195,946	173,930

The net result includes as expenses

(b) Auditors remuneration

Audit services	49,659	42,166	40,600
Other services	0	4,680	11,811
	49,659	46,846	52,411

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	66,467	5,364	59,339
Interest on lease liabilities (refer Note 6)	0	3	1
	66,467	5,367	59,340

(d) Write offs

General rate	0	0	51
Fees and charges	0	174	0
	0	174	51

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
President			
President's allowance	23,257	11,235	22,470
Meeting attendance fees	22,646	10,940	21,880
Annual allowance for ICT expenses	3,500	1,750	3,500
	49,403	23,925	47,850
Deputy President			
Deputy President's allowance	5,814	2,808	5,618
Meeting attendance fees	11,023	5,325	10,650
Annual allowance for ICT expenses	3,500	1,750	3,500
	20,337	9,883	19,768
Council member 3			
Meeting attendance fees	11,023	5,325	10,650
Annual allowance for ICT expenses	3,500	1,750	3,500
	14,523	7,075	14,150
Council member 4			
Meeting attendance fees	11,023	5,325	10,650
Annual allowance for ICT expenses	3,500	1,750	3,500
	14,523	7,075	14,150
Council member 5			
Meeting attendance fees	11,023	5,325	10,650
Annual allowance for ICT expenses	3,500	1,750	3,500
Travel and accommodation expenses	0	1,049	0
	14,523	8,124	14,150
Council member 6			
Meeting attendance fees	11,023	7,987	10,650
Annual allowance for ICT expenses	3,500	2,625	3,500
Travel and accommodation expenses	0	1,172	0
	14,523	11,784	14,150
Council member 7			
Meeting attendance fees	11,023	2,662	10,650
Annual allowance for ICT expenses	3,500	875	3,500
	14,523	3,537	14,150
Total Council Member Remuneration	142,355	71,403	138,368
President's allowance	23,257	11,235	22,470
Deputy President's allowance	5,814	2,808	5,618
Meeting attendance fees	88,784	42,889	85,780
Annual allowance for ICT expenses	24,500	12,250	24,500
Travel and accommodation expenses	0	2,221	0
	142,355	71,403	138,368

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

To provide a decision making process for the efficient allocation of scarce resources.

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Health

To provide an operational framework for environmental and community health.

Education and welfare

To provide services to the elderly, children and youth.

Housing

To provide and maintain staff and other housing.

Community amenities

To provide services required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Transport

To provide safe, effective and efficient transport services to the community.

Economic services

To help promote the shire and its economic wellbeing.

Other property and services

To monitor and control Shire's overheads operating accounts.

ACTIVITIES

Administration and operation of members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

To collect revenue in the form of rates, interest and general purpose government grants to allow for the provision of services.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Inspection of food outlets and their control, noise control and waste disposal compliance.

The provision of pre-school facilities to relevant community groups and the support of youth in the community.

Provision and maintenance of staff and other housing.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Maintenance of public halls, civic centres, swimming pool, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control services.

Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	100	7	35,100
General purpose funding	17,000	16,610	18,500
Law, order, public safety	5,200	4,209	15,184
Health	1,050	395	1,050
Education and welfare	17,000	16,575	15,000
Housing	106,158	74,811	106,158
Community amenities	200,618	219,292	169,584
Recreation and culture	20,300	20,540	20,350
Transport	5,642	364	11,540
Economic services	177,350	171,483	92,100
Other property and services	15,650	7,789	15,000
	566,068	532,075	499,566

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

11.2	ANNUAL REVIEW OF CORPORATE BUSINESS PLAN
Location:	N/A
Proponent:	N/A
Date of Report:	9 April 2025
Business Unit:	Strategy and Governance
Responsible Officer:	David Nicholson – Chief Executive Officer
Author:	Anita Finn – Senior Executive Assistant and Governance Officer
Disclosure of Interest:	NIL

ATTACHMENTS

- Draft of the reviewed Corporate Business Plan portion of the Council Plan 2025-2035

PURPOSE OF THE REPORT

For Council to adopt the reviewed Corporate Business Plan portion of Council Plan.

BACKGROUND

Council adopted its Council Plan, comprising the Strategic Community Plan and Corporate Business Plan 2025–2035, in July 2025 in accordance with section 5.56 of the Local Government Act 1995.

In accordance with Regulation 19DA(4) of the Local Government (Administration) Regulations 1996, the Shire is required to undertake an annual review of its Corporate Business Plan.

COMMENTS

Executive Officers have undertaken a review of the Corporate Business Plan component of the Council Plan and consulted with representatives of the community.

As a result, it is proposed to include the following activity under **Strategy 3.1**:

3.1.2 Promote tourism with a particular focus on Koi Kyeunu-Ruff (Stirling Range) and the towns of Borden, Gnowangerup, Ongerup and the locality of Amelup.

This activity aligns with Strategy **3.1 – Attract diverse investment in the district, strengthening local businesses to build a resilient economy**, and will reinforce the Shire’s commitment to supporting and promoting tourism across key areas of the Shire of Gnowangerup.

CONSULTATION

The amendment was discussed at the June Information Briefing Session on 10 June 2026 and with the Yongergnow Inc. Chair (Emily Jaekel).

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

5.56. Planning for the future

- (1) A local government is to plan for the future of the district.
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

Local Government (Administration) Regulations 1996:

19DA. Corporate business plans, requirements for (Act s. 5.56))

- (4) A local government is to review the current corporate business plan for its district every year.

POLICY IMPLICATIONS

NIL

FINANCIAL IMPLICATIONS

Implementation may involve costs associated with tourism promotion, event support, and development of initiatives focused on key locations within the Shire.

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

Theme	Local Economy
Strategy	3.1 Attract diverse investment in the district, strengthening local businesses to build a resilient economy.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

Risk description	Not to note the review of the Corporate Business Plan
Primary Strategic Risk Category	Adverse Regulatory Change
Primary Strategic Risk Category Description	Potential changes to the regulatory landscape that will have an adverse effect on the Shire's ability to maintain compliance
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY

The inclusion of this activity may have a moderate impact on organisational capacity over time. While tourism promotion aligns with existing economic development functions, the increased focus on key locations may require additional staff effort to identify and pursue grant funding opportunities, support local tourism initiatives, and coordinate or contribute to events and promotional activities.

These activities may place additional demands on existing resources and require prioritisation within current workloads. Where opportunities arise, external funding and partnerships will be actively pursued to support delivery. Any significant expansion of tourism initiatives or resourcing requirements will be considered through future budget processes.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council may elect not to endorse the proposed amendments to the Corporate Business Plan component of the Council Plan 2025–2035. This may result in dissatisfaction among community members involved in the tourism industry within these areas, who may perceive a lack of strategic commitment to supporting and promoting tourism development.

CONCLUSION

The proposed amendment to the Corporate Business Plan component of the Council Plan 2025–2035 seeks to strengthen the Shire's strategic commitment to tourism by formally recognising and promoting key locations within the district.

The inclusion of this activity aligns with Council's broader objective of supporting economic development and building a resilient local economy. Adoption of the amendment will provide clear direction for future tourism-related initiatives, including the pursuit of funding opportunities and support for local events and promotion.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

MOVED: Cr P Callaghan

SECONDED: Cr R Miniter

0626.03 That Council

- 1. Notes that the annual review of the Corporate Business Plan component of the Council Plan 2025–2035 has been conducted; and**
- 2. Endorses the inclusion of Activity 3.1.2 – “Promote tourism with a particular focus on Koi Kyeunu-Ruff (Stirling Range) and the towns of Borden, Gnowangerup, Ongerup and the locality of Amelup” within the Corporate Business Plan component of the Council Plan 2025–2035; and**
- 3. Incorporates this activity under Strategy 3.1 – Attract diverse investment in the district, strengthening local businesses to build a resilient economy; and**
- 4. Directs the Chief Executive Officer to publish the reviewed Corporate Business Plan component of the Council Plan 2025–2035 on the Shire’s website.**

CARRIED BY ABSOLUTE MAJORITY: 7/0

**FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O’Meehan,
Cr J Hemley, Cr R Kiddle**

AGAINST: Nil

Heart of the Stirlings

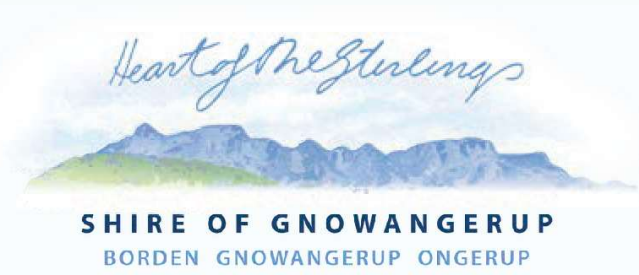


SHIRE OF GNOWANGERUP
BORDEN GNOWANGERUP ONGERUP

COUNCIL PLAN

2025 - 2035





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DJ Smith Photography



We are pleased to present the Shire of Gnowangerup Council Plan 2025-2035, incorporating the Strategic Community Plan and Corporate Business Plan.

This Plan is part of our continued commitment and focus on a positive and bright future for our Shire. Sharing our vision and strategic objectives aligned to the feedback received from our community, this Plan outlines how we will work towards achieving our vision over the next decade.

This Plan has been developed after consideration of the valued input of the local community, and we want to express our appreciation for the response and input received.

Our community and Council recognise we care for an extensive road network and community infrastructure, essential to our community connectivity and economy along with the large number of visitors to our region, and maintaining these assets remains a key focus for Council.

The community engagement results highlight a strong sense of community, appreciation for the natural beauty of the area and local residents are highly invested in seeing our Shire grow, thrive and connect.

With a small resident population and ratepayer base, Council is mindful of resource limitations and seeks whenever possible to advocate for and leverage external funding opportunities for the benefit of our district.

As a local government we will continue to work in partnership with the community, and other key stakeholders, to deliver these outcomes.

During the development of this Plan, we reflected on our progress since the development of our Strategic Community Plan 2021-2031 and identified the need to ensure the Shire has the resources and capacity to provide appropriate levels of services to the community and to maintain our infrastructure.

As a Council we look forward to continue progressing and supporting our community to stay, grow and thrive.

Kate O'Keeffe
Shire President

INTRODUCTION





Our Vision

*A community where people
stay, grow and thrive*

Stay

A safe, welcoming place where people feel connected and proud to belong.

Grow

A community that develops through new opportunities, investment and learning.

Thrive

A place where people enjoy a high quality of life and reach their full potential.

COUNCIL PLAN 2025 - 2035



Our Purpose

The Shire's purpose is
Connecting Community
*by fostering engagement
and a sense of belonging*

*We bring people together to build relationships,
share experiences, and strengthen our sense of
belonging.*

*Through connection and collaboration, we create a
stronger, more unified community.*

Our Values

**Safety, Tenacity, Integrity
and Collaboration**

COUNCIL PLAN 2025 - 2035

Heart of the Stirlings



SHIRE OF GNOWANGERUP
BORDEN GNOWANGERUP ONGERUP

OUR STRATEGIC OBJECTIVES

Our priority areas for the next ten years, guiding our decisions and planning

1. Our Community

Vibrant, connected community, promoting well-being and inclusion

2. Our Environment

Healthy natural environment and well maintained infrastructure for current and future generations' enjoyment

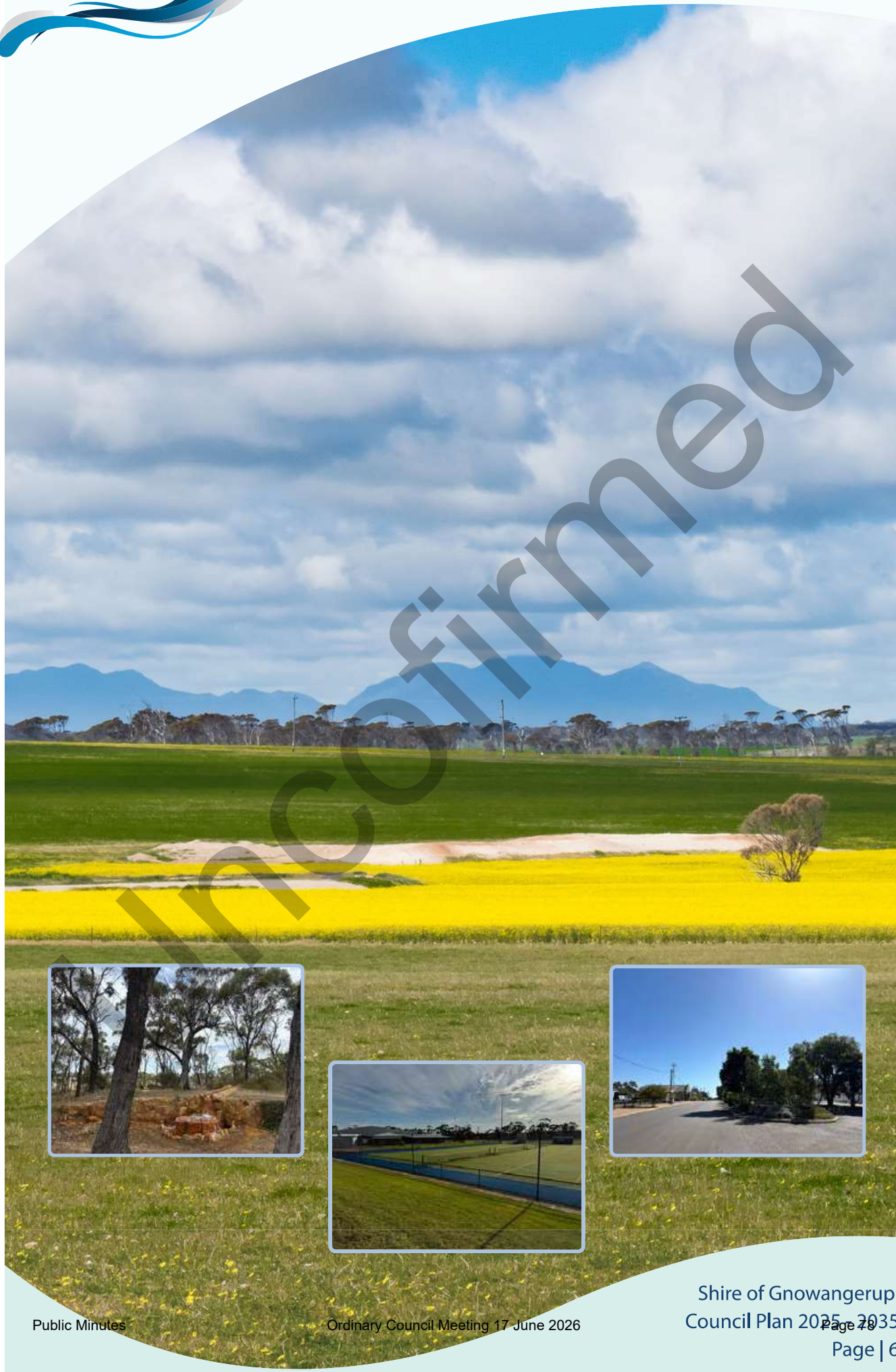
3. Local Economy

An innovative and diverse local economy with a strong agricultural industry

4. Leadership and Governance

Providing strategic leadership and effective advocacy for the advancement of our district

COUNCIL PLAN 2025 - 2035



love being involved
in the community

love the friendly
safe community

1. Our Community

Vibrant, connected community, promoting well-being and inclusion

Strategy 1.1 Support an active, healthy and inclusive community culture

Activities	Term	Role
1.1.1 Deliver and support community events and activities	2025-2029	Partner / Deliver
1.1.2 Engage with community, seek opportunities to celebrate our diverse culture, aboriginal heritage and promote inclusion and connection across the district	2025-2029	Partner / Deliver
1.1.3 Advocate for and support appropriate health and medical services, community support services, facilities and programs locally	2025-2029	Advocate / Partner
1.1.4 Seek appropriate compensation for health and medical services locally	2025-2029	Advocate
1.1.5 Work collaboratively to ensure our emergency services and disaster recovery arrangements are appropriate, support and encourage volunteering across the district	2025-2029	Partner / Deliver

Strategy 1.2 Accessibility to all community spaces and facilities

Activities	Term	Role
1.2.1 Plan for access and inclusive services and facilities across the district	2025-2027	Deliver
1.2.2 Undertake appropriate planning to support the health and well-being of our community	2026-2028	Partner / Deliver

Giving direction to further activities including:

- Seeking grants for activities and events like Wild Gravel
- Providing community grants program
- Support for resident doctor
- Facilitate local emergency management arrangements
- Engaging with our aboriginal community, working collaboratively to preserve and celebrate heritage and culture
- Review, update and implement Disability Access and Inclusion Plan
- Advocate for local provision of health and well-being activities and services
- Support for initiatives like Active Farmers program
- Review, update and implement local public health plan

COUNCIL PLAN 2025 - 2035





love the landscape,
people, history

love nature,
tranquility, bird life

2. Our Environment

Healthy natural environment and well maintained infrastructure for current and future generations' enjoyment

Strategy 2.1 Valuing our natural environment and working collaboratively to protect and enhance our natural assets

Activities	Term	Role
2.1.1 Collaborate for the conservation, management and maintenance of our natural environment	2025-2029	Partner
2.1.2 Maintain our public streetscapes, showcasing our beautiful towns	2025-2029	Partner / Deliver
2.1.3 Provide waste management services and facilities, meeting the needs of our community and promoting waste reduction and recycling	2025-2029	Deliver
2.1.4 Plan for water security, drought resilience and climate change risks	2026-2029	Deliver

Strategy 2.2 Infrastructure is well planned and maintained to support our community

Activities	Term	Role
2.2.1 Plan, maintain and manage community assets through effective asset management	2025-2029	Deliver
2.2.2 Provide appropriate road and transport network and associated infrastructure	2025-2029	Deliver
2.2.3 Maintain Local Planning Scheme to ensure growth is appropriately planned and enabled	2026-2027	Deliver
2.2.4 Protect and preserve our heritage assets	2025-2029	Partner

“

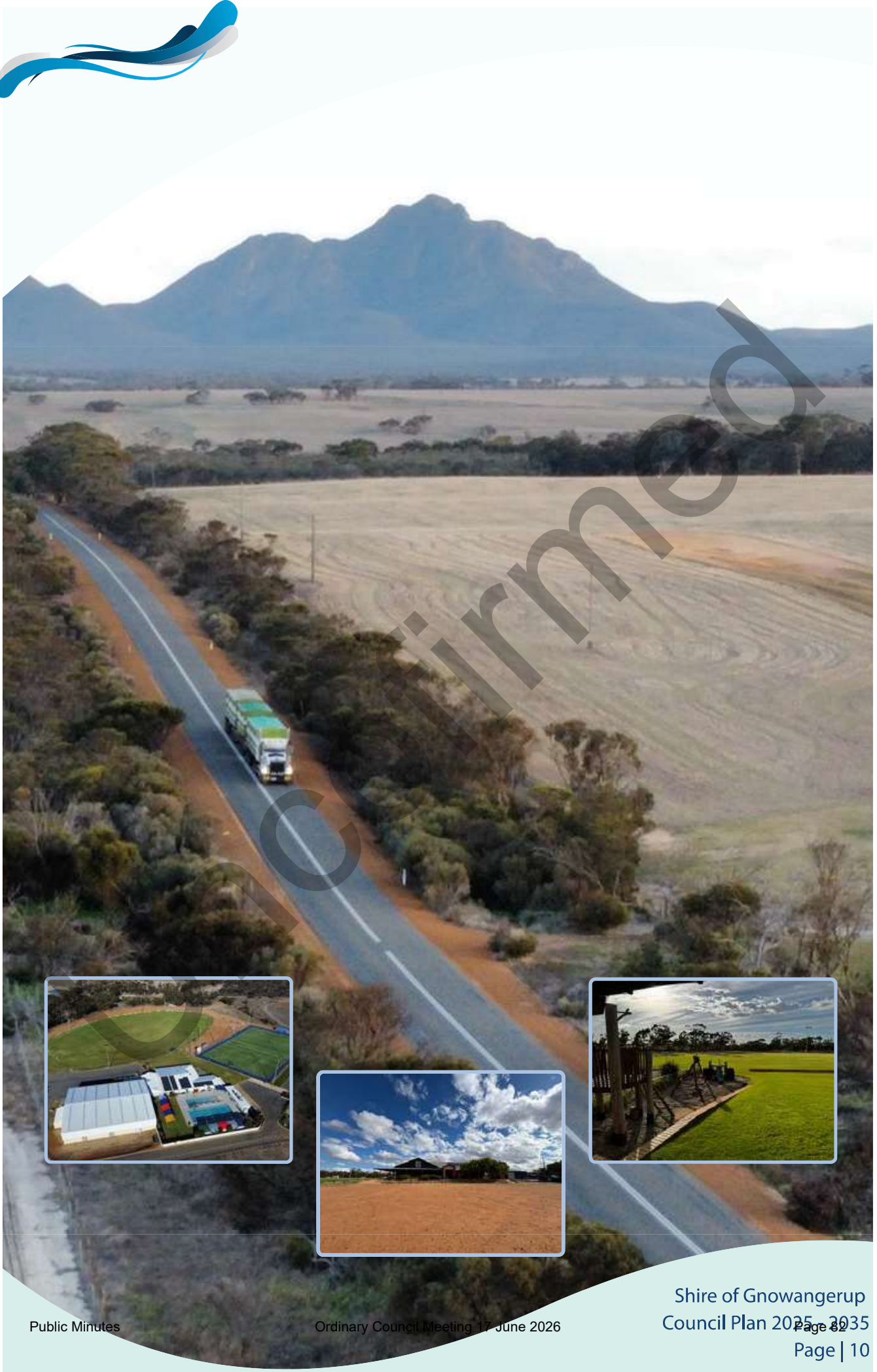
Giving direction to further activities including:

- Road and other infrastructure maintenance
- Undertake annual works program
- Review and update local planning scheme
- Maintain heritage assets register

”

COUNCIL PLAN 2025 - 2035





desire land development
and more well maintained
public spaces

desire to continue to
grow and attract more
people to our
communities

3. Local Economy

An innovative and diverse local economy with a strong agricultural industry

Strategy 3.1 Attract diverse investment in the district, strengthening local businesses to build a resilient economy

Activities	Term	Role
3.1.1 Promote our region, attracting new business, industry and residents	2025-2029	Partner / Deliver
3.1.2 Promote tourism with a particular focus on Koi Kyeunu-Ruff (Stirling Range) and the towns of Borden, Ongerup, Gnowangerup, and the locality of Amelup.	2026-2029	Partner / Deliver

Strategy 3.2 Develop and advocate for essential infrastructure and services to enable and promote growth

Activities	Term	Role
3.2.1 Advocate for residential and industrial land release, supporting development opportunities	2025-2027	Advocate
3.2.2 Advocate for the provision of appropriate essential services and infrastructure	2025-2027	Advocate
3.2.3 Establish a tourism and heritage precinct in Gnowangerup	2025-2027	Partner / Deliver

Giving direction to further activities including:

- Collaborate with tourism bodies, neighbouring LG's to promote our region
- Facilitate events like Fields and Fortunes
- Economic Development Prospectus
- Shop Local policy and promotion
- Work with State Government to release land as required
- Lobby for improvement to telecommunications black spots
- Lobby for road infrastructure funding

COUNCIL PLAN 2025 - 2035





keep moving forward
and the three towns
continue to thrive

make sure the shire is
a good place for
people to live

4. Leadership and Governance

Providing strategic leadership and effective advocacy for the advancement of our district

Strategy 4.1 Effectively represent, promote and advocate for the benefit of our community and district

Activities	Term	Role
4.1.1 Provide strategic leadership and advocate on behalf of the community	Ongoing	Deliver / Advocate
4.1.2 Foster strong community connections through inclusive engagement and meaningful communication	Ongoing	Deliver

Strategy 4.2 An efficient and effective organisation, providing appropriate services to our community

Activities	Term	Role
4.2.1 Provide services aligned with our community requirements	Ongoing	Deliver
4.2.2 Ensure strong financial management through effective planning	Ongoing	Deliver
4.2.3 Provide a safe and positive workplace, supporting development and growth	Ongoing	Deliver

“

Giving direction to further activities including:

- Maintain presence and advocacy role on committees and boards
- Actively promote region and advocate on behalf of community
- Provide regular communications, updating community on Council activities
- Develop community engagement charter
- Maintain strategic and operational planning
- Seek operational efficiencies and alternative revenue opportunities

”

COUNCIL PLAN 2025 - 2035







Background

The following pages provide background and further detail on the community engagement and feedback received during this review.

The structure of this plan, additional context and legislative requirements are also provided for the readers information.

Council Plan Structure



Vision and Purpose

Our Vision reflects the community feedback received during consultation undertaken in 2025.

Our vision, along with the Shire's purpose articulate our intent for the districts future.

Strategic Objectives

The community feedback received informed the development of strategic objectives for the Shire.

Strategies

Strategies to progress these objectives have been developed and the Shire will use these to guide decision making and planning into the future.

Service Delivery

The corporate business planning activities included in this Council Plan have been developed to progress our key objectives and vision.

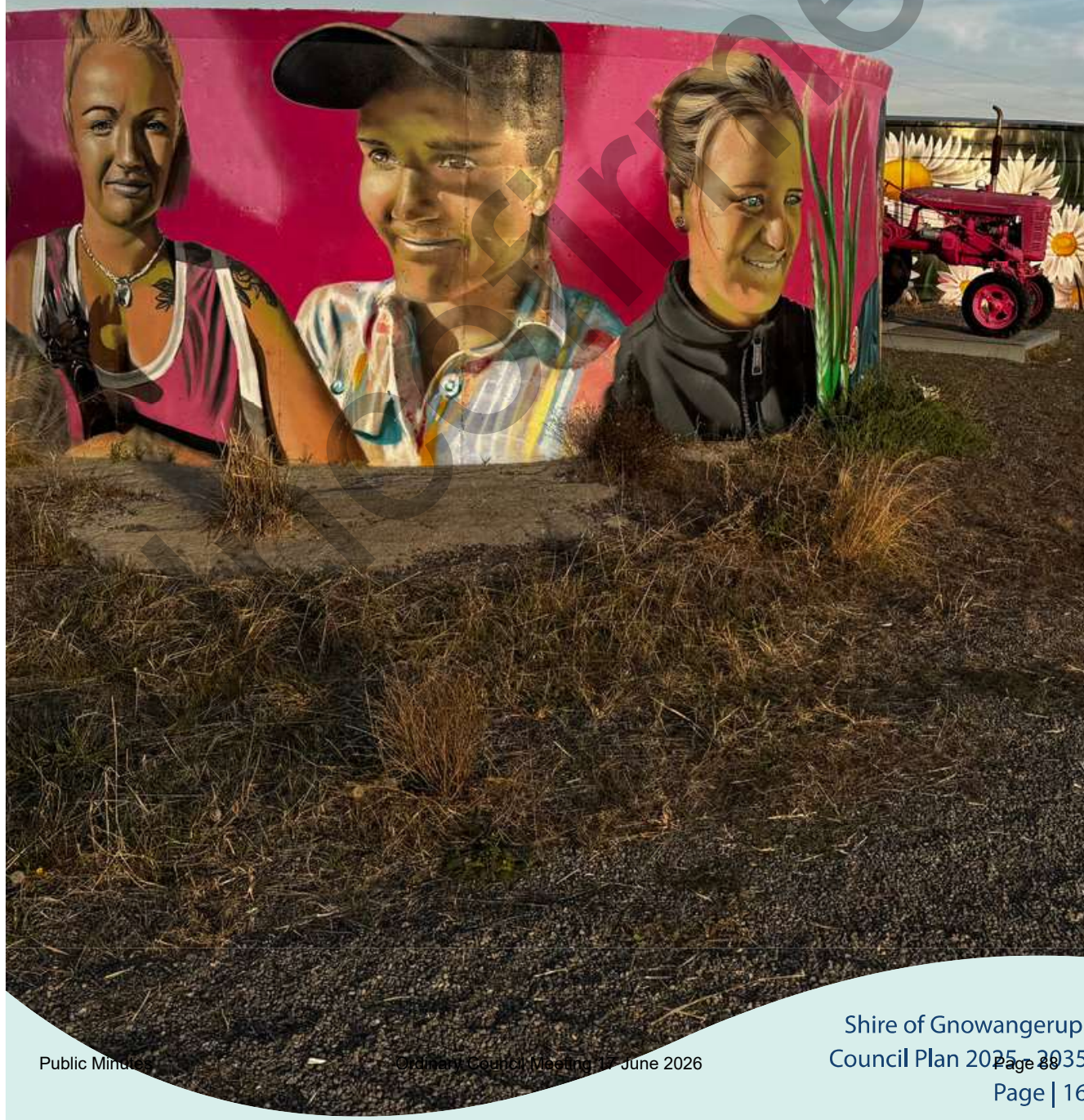
Measuring our Progress

The following indicators have been identified in line with our strategic objectives. The Shire will monitor and report our progress using these measures:

- Community satisfaction with Council services, infrastructure and facilities
- Development status and implementation of Council's Plans and Strategies
- Level of legislative compliance

Our progress will be reported in the Annual Report each year.

COUNCIL PLAN STRUCTURE





4,265 sq km
Area



8
Council Members



226 km Sealed
838 km Unsealed
Road Length



36
Employees



1,211
Shire Population



647
Dwellings



\$4.9m
2024/25 Rates Raised



\$138.9m
Infrastructure Asset
Value at 30 June 2024



\$32.9m
Property, Plant and
Equipment Asset
Value at 30 June 2024



OUR SHIRE Borden Gnowangerup Ongerup



The Shire of Gnowangerup is situated in the Great Southern area, approximately 354 km from Perth and 140 km from Albany and is home to three towns: Borden, Gnowangerup and Ongerup.

Covering an area of 4,265 sq km, including 100,000 hectares of farmland, supporting a strong livestock industry and cropping enterprises in wheat, lupins, barley, canola, clover seed, peas, oats and faba beans.

The three towns in the Shire of Gnowangerup service the local community and a growing number of visitors and tourism node at the edge of the Koi Kyeunu-ruff (Stirling Range) National Park.

Borden

Against the striking backdrop of the Koi Kyeunu-ruff (Stirling Range), Borden is a thriving agricultural community, an hour and half drive north from Albany, passing through Stirling Range National Park.

Close to breathtaking mountain walks and awe-inspiring spring wildflower displays, featuring many rare and delicate orchids. Borden is known for its rich abundance of native fauna with more than 180 species of birds.

Home to a huge modern grain storage facility, the contents of which are shipped all over the world.

Gnowangerup

The name Gnowangerup originated from the Indigenous Nyoongar word "gnow", meaning mallee fowl - a native ground-dwelling bird.

Based on a strong agricultural industry, Gnowangerup is also home to thriving commercial enterprises and a diverse community.

The Gnowangerup Aboriginal Museum and Keeping Place shows the history of the indigenous people associated with the local Mission and Koi Kyeunu-ruff (Stirling Range), who used the plains as hunting grounds for thousands of years.

Ongerup

Ongerup sitting 400km south east of Perth, is a small farming based community. Whilst small in number, Ongerup is a large-hearted community, with passionate locals who make things happen.

The name Ongerup means "Place of the Male Kangaroo" in the Noongar language, "Yonger" meaning kangaroo and "up" meaning "place of".

Ongerup is also home to the Yongernow Malleefowl Centre which is devoted to the conservation of the endangered malleefowl.



As part of the ongoing development and review of the Shire's high level strategic planning activities, community consultation and engagement was again sought in 2025.

The feedback received has been taken into consideration during the major review in early 2025 and subsequent development of the Shire of Gnowangerup's Council Plan 2025-2035.

This process included a focus on seeking the community's aspirations, vision and objectives for the future and feedback in relation to service and facilities provided by the Shire of Gnowangerup.

The following is a brief snapshot of some of the community input received.

Love about the district

friendly safe community

the beauty of the natural landscape and the small communities which stick together

the space and relaxed pace of country life

Greatest wish for the future of the district

continue to grow and attract more people to our communities

keep moving forward and the three towns continue to thrive

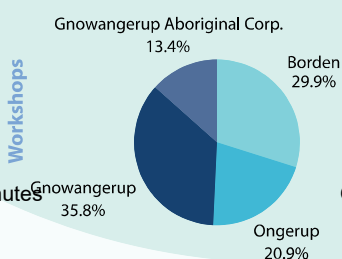
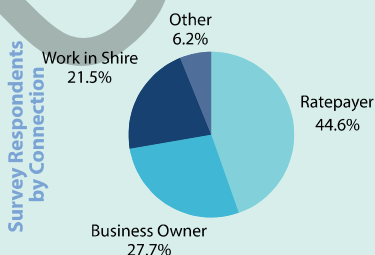
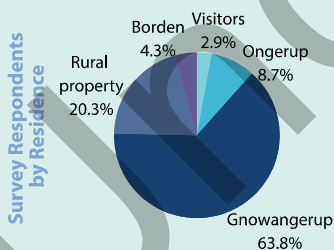
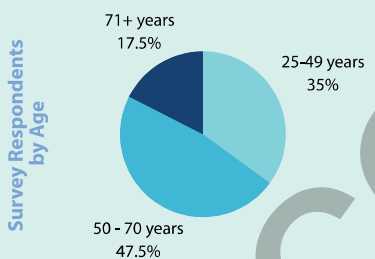
steady expansion and development, opening up of more residential, commercial and industrial land

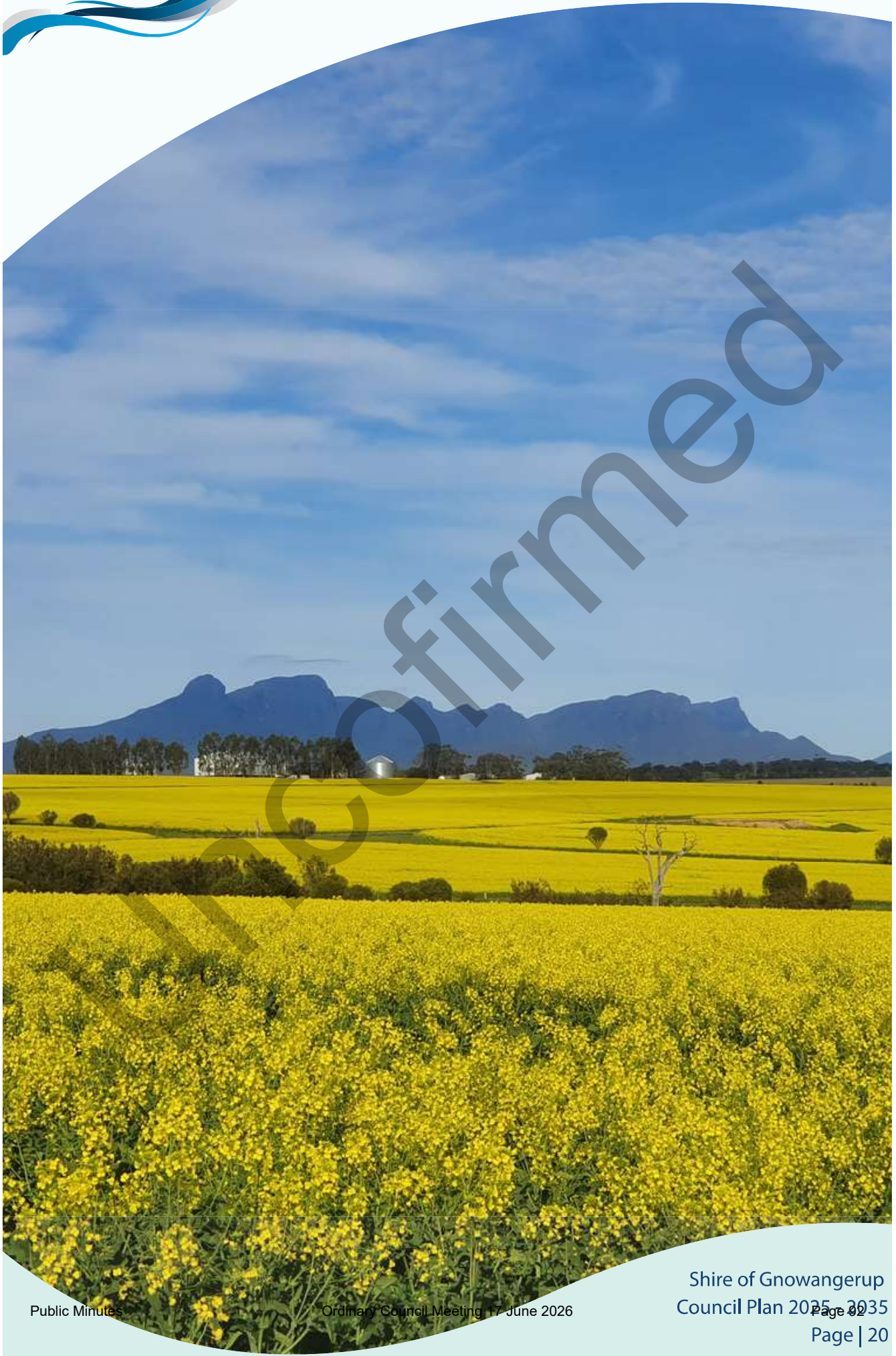
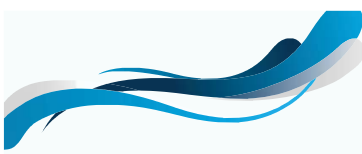
Community Voices



80 Surveys

67 at 4 Workshops







Community Feedback on Aspirations and Values

Our community identified the following aspirations and values.

The Shire of Gnowangerup is located in a beautiful part of south Western Australia, with many opportunities to enjoy our precious environment.

Across our three towns and rural residents, the strong sense of community with a friendly and peaceful feel along with the relaxed lifestyle is seen as essential to retain and support.

Promoting connectivity across the district and ensuring the ongoing provision of services is key to the continued well-being of our community.

As a predominately agricultural based local economy, maintaining the road network is vital and supports our community connectivity and growing visitor numbers.

Growing our region, attracting families and increasing the local resident population is desired, with the release and availability of land for residential, commercial and industrial development required to support these aspirations.

Protecting and retaining the natural environment for future generations is priority for the community and Council.

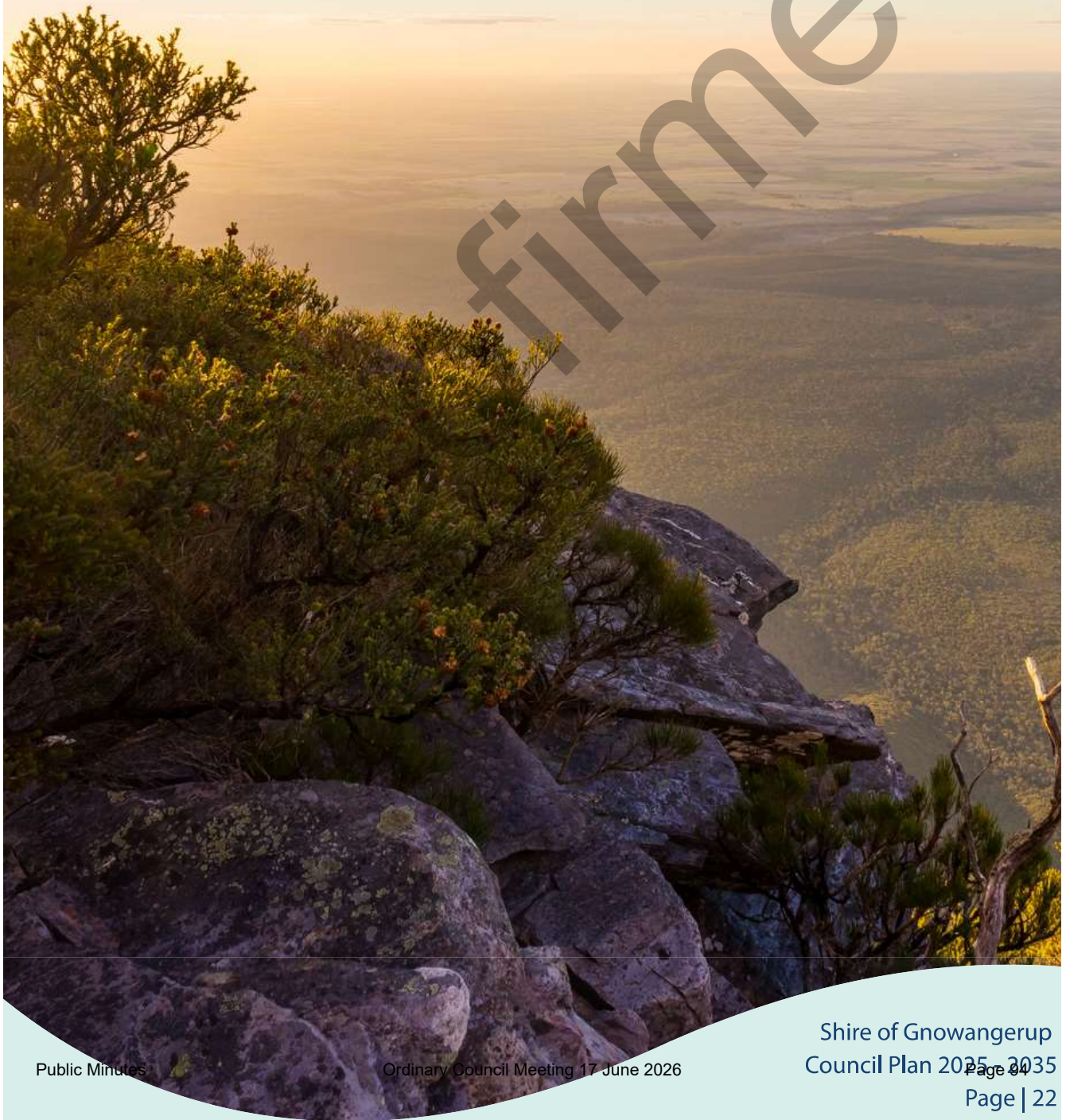
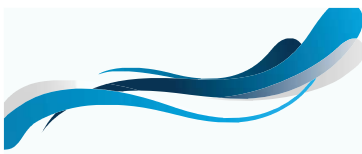
There is great opportunity and keenness to maintain and enhance our attractive and welcoming district in a collaborative approach.

Opportunities exist to improve the built environment to support our community and large visitor population, including the road network, playgrounds and community facilities.

A wide range of community events, activities and opportunities for involvement and building connectivity are desired.

The feedback received during this engagement process, generally continues to align with the engagement responses received during previous iterations of the Strategic Community Plan.

Quotes from the community feedback are included in blue speech bubbles.

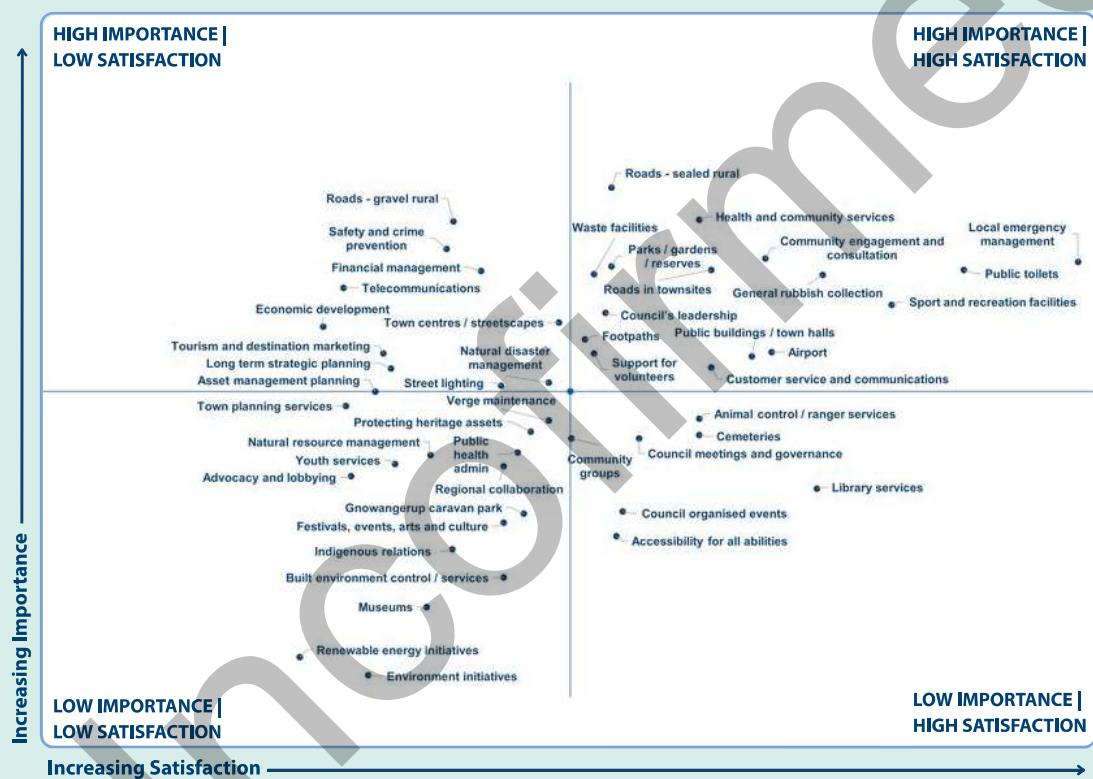




Service Provision - Comparison Analysis

Based on the survey results, the relative importance and satisfaction of various services, community facilities and infrastructure were determined, relative to each other.

Note, some services are not services within the Shire's responsibility, however as they are important to our community, the Shire may play a vital advocacy role.





Other levels of government and their individual strategies, plans and projects have an impact on how local governments operate.

These independent strategies, plans and projects need to be considered when planning for the future of our Shire.

In addition to foreshadowed local government legislative reforms, the following are considered highly relevant due to their potential impact on the Shire's service delivery.

State Planning Strategy 2050

A guide from which public and local authorities can express or frame their legislative responsibilities in land-use planning, land development, transport planning and related matters.

In the context of the Shire, this is relevant to achieving growth, ensuring economic advancement, social equity and ecological protection and enhancement.

State Infrastructure Strategy

Identifies the whole-of-government consideration to deliver future infrastructure needs and priorities to support Western Australia's growing population.

Local Health Plans

The WA State Government introduced the *Public Health Act 2016* for Western Australia which requires local governments to develop local public health plans.

Development of the Shire's Local Health Plan itself is unlikely to have any significant impact on the Shire's resources, however the actions and projects contained within the plan could.

WA Housing Strategy

A call to action for all sectors to work together to improve housing choices and access to suitable and affordable homes - particularly for the most vulnerable.

Western Australian Climate Change Policy

Sets out the State Government's plan for a climate-resilient community and a prosperous low-carbon future. The policy highlights their commitment to adapting to climate change and working with all sectors of the economy to achieve net zero greenhouse gas emissions by 2050.

WIDER CONTEXT



All Western Australian local governments are required by current legislation to prepare a Plan for the Future for their district, under Section 5.56 of the *Local Government Act 1995*.

The Plan for the Future is defined in the *Local Government (Admin) Regulations 1996* (19BA) as the combination of a Strategic Community Plan and a Corporate Business Plan.

With the Local Government Act reform process currently underway and the *Local Government Amendment Bill 2023* being passed in May 2023, consideration was given during the development of this plan to the pending change to Section 5.56 of the *Local Government Act 1995*.

When the amendments to the *Local Government Act 1995* come into effect, Section 5.56(2) will define a council plan as a plan for (a) the future services and facilities for the district that are to be provided by the local government; and (b) any prescribed matters. At this time, regulation amendments are being drafted regarding the Council Plan and will provide further detail for the requirements of the Council Plan when released.

Currently the *Local Government (Admin) Regulations 1996* (19C) detail what should be included in a Strategic Community Plan and the *Local Government (Admin) Regulations 1996* (19DA) detail what should be included in a Corporate Business Plan.

The Council Plan 2025 - 2035 is an integrated approach for meeting the requirements for strategic community planning and corporate business planning, reflecting strategic alignment and integration.

The Council Plan provides the overall strategic direction for the community, Council and others who deliver services and play a part in the community.

**Shire of Gnowangerup
Council Plan
2025-2035
Plan for the Future
Local Government Act 1995
Section 5.56**

**Combined
Strategic Community Plan &
Corporate Business Plan
Local Government (Admin) Regulations
1996 Regulation 19BA**

**Strategic
Community Plan
Local Government
(Admin) Regulations
1996
Regulation 19C**

**Corporate
Business Plan
Local Government
(Admin)
Regulations 1996
Regulation 19DA**

LEGISLATIVE REQUIREMENTS



Strategic Community Planning

Strategic community planning is underpinned by community engagement to provide the community's vision and aspirations.

An essential element of the development process is to enable community members and stakeholders to participate in shaping the Shire of Gnowangerup's future, identifying issues and solutions.

The Shire of Gnowangerup intends to use the Council Plan in several ways, including:

- Guide Council's priority setting and decision making;
- Be a mechanism for the ongoing integration of local planning initiatives;
- Inform the decision making of other agencies and organisations, including community and State Government;
- Provide a rationale to pursue grants and other resources by demonstrating how specific projects align with the aspirations of our community, within the strategic direction of the Shire;
- Inform potential investors of our community's key priorities, and the way we intend to grow and develop;

- Engage local businesses, community groups and residents in various ways to contribute to the Shire's future; and
- Provide a framework for monitoring progress against our vision.

Importantly, plans are only effective if adequate resources are dedicated to ensuring objectives can be delivered. The informing plans detailed on the following page provide this more detailed level of service and resource planning.

The Shire recognise the need to work collaboratively with other levels of government, neighbouring local governments and stakeholders to provide our region with a positive future.



STRATEGIC PLANNING



Corporate Business Planning

Detailing service delivery activities, aligned to the strategic direction identified during the strategic community planning and accompanied by financial projections is a core component of this planning. Financial projections are undertaken through the long term financial planning process.

These activities vary over the:

- short term | 1 - 4 years
- medium term | 5 - 8 years
- long term | 8+ years
- ongoing

These activities will be reviewed and developed annually, aimed towards ensuring alignment of the annual budget process and high level strategic direction of the Shire.

The strategic activities may refer to other adopted plans and strategies of Council and will be implemented in accordance with further detailed planning, and will be subject to the annual budget process and resource availability.

As a Shire, we will undertake a variety of roles in progressing these strategies, including:

- Deliver / Facilitate
- Advocate / Lobby
- Partner / Collaborate

Strategic Resource Planning

A combined approach to asset management, long term financial and workforce planning. A key objective is to highlight and define long term strategies to maintain financial and asset services to the community over the long term.

Asset Management Planning

Developed for major asset classes, forming a component of an overall asset management strategy, addressing the steps required to continuously improve the management of Shire controlled assets. Capital renewal requirements are detailed and planned for to the extent the financial and workforce resources are available to enable the renewals to occur.

Long Term Financial Planning

Planning for a positive future, seeking to maintain, and where possible, improve service levels while maintaining a healthy financial position. During the development of this Council Plan, the Long Term Financial Plan was considered to ensure integration, resulting in an update to the capital works program.

Workforce Planning

Provides the workforce resource strategies necessary to deliver the objectives, outcomes and strategies of this Council Plan.



Risk Management

The Shire provides a diverse range of services and facilities to the general public and seeks to manage risks to achieve its strategic outcomes.

The Shire engages experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles and manage risks to the community and Shire.

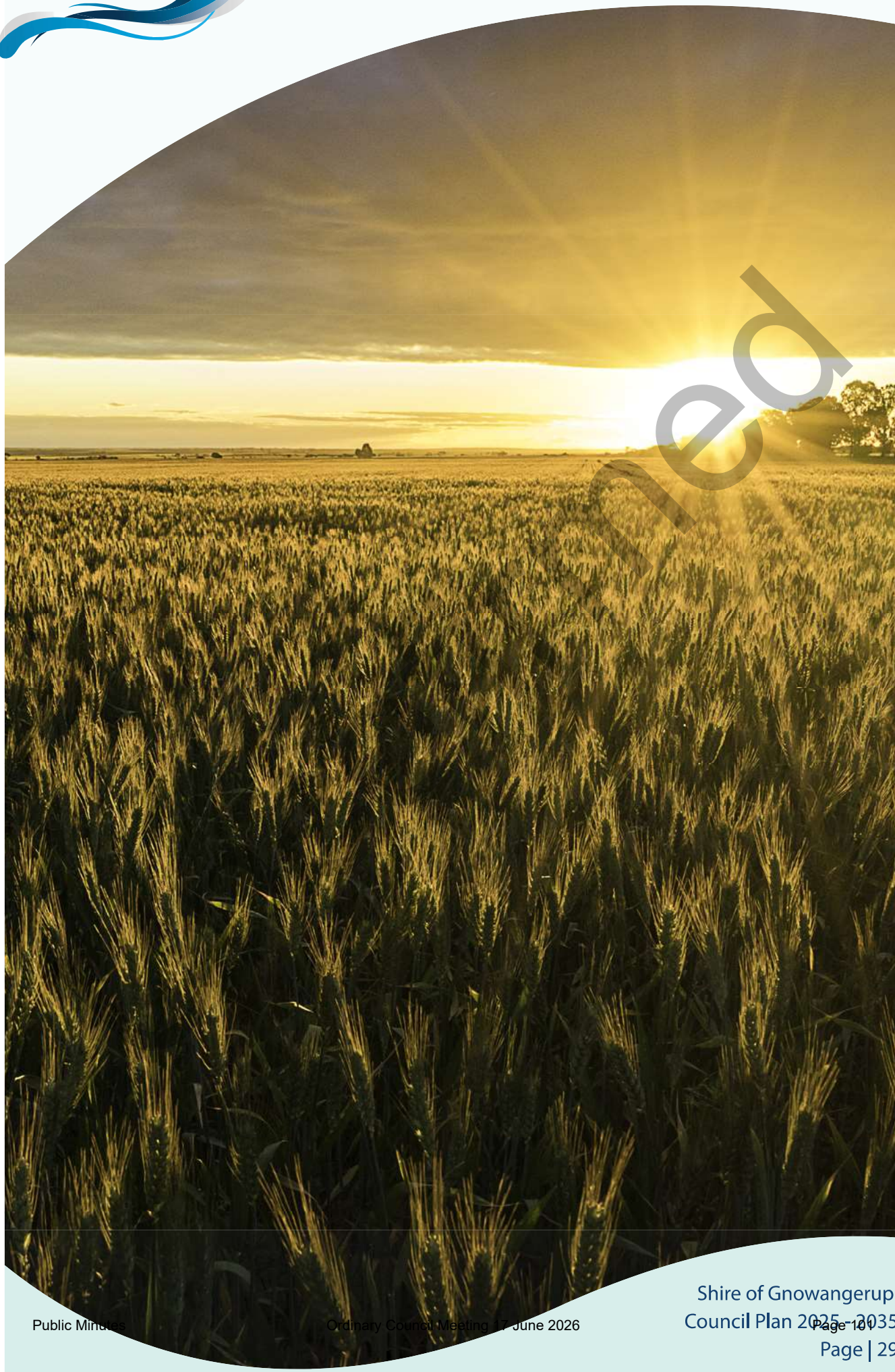
It is important to consider the external and internal context in which the Shire of Gnowangerup operates as it seeks to achieve its strategic objectives. The following factors have been recognised in connection to managing risks in delivering the strategic outcomes of this Council Plan.

Internal Factors

- The objectives and strategies contained in the Council's current Council Plan
- The timing and actions contained in the current Council Plan
- Organisational size, structure, activities and location
- Human resourcing levels and staff retention
- The financial capacity of the Shire
- Allocation of resources to achieve strategic outcomes
- Maintenance of corporate records

External Factors

- Increasing community expectations in relation to service levels and service delivery
- Rapid changes in information technology changing the service delivery environment
- Increased compliance requirements due to government policy and legislation
- Cost shifting by federal and state governments
- Reducing external funding for infrastructure and operations
- Climate change and subsequent response
- Global economic uncertainty





Acknowledgement and our appreciation are expressed to the ratepayers and residents of the Shire of Gnowangerup, for their time and effort in being a part of the community engagement process and invaluable input into the development of this Council Plan.

The Shire of Gnowangerup Council Plan 2025-2035 has been developed by engaging the community and other stakeholders. Council members, management and staff also provided input to the development of the Plan. Much of the information contained in this Plan has been derived from documents in the public domain and liaison with stakeholders and the community.

Reference to the following documents or sources were made during the preparation:

- Shire of Gnowangerup Integrated Strategic Plan 2021 - 2031;
- Council website: www.gnowangerup.wa.gov.au;
- Australian Bureau of Statistics Gnowangerup (S) (LGA53640), 2021 Census of Population and Housing General Community Profile, viewed 11 March 2024;
- Shire of Gnowangerup Annual Financial Report 2023-24;
- Shire of Gnowangerup Adopted Annual Budget 2024-25;
- Local Government Act 1995, Section 5.56(1);
- Local Government Act Amendment Bill 2023;
- Local Government (Administration) Regulations 1996, Paragraph 19BA;
- Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016;
- Tourism WA website; westernaustralia.com;

- Credit Daniel Smith, DJ Smith Photography, cover page image;
- Credit Anrie van Zyl photography - images on pages 2,4,6,18;
- Great Southern Development commission website: gsdc.wa.gov.au/our-region/gnowangerup; and
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Document Management

Council Plan 2025 - 2035

Major review of Integrated Strategic Plan 2021-2031 (Incorporating Strategic Community Plan and Corporate Business Plan)

Version: 2025-2035

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Prepared with the assistance of:

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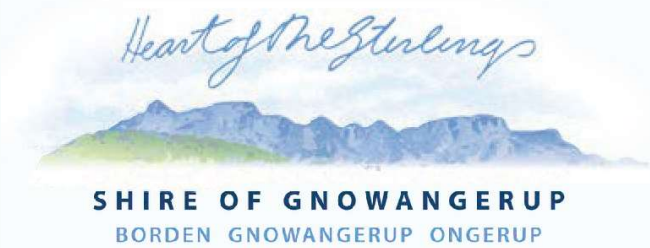
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REFERENCES AND THANK YOU





Unconfirmed

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11.3 REVIEW OF DELEGATIONS 2026

Location:	N/A
Proponent:	N/A
Date of Report:	3 June 2026
Business Unit:	Strategy & Governance
Responsible Officer:	David Nicholson – Chief Executive Officer
Author:	Anita Finn – Senior Governance & Risk Management Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Overview of amendments Delegation Review 2025/2026
- Draft reviewed Delegation Register 2026
- Excerpt of WALGA's Delegation Register Template re Delegation: 1.1.1 Audit and Risk Committee - Meeting with Auditors

PURPOSE OF THE REPORT

Council's annual review of its Delegations of Powers as required by Section 5.18 and 5.46 of the Local Government Act 1995.

BACKGROUND

Sections 5.18 and 5.46 of the Local Government Act 1995 require the Shire to maintain a register of delegations made under that Act, which includes delegations from:

- Council to Committees and the CEO; and
- CEO to employees (not sub-delegation).

The delegations are to be reviewed at least once every financial year.

The document before Council is typical of the delegations to staff in local government so that the Council is not dealing with a multitude of reports on matters which can be best dealt with in a swift and responsible use of delegation. Council can choose to withdraw a delegation which would require any exercise of that power to come to Council for a decision and Council can place conditions on the exercise of a delegation to ensure that they are in the manner in which Council would want.

Sub-delegation from the CEO (s. 5.44 of the Local Government Act) do not need to be provided to Council, as they are not a matter for Council decision and do not require Council endorsement.

COMMENTS

Senior staff have reviewed the adopted version of 2025 and made the changes as outlined in the attached ***Overview of amendments Delegation Review 2025/2026***.

The most significant amendments are

The rescinding of Delegation: 1.1.1 Audit and Risk Committee - Meeting with Auditors (under 1.1 Delegation from Council to Committees)

The delegation of the power or duty of s.7.12A(2) of the Local Government Act 1995 is not required anymore.

The Office of the Auditor General in consultation with the Department of Local Government, Industry Regulation and Safety have determined that the requirement to meet with the Auditor can be facilitated via the Audit, Risk and Improvement Committee, as Acting Through in accordance with s.5.45(2)(a) of the Local Government Act 1995.

The Local Government (Audit) Regulations 1996 were amended, effective 1 January 2026, and the duties and powers of s.7.12A(3) and (4) have been prescribed as functions of the Audit, Risk and Improvement Committee [r.16]. On this basis, these delegations are no longer appropriate.

All changes to the previous Delegation Register are highlighted in the attached draft. The Delegation Register will be cleared of markups after the endorsement by Council.

Adding authority to write off Rates and charges up to \$5 per ratepayer per property per Financial Year to ensure accurate and efficient financial records.

Small outstanding rate balances commonly arise due to the operation of the rating system, including instalment option charges, the accrual of penalty interest, and rounding adjustments. The administrative effort required to pursue recovery of these minor amounts is disproportionate to their value.

To improve administrative efficiency, it is proposed to introduce a delegation for the Chief Executive Officer to write off rates and charges of less than \$5 per ratepayer per property per financial year.

CONSULTATION

The matters highlighted in this report was discussed at the Councillor Agenda Briefing Session on the 10 June 2026.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

s.5.16, s.5.17 & s.5.18 Delegations to Committees

s.5.42 Delegation of some powers and duties to CEO and s.5.43 Limits on delegations to CEO

s.5.44 CEO may delegate powers and duties to other employees

s.5.45 Other matters relevant to delegations under this Division

s.5.46 Register of, and records relevant to, delegations to CEO and employees

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

Theme	Leadership and Governance
Strategy	4.1. Effectively represent, promote and advocate for the benefit of our community and district.
	4.1.1 Provide strategic leadership and advocate on behalf of the community

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

Risk description	Not to adopt the reviewed Delegation Register
Primary Strategic Risk Category	Adverse Regulatory Change
Primary Strategic Risk Category Description	Potential changes to the regulatory landscape that will have an adverse effect on the Shire's ability to maintain compliance
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY

The proper and considered delegation of powers enables the smooth delivery of service to the community.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council may wish to amend or revoke any of its delegations but would also need to be mindful of the impacts of those changes on its ability to exercise those powers through Council decision making.

CONCLUSION

This review is a legislated requirement of the local government's powers through delegation, as discussed at the Councillor Agenda Briefing Session on the 11 June 2025.

VOTING REQUIREMENTS

Absolute majority

COUNCIL RESOLUTION

MOVED: Cr P Callaghan

SECONDED: Cr M Creagh

0626.04 That Council:

- 1. Adopts the delegation of specified powers to the Chief Executive Officer as set out in the Delegations Register 2026 attached to this report, in accordance with the Local Government Act 1995; and**
- 2. Notes that the Register reflects the rescission of Delegation 1.1.1 – Audit and Risk Committee: Meeting with Auditors, under section 1.1 Delegations from Council to Committees.**

CARRIED BY ABSOLUTE MAJORITY: 7/0

FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minter, Cr R O'Meehan,
Cr J Hemley, Cr R Kiddle

AGAINST: Nil

AMENDMENTS DELEGATION REGISTER REVIEW 2025/2026

DELEGATION	DELEGATION REGISTER 2025	DELEGATION REGISTER 2026	DETAILS
1.1.1 Audit and Risk Committee – Meeting with Auditor		Deleted	The Office of the Auditor General in consultation with the Department of Local Government, Industry Regulation and Safety have determined that the requirement to meet with the Auditor can be facilitated via the Audit, Risk and Improvement Committee, as Acting Through in accordance with s.5.45(2)(a) of the Local Government Act 1995.
1.2.1 Temporary Road Closures		Updated to enhance clarity and readability, and to ensure legal compliance.	e.g. LG Act 3.50 only allows closure for 4 weeks without public notice The WALGA template was used for this delegation update
1.2.7 Waiving and Granting of Concessions and Write-Off of Debts other than Rates & Service Charges	1.2.7 Waiving and Granting of Concessions and Write-Off of Debts other than Rates & Service Charges	Added the authority to write off Rates and charges up to \$5 per ratepayer per property per Financial Year	- Amended for clarity. - Added authority to write off Rates and charges up to \$5 per ratepayer per property per Financial Year to ensure accurate and efficient financial records. Please refer to Report 12.X of this Ordinary Council Meeting Agenda
1.2.12 Recovery of Unpaid Rates or Service Charges & Require Lessee to Pay Rent	1.2.12 Recovery of Unpaid Rates or Service Charges	Added ' <i>Require Lessee to Pay Rent</i> ' in the heading	Added to the heading to clarify that the delegation includes payment of rent by the lessee.
1.2.15 Private Works On, Over or Under Public Places		Added ' <i>or to refuse</i> '	Added for clarity and to enhance legal certainty
1.2.18 Gates and Other Devices Across Thoroughfares		Added ' <i>or to refuse</i> '	Added for clarity and to enhance legal certainty
1.2.20 Disposal of Sick or Injured Animals		Removed references to s.3.48	s.3.48 as this provision does not apply to s.3.47A.

AMENDMENTS DELEGATION REGISTER REVIEW 2025/2026

DELEGATION	DELEGATION REGISTER 2025	DELEGATION REGISTER 2026	DETAILS
1.2.25 Powers of Entry		Added <i>6. s.3.31(2) If notice has been given under section 3.32, a person authorised by the local government to do so may lawfully enter the land, premises or thing without the consent of the owner or occupier unless the owner or occupier or a person authorised by the owner or occupier objects to the entry.</i>	Added for clarity and to enhance legal certainty



DELEGATION REGISTER 2026

Approved by Council: XX XXXX XXXX

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Introduction

FORMAT OF REGISTER

This Register includes:

- Delegations from the Council to the Chief Executive Officer, and where appropriate to other employees or other persons; and
- Authorisations made by the Council or the CEO
- Appointments made by the Council or the CEO, or as of right by virtue of legislation

The Register includes some instruments of sub-delegation, authorisation and appointment by the CEO which do not need to be adopted/approved by Council.

The Chief Executive Officer is the only employee authorised to commence (or authorise the commencement of) legal proceedings.

TERMINOLOGY AND ACRONYMS

- *Clause* – of the Shire of Gnowangerup Town Planning Scheme No 2 referenced by 'cl', as in cl8.2.1.
- *Employee* – refers to an employee of the Shire of Gnowangerup. It should be noted although the Chief Executive Officer may generally only delegate a function or duty to an employee (S5.44 Local Government Act 1995 and others), any 'person' may be appointed an Authorised Person (although some Acts, such as the Building Act 2011 require only employees or certain qualified employees to be 'authorised' or 'appointed'). Thus, care needs to be taken to ensure that contractors are not 'delegated' functions or duties, although they may be appointed as Authorised Persons.
- *Regulation* – subordinate legislation, referenced by 'r', as in r22.
- *Schedule* – to an Act, referenced as 'Sch', as in Sch 3.2.
- *Section* – of an Act, referenced by 's', as in s5.42.
- *Sub delegation* – the terms 'sub delegate' and 'sub delegation' are used as a style preference, rather than 'on delegate' or 'on delegation'.

DELEGATIONS AND SUB DELEGATIONS

The application of delegated authority is intended to improve the efficiency, effectiveness and timeliness of decision making and is consistent with the Shire's Strategic Community Plan and commitment to a strong customer service focus.

The use of delegated and sub-delegated authority does not undermine the roles and responsibilities of elected members constituting the Council as the peak local decision-making body of the community. Rather they free up the Council from some matters to better able to deal with the strategic issues and in the knowledge that decision making on the former will be made by employees consistent with Council Policy and precedents.

The Council (and the Chief Executive Officer in the case of most sub-delegations) will only delegate matters where the relevant employees (or other persons) have the appropriate skills and expertise to implement the delegation/sub-delegation or authorisation within the Shire's decision-making frameworks. At the same time the exercise of all delegated and sub-delegated authority, as well as authorisations is subject to complying with relevant Policies of the Shire.

An important safeguard is also the principle that nothing prevents the delegating body or person from taking back a delegation or sub delegation or making the relevant decision on an issue.

This Register describes:

- the Head of Power for the exercise of delegation to an elected member, employee, Committee, or person

- the Head of Power for sub-delegation (where such authority exists under the relevant legislation)
- the precise authority being delegated, including any limits, restrictions, or conditions
- ~~relevant Shire policies applicable to the execution of the delegation or sub-delegation~~
- the statutory requirements for the Council to review all delegations, and others to review sub delegations.

In general, for all matters, whether made under the Local Government Act 1995 or otherwise, the requirement of the Local Government Act 1995 to review the Register at least once every financial year will be followed, except where delegations under other Acts have different requirements. Where there is no statutory requirement for review, the provisions of the Local Government Act will be applied to ensure uniformity of approach and outcome.

AUTHORISATIONS

This Register includes authorisations under the Local Government Act 1995 and other legislation. In most cases authorisations are made by the Chief Executive Officer under s9.10 of the LGA 1995, in other cases via delegated authority. In some cases, authorisations are made by the Council itself because the relevant statute requires.

Some legislation provides for authorisation of Local Government officers to have powers as are necessary for them to perform their required duties as a specific function of the local government. These duties are carried out as *acting through* functions under s5.45(2) of the Local Government Act 1995.

LOCAL GOVERNMENT ACT 1995

Most delegations and sub-delegations described in this Register originate under the Local Government Act 1995 which permits a local government (by absolute majority decision under s5.42(1)) to delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Act except those listed in s5.43, which are:

- any power or duty that requires a decision of an absolute majority or special majority of the local government
- accepting a tender which exceeds an amount determined by the local government
- appointing an auditor
- acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government
- any of the local government's powers under s5.98, 5.98A, s5.99, s5.99A and s5.100 of the Act
- borrowing money on behalf of the local government
- hearing or determining an objection of a kind referred to in s9.5 of the Act
- the power under s9.49A(4) of the Act to authorise a person to sign documents on behalf of the local government
- any power or duty that requires the approval of the Minister or the Governor.

In addition, there are several other matters which cannot be delegated to the CEO:

- under r18G of the Local Government (Administration) Regulations 1996 s7.12a, 7.12A(3)(a) and s7.12(4), which relate to meetings with auditors
- under r16 of the Local Government (Financial Management) Regulations which prevent the delegation of matters relating to internal audit to an employee who has been delegated the duty of maintaining the day-to-day accounts or financial management operations.

The delegation powers under the Local Government Act 1995 relate to the Act itself, Regulations made under the Act and Local Laws made under the Act.

OTHER LEGISLATION

Legislation other than the Local Government Act 1995, its Regulations and the Shire's Local Laws created under the Act where delegations, authorisations or appointments may occur (and which are relevant to the Shire of Gnowangerup) include:

Animal Welfare Act 2002

Australian Citizenship Act 2007

Building Act 2011 and Building Regulations 2012

Bush Fires Act 1954, regulations and local laws created under that Act

Cat Act 2011 and Regulations

Caravan Parks and Camping Grounds Act 1995

Control of Vehicles (Off-Road Areas) Act 1978 and Regulations

Dog Act 1976 and Regulations

Equal Employment Opportunity Act 1984

Environmental Protection Act 1986

Food Act 2008

Freedom of Information Act 1992

Graffiti Vandalism Act 2016

Health (Miscellaneous Provisions) Act 1911, Regulations and local laws created under that Act

Health (Asbestos) Regulations 1992

Land Administration Act 1997 and Regulations

Litter Act 1979 and Regulations

Local Government (Miscellaneous Provisions) Act 1960

Parks and Reserves Act 1895

Planning and Development Act 2005 including Regulations, policies, and the Town Planning Scheme

Public Interest Disclosure Act 2003

Public Health Act 2016

Rates and Charges (Rebates and Deferments) Act 1982

Road Traffic Act 1974

Strata Titles Act 1985

SUB DELEGATION BY THE CHIEF EXECUTIVE OFFICER

The Local Government Act 1995 allows the Chief Executive Officer to delegate any of the powers delegated to the office of Chief Executive Officer to another employee (s5.44(1)) in writing (s5.44(2)) and may include conditions (s5.44(4)).

Other legislation permits sub delegation by the CEO either as of right, or with the express authority of the Council (Dog Act).

The Bush Fires Act prohibits sub-delegation by the CEO.

The Shire of Gnowangerup Town Planning Scheme No 2 permits sub-delegation by the CEO.

REVIEW OF DELEGATIONS

The Register of Delegations relevant to the Chief Executive Officer and other employees or other persons will be reviewed at least once every financial year (in accordance with the provisions of s5.46(1)(2)).

As a matter of principle, the Shire will review all delegations, authorisations, and appointments at least once in every financial year, whether under the Local Government Act 1995 or another Act. This is despite the varying requirements for review:

- Building Act 2011 - no requirement
- Bush Fires Act 1954 - no requirement
- Cat Act 2011 - annual review requirement
- Dog Act 1976 - annual review requirement
- Food Act 2008 - no requirement
- Graffiti Vandalism Act 2016 - no requirement
- Public Health Act 2016 - no requirement
- Planning and Development Act 2005 - annual review requirement

This will include the Chief Executive Officer reviewing all sub-delegations, authorisations and appointments made by them.

RECORD OF ACTIONS AND DECISIONS

If a person is exercising a power or duty that has been delegated (including sub-delegated), the Local Government Act requires that records be kept whenever the delegated authority is utilised (s5.46(3)).

The record is to contain information on:

- how the person exercised the power or discharged the duty
- when the person exercised the power or discharged the duty
- the persons or classes of persons, other than council or committee members or employees of the local government, directly affected by the exercise of the power or the discharge of the duty (r19 Local Government (Administration) Regulations 1996).

Departments/Sections responsible for a work process are to ensure that data is captured and records managed in accordance with all legislation, as well as preparing reports to Council where required under a specific delegation.

The CEO has determined that in relation to all record keeping of the exercise of delegated authority under legislation other than the Local Government Act 1995 that the provisions of the latter will apply and the same record keeping approach as required under the Local Government Act will be applied. These requirements will be applied as an administrative instruction from the CEO.

PRIMARY/ANNUAL RETURNS

A person to whom a duty or power is delegated under the Local Government Act 1995 is a Designated Employee under s5.74(b) of the Act and is required to:

- disclose relevant interests s5.70 LGA
- complete a Primary Return s5.75 LGA
- complete Annual Returns s5.76 LGA

Although these requirements relate only to delegations under the Local Government Act 1995 and not any other Acts, the Council and the CEO have taken the decision to require compliance with those provisions even when made under other Acts, to ensure all employees are treated equally in such disclosures.

ACTING THROUGH ANOTHER PERSON

The Local Government Act recognises that employees do not always need delegations (or sub-delegations) to carry out their tasks and functions on behalf of the Shire. s5.45 (2) of the Act states: Nothing in this Division (Division 4 - Local Government Employees) is to be read as preventing:

All delegations must be exercised in accordance with any relevant policies and procedures.

- a local government from performing any of its functions by acting through a person other than the Chief Executive Officer; or
- a Chief Executive Officer from performing any of their functions by acting through another person.

The key difference between a delegation and *acting through* is that a delegate exercises the delegated decision-making function in their own right. Thus, an employee may pay an account or issue an approval if directed to do so by another employee who has the authority to make such a decision and chooses to *act through* another employee.

The principal issue is that where a person has no discretion in carrying out a function, then that function may be undertaken through the *acting through* concept. Alternatively, where the decision allows for discretion on the part of the decision maker, then that function needs to be delegated for another person to have that authority.

For further information, see Department of Local Government and Communities Guideline No 17 - Delegations.

1. Local Government Act 1995 Delegations

1.1. Delegations from Council to Committees

NIL

1.1.1 Audit and Risk Committee – Meeting with Auditor

Date Adopted:	22 June 2005
Date Last Reviewed:	17 June 2026

Delegate:	Audit Committee
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Power Enabling Delegation: - Local Government Act 1995, s.5.16 Delegation of some powers and duties to certain committees - s.7.1B Delegation of some powers and duties to audit committees Power Enabling Sub-Delegation: - NIL – Prohibited by Local Government Act 1995, section 7.1B Delegation of some powers and duties to audit committees
--

Power Delegated: Local Government Act 1995, Section 7.12A(2) and (3)

Description of Functions Delegated

Council delegates its authority and power to the Audit Committee:

1. To meet with the Shire's Auditor at least once every year [s.7.12A(2)]; and
2. To examine the report of the auditor and to determine if any matters raised by the report require action to be taken by the Shire and to ensure that appropriate action is taken in respect of those matters. [s.7.12A(3)].
3. Authority to review and endorse the Shire's report on any actions taken in response to the Auditor's report prior to it being forwarded to the Minister [s.7.12A(4)].

Sub-delegation permitted	NO – Local Government Act 1995, s.7.1B
---------------------------------	--

1.2. Delegations from Council to CEO

1.2.1 Temporary Road Closures

Date Adopted:	22 June 1998
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, sections
 - 3.50 Closing certain thoroughfares to vehicles
 - 3.50A Partial closure of thoroughfare for repairs or maintenance
 - 3.51 Affected owners to be notified of certain proposals

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to:

- ~~Determine to temporarily close a thoroughfare, wholly or partially, to vehicles or particular classes of vehicles [s.3.50(1), (1a) and (2)], including for the purposes of but not limited to:~~
 - ~~Repairs and maintenance.~~
 - ~~In cases of emergency.~~
 - ~~Where, in the opinion of the CEO that due to heavy rain, a thoroughfare is likely to be damaged by the passage of vehicles of a particular class, or by the passage of vehicles generally.~~
 - ~~For the conduct of an Event in accordance with the *Road Traffic (Events on Roads) Regulations 1991* and the authority provided to the Shire by the Commissioner of Main Roads.~~
- ~~Revoke an order to temporarily close a thoroughfare [s.3.50(6)].~~
- ~~Give notice to the public and the Commissioner of Main Roads and consider any resulting submissions received relevant to road closures for a period exceeding 4 weeks [s.3.50(4), (5) and (8)].~~

Subject to:

- ~~Compliance with the procedural requirements of Sections 3.50, 3.50A and 3.51 of the *Local Government Act 1995*, and Regulations 4, 5 and 6 of the *Local Government (Functions and General) Regulations 1996*.~~

- Authority to close a thoroughfare (wholly or partially) to vehicles or particular classes of vehicles for a period not exceeding 4-weeks [s.3.50(1)].
- Authority to determine to close a thoroughfare for a period exceeding 4-weeks and before doing so, to:
 - give; public notice, written notice to the Commissioner of Main Roads and written notice to prescribed persons and persons that own prescribed land; and
 - consider submissions relevant to the road closure/s proposed [s.3.50(1a), (2) and (4)].
- Authority to revoke an order to close a thoroughfare [s.3.50(6)].

All delegations must be exercised in accordance with any relevant policies and procedures.

4. Authority to partially and temporarily close a thoroughfare without public notice for repairs or maintenance, where it is unlikely to have significant adverse effect on users of the thoroughfare [s.3.50A]

SUBJECT TO

- a. If, under s.3.50(1), a thoroughfare is closed without giving local public notice, local public notice is to be given as soon as practicable after the thoroughfare is closed [s.3.50(8)].
- b. Maintain access to adjoining land [s.3.52(3)] (relevant to a Townsite only).
- c. Limited to temporary road closures only. Permanent closure of roads must be determined by Council and subject to compliance with Land Administration Act 1987, s.58.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.2 Altering Thoroughfare Level or Alignments

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, Section 3.51(3) Affected owners to be notified of certain proposals

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to:

1. Before doing anything in regard to a proposal, give notice to each person having an interest and where required local public notice, seeking submissions regarding any proposal to:
 - (1) Fix or alter the level of, or the alignment of, a public thoroughfare; or
 - (2) Drain water from a public thoroughfare or other public place onto adjoining land [s.3.51(1)(a)].

Subject to:

- (a) The notice being in accordance with Section 3.51(4) of the *Local Government Act 1995*.
- (b) Consideration of any submissions made [s.3.51(3)(b)].

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.3 Reserves under Control of Local Governments

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

Local Government Act 1995, Sections

- 3.54 Reserves under control of local government

Description of Functions Delegated

1. Council delegates its authority and power to do anything permitted under section 5 of the *Parks and Reserves Act 1895*, for the purposes of controlling and managing land reserved under the *Land Administration Act 1997* that is vested in or placed under the control and management of the Shire of Gnowangerup. [s.3.54]

Subject to:

- (a) Any express provision to the contrary made by an order under the *Land Administration Act 1997* in respect of the land.
- (b) Limited to the maintenance or repair of existing infrastructure, where a sufficient and relevant allocation is provided in the adopted Annual Budget.
- (c) For proposals for new infrastructure or services, or where the budget allocation is insufficient for required maintenance or repairs, a report must be referred to Council for decision.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.4 Expressions of Interest and Tenders for Goods & Services

Date Adopted:	18 June 1997
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limits on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, s.3.57 Tenders for providing goods or services
- Local Government (Functions and General) Regulations 1996, Regulations:
 - 11 When tenders have to be publicly invited
 - 13 Requirements when local government invites tenders though not required to do so
 - 14 Publicly inviting tenders, requirements for
 - 18 Rejecting and accepting tenders
 - 20 Variation of requirements before entry into contract
 - 21A Varying a contract for the supply of goods or services
 - 21 Limiting who can tender, procedure for
 - 23 Rejecting and accepting expressions of interest to be acceptable tenderer

Description of Functions Delegated

1. Call For and Determine Expressions of Interest for Goods and Services:

Council delegates its authority and power to the Chief Executive Officer to:

- 1.1 Determine when to seek and to invite expressions of interest with respect to the supply of the goods or services before entering the tender process, on the basis that a preliminary selection from amongst prospective tenderers due to:

- (i) the nature of the goods or services; or
- (ii) the cost of preparing plans, specifications or other information for the purpose of adequately describing the goods or services required,

would be advantageous to the local government if tenders were invited only from persons it considers to be capable of satisfactorily supplying the goods or services [F&G r.21(1) & (2)].

- 1.2 Determine, in writing, the criteria for the preliminary selection of prospective tenderers [F&G r.21(4)].

Subject to:

Compliance with Regulation 21(1) of the Local Government (Functions and General) Regulations 1996;

- (i) The goods or services being listed in the Shire's Adopted Annual Budget;
- (ii) The criteria, once determined, are to be incorporated in the expression of interest documentation.

- 1.3 Consider any submissions of expression of interest that have not been rejected and decide which, if any, are capable of satisfactorily supplying the goods or services [F&G r.23].

Subject to:

- (a) Compliance with Regulation 23(3) of the Local Government (Functions and General)

All delegations must be exercised in accordance with any relevant policies and procedures.

Regulations 1996; and

- (b) Compliance with Regulations 14(2), 15(2), 17(2)(c) and 18(3) of the Local Government (Functions and General) Regulations 1996.

2. Call For and Determine Tenders for Goods and Services:

Council delegates its authority and power to the Chief Executive Officer to:

- 2.1 Call tenders for goods or services with others in respect to supply of goods or services exceeding \$250,000 [F&G r.11(1)]. up to max \$600,000.
- 2.2 Determine to call tenders for the provision of goods or services although not required to do so, and to determine to accept the most advantageous tender or reject a tender or to decline to accept any tender, where the value does not exceed \$250,000 [F&G r.13 and r.18(2), (4) and (5)].
- 2.3 Determine in writing the criteria for deciding which tender should be accepted with this criteria being included in the invitation to tender or submit expression of interest [F&G r.14(2a)].
- 2.4 Vary tender information, after public notice of invitation to tender and before the close of tenders [F&G r.14(5)].
- 2.5 Seek clarification from tenderers in relation to information contained in their tender submission [F&G r.18(4a)].
- 2.6 Determine, that because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier and not publicly invite tenders before the Shire enters into a contract for the supply of goods or services even though the consideration under the contract is, or is expected to be, worth more than \$250,000 [F&G r.11(f)].
- 2.7 Authority to accept any tender [F&G r.18(5)] up to max \$600,000.
- 2.8 Authority to decline any tender [F&G r.18(5)].
- 2.9 Authority to accept the next most advantageous tender if, within 6-months of accepting a tender, a contract has not been entered into OR the local government and the successful tenderer agree to terminate the contract [F&G r.18(6) & (7)].
- 2.10 After a successful tenderer has been selected, determine only as necessary, minor variation to the goods or services required before the contract has been entered into, limited to an order of magnitude of +/- 10% [F&G r.20(1)].

Subject to:

- (a) the tenderer agreeing to the minor variations; and
 - (b) the variation is minor having regard to the total goods or services that tenderers were invited to supply (deliverables and price).
- 2.11 After a contract has been entered into, determine contract variations only where necessary in order for the goods or services to be supplied and the variation does not change the scope of the contract [F&G r.21A(a)].
 - 2.12 Select the next most advantageous tender if the successful tenderer does not want to accept the contract with the variation, or the local government and the tenderer cannot reach agreement [F&G r.20(2)].

All delegations must be exercised in accordance with any relevant policies and procedures.

- 2.13 Exercise a contract renewal or extension only where the term of the original contract contained a provision for the renewal or extension and the renewal or extension clause was noted by Council at the time of resolving to accept the tender [F&G r.21A(b)].

Generally Subject to:

- (a) Compliance with Council's Purchasing Policy.
- (b) The goods or services being listed in the Shire's Adopted Annual Budget.

Note - s.3.57 tender requirements do not apply to disposal of confiscated or uncollected goods (refer to delegation 1.2.27)

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.5 Disposal of Property

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, Section 3.58 Disposing of property
- Local Government (Functions and General) Regulations 1996, Regulation 30 Dispositions of property excluded from Act s.3.58

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to:

- Dispose of local government property land & buildings by way of lease, including the renewal of existing leases, where the renewal option is detailed in the original lease agreement.

Subject to:

- Proposals for disposal by lease of newly acquired infrastructure or property must be determined by Council in the first instance.
- The lease fee not exceeding \$20,000 for the term of the lease.
- The lease term not exceeding a five-year period.
- Compliance with the requirements of Section 3.58 of the Local Government Act 1995 and Regulation 30 of the *Local Government (Functions and General) Regulations* 1996.

- Authority to dispose of property, that is prescribed as exempt from the provisions of s.3.58 Local Government (Functions and General) Regulations 1996, Regulation 30 Dispositions of property excluded from Act s.3.58.

- Dispose of assets, which have a residual value on the Shire's Asset Register and are required to be disposed of to facilitate capital works.

Subject to:

- Limited to a maximum value of less than \$100,000 for any single asset.

- Dispose of surplus property, other than land/buildings including equipment, furniture, consumable materials and tools, with a market value of less than \$20,000 by:

- Publicly advertising a request for proposals; or
- Publicly advertising a surplus goods sale at the Council depot, where pricing of goods has been pre-determined under this delegation; or
- Any other fair means, that provides public accountability and transparency as to the method of disposal and equitable access to the disposal process.
- In any case, the method of disposal is to ensure that best value return is achieved for the Shire.
- Where the property is determined as having nil material market value, then the disposal must be environmentally responsible.

All delegations must be exercised in accordance with any relevant policies and procedures.

Subject to:

- (a) The items not being listed on or not being erroneously omitted from Council's Asset Register.
- (b) The items being either; surplus to the Shire's needs and / or no longer fit for purpose.
- (c) A record being retained of the method of disposal and the goods disposed of.

5. Disposal of property (other than land / buildings) with a market value of \$20,000 and over,

- 1. Authority to dispose of property to:
 - (a) the highest bidder at public auction [s.3.58(2)(a)].
 - (b) the person who at public tender called by the local government makes what is considered by the delegate to be, the most acceptable tender, whether or not it is the highest tender [s.3.58(2)(b)]
- 2. Authority to dispose of property by private treaty only in accordance with section 3.58(3) and prior to the disposal, to consider any submissions received following the giving of public notice [s.3.58(3)].
- 3. Disposal of property (other than land / buildings), where the property is disposed within 6 months after it has been unsuccessfully put out to auction, public tender or private treaty via Statewide public notice [F&G.r.30(2A)]
- 4. The entire consideration received by the local government for the disposition is used to purchase other property, and where the total consideration for the other property is not more, or worth more, than \$75 000 [F&G.r.30(3)(b)]

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.6 Payments From Municipal Fund and Trust Fund

Date Adopted:	16 April 1997
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government (Financial Management) Regulations 1996, Regulation 12(1)(a)

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to:

1. Authorise and make payments from Shire of Gnowangerup's bank accounts [FM r.12(1)(a)]

Subject to:

- (a) The payment(s) only being for items of expenditure:
 - (i) detailed in the adopted annual budget, or
 - (ii) for payments that have been authorised by a resolution of Council in advance, or
 - (iii) authorised in advance by the president in an emergency; and
- (b) Compliance with the requirements of Regulation 13 of the *Local Government (Financial Management) Regulations 1996*.

2. Allocate and make payments for the annual donations budget for cultural, event and corporate sponsorship.

Subject to:

- (a) The maximum value of any one sponsorship is not to exceed \$2,000; and
- (b) The total value of donations granted is not exceeding the allocation approved in the Adopted Budget;

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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All delegations must be exercised in accordance with any relevant policies and procedures.

1.2.7 Waiving and Granting of Concessions and Write-Off of Debts ~~other than Rates & Service Charges~~

Date Adopted:	25 May 2005
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, Sections 6.12 Power to defer, grant discounts, waive or write off debts

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to approve or refuse to approve applications or requests for:

- ~~A waiver of a debt other than rates or a service charge.~~
- ~~The granting of a concession in relation to a debt other than rates or service charge.~~
- ~~The write-off of a debt other than rates or a service charge.~~

- Waive a debt which is owed to the Shire [s.6.12(1)(b)].
- Grant a concession in relation to money which is owed to the Shire [s.6.12(1)(b)].
- Write off an amount of money which is owed to the Shire, including rates and charges[s.6.12(1)(c)]

Subject to:

- the amount of the request or application under 1 and 2. not exceeding \$1,000.
- Writing off rates and charges under 3. not exceeding the amount of \$5 per ratepayer per property per Financial Year.
- Keep a local government record as per the State Records Act 2000

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.8 Investment of Surplus Funds

Date Adopted:	25 May 2005
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, Section 6.14 Power to invest
- Local Government (Financial Management Regulations) 1996, Regulation 19 Investments, control procedures for

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer:

1. To invest money held in the municipal or trust fund that is not, for the time being, required for any other purpose, in accordance with Part III of the Trustees Act 1962 [s.6.14(1)].

Subject to:
 - (a) Compliance with Regulation 19 of the Local Government (Financial Management) Regulations 1996; and
 - (b) Compliance with Council Policy

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.9 Amending the Rate Record

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, Section 6.39(2)(b) Rate Record

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to determine whether to amend the rate record for the preceding five years.

Subject to:

- (a) Compliance with the requirements of Section 6.39 & 6.40 of the *Local Government Act 1995*.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.10 Agreement as to Payment of Rates and Service Charges

Date Adopted:	22 June 1998
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, s.6.49 Agreement as to payment of rates and services charges

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to make an agreement with a person for the payment of rates and service charges.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.11 Due Date for Payment of Rates and Service Charges

Date Adopted:	22 June 1998
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, s.6.50(2) Rates or Service charges due and payable

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to determine the date a rate or service charge becomes due and payable. (s.6.50)

Subject to:

- (a) the date to be determined is not to be earlier than 35 days after the date of issue on the rate notice.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.12 Recovery of Unpaid Rates or Service Charges & Require Lessee to Pay Rent

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, Sections:
 - 6.56(1) Rates or services charges recoverable in court
 - s.6.64(3) Actions to be taken
 - 6.60(2) and (4) Local government may require lessee to pay rent

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to determine:

- Authority to recover rates or service charges, as well as costs of proceedings for the recovery, in a court of competent jurisdiction [s.6.56(1)].
- Authority to lodge (and withdraw) a caveat to preclude dealings in respect of land where payment of rates or service charges imposed on that land is in arrears [s.6.64(3)].
- When a notice should be given to the lessee of the land requiring the lessee to pay to the local government any rent as it falls due in satisfaction of the rate or service charge [s.6.60(2)].
- To recover the amount of the rates or service charges as a debt from the lessee if rent is not paid in accordance with a notice [s.6.60(4)].

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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All delegations must be exercised in accordance with any relevant policies and procedures.

1.2.13 Objection to Rate Record – Extension of Time

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, section 6.76(4) and (5) Grounds of objection

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to:

1. Determine applications by a person for an extension of time to make an objection to the rate record [s.6.76(4)].

Subject to:

- (a) Any extension granted being no longer than 30 days.

2. Consider any objection to the rate record and either disallow it or allow it, wholly or in part [s.6.76(5)].

Subject to:

- (a) Giving written notice of the decision made under (2) above in accordance with Section 6.76(6) of the *Local Government Act 1995*.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.14 Crossing from Public Thoroughfare to Private Land or Private Thoroughfare

Date Adopted:	30 October 2013
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government (Uniform Provisions) Regulations:
 - 12(1) Crossing from public thoroughfare to private land or private thoroughfare — Sch. 9.1 cl. 7(2)
 - 13(1) Requirement to construct or repair crossing — Sch. 9.1 cl. 7(3)

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to:

1. Approve or refuse an application from an owner of land, to construct a crossing giving access from a public thoroughfare to the land, or a private thoroughfare serving the land, and impose conditions in respect to the approval [ULP r.12(1)].

Subject to:

- (a) The requirements of Regulation 14(2) of the *Local Government (Uniform Provisions) Regulations 1996*.

2. Issue a notice to the owner or occupier of private land requiring the owner or occupier to construct or repair a crossing from a public thoroughfare to the land, or a private thoroughfare serving the land [ULP r.13(1)].

Subject to:

- (a) The requirements of Regulation 14(2) of the *Local Government (Uniform Provisions) Regulations 1996*.

3. If the person fails to comply with the notice, determine to construct or repair the crossing as the notice required and recover 50% of the cost of doing so, as a debt due from the person [ULP r.13(2)].

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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All delegations must be exercised in accordance with any relevant policies and procedures.

1.2.15 Private Works On, Over or Under Public Places

Date Adopted:	18 June 1997
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government (Uniform Provisions) Regulations 1996, r.17 Private works on, over, or under public places — Sch. 9.1 cl. 8

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to:

1. **Authority to grant or to refuse** permission ~~to a person~~ to construct anything on, over, or under a public thoroughfare or other public place that is Local Government property and impose conditions in respect to the permission [ULP r.17(3) and (5)].

Subject to:

- (a) The requirements of Regulation 17 of the *Local Government (Uniform Provisions) Regulations 1996*; and
- (b) Determining a sufficient bond being imposed, as listed in Council's Schedule of Fees and Charges; and
- (c) Owners and Occupiers of adjoining properties being advised of the works and provided sufficient time to make submissions regarding the proposed works. If any reasonable objection is made known, prior to works commencing, the determination of the application for permission is to be referred to Council.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.16 Excavation on Public Thoroughfares

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government (Uniform Provisions) Regulations, r.11 Dangerous excavation in or near public thoroughfare — Sch. 9.1 cl. 6

Description of Functions Delegated

Council delegates its authority and power to:

1. Determine if an excavation in a public thoroughfare or land adjoining a public thoroughfare is dangerous and determine to fill in or fence the excavation or, in writing, request the owner or occupier of the land to fill in or securely fence the excavation [ULP r.11(1)].
2. Grant permission to a person to make or make and leave, an excavation of specified dimensions and in a specified way in a specified part of a public thoroughfare or on a specified part of land adjoining a public thoroughfare and impose conditions in respect to the permission [ULP r.11(4) and (6)].

Subject to:

- (a) The requirements of Regulation 11 of the *Local Government (Uniform Provisions) Regulations 1996*.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.17 Obstruction of Public Thoroughfare by Things Placed and Left – Grant Permission

Date Adopted:	22 March 2017
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government (Uniform Provisions) Regulations, r.6 Obstruction of public thoroughfare by things placed and left — Sch. 9.1 cl.3.(1)(a)

Description of Functions Delegated

Council delegates its authority and power to:

1. Grant permission to place on a specified part of a public thoroughfare one or more specified things that may obstruct the public thoroughfare [ULP r.6(2)].
2. Determine to impose conditions on granting permission to place one or more specified things that may obstruct a public thoroughfare [ULP r.6(4)].

Note:

It is the CEO's function to determine:

- In accordance with Regulation 6(4)(d), the sum sufficient to cover the cost of repairing damage to the public thoroughfare resulting from granting permission to place specified things on a public thoroughfare.
- In accordance with Regulation 6(5)(b), the protective structures necessary for public safety.
- In accordance with Regulation 6(5)(d), satisfaction with the repair of damage to a public thoroughfare resulting from granting permission to obstruct or place things on a public thoroughfare.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.18 Gates and Other Devices Across Thoroughfares

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government (Uniform Provisions) Regulations 1996, r.9 Permission to have gate across public thoroughfare — Sch. 9.1 cl. 5(1)

Description of Functions Delegated

Council delegates its authority and power to:

1. **Authority to grant or to refuse** permission ~~Grant permission to a person~~ to have a gate or other device across a public thoroughfare under the care, control and management of the Shire, and impose conditions in respect to the permission [ULP r.11(1) and (4)].

Subject to:

- (a) The requirements of Regulation 9 of the *Local Government (Uniform Provisions) Regulations 1996*; and
 - (b) A register of gates and other devices being kept in accordance with Clause 9(8) of the *Local Government (Uniform Provisions) Regulations 1996*.
2. Before dealing with an application, determine when an applicant is required to give public notice of the application and in what manner the notice is required [ULP r.11(2)].
 3. Determine renewal of permissions for a gate or other device across a public thoroughfare and, vary any condition imposed on the original permission [ULP r.11(5)].
 4. Determine to cancel permission by written notice and request the person responsible for the gate or device to remove it within a time specified in the request [ULPr.11(6)].

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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All delegations must be exercised in accordance with any relevant policies and procedures.

1.2.19 Performing Functions Outside Own District

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995, Section 3.20 Performing functions outside district

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to determine whether things done by the Shire in performing its executive function will be done outside the Shire of Gnowangerup District.

Subject to:

- (a) Compliance with the requirements of Section 3.20 of the Local Government Act 1995; and
- (b) Details of the actions taken are to be recorded on the appropriate file and a report on the actions taken is to be presented to Council at its next ordinary meeting.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.20 Disposal of Sick or Injured Animals

Date Adopted:	26 May 2021
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

Local Government Act 1995:

- s.3.47A Sick or injured animals, disposal of
- ~~s.3.48 Impounding expenses, recovery of~~

Description of Functions Delegated

- Authority to determine when an impounded animal is ill or injured, that treating it is not practicable, and to humanely destroy the animal and dispose of the carcass [s.3.47A(1)].
- ~~Authority to recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods [s.3.48].~~

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.21 Give Notice to Prevent Damage to Local Government Property from Wind Erosion and Sand Drift

Date Adopted:	26 May 2021
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

Local Government (Uniform Local Provisions) 1996:

- r.21(1) Wind erosion and sand drifts – Sch.9.1 cl.12

Description of Functions Delegated

Authority to give notice to a landowner / occupier if it is considered that clearing the owner / occupier's land may cause local government land with a common boundary, to be adversely affected by wind erosion or sand drift [ULP r.21(1)]

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.22 Application of Regional Price Preference Policy

Date Adopted:	11 December 2024
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - 5.42 Delegation of some powers or duties to the CEO
 - 5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

Local Government (Functions and General)

Regulations 1996::

- r.24G Adopted regional price preference policy, effect of

Description of Functions Delegated

Authority to decide when not to apply the regional price preference policy to a particular future tender [F&G r.24G].

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.23 Authorise a Persons to Perform Specified Functions under the Local Government Act 1995

Date Adopted:	18 June 2025
Date Last Reviewed:	N/A 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - s.5.42 Delegation of some powers or duties to the CEO
 - s.5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

Local Government Act 1995:
 s.3.24 Authorising persons under this Subdivision
 s.3.31(2) General Procedure for entering property
 s.3.39(1) Power to remove and impound
 s.3.40A(1) Abandoned vehicle wreck may be taken
 s.9.24(1)(c) and (2)(b) Prosecutions, commencing

 Local Government (Miscellaneous Provisions) Act 1960
 s.449 Pounds, establishing; poundkeepers and rangers, appointing

Description of Functions Delegated

1. Authority to authorise persons for the purposes of Part 3, Division 3, Subdivision 2 – Certain provisions about land - to exercise the Local Government's powers under s.3.25 to 3.27 inclusive, to issue and administer notices requiring certain things to be done by owner or occupier of land [s.3.24]
2. Authority to authorise persons to enter onto land, premises or thing, without consent of the owner / occupier, unless the owner / occupier objects [s.3.31(2)]
3. Authority to authorise an employee to remove and impound any goods that are involved in a contravention that can lead to impounding [s.3.39(1)].
4. Authority to authorise persons to commence prosecutions for offences under the Local Government Act 1995 and any Local Laws made under the Local Government Act 1995 [s.9.24(1)(c) and (2)(b)].
5. Authority to authorise an employee to remove and impound a vehicle that has been determined as an abandoned vehicle wreck [s.3.40A(1)].
6. Authority to appoint fit and proper persons as poundkeepers or rangers [Misc.Prov.s.449].

Council Conditions on this Delegation

1. A register of Authorisations is to be maintained as a Local Government Record
2. Only persons who are appropriately qualified and trained may be authorised to perform relevant functions.
3. Authorisations are to be provided in writing by issuing a Certificate of Authorisation.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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All delegations must be exercised in accordance with any relevant policies and procedures.

1.2.24 Compensation - Damage Incurred when Performing Executive Functions

Date Adopted:	18 June 2025
Date Last Reviewed:	N/A 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - s.5.42 Delegation of some powers or duties to the CEO
 - s.5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995:
- s.3.22(1) Compensation
 - s.3.23 Arbitration

Description of Functions Delegated

- In accordance with the s.3.22 procedures, assess and determine the extent of damage to private property arising directly from performance of executive functions and make payment of compensation [s.3.22(1)] up to \$1,000.
- Where compensation is unable to be determined and agreed between parties, give effect to arbitration in accordance with s.3.23.
- All instances to be reported to Council.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.25 Powers of Entry

Date Adopted:	18 June 2025	Delegate: Chief Executive Officer
Date Last Reviewed:	N/A 17 June 2026	
Power Enabling Delegation: - Local Government Act 1995, sections - s.5.42 Delegation of some powers or duties to the CEO - s.5.43 Limitations on delegations to the CEO Power Enabling Sub-Delegation: - Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees Power Delegated: Local Government Act 1995: - s.3.28 When this Subdivision applies - s.3.31 General procedure for entering property - s.3.32 Notice of entry - s.3.33 Entry under warrant - s.3.34 Entry in an emergency - s.3.36 Opening fences		

Description of Functions Delegated

1. Authority to exercise powers of entry to enter onto land to perform any of the local Government functions under this Act, other than entry under a Local Law [s.3.28].
2. Authority to give notice of entry [s.3.32].
3. Authority to seek and execute an entry under warrant [s.3.33].
4. Authority to execute entry in an emergency, using such force as is reasonable [s.3.34(1) and (3)].
5. Authority to give notice and effect entry by opening a fence [s.3.36].
6. If notice has been given under section 3.32, a person authorised by the local government to do so may lawfully enter the land, premises or thing without the consent of the owner or occupier unless the owner or occupier or a person authorised by the owner or occupier objects to the entry. [s.3.31(2)]

Council Conditions on this Delegation

1. Delegated authority under s.3.34(1) and (3) may only be used, where there is imminent or substantial risk to public safety or property.
2. When exercising authority to authorise persons under s.3.31(2):
 - A register of Authorisations is to be maintained as a Local Government Record.
 - Only persons who are appropriately qualified and trained may be appointed as Authorised persons.
 - Authorisations are to be provided in writing by issuing a Certificate of Authorisation.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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All delegations must be exercised in accordance with any relevant policies and procedures.

1.2.26 Declare Vehicle is Abandoned Vehicle Wreck

Date Adopted:	18 June 2025
Date Last Reviewed:	N/A 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - s.5.42 Delegation of some powers or duties to the CEO
 - s.5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

Local Government Act 1995:

- s.3.40A(4) Abandoned vehicle wreck may be taken

Description of Functions Delegated

1. Declare that an impounded vehicle is an abandoned vehicle wreck [s.3.40A(4)].

Council Conditions on this Delegation

1. Disposal of a declared abandoned vehicle wreck to be undertaken in accordance with Delegated Authority 1.2.27 Disposing of Confiscated or Uncollected Goods or alternatively, referred for Council decision.
2. NOTE – declared abandoned vehicle wreck may only be removed and impounded by a person duly authorised under s.3.40A(1). Authority to appoint authorised person for this purpose may be delegated refer Delegated Authority 1.2.23 Authorise Persons to Perform Specified Functions.

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.2.27 Confiscated or Uncollected Goods

Date Adopted:	18 June 2025
Date Last Reviewed:	N/A 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, sections
 - s.5.42 Delegation of some powers or duties to the CEO
 - s.5.43 Limitations on delegations to the CEO

Power Enabling Sub-Delegation:

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

Local Government Act 1995:

- s.3.46 Goods May be withheld until costs paid
- s.3.47 Confiscated or uncollected goods, disposal of
- s.3.48 Impounding expenses, recovery of

Description of Functions Delegated

1. Authority to refuse to allow goods impounded under s.3.39 or 3.40A to be collected until the costs of removing, impounding and keeping them have been paid to the local government. [s.3.46]
2. Authority to sell or otherwise dispose of confiscated or uncollected goods or vehicles that have been ordered to be confiscated under s.3.43 [s.3.47].
3. Authority to recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods [s.3.48].

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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Note - that s.3.57 tender requirements do not apply to disposal of confiscated or uncollected goods OR Disposal of Property under s.3.58. (s.3.57 applies only to “contracts... under which another person is to supply goods or service”).

1.3 Delegations from CEO to Employees

1.3.1 Appoint Authorised Persons

Date Adopted:	26 May 2021	Delegator: Chief Executive Officer
Date Last Reviewed:	18 June 2025 17 June 2026	
- Local Government Act 1995, - s.5.44 CEO may delegate some powers and duties to other employees		Power Delegated: - Local Government Act 1995 - s.3.24 Authorising persons under this subdivision (Part 3, Division 3, Subdivision 2 – Certain provisions about land) 9.10 Appointment of Authorised Persons [s.9.10(2)]

Description of Functions Delegated

- Authority to appoint persons or classes of persons as authorised persons [s.3.24 and s.9.10] for the purpose of fulfilling functions of an authorised person prescribed in the following legislation inclusive of subsidiary legislation made under each Act i.e. Regulations:
 - [Local Government Act 1995](#) and its subsidiary legislation, including Local Government Act Regulations, the *Local Government (Miscellaneous Provisions) Act 1960* and Local Laws made under the Local Government Act.
 - Caravan Parks and Camping Grounds Act 1995*;
 - Cat Act 2011*;
 - Cemeteries Act 1986*;
 - Control of Vehicles (Off-road Areas) Act 1978*;
 - Dog Act 1976*;
 - [Graffiti Vandalism Act 2016](#) – refer s.15; and
 - any other legislation prescribed for the purposes of s.9.10 of the *Local Government Act 1995*.
- Authority to appoint authorised persons for the purposes of section 9.16 of the Local Government Act 1995, as a precondition for appointment as authorised officers in accordance with Regulation 70(2) of the Building Regulations 2012 and section 6(b) of the Criminal Procedure Act 2004.

Subject to:

- A register of Authorised Persons is to be maintained as a Local Government Record.
- At least once each financial year, the CEO is required to circulate to Councillors a copy of the Shire of Gnowangerup's Schedule of Authorisations.
- Keep a local government record as per the State Records Act 2000

All delegations must be exercised in accordance with any relevant policies and procedures.

1.3.2 Determine if an Emergency for Emergency Powers of Entry

Date Adopted:	18 June 2025
Date Last Reviewed:	N/A 17 June 2026

Delegator: Chief Executive Officer

- Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees

Power Delegated:

- Local Government Act 1995
s.3.34(2) Entry in emergency

Description of Functions Delegated

Authority to determine on behalf of the CEO that an emergency exists for the purposes of performing local government functions [s.3.34(2)].

Local Government Act 1995, s.3.34(2) Entry in emergency

For the purposes of this section, an emergency exists where the local government or its CEO is of the opinion that the circumstances are such that compliance with the requirements for obtaining entry other than under this section would be impractical or unreasonable because of, or because of the imminent risk of —

- (a) injury or illness to any person; or
- (b) a natural or other disaster or emergency; or
- (c) such other occurrence as is prescribed for the purposes of this section.

1.4 Local Law Delegations

1.4.1 Dogs Local Law 2024

Date Adopted:	24 May 2017
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Dog Act 1976, section 10AA(1) Delegation of local government powers and duties

Power Enabling Sub-Delegation:

- Dog Act 1976, section 10AA(3) Delegation of local government powers and duties

Power Delegated:

Dogs Local Law 2024, clauses:

- 4.1 (a) and (b)
- 4.2 (3)
- 4.4 (c)
- 4.7(1) and (2)
- 4.9
- 4.11(1) and (2)
- 4.12(1)(a) and (3)

Description of Functions Delegated

Council delegates its authority and power to:

1. Approved Kennel Establishments

- 1.1. Determine the code of practice applicable to the keeping of dogs [cl 4.1(a)].
- 1.2. Request such other information as required in respect of an application for a licence for an approved kennel [cl 4.1(b)].
- 1.3. Refuse to determine an application for an approved kennel licence until all notices are given in accordance with directions [cl 4.2(3)] .
- 1.4. Consider any written submission received within the time specified on the proposed use of the premises [cl 4.4 (c)].
- 1.5. Subject to having consideration of the matters prescribed in clause 4.6, approve an application for a licence inclusive of conditions [cl 4.7(1) and (2)].
- 1.6. Determine the form of the licence [cl 4.9].
- 1.7. Vary the conditions of a licence [cl 4.11(1)].
- 1.8. Cancel a licence [cl 4.11 (2)].
- 1.9. Determine the form of an application for the transfer of a valid licence [cl 4.12 (1)(a)].
- 1.10. Approve or refuse to approve an application for the transfer of a valid licence [cl 4.12 (3)].

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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All delegations must be exercised in accordance with any relevant policies and procedures.

1.4.2 Local Government Property Local Law 2016

Date Adopted:	24 May 2017
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, section 5.42 Delegation of some powers or duties to the CEO and section 5.43 Limitations on delegations to the CEO.

Power Enabling Sub-Delegation:

- Local Government Act 1995, section 5.44 CEO may delegate some powers and duties to other employees.

Power Delegated:

- Local Government Property Local Law 2016, clauses:
 - 2.3
 - 3.2(2-5)
 - 3.3(1,2,4)
 - 3.3(4)
 - 3.9(2)
 - 3.11(1)
 - 3.12 (2) and (3)
 - 5.3
 - 6.1(2)
 - 8.3
 - 8.4
 - 9.2

Description of Functions Delegated

Council delegates its authority and power to:

2. Determinations in Respect of Local Government Property

- 1.11. Erect a sign on local government property to give notice of the effect of a determination which applies to that property [cl 2.3].

2. Permits

- 2.1 Determine the form of an application for a permit under this local law [cl 3.2(2)].
- 2.2 Require an applicant to provide additional information before determining an application for a permit [cl 3.2(3)].
- 2.3 Require an applicant to give local public notice of the application for a permit [cl 3.2(4)].
- 2.4 Refuse to consider an application for a permit [cl 3.2(5)].
- 2.5 Approve an application for a permit unconditionally or subject to conditions as considered appropriate, or refuse to approve an application for a permit [cl 3.3(1)].
- 2.6 Determine the form of a permit, and issue a permit to the applicant [cl 3.3(2)].
- 2.7 Amend a condition of approval and provide written notice to the permit holder [cl 3.3(4)].
- 2.8 Approve or refuse to approve an application for the transfer of a permit, subject to any conditions considered appropriate [cl 3.9(2)].
- 2.9 Cancel a permit [c 3.11(1)].

All delegations must be exercised in accordance with any relevant policies and procedures.

- 2.10 Exempt a person or property from the list of activities requiring a permit in clause 3.12(1) [cl 3.12(2) and (3)].

3. Matters Relating to Particular Local Government Property

- 3.1 Authorise entry to a fenced off or closed local government property [cl 5.3].

4. Fees for Entry on to Local Government Property

- 4.1 Exempt a person from having to pay an admission fee for entry to a function on local government property [cl 6.1(2)].

5. Miscellaneous

- 5.1 Dispose of any article left on any local government property if not claimed within 3 months [cl 8.3].
- 5.2 Require a person who has unlawfully damaged local government property to replace the property or reinstate it to its pre-damaged state and, where the request has not been complied with, recover the costs as a local government debt [cl 8.4].

6. Enforcement

- 6.1 Authorise any action which was requested in a notice under this local law but not complied with to be done and the costs recovered from the person to whom the notice was given [cl 9.2].

Sub delegation permitted	Yes – Local Government Act 1995, s.5.44
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1.4.3 Animals, Environment and Nuisance Local Law 2016

Date Adopted:	24 May 2017
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Local Government Act 1995, section 5.42 Delegation of some powers or duties to the CEO and section 5.43 Limitations on delegations to the CEO
- Cat Act 2011, section 44 Delegation by local government
- Health (Miscellaneous Provisions) Act 1911, Section 13A CEO and Chief Health Officer may delegate

Power Enabling Sub-Delegation:

- Local Government Act 1995, section 5.44 CEO may delegate some powers and duties to other employees
- Cat Act 2011, section 45 Delegation by CEO of local government

Power Delegated:

- Animals, Environment and Nuisance Local Law 2016, clauses:
 - 2.4(1)
 - 2.4(5)
 - 2.4(7)(a) and (b)
 - 2.4(8)
 - 2.5(a)
 - 2.7, 2.9 and 2.12
 - 2.14(2)(a)
 - 2.14(3)
 - 2.15(3)
 - 2.20
 - 2.21(1) and (3)
 - 2.23(1) and (2)
 - 2.27(1) and (3)
 - 3.3(1) and (2)
 - 3.4(2) and (4)
 - 3.5
 - 3.8(1), (2) and (3)
 - 4.3(1)
 - 4.4(1)
 - 4.7
 - 4.12
 - 4.14(1)
 - 6.3(2) and (3)

Description of Functions Delegated

Council delegates its authority and power to:

3. Animals

- 1.12. Authorise, and provide in writing, an exemption to keep more than 3 cats over the age of 6 months on premises on any land within the district [cl 2.4(1)].
- 1.13. Require the recipient of an exemption to house, or keep cats in such a manner as directed by an EHO [cl 2.4(5)].
- 1.14. Approve the establishment of a cattery [cl 2.4(7)(a)] and issue a certificate of registration [cl 2.4(8)].
- 1.15. Approve the form of an application for registration of a cattery [cl 2.4(7)(b)].
- 1.16. Approve the form of a certificate of registration of a cattery [cl 2.4(8)(a)].
- 1.17. Approve the keeping of more than 12, and up to 20, poultry on premises in a residential zone [cl 2.5(a)].

All delegations must be exercised in accordance with any relevant policies and procedures.

- 1.18. Provide written permission for an owner or occupier to keep roosters, geese, turkeys or peafowls on land of less than 1 hectare in area [cl 2.7].
- 1.19. Order an owner or occupier of a house on or in which pigeons regularly nest or perch to take adequate steps to prevent them from continuing to do so [cl 2.9].
- 1.20. Approve the keeping of farm animals outside a rural zone [cl 2.12].
- 1.21. Approve the keeping of more than 1 miniature horse on land zoned residential or special rural [cl 2.14(2)(a)].
- 1.22. Prohibit or set conditions on the keeping of a miniature horse on any land [cl 2.14(3)].
- 1.23. Prohibit or set conditions on the keeping of a miniature pig on any land [cl 2.15(3)].
- 1.24. Approve the form of an application for a permit to become a beekeeper [cl 2.20].
- 1.25. Approve or refuse an application for a permit to become a beekeeper [cl 2.21(1)].
- 1.26. Approve the form of a permit to become a beekeeper [cl 2.21(3)].
- 1.27. Cancel or vary the conditions of a permit to become a beekeeper after it has been issued [cl 2.23(1) and (2)].
- 1.28. Give a notice to a beekeeper permit holder, land owner or occupier of land to remove bees and/or beehives from the land [cl 2.27(1)].
- 1.29. Dispose of the bees and/or beehives described in clause 2.27(1) if the recipient of the notice has failed to comply, and recover the costs of doing so from the notice recipient [cl 2.27(3)].

7. Building, Development and Land Care

- 7.1 Provide written approval to store construction materials on a property other than a building or development site [cl 3.3(1)].
- 7.2 Provide written approval to store construction materials on any road verge [cl 3.3(2)].
- 7.3 Serve the owner or occupier of land where dust has not been stabilised or liquid waste contained with a notice to remedy the situation [cl 3.4(2)].
- 7.4 Give the owner or occupier of land a notice with conditions to control activities which may result in the release or escape of dust or liquid waste [cl 3.4(4)].
- 7.5 Authorise the on-site burning of vegetation or other material cleared from a building or development site [cl 3.5], subject to compliance with the *Bush Fires Act 1954*.
- 7.6 Give notice to the owner or occupier of land to make safe by removing, cutting, moving or otherwise dealing with a tree that endangers any person or thing on adjoining land [cl.3.8(1)].
- 7.7 Take remedial action to make a tree which presents a serious and imminent danger safe, without giving a notice to the owner or occupier of land [cl.3.8(2)].

All delegations must be exercised in accordance with any relevant policies and procedures.

- 7.8 Determine when, and if to, recover any costs incurred in taking remedial action required by clause 3.8(2) [cl.3.8(3)].

8. Nuisances and Dangerous Things

- 8.1 Give notice to direct a land owner or occupier to take specified action to prevent emission or reflection of light onto other premises or which might be a nuisance to nearby road users [cl 4.3(1)].
- 8.2 Provide written approval to set fire to rubbish, refuse or other materials on rural residential zoned properties with an area of 2,000 square metres or less [cl 4.4(1)]], subject to compliance with the *Bush Fires Act 1954*.
- 8.3 Provide written consent to start or drive a truck on land zoned, approved or used for residential purposes between the hours of midnight and 5.00am [cl 4.7].
- 8.4 Authorise a person to provide or conduct any amusement on land so as to create or be a nuisance to any owner or occupier of land in the district [cl 4.12].
- 8.5 Authorise a person to place or affix any letter, figure, device, poster sign or advertisement on any buildings, fences or posts [cl 4.14(1)], subject to compliance with Local Planning Scheme and *Building Act 2011* requirements.

9. Enforcement

- 9.1 Determine to do anything considered necessary to achieve, so far as practicable, the purposes of a notice given under the *Animals, Environment and Nuisance Local Law 2016* [cl.6.3(2)].
- 9.2 Determine to recover the cost of anything done to achieve the purposes of a notice, as a debt due from the person who failed to comply with the notice [cl.6.3(3)].

Sub delegation permitted	Yes – • Local Government Act 1995, s.5.44 • Cat Act 2011, section 45 Delegation by CEO of local government
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1.4.4 Bush Fire Brigades Local Law 2019

Date Adopted:	24 May 2017	Delegate: Chief Executive Officer
Date Last Reviewed:	18 June 2025 17 June 2026	

Power Enabling Delegation:

- Local Government Act 1995, section 5.42 Delegation of some powers or duties to the CEO and section 5.43 Limitations on delegations to the CEO
- Bush Fires Act 1954, section 48 Delegation by local government

Power Enabling Sub-Delegation:

- Local Government Act 1995, section 5.44 CEO may delegate some powers and duties to other employees
- Bush Fires Act 1954, nil – sub-delegation prohibited by section 48(3)

Power Delegated:

- Bush Fire Brigades Local Law 2019, clauses:
 - 2.2(5))
 - 8.2(1)

Description of Functions Delegated

Council delegates its authority and power to:

4. Establishment of Bush Fire Brigade

- 1.30. Appoint a person as an officer of a bush fire brigade if the position becomes vacant prior to the conclusion of the first annual general meeting [cl 2.2(5)].

10. Notices and Proxies

- 10.1 Determine the form of the notice required to allow a proxy to vote at a meeting [cl 8.2(1)].

Sub delegation permitted	N/A
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2 Other Legislation

2.1 Building Act 2011

2.1.1 Building Act 2011 – Functions

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Building Act 2011, section 127 Delegation: special permit authorities and local governments

Power Enabling Sub-Delegation:

- Building Act 2011, section 127(6A) Delegation: special permit authorities and local governments (*powers of sub-delegation limited to CEO*)

- Power Delegated:
- Building Act 2011, sections:
- 20 Grant of Building Permit
- 21 Grant of demolition permit
- 22 Further grounds for not granting an application
- 27 (1) and (3) Impose Conditions on Permit
- 55 Further Information
- 58 Grant of Occupancy permit, building approval certificate
- 62 Conditions imposed by permit authority
- 65(4) Extension of period of duration
- 96(3) Authorised persons
- 110(1) A permit authority (local government) may make a building order
- 111(1) Notice of proposed building order other than building order (emergency)
- 117(1) and (2) A permit authority (local government) may revoke a building order or notify that it remains in effect
- 118(2) and (3) Permit authority may give effect to building order if non-compliance
- 131(2) Inspection, copies of building records
- 133(1) A permit authority may commence prosecution for an offence against this Act.
- Building Regulations 2012
- 55 Terms Used (Smoke Alarms)
- 61 Local Government approval of battery powered smoke alarms

Description of Functions Delegated

Council delegates its authority and power to:

1. Permits, Approvals, Certificates

- 1.1. Grant or refuse a building permit [s.20(1) and (2) and s.22].
- 1.2. Grant or refuse a demolition permit [s.21(1) and (2) and s.22].
- 1.3. Impose conditions on the grant of a building permit or demolition permit [s.27(1) and (3)].
- 1.4. Determine approved alternative building solution to meet performance requirement in the Building Code relating to fire detection and early warning [Building r.55].
- 1.5. Grant or modify the occupancy permit or grant the building approval certificate [s.58] and

All delegations must be exercised in accordance with any relevant policies and procedures.

determine to impose, add, vary or revoke conditions [s.62(1) and (3)].

- 1.6. Require an applicant for an occupancy permit or building approval certificate to provide any documentation or information required in order to determine an application [s.55].
- 1.7. Approve or refuse to approve applications for extension of period of duration for an occupancy permit or modification of the building approval certificate [s.65(4)].
- 1.8. Determine the application form for, and approve or refuse to approve a battery powered smoke alarm [Building r.61].

2. Designate Authorised Persons

- 2.1. Designate employees as authorised persons for the purposes of the *Building Act 2011* in relation to buildings and incidental structures within the district of the Shire of Gnowangerup [s.96(3)].

3. Building Orders

- 3.1. Make a building order, under section 110 of the *Building Act 2011*, in respect of one or more of the following-
 - (a) Particular building work;
 - (b) Particular demolition work; or
 - (c) A particular building or incidental structure.
- 3.2. Give notice of a proposed building order other than a building order (emergency) and consider submissions received in response and determine actions [s. 111(1)].
- 3.3. Revoke a building order [s.117(1)] by serving written notice to each person to whom the order is directed.
- 3.4. If there is non-compliance with a building order, cause an authorised person to:
 - (a) take any action specified in the order, or
 - (b) commence or complete any work specified in the order; or
 - (c) if any specified action was required by the order to cease, to take such steps as are reasonable to cause the action to cease. [s.118(2)].
- 3.5. Take court action to recover as a debt, reasonable costs and expenses incurred in doing anything in regard to non-compliance with a building order [s.118(3)].
- 3.6. Initiate a prosecution for an offence under the *Building Act 2011* [s.133(1)].

4. Inspection and Copies of Building Records

- 4.1. Determine an application from an interested person to inspect and copy a building record [s131(2)].

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The CEO can only exercise any of the above delegations after considering a report from the Shire's Building Surveyor and/or the Environmental Health Officer, their recommendations, any precedents or policies set by Council, and where the CEO does not agree with the recommendation from the Building Surveyor and/or the Environmental Health Officer, either seek further clarification before making a decision or refer the matter to Council.

Sub delegation permitted	Yes – Building Act 2011, section 127(6A) Delegation: special permit authorities and local governments (<i>powers of sub- delegation limited to CEO</i>)
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2.2 Bush Fires Act 1954

2.2.1 Bush Fires Act 1954 – Authorise and Appoint Officers

Date Adopted:	22 March 2017
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Bushfires Act 1954, Section 48 Delegation by local government

Power Enabling Sub-Delegation:

- NIL - sub-delegation prohibited by s.48(3)

Power Delegated:

1. Bush Fires Act 1954 – specified powers as detailed herein.

Description of Functions Delegated

Council delegates its authority and power to determine to:

1. Request the DFES Commissioner to authorise the designated Bush Fire Liaison Officer to take control of a bush fire burning in the Shire's District [s.13(4)].
2. Appoint such persons as necessary to be Bush Fire Control Officer and of those officers, appoint two as the Chief Bush Fire Control Officer and the Deputy Chief Bush Fire Control Officer and determine the respective seniority of the other Bush Fire Control Officers so appointed [s.38(1)].
3. Appoint local government officers as authorised officers, to fulfil the duties and function of authorised officers in granting under the Bush Fires Act 1954 [r.24].
4. Where the local government is an **approved local government** by the DFES Commissioner, appoint:
 - (a) a person to the officer of Fire Weather Officer such number of senior bush fire control officers as considered necessary [s.38(7)].
 - (b) one or more persons, as necessary to be deputy/ies of a Fire Weather Officer and determine the order of seniority where two or more appointed [s.38(10)].

Subject to:

- (a) All such appointments being recorded in the Shire's Register of Authorised Persons.
- (b) Compliance with relevant procedures described within the Bush Fires Act 1954 and Bush Fires Regulations 1954.
- (c) Keep a local government record as per the State Records Act 2000

2.2.2 Bush Fires Act 1954 – Issue and Administer Permits, Approvals and Prohibitions

Date Adopted:	22 March 2017
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Bushfires Act 1954, Section 48 Delegation by local government

Power Enabling Sub-Delegation:

- NIL - sub-delegation prohibited by s.48(3)

Power Delegated:

1. Bush Fires Act 1954 – specified powers as detailed herein.

Description of Functions Delegated

Council delegates its authority and power to determine to:

1. Vary the prohibited burning times, following consultation with an authorised DPaW Act officer [s.17(8)].
2. Where seasonal conditions warrant and after consultation with an authorised DPaW Act officer, determine to vary the restricted burning times [s.18(5)].
3. Approve or refuse to approve, with conditions as prescribed and as determined, applications for permission to set fire to the bush, in accordance with the resolved declaration of Council for burning only on such dates and by such persons and scheduled times [s.18(10B) and (10C)].
 - (1) Recoup bush fire brigade expenses arising from preventing the extension of, or extinguishing, an out of control approved burn within restricted burning times [s.18(11)].
4. Prohibit burning of the bush on Sundays and / or public holidays during restricted burning times by giving notice and determine to revoke such notice [r.15C].
5. Declare during restricted burning times, that the use of harvesting machinery on land under crop, during the whole or part of any Sunday or public holiday, in the whole or part of the Shire's District, is prohibited unless with the written consent of the Bush Fire Control Officer [r.38C].
6. Determine and advise the Bush Fire Control Officer of directions considered necessary, if any, during restricted or prohibited burning times for the prevention of fire on land where:
 - (a) it is proposed to be used as a landing ground for aeroplanes used for agricultural purposes [r.39B(3)].
 - (b) welding apparatus or power operated abrasive cutting discs are being or proposed to be operated [r.39C(3)].
 - (c) a bee smoker device is being or proposed to be operated [r.39CA(5)].
 - (d) explosives are being or proposed to be used [r.39D(2)].
 - (e) fireworks are being or proposed to be used [r.39E(3)].
7. Give permission for an incinerator to be used to burn garden refuse, where the incinerator is situated within 2m of a building or fence [s.24F(2)(b)(ii)].
8. Prohibit or impose restrictions on the burning of garden refuse within the Shire's District, that would otherwise be permitted under section 24F by giving notice in the Government Gazette

All delegations must be exercised in accordance with any relevant policies and procedures.

and in a newspaper circulating in the District and determine to vary or cancel a notice, by giving a subsequent notice [s.24G(2) and (5)].

9. Approve or refuse to approve, lighting a camp or cooking fire during a period where the fire danger forecast is "catastrophic", "extreme", "severe" or "very high" [s.25(1)(a)].
10. Approve or refuse to approve, lighting a fire for the conversion of bush into charcoal or in a lime kiln, subject to directions given or specified by a Bush Fire Control Officer or Authorised CALM Act officer [s.25(1)(b)].
11. Where appropriate, set aside an area of land under the Shire's care, control and management, for the purposes of using a gas appliance for camping or cooking [s.25(1aa)].
12. Prohibit the lighting of fires in the open in the Shire's District for the purposes of camping or cooking for such period during the prohibited burning times, by giving notice in the Government Gazette and in a newspaper circulating in the District [s.25(1a)]. Vary or cancel such notice by giving a subsequent notice [s.25(1b)].
13. Prohibit a person, who has been granted a Ministerial exemption for compliance with restriction on fires in the open during restricted burning times, from lighting a fire to which the exemption relates for such period as is specified in the notice to that person [s.25A(5)].
14. Issue directions to an authorised officer as to the manner in which or the conditions under which permits to burn plant refuse are to be issued in the Shire's District [r.27(3)].
15. Give notice to an authorised officer, of objections to the issuing of a permit for the burning of a proclaimed plant on any land situated within Shire District [r.34].
16. Permit the use of tractors in orchards, where the tractor exhaust pipe is not vertical, during restricted or prohibited burning times, in accordance with the requirements of s.27 [s.27(2)].
17. Prohibit the operation of any tractor or self-propelled harvester other than a tractor or self-propelled harvester that is equipped with a fire extinguisher, by giving notice in a newspaper circulating in the District, broadcast from a radio station with coverage throughout the district and displaying the notice in prominent positions throughout the district [s.27(3)].
18. Issue directions, as appropriate for the control of depositing incendiary material on any land [s.27D(3)]. **Incendiary material means hot or burning ash, cinders, hot furnace refuse, or any combustible matter that is burning.**
19. Where an occupier of land has failed to take appropriate measures to extinguish a fire they have lit or caused to be lit or not, recoup expenses incurred by the Shire, its Bush Fire Control Officer, to extinguish the fire [s.28(4)] and where necessary, determine to recoup such expenses in a court of competent jurisdiction [s.28(5)].
20. Where a Bush Fire Brigade is established, determine whether to apply to the Minister for the District to be declared an approved area [s.52(1)]. Note: An approved area facilitates provision of a reduction in insurance premiums on crops - refer s.53.

Generally subject to:

- (a) Compliance with relevant procedures described within the Bush Fires Act 1954 and Bush Fires Regulations 1954.
- (b) Keep a local government record as per the State Records Act 2000

2.2.3 Prohibited and Restricted Burning Times Variation (22)

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: CEO and Chief Bush Fire Control Officer
(Jointly)

Power Enabling Delegation:

- Bushfires Act 1954:
 - S.48 Delegation by local government
 - S.17(10) Prohibited burning times may be declared by Minister
 - S.17(5C) Restricted burning times may be declared by DFES

Power Enabling Sub-Delegation:

- NIL - sub-delegation prohibited by s.48(3)

Power Delegated:

- Bushfires Act 1954:
 - S.17(7) and (8) Prohibited burning times may be declared by Minister
 - S.18(5) Restricted burning times may be declared by DFES Commissioner

Description of Functions Delegated

Council delegates its authority and power to determine to:

1. Vary restricted and prohibited burning times within the District of the Shire of Gnowangerup, by:
 - (a) shortening, extending, suspending, or reimposing a period of restricted or prohibited burning times; or
 - (b) imposing a further period of restricted or prohibited burning times.

Subject to:

- (a) Compliance with notice and procedural requirements as prescribed in Sections 17 and 18 of the *Bush Fires Act 1954*.
- (b) Decisions must be made jointly between the Chief Bush Fire Control Officer and the CEO. Where agreement cannot be reached, then the matter shall be presented to Council for determination.
- (c) Keeping a local government record as per the State Records Act 2000

2.2.4 Bush Fires Act 1954 – Fire Breaks, Fire Break Notices and Bush Fire Control

Date Adopted:		Delegate: Chief Executive Officer
Date Last Reviewed:	18 June 2025 17 June 2026	
Power Enabling Delegation: - Bushfires Act 1954, Section 48 Delegation by local government Power Enabling Sub-Delegation: - NIL - sub-delegation prohibited by s.48(3)	Power Delegated: Bush Fires Act 1954 – specified powers as detailed herein.	

Description of Functions Delegated

Council delegates its authority and power to determine to:

1. Make arrangements, as appropriate, for cooperation between the occupier of exempt land and the Bush Fire Brigade to cooperate in burning fire breaks on the respective land [s.22(6)].
2. Require adjoining exempt land occupier to clear fire breaks parallel to and at a specified distance to the common boundary [s.22(7)].
3. Determine satisfaction with a fire break constructed around land proposed to be used as a landing ground for an aeroplane that is being used in connection with crop dusting, spraying, spreading fertiliser or other agricultural purposes [r.39B(2)].
4. Give written notice to an owner or occupier of land, or publish notice in the Government Gazette and in a newspaper circulating in the Shire's District, requiring within a specified time to plough or clear fire breaks and / or act upon anything upon the land which is considered conducive to outbreak or spread of a bush fire [s.33(1)].
5. Direct the Bush Fire Control Officer or any other local government officer to enter upon land to carry out the requirements of a 'Fire Break Notice' which have not been complied with [s.33(4)].
6. Fix the amount of any costs and expenses incurred by the Bush Fire Control Officer or other local government officer in doing the things necessary to carry out the requirements of a 'Fire Break Notice' and where necessary, determine to recoup such costs and expenses in a court of competent jurisdiction [s.33(5)].
7. Where requested by an owner or occupier, determine to carry out on land at the expense of the owner or occupier, any works for the removal or abatement of a fire danger and if not paid on demand, recover the expenses from the owner or occupier in a court of competent jurisdiction [s.33(6)].
8. Issue directions to a Bush Fire Control Officer or officer of a Bush Fire Brigade, to burn bush on or at the margins of streets, roads and ways under the care, control and management of the local government [s.385A)].

Generally subject to:

- (a) Compliance with relevant procedures described within the Bush Fires Act 1954 and Bush Fires Regulations 1954.
- (b) Keep a local government record as per the State Records Act 2000

All delegations must be exercised in accordance with any relevant policies and procedures.

2.2.5 Bush Fires Act 1954 – Enforcement

Date Adopted:	
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Bushfires Act 1954, Section 48 Delegation by local government

Power Enabling Sub-Delegation:

- NIL - sub-delegation prohibited by s.48(3)

Power Delegated:

1. Bush Fires Act 1954 – sections 58 and 59

Description of Functions Delegated

Council delegates its authority and power to determine to:

1. Determine to recover from the person committing an offence, expenses incurred by the Bush Fire Control Officer, any officer or member of a Bush Fire Brigade or any other person acting under the provisions of the *Bush Fires Act 1954* in the performance of a duty or the doing of anything they are empowered or required to do. Recovery may be as a debt due in a court of competent jurisdiction, apply for court order for payment, or issue a certificate that the expense was incurred. [s.58]
2. Institute and carry on proceedings against a person for an offence alleged to be committed against the *Bush Fires Act 1954* [s.59].

Generally subject to:

- (a) Compliance with relevant procedures described within the Bush Fires Act 1954 and Bush Fires Regulations 1954.
- (b) Keep a local government record as per the State Records Act 2000

2.3 Cat Act 2011

2.3.1 Cat Act 2011 – Appoint Authorised Persons

Date Adopted:	26 August 2015	Delegate: Chief Executive Officer
Date Last Reviewed:	18 June 2025 17 June 2026	
Power Enabling Delegation: - Cat Act 2011, section 44 Delegation by local government. Power Enabling Sub-Delegation: - Cat Act 2011, section 45 Delegation by CEO of local government		Power Delegated: Cat Act 2011, section 48 Authorised persons

Description of Functions Delegated

Council delegates its authority and power to:

1. Appoint persons or classes of persons to be authorised for the purposes of performing particular functions under this Act [s.48(1)].
2. Determine conditions on any authorisation [s.48(3)].
3. Cancel or vary an authorisation or a condition on an authorisation [s.48(4)].

Generally subject to:

- (a) At least once each financial year, the CEO is required to circulate to Councillors a copy of the Shire of Gnowangerup's Schedule of Authorisations.

Sub delegation permitted	YES– Cat Act 2011: s.45 Delegation by CEO of local government
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2.3.2 Cat Act 2011 – Registrations

Date Adopted:	26 August 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Cat Act 2011, section 44 Delegation by local government.

Power Enabling Sub-Delegation:

- Cat Act 2011, section 45 Delegation by CEO of local government

Power Delegated:

- Cat Act 2011:
 - S.9 Registration
 - S.10 Cancellation of registration
 - S.11 Registration numbers, certificates and tags
 - S.13 Notice to be given of certain decisions made under this Subdivision
 - S.26 Cat control notice may be given to cat owner
- Cat Regulations 2012
 - Schedule 3, cl.1(4) Fees Payable

Description of Functions Delegated

Council delegates its authority and power to:

1. Grant the registration of a cat [s.9(1)(a)].
2. Renew or refuse to renew the registration of a cat [s.9(1)(b)].
3. Require an applicant to provide any document or information required to determine an application for registration [s.9(5)].
4. Refuse to consider an application, where an applicant has not complied with a request for information [s.9(6)].
5. Cancel the registration of a cat [s.10].
6. Give notice of decisions [s.13].
7. Authority to give the cat owner a new registration certificate or tag, if satisfied that the original has been stolen, lost, damaged or destroyed [s.11(2)].
8. Authority to give a cat control notice to a person who is the owner of a cat ordinarily kept
9. Refuse to grant the registration of a cat [s.9(1)(a)].
10. Authority to give a cat control notice to a person who is the owner of a cat ordinarily kept within the Shire's District [s.26].

Sub delegation permitted	YES– Cat Act 2011: s.45 Delegation by CEO of local government
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All delegations must be exercised in accordance with any relevant policies and procedures.

2.4 Dog Act 1976

2.4.1 Dog Act 1976 – Functions of Local Government

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Dog Act 1976, Section 10AA

Power Enabling Sub-Delegation:

- 10AA (3)

Power Delegated:

- Dog Act 1976,
 - Sections 10, 11, 12, 15, 16, 17, 27, 29, 33 and 44(2)
 - Section 26(3)
 - Dog Regulations 2013

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to perform all the functions and duties of the local government under the Dog Act 1976.

Sub delegation permitted	YES– Dog Act 1976, Section 10AA (3)
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2.5 Food Act 2008

2.5.1 Food Act 2008 – Appoint Authorised Officers

Date Adopted:	22 Dec 2010	Delegate: Chief Executive Officer
Date Last Reviewed:	18 June 2025 17 June 2026	
Power Enabling Delegation: - Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation - S.118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120] - S.118(4) Sub-delegation only permissible if expressly provided in regulations Power Enabling Sub-Delegation: - Nil. Food Act / Regulations do not provide for sub-delegation.		Power Delegated: - Food Act 2008, Sections: - S.122(1) Appointment of authorised officers - S.126(13) Infringement notices

Description of Functions Delegated

Council delegates authority and power to appoint persons to be:

1. An Authorised Officer for the purposes of the Food Act 2008 [122(1)].
2. A Designated Officer for the purposes of the *Food Act 2008* [126(13)].

Generally subject to:

- (a) At least once each financial year, the CEO is required to circulate to Councillors a copy of the Shire of Gnowangerup's Schedule of Authorisations.
- (b) Keep a local government record as per the State Records Act 2000

Sub delegation permitted	NO Food Act / Regulations do not provide for sub-delegation
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2.5.2 Food Act 2008 – Food Business Registrations

Date Adopted:	22 Dec 2010
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer
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Power Enabling Delegation:

- Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation
 - S.118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120]
 - S.118(4) Sub-delegation only permissible if expressly provided in regulations

Power Enabling Sub-Delegation:

- Nil. Food Act / Regulations do not provide for sub-delegation.

Power Delegated:

- Food Act 2008, sections:
 - S.110(1) and (5) Registration of food business
 - S.112 Variation of conditions or cancellation of registration of food businesses.

Description of Functions Delegated

Council delegates its authority and power to:

1. Register a food business in respect of any premises for the purposes of Part 9 of the *Food Act 2008* and issue a certificate of registration, if approved [s.110(1)].
2. After considering an application, grant (with or without conditions) or refuse the application [s110(5)].
3. Vary the conditions imposed on Food Business Registration or cancel a Food Business Registration under Part 9 of the Food Act 2008 [s.112(1)].

Subject to:

- (a) Keep a local government record as per the State Records Act 2000

Sub delegation permitted	NO Food Act / Regulations do not provide for sub-delegation
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2.5.3 Food Act 2008 – Prohibition Orders

Date Adopted:	22 March 2017
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation
 - 118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120]
 - 118(4) Sub-delegation only permissible if expressly provided in regulations

Power Enabling Sub-Delegation:

- Nil. Food Act / Regulations do not provide for sub-delegation.

Power Delegated:

- Food Act 2008, sections:
 - 65(1) Prohibition Order
 - 66 Certificate of Clearance
 - 67(4) Request for Re-Inspection

Description of Functions Delegated

Council delegates its authority and power to:

1. Serve a Prohibition Order on the proprietor of a food business in accordance with s.65 of the Food Act 2008 [s.65].
2. Give a Certificate of Clearance, where inspection demonstrates compliance with a Prohibition Order and any Improvement Notices [s.66].
3. Give written notice to proprietor of a food business on whom a Prohibition Order has been served of the decision not to give a certificate of clearance after an inspection [s.67(4)].

Subject to:

- (a) Keep a local government record as per the State Records Act 2000

Sub delegation permitted	NO Food Act / Regulations do not provide for sub-delegation
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2.5.4 Food Act 2008 – Prosecutions

Date Adopted:	27 May 2015
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation
 - S.118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120]
 - S.118(4) Sub-delegation only permissible if expressly provided in regulations

Power Enabling Sub-Delegation:

- Nil. Food Act / Regulations do not provide for sub-delegation.
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Power Delegated:

- Food Act 2008:
 - S.125 Institution of proceeding

Description of Functions Delegated

Council delegates its authority and power to:

- Institute proceedings for an offence under the *Food Act 2008* [s.125].

Subject to:

- Keep a local government record as per the State Records Act 2000

Sub delegation permitted	NO Food Act / Regulations do not provide for sub-delegation
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2.6 Graffiti Vandalism Act 2016

2.6.1 Graffiti Vandalism Act 2016 – Giving Notices, Obliterating Graffiti and Entry onto Land

Date Adopted:	22 March 2017
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Graffiti Vandalism Act 2016,
 - S.16 Delegation by local Government

Power Enabling Sub-Delegation:

- 17(3) Delegation by CEO of local government
-

Power Delegated:

- Graffiti Vandalism Act 2016:
 - S.18(2)
 - S.19(3) & (4)
 - S.22(3)
 - S.24(1)(b) & (3)
 - S.25 Local government graffiti powers on land not local government property
 - S.27 General procedure for entering property
 - S.28 Notice of entry
 - S.29 Entry under warrant

Description of Functions Delegated

Council delegates its authority and power to:

1. Give notice requiring a person who is an owner or occupier of a place, requiring the person to ensure the graffiti is obliterated in a manner acceptable to the local government within a time set out in the notice [s.18(2)].
 - 1.1. Where a person fails to comply with a notice, determine to do anything considered necessary to obliterate the graffiti in a manner acceptable to the local government [s.19(3)].
 - 1.2. Take action to recover costs, as a debt due from the person who failed to comply with the notice [s.19(4)].
2. Authority to deal with an objection to a notice [s.22(3)].
3. Where an objection has been lodged (resulting in the suspension of the notice), consider if there are urgent reasons or reasonably likelihood of danger to the safety or any person or property or likelihood of creating a serious public nuisance, determine and take action to give effect to a notice and advice of such decision to affected persons [s.24(1)(b) and (3)].

Subject to:

- (a) Compliance with Part 3, Division 3 Objection to a notice, requirements, including advising the recipient of a notice and prescribe affected persons of the notice and review and objection rights.

Note:

An affected person may apply to the State Administrative Tribunal for a review of a decision to give a notice.

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- 4 Obliterate graffiti that is visible from a public place and that has been applied without the consent of the owner or occupier, even though the land on which it is done is not local government property and the local government does not have consent to do it [s.25].
- 5 Give notice, to an owner or occupier, of a proposed entry onto land, premises or thing for the purpose of performing any function of a local government under the *Graffiti Vandalism Act 2016* [s.27].
- 6 Obtain a warrant to authorise entry onto land, premises or thing for the purposes of any function of a local government under the *Graffiti Vandalism Act 2016* [s.29].
- 7 Authority to give notice of an intended entry to the owner or occupier of land, premises or thing, specifying the purpose for which entry is required [s.28].

Sub delegation permitted	YES Graffiti Vandalism Act 2016 17(3) Delegation by CEO of local government
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2.7 Planning and Development Act 2005

2.7.1 Planning & Development Act 2005 – Illegal Development

Date Adopted:	30 October 2013	Delegate: Chief Executive Officer
Date Last Reviewed:	18 June 2025 17 June 2026	
Power Enabling Delegation: - Local Government Act 1995, section 5.42 Delegation of some powers and duties to CEO Power Enabling Sub-Delegation: - Nil.	Power Delegated: Planning & Development Act 2005, Section 214(2), (3) and (5) Illegal development, responsible authority's powers as to	

Description of Functions Delegated

Council delegates its authority and power to:

1. Give a written direction to the owner or any other person undertaking an unauthorised development to stop, and not recommence, the development or that part of the development that is undertaken in contravention of the planning scheme, interim development order or planning control area requirements.
2. Give a written direction to the owner or any other person who undertook an unauthorised development:
 - (a) to remove, pull down, take up, or alter the development; and
 - (b) to restore the land as nearly as practicable to its condition immediately before the development started, to the satisfaction of the responsible authority.
3. Give a written direction to the person, whose duty it is to execute work to execute that work, where it appears that delay in the execution of the work, to be executed under a planning scheme or interim development order would prejudice the effective operation of the planning scheme or interim development order.

Subject to:

- i. Keep a local government record as per the State Records Act 2000

2.8 Local Planning Scheme

2.8.1 Local Planning Scheme – Planning Functions

Date Adopted:	22 June 1998	Delegate: Chief Executive Officer
Date Last Reviewed:	18 June 2025 17 June 2026	
Power Enabling Delegation: - Local Government Act 1995, Section 5.42. Power Enabling Sub-Delegation: - Shire of Gnowangerup Town Planning Scheme No 2 (11.3.1)(11.3.2)		Power Delegated: - Planning & Development Act 2005 - Schedule 2 - Planning & Development Act 2005 - Planning and Development Amendment Act 2023 supported by amendments to Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations - Planning and Development Regulations 2009 cl 52

Description of Functions Delegated

Council delegates its authority and power to:

- 1.0 Initiate the advertising notice process under c 9.4 of the Scheme for 'A' advertised planning applications prior to determination by the Council. The CEO may, without referral to Council, approve the application including the placement of conditions on the approval following the closure of the advertising period subject to no proper objection(s) being received. Any decision to refuse an application shall be referred to Council.
- 2.0 Initiate the advertising notice process under c.9.4 of the Scheme for a 'Use Not Listed' under c.4.4.2 prior to determination by the Council. The CEO may without referral to Council, approve the application including the placements of conditions on the approval following the closure of the advertising period subject to no proper objection(s) being received. Any decision to refuse an application shall be referred to Council.
- 3.0 Approve all 'P' permitted planning applications including the placement of conditions on the approval where the use and development complies with the standards prescribed by the Scheme and any relevant Local Planning Policies.
- 3.1 Excluded from Delegations: Development of Single Houses
As per Planning and Development Amendment Act 2023 supported by amendments to Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations, the determination of development applications for single houses or any development associated with a single house, excluding development of or associated with a heritage protected place, must be done by the CEO of the local government or employees authorised by the CEO.
- 4.0 Approve all 'D' discretionary planning applications including the placement of conditions on the approval, subject to-
 - (a) The use and development complying with objectives for the zone;
 - (b) The use and development complying with the standards prescribed by the Scheme; and
 - (c) Complying with any relevant Local Planning Policies.In exercising this power, the CEO may require an application to be advertised under c.9.4 if considered necessary prior to determining the application. Any decision to refuse an application shall be referred to Council.
- 5.0 Approve planning applications in a Local Scheme Reserve where the proposed use is consistent with the ultimate purpose intended for the reserve under the Scheme.

All delegations must be exercised in accordance with any relevant policies and procedures.

- 6.0 Approve and accept tree planting and landscaping plans required for subdivisional approval or to satisfy a condition of planning approval where the plans involve the use of local native plant and tree species or other appropriate species.
- 7.0 Provide responses to mobile phone carriers in accordance with the Telecommunications Act in respect the installation of low impact facilities.
- 8.0 Approve requests for boundary setback variations required by the Residential Design Codes, the Scheme and relevant Local Planning Policies (where there is power to vary the standard) and where the variation will not adversely impact on the amenity of adjoining residence and adjoining owners support has been received, if deemed necessary.
- 9.0 Approve applications for advertisements that comply with the requirements of the Scheme and any relevant Local Planning Policies.
- 10.0 Subdivision / Amalgamation Application
- 10.1 Recommend support to the Western Australian Planning Commission where the proposal complies with Local Planning Scheme No. 2 and any relevant Local Planning Policy. This delegation allows the CEO to ensure appropriate relevant conditions are requested to be placed on any approval granted for the application by the Western Australian Planning Commission
- 10.2 Endorse clearance of Freehold title and Strata title subdivisions on Deposited Plans or Plans of Strata/Survey Strata and Strata documents when compliant with all conditions imposed by Council have been satisfactorily met.
- 11.0 Scheme Amendments and Structure Plans
- 11.1 Require proponents to provide relevant supporting studies and modify Local Planning Scheme Amendments and Structure Plans and/or documents prior to them being considered by the Council.
- 11.2 Make inconsequential text and grammatical modifications to Local Planning Scheme Amendments and Structure Plans and/or documents at any stage of the process.
- 11.3 Accept and make modifications to Local Planning Scheme Amendments and Structure Plans and/or document as required by the Minister for Planning unless they are in direct conflict with Council's intentions following the consideration of submissions. In this event the CEO shall refer the Minister's decision to Council for consideration. This delegation does allow the CEO to accept the Minister's decision not to require modifications which were requested by the Council following consideration of submissions.
- 12.0 Appeals
- Provide responses to the State Administrative Tribunal in respect to application for a review lodged by a proponent against a refusal of planning approval, unacceptable conditions imposed on an approval of planning approval or supporting statements for the Western Australian Planning Commission in respect to a subdivision application decision made by the Commission. The delegation includes advising the Tribunal if mediation is an option to consider for the appeal process.
- 13.0 Legal Proceeding
- Authorised to appoint persons/companies to serve directions notices, initiate prosecutions and legal proceedings for breaches of the Scheme in accordance with the Planning and Development Act 2005 for and on behalf of the Shire of Gnowangerup.

All delegations must be exercised in accordance with any relevant policies and procedures.

14.0 Agreements

- 14.1 Undertake the preparation and endorsement in conjunction with the Shire President of agreements made under section c11.1.2 Powers of the Local Government' of the Scheme.
- 14.2 Appoint officers as authorised to undertake those compliance activities defined in c11.1.2 'Powers of the Local Government 'of the Scheme.
- 14.3 Accept performance bonds and/or cash-in-lieu payments for works required to be undertaken as a condition of subdivision or planning approval. The monies shall be held in trust and returned to the payee when the condition imposed has been satisfactorily completed.

15.0 Retrospective Development Applications for existing Feedlots or Piggeries

Approve applications for retrospective development approval under the planning scheme and Health Local Law for existing feedlots or piggeries. This includes the placement of conditions and advice notes on the approval and waiving of penalty fees, subject to:

- (a) The use and development complying with the requirements of Local Planning Scheme No. 2; and
- (b) The proposal complying with the standards prescribed in the Health Local Law 2016.

Any application that does not comply with (a) and (b) above or any application that warrants a refusal shall be referred to Council.

16.0 Local Development Plans

Approves development applications including the placement of conditions on the approval where the use and development complies with the standards prescribed by an adopted Local Development Plan.

17.0 Waive or refund of fee

Approves waiving or refunding, in whole or in part, payment of a fee for a planning service (Planning and Development Regulations 2009 cl 52)

Subject to:

the amount of the request or application not exceeding \$1,000.

Conditions on Delegations

The CEO can only exercise any of the above delegations after considering a report from the Shire's Planning Officer and/or the Environmental Health Officer and/or Building Surveyor, their recommendations, any precedents or policies set by Council, and where the CEO does not agree with the recommendation from the above Officers, either seek further clarification before making a decision or refer the matter to Council.

Sub delegation permitted	YES – Shire of Gnowangerup Town Planning Scheme No 2 (11.3.1) (11.3.2)
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All delegations must be exercised in accordance with any relevant policies and procedures.

2.9 Public Health Act 2016

2.9.1 Public Health Act 2016 – Designate Authorised Officers

Date Adopted:	22 March 2017
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Power Enabling Delegation:

- Public Health Act 2016:
 - s.21 Enforcement agency may delegate

Power Enabling Sub-Delegation:

- Nil power of sub-delegation – to be review on Gazettal of the Public Health Regulations.

Power Delegated:

- Public Health Act 2016:
 - s.24 Designation of authorised officers

Description of Functions Delegated

Council delegates its authority and power to:

- Designate a person or class of persons as authorised officers:
 - for the purposes of the *Public Health Act 2016* or another specified Act; or
 - for the purposes of the specified provisions of this Act or another specified Act; or
 - for the purposes of the provisions of the *Public Health Act 2016* or another specified Act other than the specified provision of that Act [s.24(1)].

Subject to:

- The requirements of s.24(3), being that designated authorised officers may be either:
 - an environmental health officer or environmental health officers as a class; or
 - a person who is not an environmental health officer or a class of persons who are not environmental health officers; or
 - a mixture of the two.
- Compliance with any relevant conditions established by the Chief Health Officer under s.20 of the *Public Health Act 2016*.

Subject to:

- Keep a local government record as per the State Records Act 2000

2.9.2 Public Health Act 2016 & Health (Miscellaneous Provisions) Act 1911– Designate Authorised Officers

Date Adopted:	22 June 2022
Date Last Reviewed:	18 June 2025 17 June 2026

Delegate: Chief Executive Officer

Legislative Power

- Public Health Act 2016: s.312
- Health (Miscellaneous Provisions) Act 1911

Power Delegated:

- Public Health Act 2016:
 - Section 21(1)(b)(i)
- Health (Miscellaneous Provisions) Act 1911
 - Section 26

Description of Functions Delegated

Council delegates its authority and power to:

The Council delegates its authority and power pursuant to Section 21(1)(b)(i) of the *Public Health Act 2016* and Section 26 of the *Health (Miscellaneous Provisions) Act 1911* to the Chief Executive Officer to appoint authorized officers to exercise and discharge all or any of the powers and functions of the local government.

Subject to:

- (b) Keep a local government record as per the State Records Act 2000

2.9.3 Health (Asbestos) Regulations 1992– Appoint Authorised Officer

Date Adopted:	24 August 2022	Delegate: Chief Executive Officer
Date Last Reviewed:	18 June 2025 17 June 2026	
Legislative Power - Health (Asbestos) Regulations 1992: r.15D(5) & 15D(7) Infringement Notices - Criminal Procedure Act 2004 Part 2		Power Delegated: Health (Asbestos) Regulations 1992: r.15D(5) & 15D(7) Infringement Notices

Description of Functions Delegated

Council delegates authority and power to appoint persons to be an authorised officer or approved officer for the purposes of the *Criminal Procedure Act 2004 Part 2 [r. 15D(5)]*.

Subject to:

- (a) Keep a local government record as per the State Records Act 2000
- (b) Each person so appointed being issued with a certificate, badge or identity card identifying the officer as a person authorised to issue infringement notices [r.15D(6)].

3. Table of Amendments & Reviews

From 2019/2020

DATE	DECISION REFERENCE	AMENDMENT / REVIEW
12/2/2020	Ordinary Council Meeting 0220.06	Annual Review 19/20
28/10/2020	Ordinary Council Meeting 1020.121	Amendment 1.2.5 Expressions of Interest and Tenders for Goods & Services
26/5/2021	Ordinary Council Meeting 0521.59	Annual Review 20/21
22/6/2022	Ordinary Council Meeting 0622.55	Annual Review 20/22
24/8/2022	Ordinary Council Meeting 0822.96	Amendment 2.5.1 Food Act 2008 – Appoint Authorised Officers New delegation 2.9.3 Health (Asbestos) Regulations 1992 – Appoint Authorised Officer
26/7/2023	Ordinary Council Meeting 0723.5	Annual Review 22/23
26/06/2024	Ordinary Council Meeting 0624.43	Annual Review 23/24
11/12/2024	Ordinary Council Meeting 1224.109	Amendment 1.2.6 Payments from Municipal Fund and Trust Fund 1.2.9 Amending the Rate Records New delegation 1.2.22 Application of Regional Price Preference Policies
18/6/2025	Ordinary Council Meeting 0625.02	Annual Review 24/25
17/6/2026	Ordinary Council Meeting 0626.XX	Annual Review 25/26

All delegations must be exercised in accordance with any relevant policies and procedures.

Delegation Register

[Insert Local Government Name]

1. Local Government Act 1995 Delegations

1 Local Government Act 1995 Delegations

1.1 Council to Committees of Council

1.1.1 Audit, Risk and Improvement Committee

WALGA Note: {Delete prior to finalising the Register for Council adoption} This template delegation has been removed as at March 2026.

- The delegation of the power or duty of s.7.12A(2) of the Local Government Act 1995 is not required.*

*The Office of the Auditor General in consultation with the Department of Local Government, Industry Regulation and Safety have determined that the requirement to meet with the Auditor can be facilitated via the Audit, Risk and Improvement Committee, as **Acting Through** in accordance with s.5.45(2)(a) of the Local Government Act 1995.*

- The Local Government (Audit) Regulations 1996 were amended, effective 1 January 2026, and the duties and powers of s.7.12A(3) and (4) have been prescribed as functions of the Audit, Risk and Improvement Committee [r.16]. On this basis, these delegations are no longer appropriate.*

On this basis, a delegation to a Committee is no longer appropriate

11.4	LIST OF PAYMENTS MADE FROM THE MUNICIPAL FUND AND TRANSACTION CARD ACCOUNTS FOR THE PERIOD 1 TO 31 MAY 2026
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	9 June 2026
Business Unit:	Corporate and Community Services
Responsible Officer:	Thomas Gorman – Deputy CEO
Author:	Jo Eades – Finance Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- List of Payments for May 2026

PURPOSE OF THE REPORT

To provide Council with a list of payments processed in the month of May 2026

BACKGROUND

Nil

COMMENTS

The List of Payments for May 2026 covering the period 01/05/2026 to 31/05/2026 is as follows:

FUND	Amount
Municipal Fund - EFT 23649 - 23844	\$714,381.34
Municipal Fund - Direct Debits	\$128,983.43
Credit Card	\$4,021.43
TOTAL	\$847,386.20

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996

12. *Payments from municipal fund or trust fund, restrictions on making*

- (1) *A payment may only be made from the municipal fund or the trust fund —*
 - (a) *if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or*
 - (b) *otherwise, if the payment is authorised in advance by a resolution of the council.*

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

- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*
- (a) *the payee's name; and*
 - (b) *the amount of the payment; and*
 - (c) *the date of the payment; and*
 - (d) *sufficient information to identify the transaction.*

POLICY IMPLICATIONS

Purchasing Policy 4.1

Corporate Credit Card Policy 4.4

FINANCIAL IMPLICATIONS

All payments are in line with the Adopted Budget or have been approved by Council as a Budget Amendment.

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

Theme	4.	Leadership and Governance
Strategy	4.2	An efficient and effective organisation, providing appropriate services to our community
Activity	4.2.2	Ensure strong financial management through effective planning

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

Risk description	Not to endorse the officer's recommendation
Primary Strategic Risk Category	Financial Sustainability
Primary Strategic Risk Category Description	Inability to maintain service and infrastructure levels for the Shire
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Unlikely

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

That Council notes the May 2026 of Payments as per the Officer's Recommendation

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

MOVED: Cr R Kiddle

SECONDED: Cr J Hemley

0626.05 That Council:

Notes the payment of accounts for May 2026 consisting of:

EFT23845-EFT23933... totalling \$714,381.34;

Superannuation and Direct Deposits totalling \$128,983.43; and

Corporate Credit Card totalling \$4,021.43

UNANIMOUSLY CARRIED BY: 7/0

**FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O'Meehan,
Cr J Hemley, Cr R Kiddle**

AGAINST: Nil

SHIRE OF GNOWANGERUP

LIST OF PAYMENTS - MAY 2026

Chq/EFT	Name	Amount	Date
DD8090.1	BENDIGO COMMUNITY BANK	\$ 42.42	01/05/2026
DD8090.5	HOUSING AUTHORITY	\$ 610.00	01/05/2026
DD8090.6	DEPARTMENT OF TRANSPORT	\$ 357.90	01/05/2026
DD8090.7	BENDIGO COMMUNITY BANK	\$ 586.68	04/05/2026
DD8090.8	DEPARTMENT OF TRANSPORT	\$ 26,235.10	04/05/2026
DD8079.1	AWARE SUPER	\$ 12,194.00	06/05/2026
DD8079.10	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	\$ 2,138.89	06/05/2026
DD8079.11	AUSTRALIAN SUPER	\$ 3,198.24	06/05/2026
DD8079.12	ANZ SMART CHOICE SUPER	\$ 748.89	06/05/2026
DD8079.13	THE TRUSTEE FOR MLC SUPER FUND	\$ 127.44	06/05/2026
DD8079.14	REST SUPERANNUATION	\$ 49.96	06/05/2026
DD8079.15	AUSTRALIAN RETIREMENT TRUST	\$ 274.79	06/05/2026
DD8079.16	ACCLAIM WEALTH	\$ 190.26	06/05/2026

Chq/EFT	Name	Amount	Date
DD8079.2	FORMULAE 1 PTY LTD ATF THE ISAIAH4110 SUPERANNUATION FUND	\$ 496.66	06/05/2026
DD8079.3	AMP LTD T/A SIGNATURE SUPER	\$ 27.80	06/05/2026
DD8079.4	PANORAMA SUPERANNUATION FUND	\$ 432.90	06/05/2026
DD8079.5	CBUS	\$ 2,158.92	06/05/2026
DD8079.6	MERCER SUPER FUND	\$ 462.11	06/05/2026
DD8079.7	PRIME SUPER	\$ 395.33	06/05/2026
DD8079.8	WALGS PLAN	\$ 151.61	06/05/2026
DD8079.9	CARE SUPER	\$ 1,552.56	06/05/2026
DD8090.2	DEPARTMENT OF TRANSPORT	\$ 1,237.00	06/05/2026
DD8090.3	BENDIGO COMMUNITY BANK	\$ 7.95	07/05/2026
DD8090.4	DEPARTMENT OF TRANSPORT	\$ 867.65	07/05/2026
DD8094.1	HOUSING AUTHORITY	\$ 210.00	08/05/2026
DD8094.2	BENDIGO COMMUNITY BANK	\$ 4.00	08/05/2026
DD8094.3	DEPARTMENT OF TRANSPORT	\$ 8,845.00	08/05/2026

Chq/EFT	Name	Amount	Date
DD8094.4	SYNERGY	\$ 1,348.36	11/05/2026
DD8094.5	DEPARTMENT OF TRANSPORT	\$ 5,602.20	11/05/2026
DD8094.6	FINRENT PTY LTD	\$ 320.99	11/05/2026
DD8094.7	DEPARTMENT OF TRANSPORT	\$ 1,312.80	12/05/2026
DD8104.1	DEPARTMENT OF TRANSPORT	\$ 1,116.85	13/05/2026
DD8097.1	TELSTRA	\$ 377.90	14/05/2026
DD8098.1	BENDIGO COMMUNITY BANK	\$ 4,021.43	14/05/2026
DD8104.11	BENDIGO COMMUNITY BANK	\$ 11.80	14/05/2026
DD8104.12	DEPARTMENT OF TRANSPORT	\$ 232.05	14/05/2026
EFT23845	ABA SECURITY	\$ 1,025.35	14/05/2026
EFT23846	ADMIN SOCIAL CLUB	\$ 140.00	14/05/2026
EFT23847	AIR LIQUIDE	\$ 127.52	14/05/2026
EFT23848	ALBANY LOCK & SECURITY	\$ 201.78	14/05/2026
EFT23849	ALEXANDER EDGAR MARTIN	\$ 141.15	14/05/2026

Chq/EFT	Name	Amount	Date
EFT23850	ASCENTIVE PTY LTD	\$ 12,318.61	14/05/2026
EFT23851	AUSTRALIA POST	\$ 238.78	14/05/2026
EFT23852	BEST OFFICE SYSTEMS	\$ 73.14	14/05/2026
EFT23853	BGL SOLUTIONS	\$ 13,579.18	14/05/2026
EFT23854	BLACK AND GOLD SOCIAL CLUB	\$ 110.00	14/05/2026
EFT23855	BOOEASY AUSTRALIA PTY LTD	\$ 342.81	14/05/2026
EFT23856	BUNNINGS ALBANY	\$ 246.72	14/05/2026
EFT23857	CASSANDRA BEECK	\$ 1,480.00	14/05/2026
EFT23858	CIARA MARY NALTY	\$ 1,200.00	14/05/2026
EFT23859	CLAASS FABRICATION	\$ 660.00	14/05/2026
EFT23860	CORSIGN WA	\$ 2,032.25	14/05/2026
EFT23861	CREATIVE CHAMELEON	\$ 1,265.00	14/05/2026
EFT23862	DELTA AGRIBUSINESS WA PTY LTD	\$ 1,600.00	14/05/2026
EFT23863	DOWN SOUTH CREATIVE	\$ 15,243.80	14/05/2026

Chq/EFT	Name	Amount	Date
EFT23864	FOOT PRINT (WA) PTY LTD	\$ 198.00	14/05/2026
EFT23865	GNOWANGERUP COMMUNITY RESOURCE CENTRE	\$ 1,779.98	14/05/2026
EFT23866	GNOWANGERUP FUEL SUPPLIES	\$ 2,005.75	14/05/2026
EFT23867	GNOWANGERUP IGA	\$ 167.15	14/05/2026
EFT23868	GNP HARDWARE	\$ 10,574.21	14/05/2026
EFT23869	HIGHDENUP FARMS	\$ 55,000.00	14/05/2026
EFT23870	HIMAC ATTACHMENTS	\$ 1,924.56	14/05/2026
EFT23871	HOWSON TECHNICAL	\$ 1,356.30	14/05/2026
EFT23872	JANINE MAREE THORNTON - THE SOUL VAN	\$ 600.00	14/05/2026
EFT23873	LG CONSULTING SOLUTIONS	\$ 1,844.37	14/05/2026
EFT23874	LGRCEU	\$ 168.00	14/05/2026
EFT23875	LIVINGSTON MEDICAL	\$ 23,466.67	14/05/2026
EFT23876	LO-GO APPOINTMENTS	\$ 481.12	14/05/2026
EFT23877	MCLEODS LAWYERS PTY LTD	\$ 2,201.80	14/05/2026

Chq/EFT	Name	Amount	Date
EFT23878	MESSAGEMEDIA	\$ 1,579.12	14/05/2026
EFT23879	MICK NORMAN SURVEYING	\$ 1,072.50	14/05/2026
EFT23880	MOORE AUSTRLIA (WA) PTY LTD	\$ 11,372.05	14/05/2026
EFT23881	OFFICEWORKS	\$ 1,714.85	14/05/2026
EFT23882	ONGERUP FARM SUPPLIES	\$ 5.00	14/05/2026
EFT23883	ONGERUP TYRES & AUTOMOTIVE	\$ 9.50	14/05/2026
EFT23884	QHSE INTEGRATED SOLUTIONS PTY LTD	\$ 603.90	14/05/2026
EFT23885	RICKY JON MILLER	\$ 17.60	14/05/2026
EFT23886	ROAST AND BREW	\$ 144.00	14/05/2026
EFT23887	SHANE WALLWORK	\$ 1,305.00	14/05/2026
EFT23888	SOLUTIONS IT	\$ 15,346.10	14/05/2026
EFT23889	SOS OFFICE EQUIPMENT	\$ 967.50	14/05/2026
EFT23890	SOUTH REGIONAL TAFE	\$ 189.00	14/05/2026
EFT23891	STUART FRASER DRUMMOND	\$ 332.61	14/05/2026

Chq/EFT	Name	Amount	Date
EFT23892	TEAM GLOBAL EXPRESS PTY LTD	\$ 91.85	14/05/2026
EFT23893	THRIVING FUTURES CO PTY LTD	\$ 2,857.80	14/05/2026
EFT23894	TRABS CONSTRUCTION PTY LTD T/A RANBUILD GREAT SOUTHERN	\$ 25,183.00	14/05/2026
EFT23895	WA CONTRACT RANGER SERVICES	\$ 2,541.00	14/05/2026
EFT23896	WESTRAC EQUIPMENT PTY LTD	\$ 664.70	14/05/2026
DD8104.13	SYNERGY	\$ 503.26	15/05/2026
DD8104.14	HOUSING AUTHORITY	\$ 610.00	15/05/2026
DD8104.2	WATER CORPORATION	\$ 734.92	15/05/2026
DD8104.3	DEPARTMENT OF TRANSPORT	\$ 2,200.45	15/05/2026
DD8104.4	DEPARTMENT OF TRANSPORT	\$ 634.00	18/05/2026
DD8104.5	BENDIGO COMMUNITY BANK	\$ 4.00	19/05/2026
DD8104.6	WATER CORPORATION	\$ 725.89	19/05/2026
DD8104.7	DEPARTMENT OF TRANSPORT	\$ 287.35	19/05/2026
DD8102.1	AWARE SUPER	\$ 11,966.59	20/05/2026

Chq/EFT	Name	Amount	Date
DD8102.10	ANZ SMART CHOICE SUPER	\$ 762.14	20/05/2026
DD8102.11	THE TRUSTEE FOR MLC SUPER FUND	\$ 120.96	20/05/2026
DD8102.12	REST SUPERANNUATION	\$ 99.92	20/05/2026
DD8102.13	AUSTRALIAN RETIREMENT TRUST	\$ 321.03	20/05/2026
DD8102.14	ACCLAIM WEALTH	\$ 233.03	20/05/2026
DD8102.2	FORMULAE 1 PTY LTD ATF THE ISAIAH4110 SUPERANNUATION FUND	\$ 362.56	20/05/2026
DD8102.3	PANORAMA SUPERANNUATION FUND	\$ 245.59	20/05/2026
DD8102.4	CBUS	\$ 2,176.15	20/05/2026
DD8102.5	MERCER SUPER FUND	\$ 461.54	20/05/2026
DD8102.6	WALGS PLAN	\$ 151.61	20/05/2026
DD8102.7	CARE SUPER	\$ 1,322.29	20/05/2026
DD8102.8	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	\$ 2,157.55	20/05/2026
DD8102.9	AUSTRALIAN SUPER	\$ 3,282.18	20/05/2026
DD8104.8	DEPARTMENT OF TRANSPORT	\$ 1,516.25	20/05/2026

Chq/EFT	Name	Amount	Date
DD8104.10	DEPARTMENT OF TRANSPORT	\$ 523.45	21/05/2026
DD8104.9	BENDIGO COMMUNITY BANK	\$ 7.65	21/05/2026
DD8111.1	HOUSING AUTHORITY	\$ 210.00	22/05/2026
DD8111.2	BENDIGO COMMUNITY BANK	\$ 4.00	22/05/2026
DD8111.3	DEPARTMENT OF TRANSPORT	\$ 814.80	22/05/2026
DD8111.4	DEPARTMENT OF TRANSPORT	\$ 1,632.85	25/05/2026
DD8111.5	DEPARTMENT OF TRANSPORT	\$ 14,370.70	26/05/2026
DD8113.2	DEPARTMENT OF TRANSPORT	\$ 167.80	27/05/2026
DD8113.1	SYNERGY	\$ 4,054.36	28/05/2026
DD8113.3	DEPARTMENT OF TRANSPORT	\$ 1,609.45	28/05/2026
DD8113.4	BENDIGO COMMUNITY BANK	\$ 5.55	28/05/2026
EFT23897	ADMIN SOCIAL CLUB	\$ 140.00	28/05/2026
EFT23898	AL CURNOW HYDRAULICS	\$ 2,826.57	28/05/2026
EFT23899	ALBANY STATIONERS	\$ 195.00	28/05/2026

Chq/EFT	Name	Amount	Date
EFT23900	AMPAC DEBT RECOVERY (WA) PTY LTD	\$ 1,683.00	28/05/2026
EFT23901	ANNA MARIA VAN ZYL	\$ 89.91	28/05/2026
EFT23902	ARMADILLO GROUP	\$ 3,955.51	28/05/2026
EFT23903	BLACK AND GOLD SOCIAL CLUB	\$ 100.00	28/05/2026
EFT23904	CASSANDRA BEECK	\$ 1,480.00	28/05/2026
EFT23905	CORSIGN WA	\$ 2,138.40	28/05/2026
EFT23906	D PALMER CORPORATION T/A NEXGEN CRUSHING AND SCREENING	\$ 944.20	28/05/2026
EFT23907	DELTA AGRIBUSINESS WA PTY LTD	\$ 1,600.00	28/05/2026
EFT23908	G&K TRUCK & 4X 4 PTY LTD	\$ 398.20	28/05/2026
EFT23909	GNOWANGERUP IGA	\$ 1,032.09	28/05/2026
EFT23910	GNOWANGERUP SPORTING COMPLEX	\$ 415.00	28/05/2026
EFT23911	GNP HARDWARE	\$ 383.87	28/05/2026
EFT23912	HOWSON TECHNICAL	\$ 2,986.50	28/05/2026
EFT23913	JERRAMUNGUP ELECTRICAL SERVICE	\$ 1,038.73	28/05/2026

Chq/EFT	Name	Amount	Date
EFT23914	LANDGATE	\$ 53.30	28/05/2026
EFT23915	LGRCEU	\$ 168.00	28/05/2026
EFT23916	LO-GO APPOINTMENTS	\$ 499.53	28/05/2026
EFT23917	MCINTOSH & SON	\$ 1,925.00	28/05/2026
EFT23918	MOORE AUSTRLIA (WA) PTY LTD	\$ 3,025.00	28/05/2026
EFT23919	ONGERUP TYRES & AUTOMOTIVE	\$ 1,105.00	28/05/2026
EFT23920	PENNY MAREE WELLS	\$ 541.10	28/05/2026
EFT23921	SHIRE OF JERRAMUNGUP	\$ 250.00	28/05/2026
EFT23922	SOCCER SENSATIONS	\$ 3,800.00	28/05/2026
EFT23923	SOLUTIONS IT	\$ 1,474.00	28/05/2026
EFT23924	SOS OFFICE EQUIPMENT	\$ 1,106.19	28/05/2026
EFT23925	SOUTH WEST EARTHMOVING WA PTY LTD	\$ 430,601.78	28/05/2026
EFT23926	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	\$ 2,360.00	28/05/2026
EFT23927	STONE BROTHERS FAMILY TRUST	\$ 19,786.80	28/05/2026

Chq/EFT	Name	Amount	Date
EFT23928	STUART FRASER DRUMMOND	\$ 235.19	28/05/2026
EFT23929	TEAM GLOBAL EXPRESS PTY LTD	\$ 150.39	28/05/2026
EFT23930	TROPICAL SHADE N SAILS	\$ 3,333.00	28/05/2026
EFT23931	WA CONTRACT RANGER SERVICES	\$ 2,310.00	28/05/2026
EFT23932	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	\$ 360.00	28/05/2026
EFT23933	WILSONS SIGN SOLUTIONS	\$ 99.00	28/05/2026
DD8113.5	HOUSING AUTHORITY	\$ 610.00	29/05/2026
DD8113.6	BENDIGO COMMUNITY BANK	\$ 4.00	29/05/2026
DD8113.7	DEPARTMENT OF TRANSPORT	\$ 162.55	29/05/2026
		\$ 847,386.20	

BREAKDOWN OF CREDIT CARD EXPENDITURE		BENDIGO COMMUNITY BANK - CREDIT CARD
Credit	International bank fee	-\$1.20
Refund	DWER Water	-\$165.00
Freelancr	Wild Gravel Website Refresh	\$25.30

Chq/EFT	Name	Amount	Date
	Freelancr	Wild Gravel Website Refresh	\$151.79
	Data Sign Spot	Subscription for UMB Operating System	\$467.93
	Woolworths	Closure Pool Party	\$63.45
	Woolworths	Closure Pool Party	\$152.80
	DWER	Waste Control Application	\$555.00
	Shell	Fuel for Fleet	\$76.71
	Ampol	Fuel for Fleet	\$86.29
	EG Group	Fuel for Fleet	\$48.51
	Caltex	Fuel for Fleet	\$85.21
	Australia Post	Parcel Packaging Prepaid - Inter Library	\$322.24
	WALGA Events	Attendance to Emergency	\$180.00
	Starlink	Caravan Park Internet	\$139.00
	Starlink	CEO Home Internet	\$139.00
	Starlink	Standby mode - Pool Internet	\$8.50
	Shire of Gnowangerup	Plate Remake	\$52.10
	Shire of Gnowangerup	Change of plate GN.0089 to 1IRO661	\$32.00

Chq/EFT	Name	Amount	Date
	Ampol	Fuel for Fleet	\$109.46
	Australia Post	Working With Children Check - Tara Pursell	\$87.00
		Credit interest adjustment	-\$0.90
		Credit interest adjustment	-\$0.99
	Humanitix	Tickets - Festival of Doing - Stuart	\$665.70
	Starlink	Activating Pool Internet	\$52.34
	Starlink	Activating Pool Internet	\$49.40
	Vibe	Fuel for Fleet	\$83.79
	DWER	additional fee for Waste licence	\$105.00
	Starlink	Home Internet DCEO	\$139.00
	Canva	Canva Pro Yearly subscription	\$165.00
	Starlink	Home Internet EMIA	\$139.00
		Card fee x2	\$8.00
			\$4,021.43
EFT23716		GNOWANGERUP FUEL SUPPLIES	\$ 2,670.39

Chq/EFT	Name	Amount	Date
	Card 118 – GN.00	CHIEF EXECUTIVE OFFICER	\$ 81.93
	Card 119 – GN.001	DEPUTY CHIEF EXECUTIVE OFFICER	\$ 159.34
	Card 120 – GN.002	POOL VEHICLE	\$ 110.04
	Card 612 1IHK617	COMMUNITY & ECONOMIC DEVELOPMENT	\$ 658.71
	Card 120 - GN.006	DR VEHICLE	
	Card 121 – BFB1	BUSHFIRE BRIGADE	
	Card 122 – BFB2	BUSHFIRE BRIGADE	\$ -
	Card 123 – P6000	DEPOT - SMALL PLANT	\$ -
	Card 124 – A6000	ADMIN OFFICE ADDITIONAL CARD	
	CARD - ISUZU	COMMUNITY & ECONOMIC DEVELOPMENT MANAGER	
	Card 410 - Depot	DEPOT ADDITIONAL CARD	
	Truck	GNOWANGERUP SES	\$ 104.44

Chq/EFT	Name	Amount	Date
	Troopy	GNOWANGERUP SES	\$ 891.29
	Card 67 - GNOSES	TRUCK	\$ -
	Card 68 - GNOSES	UTE	\$ -
	Card 69 - GNOSES	ULP	\$ -
			\$ 2,005.75

11.5	MAY 2026 MONTHLY FINANCIAL STATEMENTS
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	2 nd June 2026
Business Unit:	Corporate and Community Services
Responsible Officer:	Thomas Gorman – Deputy Chief Executive Officer
Author:	Stephanie Karafilis - SFO
Disclosure of Interest:	Nil

ATTACHMENTS

May 2026 Monthly Financial Report ending 31st May 2026

PURPOSE OF THE REPORT

For Council to receive the May 2026 Monthly Financial Report for the period of 1st May to 31st May 2026.

BACKGROUND

Regulation 34 & 35 of the *Local Government (Financial Management) Regulations 1996* require a monthly statement of financial activity, monthly statement of financial position and explanation of material variance to be presented to Council.

The report must be presented at an ordinary meeting of council within two months after the end of the month to which the statement relates. Regulations prescribe the information to be contained in the report.

The Monthly Financial Report has been compiled to comply with the *Local Government (Financial Management) Regulations 1995*, associated regulations, and to the extent they are not inconsistent with the *Local Government (Financial Management) Regulations 1995* and the Australian Accounting Standards.

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, Council has adopted on 30th July 2025 the annual material variance threshold of \$10,000 or 10% for reporting budget variances within monthly financial reporting for the 2025/26 financial year.

COMMENTS

The Monthly Financial Report for the period ending 31st May 2026 are attached to include the following as required by legislation:

- Statement of Financial Activity
- Statement of Financial Position
- Note 1 – Basis for Preparation and Significant Accounting Policies
- Note 2 - Statement of Financial Activity Information; and
- Note 3 – Explanation of Material Variances.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996

Financial activity statement required each month (Act s.6.4)

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the relevant month in the following detail –
 - (a) Annual budget estimates, considering any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) Budget estimates to the end of the relevant month; and
 - (c) Actual amounts of expenditure, revenue, and income to the end of the relevant month; and
 - (d) Material variance between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) The net current assets at the end of the relevant month and a note containing a summary explaining composition of the net current assets.
- (4) A statement of financial activity, and any accompanying documents referred to in sub regulation (2), are to be –
 - (a) presented at an ordinary meeting of council within 2 months after the end of the relevant month; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS, to be used in statements of financial activity for reporting material variances.

35 Financial position statement required each month

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month and –
 - (a) The financial position of the local government as at the last day of the previous financial year; or
 - (b) If the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be –
 - (a) Presented at an ordinary meeting of council within 2 months of the end of the previous month; and
 - (b) Recorded in the minutes of meeting at which it is presented.

POLICY IMPLICATIONS

There is no known policy implications associated with this item.

FINANCIAL IMPLICATIONS

The presentation of these monthly financial reports provides Council with regular updates regarding the status of the financial position and assists to comply with the *Local Government Act 1995* and associated regulations.

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Our Organisation

Community Priority:

Forward planning and implementation of plans to achieve strategic priorities.

Action: Performance against commitments made.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

This item has been evaluated against the current Council approved Risk Management Register.

Risk description	Not to endorse the officer's recommendation
Primary Strategic Risk Category	Financial Sustainability
Primary Strategic Risk Category Description	Inability to maintain service and infrastructure levels for the Shire
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Unlikely

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

The presentation of the Monthly Financial Statements is a legislative requirement that is presented as a standard item in the Ordinary Council Meeting (OCM) Agenda.

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

MOVED: Cr R O'Meehan

SECONDED: Cr R Kiddle

0626.06 That Council:

- 1. Receives the Monthly Financial Statements for the month of May 2026.**

UNANIMOUSLY CARRIED BY: 7/0

FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O'Meehan,
Cr J Hemley, Cr R Kiddle

AGAINST: Nil

12 June 2026

David Nicholson
Chief Executive Officer
Shire of Gnowangerup
28 Yougenup Road
GNOWANGERUP WA 6335

Dear David

COMPILATION REPORT TO SHIRE OF GNOWANGERUP

We have compiled the accompanying special purpose financial report of Shire of Gnowangerup which comprise the statement of financial position as at 31 May 2026, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information of Shire of Gnowangerup as at 31 May 2026 and for the period then ended based on the records of the Shire of Gnowangerup.

THE RESPONSIBILITY OF SHIRE OF GNOWANGERUP

The CEO of Shire of Gnowangerup is solely responsible for information contained in the special purpose financial report and supplementary information, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial report was prepared.

OUR RESPONSIBILITY

On the basis of information provided by Shire of Gnowangerup we have compiled the accompanying special purpose financial report in accordance with the requirements of *APES 315 Compilation of Financial Information* and the *Local Government Act 1995*, associated regulations and to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial report except for the matters of non-compliance with the basis of preparation identified with Note 1 of the financial report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Supplementary information attached to the financial report has been extracted from the records of Shire of Gnowangerup and information presented in the special purpose financial report.

ASSURANCE DISCLAIMER

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial report was compiled exclusively for the benefit of Shire of Gnowangerup who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, the special purpose financial report may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial report.



Russell Barnes
Director
Moore Australia (WA) Pty Ltd

SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 May 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

	Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		5,346,719	5,346,719	5,354,845	8,126	0.15%	
Grants, subsidies and contributions		2,090,005	2,079,119	1,712,719	(366,400)	(17.62%)	▼
Fees and charges		515,280	489,973	556,383	66,410	13.55%	▲
Interest revenue		217,816	192,836	234,802	41,966	21.76%	▲
Other revenue		281,022	273,384	273,096	(288)	(0.11%)	
Profit on asset disposals		62,569	62,569	89,991	27,422	43.83%	▲
		8,513,411	8,444,600	8,221,836	(222,764)	(2.64%)	
Expenditure from operating activities							
Employee costs		(4,137,858)	(3,824,174)	(3,272,499)	551,675	14.43%	▲
Materials and contracts		(4,580,685)	(4,152,267)	(2,813,128)	1,339,139	32.25%	▲
Utility charges		(169,944)	(135,791)	(114,800)	20,991	15.46%	▲
Depreciation		(4,592,489)	(4,209,458)	(4,202,764)	6,694	0.16%	
Finance costs		(7,052)	(5,846)	(5,754)	92	1.57%	
Insurance		(240,644)	(240,644)	(236,226)	4,418	1.84%	
Other expenditure		(358,020)	(251,516)	(215,366)	36,150	14.37%	▲
Loss on asset disposals		(13,245)	(13,245)	(4,085)	9,160	69.16%	▲
		(14,099,937)	(12,832,941)	(10,864,622)	1,968,319	15.34%	
Non cash amounts excluded from operating activities	2(c)	4,543,165	4,160,134	4,116,858	(43,276)	(1.04%)	▼
Amount attributable to operating activities		(1,043,361)	(228,207)	1,474,072	1,702,279	745.94%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		3,461,777	2,011,777	1,659,584	(352,193)	(17.51%)	▼
Proceeds from disposal of assets		315,035	315,035	188,528	(126,507)	(40.16%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		15,183	15,183	15,183	0	0.00%	
		3,791,995	2,341,995	1,863,295	(478,700)	(20.44%)	
Outflows from investing activities							
Payments for property, plant and equipment		(1,553,766)	(1,553,766)	(1,303,867)	249,899	16.08%	▲
Payments for construction of infrastructure		(4,313,590)	(4,285,666)	(2,590,967)	1,694,699	39.54%	▲
		(5,867,356)	(5,839,432)	(3,894,834)	1,944,598	33.30%	
Amount attributable to investing activities		(2,075,361)	(3,497,437)	(2,031,539)	1,465,898	41.91%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		220,174	99,253	99,253	0	0.00%	
		220,174	99,253	99,253	0	0.00%	
Outflows from financing activities							
Payments for principal portion of lease liabilities		(377)	(377)	(377)	0	0.00%	
Repayment of borrowings		(102,089)	(91,186)	(91,186)	0	0.00%	
Transfer to reserves		(364,108)	(163,847)	(163,847)	0	0.00%	
		(466,574)	(255,410)	(255,410)	0	0.00%	
Amount attributable to financing activities		(246,400)	(156,157)	(156,157)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	3,365,122	3,365,122	3,365,122	0	0.00%	
Amount attributable to operating activities		(1,043,361)	(228,207)	1,474,072	1,702,279	745.94%	▲
Amount attributable to investing activities		(2,075,361)	(3,497,437)	(2,031,539)	1,465,898	41.91%	▲
Amount attributable to financing activities		(246,400)	(156,157)	(156,157)	0	0.00%	
Surplus or deficit after imposition of general rates		0	(516,679)	2,651,498	3,168,177	613.18%	▲

KEY INFORMATION

- ▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2026

	Actual 30 June 2025	Actual as at 31 May 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	7,599,442	6,538,653
Trade and other receivables	308,728	942,479
Other financial assets	15,184	0
Inventories	21,307	35,433
Contract assets	109,277	0
Other assets	39,213	0
TOTAL CURRENT ASSETS	8,093,151	7,516,565
NON-CURRENT ASSETS		
Trade and other receivables	135,150	135,150
Other financial assets	87,281	87,281
Property, plant and equipment	32,986,789	33,058,290
Infrastructure	136,755,667	136,273,614
TOTAL NON-CURRENT ASSETS	169,964,887	169,554,335
TOTAL ASSETS	178,058,038	177,070,900
CURRENT LIABILITIES		
Trade and other payables	440,347	397,705
Other liabilities	965,314	1,091,072
Lease liabilities	409	0
Borrowings	102,088	10,902
Employee related provisions	332,440	336,952
TOTAL CURRENT LIABILITIES	1,840,598	1,836,631
NON-CURRENT LIABILITIES		
Borrowings	222,599	222,599
Employee related provisions	44,892	44,892
TOTAL NON-CURRENT LIABILITIES	267,491	267,491
TOTAL LIABILITIES	2,108,089	2,104,122
NET ASSETS	175,949,949	174,966,778
EQUITY		
Retained surplus	42,170,396	41,122,631
Reserve accounts	2,974,744	3,039,338
Revaluation surplus	130,804,809	130,804,809
TOTAL EQUITY	175,949,949	174,966,778

This statement is to be read in conjunction with the accompanying notes.

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 June 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF GNOWANGERUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 May 2026
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	7,599,442	7,599,442	6,538,653
Trade and other receivables	308,728	308,728	942,479
Other financial assets	15,184	15,184	0
Inventories	21,307	21,307	35,433
Contract assets	109,277	109,277	0
Other assets	39,213	39,213	0
	8,093,151	8,093,151	7,516,565
Less: current liabilities			
Trade and other payables	(440,347)	(440,347)	(397,705)
Other liabilities	(965,314)	(965,314)	(1,091,072)
Lease liabilities	(377)	(409)	0
Borrowings	(102,088)	(102,088)	(10,902)
Employee related provisions	(332,440)	(332,440)	(336,952)
	(1,840,566)	(1,840,598)	(1,836,631)
Net current assets	6,252,585	6,252,553	5,679,934
Less: Total adjustments to net current assets	2(b) (2,887,463)	(2,887,431)	(3,028,436)
Closing funding surplus / (deficit)	3,365,122	3,365,122	2,651,498

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(2,974,744)	(2,974,744)	(3,039,338)
Less: Financial assets at amortised cost - self supporting loans	(15,184)	(15,184)	0
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	377	409	0
- Current portion of borrowings	102,088	102,088	10,902
Total adjustments to net current assets	2(a) (2,887,463)	(2,887,431)	(3,028,436)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2026	YTD Budget Estimates 31 May 2026	YTD Actual 31 May 2026
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(62,569)	(62,569)	(89,991)
Add: Loss on asset disposals	13,245	13,245	4,085
Add: Depreciation	4,592,489	4,209,458	4,202,764
Total non-cash amounts excluded from operating activities	4,543,165	4,160,134	4,116,858

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF GNOWANGERUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$20,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(366,400)	(17.62%)	▼
Further funding not yet received for Other Fire Prevention - Mitigation Activity. Community Engagement and recreation & sport - Grants held as contract liability until expenditure occurs.		Timing	
Fees and charges	66,410	13.55%	▲
Reimbursements from GROH housing rentals and fire prevention fines lower than YTD budget.		Timing	
Chalet rental income and town planning applications higher than budget.		Permanent	
Interest revenue	41,966	21.76%	▲
Interest earnings on investment and reserve funds, penalty interest earnings higher than expected.		Permanent	
Profit on asset disposals	27,422	43.83%	▲
Plant disposals - refer to note 6.		Timing	
Expenditure from operating activities			
Employee costs	551,675	14.43%	▲
Some employment positions are vacant.		Timing	
Road maintenance, fleet maintenance, superannuation community development and corporate & community YTD actual lower than YTD budget.		Timing	
PWO annual leave and governance & strategy YTD actual higher than YTD budget.		Permanent	
Materials and contracts	1,339,139	32.25%	▲
Election expenses, legal costs, audit fees, valuation costs FV, hazard reductions, refuse collection, community youth engagement, recreation programs funded, depot building maintenance, road maintenance, IT costs & support and S&G consulting expenses YTD actual lower than YTD budget.		Timing	
Fuels & oils, refuse site management, Pallinup Bridge over budget.		Permanent	
Utility charges	20,991	15.46%	▲
Gnowangerup swimming pool, street lights and standpipe YTD actual lower than YTD budget.		Timing	
Other expenditure	36,150	14.37%	▲
Conference expenses, donations & community grants YTD actual lower than YTD budget.			
Loss on asset disposals	9,160	69.16%	▲
John Deere backhoe disposal not yet occurred - refer to note 6.		Timing	
Non cash amounts excluded from operating activities	(43,276)	(1.04%)	▼
Fixed asset depreciation and disposals.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(352,193)	(17.51%)	▼
Proceeds from capital grant relating to LRCI received more than budget.		Permanent	
RRG, R2R, Toompup/Magitup Dam and Secondary Freight grants held as capital grant liability until expenditure occurs.		Timing	
Ongerup fire shed funding not yet received.		Timing	
Proceeds from disposal of assets	(126,507)	(40.16%)	▼
Some plant disposals have not yet occurred.			
Outflows from investing activities			
Payments for property, plant and equipment	249,899	16.08%	▲
Quinn Street precinct development, Ongerup fire station, Whitehead Road housing and the economic development strategy YTD actuals lower than YTD budget.		Timing	
Pool banner mesh fence higher than budget.		Permanent	
Plant trailer low loader and emulsion sprayer & trailer YTD actual lower than YTD budget.		Timing	
Payments for construction of infrastructure	1,694,699	39.54%	▲
RRG and R2R road works, secondary freight network, waste water ponds, Magitup Dam, other sport & rec expenditure lower than YTD budget.		Timing	
Council funded roads program and footbridge construction higher than budget.		Permanent	
Surplus or deficit after imposition of general rates	3,168,177	613.18%	▲

SHIRE OF GNOWANGERUP

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.37 M	\$3.37 M	\$3.37 M	\$0.00 M
Closing	\$0.00 M	(\$0.52 M)	\$2.65 M	\$3.17 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$6.54 M	% of total
Unrestricted Cash	\$3.50 M	53.5%
Restricted Cash	\$3.04 M	46.5%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.40 M	% Outstanding
Trade Payables	\$0.13 M	
0 to 30 Days		98.8%
Over 30 Days		1.2%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$0.64 M	% Collected
Rates Receivable	\$0.30 M	90.5%
Trade Receivable	\$0.64 M	
Over 30 Days		11.5%
Over 90 Days		0.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.04 M)	(\$0.23 M)	\$1.47 M	\$1.70 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$5.35 M	
	YTD Budget	0.2%

Grants and Contributions		
	YTD Actual	% Variance
	\$1.71 M	
	YTD Budget	(17.6%)

Refer to 13 - Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$0.56 M	
	YTD Budget	13.6%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.08 M)	(\$3.50 M)	(\$2.03 M)	\$1.47 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$0.19 M	
	Amended Budget	(40.2%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$2.59 M	
	Amended Budget	(39.9%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$1.66 M	
	Amended Budget	(52.1%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.25 M)	(\$0.16 M)	(\$0.16 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.09 M)
Interest expense	(\$0.01 M)
Principal due	\$0.23 M

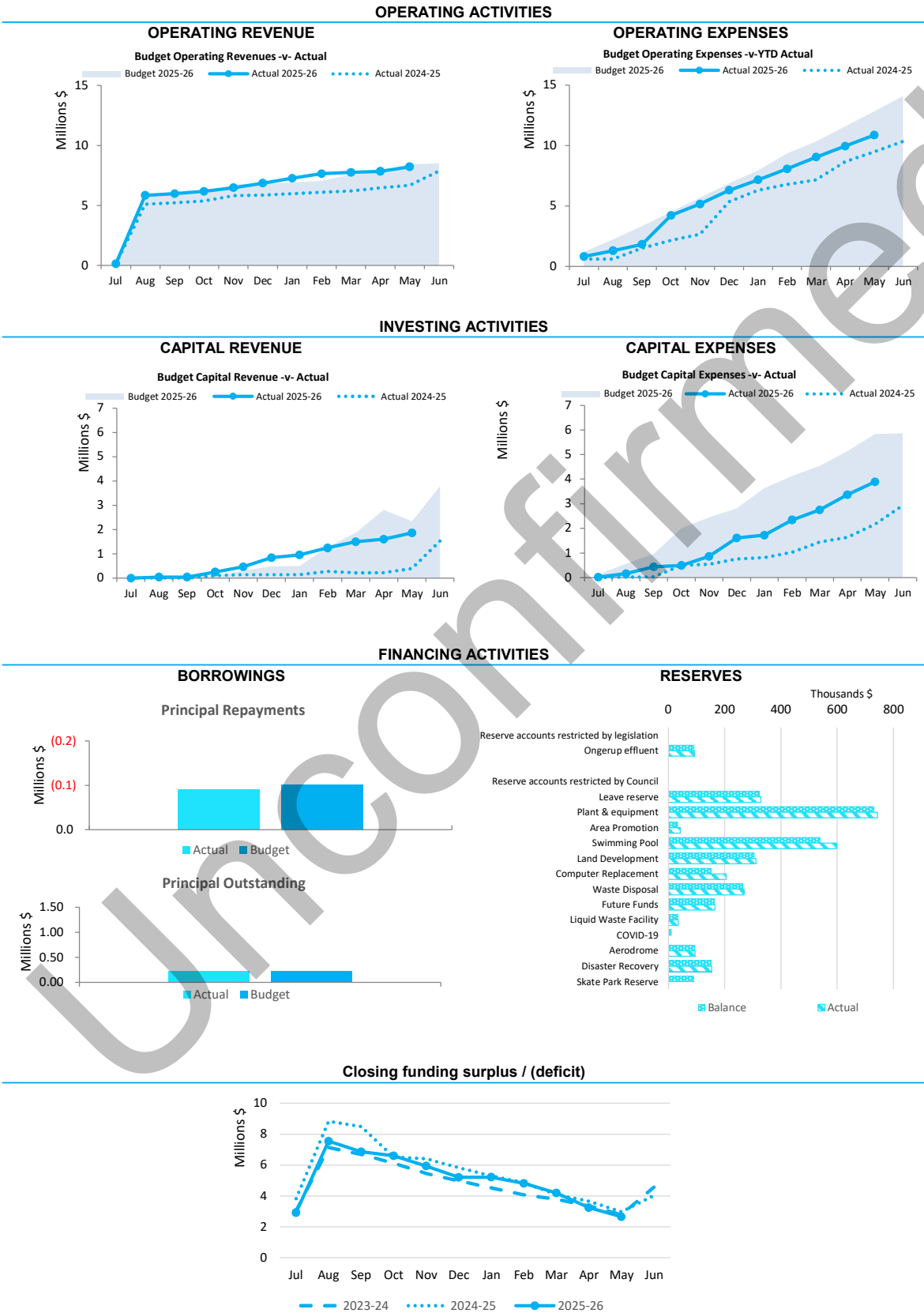
Refer to 10 - Borrowings

Reserves	
Reserves balance	\$3.04 M
Net Movement	\$0.06 M

Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.
Public Minutes Ordinary Council Meeting 17 June 2026

2 KEY INFORMATION - GRAPHICAL



INVESTING ACTIVITIES

CAPITAL REVENUE

Budget Capital Revenue -v- Actual

CAPITAL EXPENSES

Budget Capital Expenses -v- Actual

FINANCING ACTIVITIES

BORROWINGS

Principal Repayments

Principal Outstanding

RESERVES

Closing funding surplus / (deficit)

This information is to be read in conjunction with the accompanying Financial Statements and Notes.
Public Minutes
Ordinary Council Meeting 17 June 2026

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Municipal Fund Bank - Bendigo	Cash and cash equivalents	693,401	0	693,401	Bendigo	Variable	NA
Petty Cash	Cash and cash equivalents	600	0	600	Cash on hand	NA	NA
Reserve Fund Bank	Cash and cash equivalents	0	2,100,000	2,100,000	Bendigo	4.80%	Aug-26
Municipal Fund Bank - Investments	Cash and cash equivalents	300,000	0	300,000	Bendigo	1.25%	Jun-26
Reserve Fund Bank	Cash and cash equivalents	0	800,000	800,000	Bendigo	4.65%	Jul-26
Municipal Fund Bank - Investments	Cash and cash equivalents	300,000	0	300,000	Bendigo	4.10%	Jun-26
Municipal Fund Bank - Investments	Cash and cash equivalents	705,314	0	705,314	WATC	4.30%	At call
Municipal Fund Bank - Investments	Cash and cash equivalents	1,500,000	0	1,500,000	Bendigo	4.65%	Aug-26
Reserve Fund Bank	Cash and cash equivalents	0	139,338	139,338	Bendigo	NA	At call
Total		3,499,315	3,039,338	6,538,653			
Comprising							
Cash and cash equivalents		3,499,315	3,039,338	6,538,653			
		3,499,315	3,039,338	6,538,653			

KEY INFORMATION

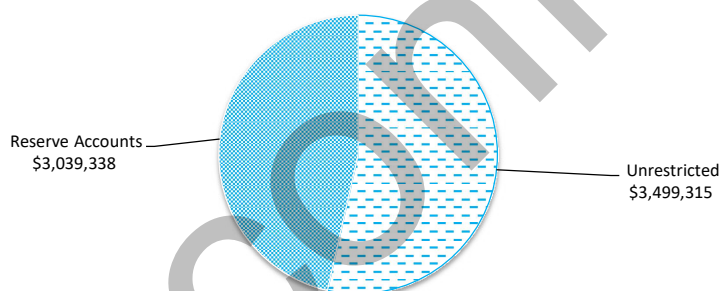
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Ongerup effluent	90,425	1,976	(50,000)	42,401	90,425	1,658	0	92,083
Reserve accounts restricted by Council								
Leave reserve	323,658	7,072	0	330,730	323,658	5,933	0	329,591
Plant & equipment	730,114	15,953	0	746,067	730,114	13,383	0	743,497
Area Promotion	32,235	10,847	0	43,082	32,235	10,699	0	42,934
Swimming Pool	537,930	61,754	0	599,684	537,930	60,222	0	598,152
Land Development	304,918	195,845	0	500,763	304,918	5,590	0	310,508
Computer Replacement	152,111	53,324	(25,000)	180,435	152,111	53,150	0	205,261
Waste Disposal	263,818	5,765	(30,000)	239,583	263,818	4,836	0	268,654
Future Funds	162,637	3,554	0	166,191	162,637	2,981	0	165,618
Liquid Waste Facility	33,470	731	0	34,201	33,470	614	0	34,084
COVID-19	9,926	0	(9,926)	0	9,926	0	(9,926)	0
Aerodrome	93,040	2,033	(15,921)	79,152	93,040	1,706	0	94,746
Disaster Recovery	151,434	3,309	0	154,743	151,434	2,776	0	154,210
Skate Park Reserve	89,028	1,945	(89,327)	1,646	89,028	299	(89,327)	0
	2,974,744	364,108	(220,174)	3,118,678	2,974,744	163,847	(99,253)	3,039,338

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	110,000	110,000	81,146	(28,854)
Buildings	563,863	563,863	431,806	(132,057)
Furniture & Equipment	30,585	30,585	31,088	503
Plant & Equipment	849,318	849,318	759,827	(89,491)
Acquisition of property, plant and equipment	1,553,766	1,553,766	1,303,867	(249,899)
Roads	3,776,078	3,768,154	2,328,809	(1,439,345)
Parks & Ovals	17,000	17,000	6,363	(10,637)
Sewerage Assets	50,000	50,000	0	(50,000)
Infrastructure - Solid Waste	30,000	10,000	3,354	(6,646)
Infrastructure - Aerodrome	100,800	100,800	101,465	665
Infrastructure - Other	339,712	339,712	150,976	(188,736)
Acquisition of infrastructure	4,313,590	4,285,666	2,590,967	(1,694,699)
Total capital acquisitions	5,867,356	5,839,432	3,894,834	(1,944,598)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,461,777	2,011,777	1,659,584	(352,193)
Other (disposals & C/Fwd)	315,035	315,035	188,528	(126,507)
Reserve accounts				
Ongerup effluent	50,000	0	0	0
Computer Replacement	25,000	0	0	0
Waste Disposal	30,000	0	0	0
Aerodrome	15,921	0	0	0
Skate Park Reserve	89,327	89,327	89,327	0
Contribution - operations	1,880,296	3,423,293	1,957,395	(1,465,898)
Capital funding total	5,867,356	5,839,432	3,894,834	(1,944,598)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

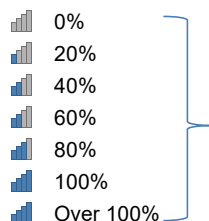
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators



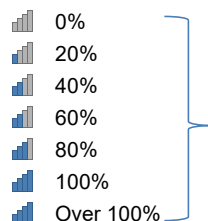
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

			Amended	Year to Date	Year to Date	Variance
		Account Description	Current Budget	Budget	Actual	(Under)/Over
Capital Expenditure						
Land						
	23064	Quinn St Precinct Development (Capital)(Land)	110,000	110,000	81,146	(28,854)
	Land Total		110,000	110,000	81,146	(28,854)
Buildings						
	05044	ONG Fire Station (Capital)(Buildings - SP)	160,250	160,250	111,936	(48,315)
	31024	GNP Town Hall (Capital)(Buildings - SP)	201,113	201,113	199,749	(1,364)
	39004	GNP Depot (Capital)(Buildings - SP)	20,000	20,000	5,940	(14,060)
	46004	GNP Caravan Park Chalets (Capital)(Buildings - SP)	10,000	10,000	4,448	(5,552)
	23074	Houses Cnr Quinn & Whithead (Capital)(Build - Non-Sp)	10,000	10,000	8,663	(1,337)
	23104	Whitehead Road 3 4x2 (DIDO)	50,000	50,000	26,351	(23,649)
	58004	2 CECIL STREET - CAPITAL WORKS	75,000	75,000	74,719	(281)
	50014	Economic Development Strategy	37,500	37,500	0	(37,500)
	Buildings Total		563,863	563,863	431,806	(132,059)
Furniture & Equipment						
	04004	COMPUTER EQUIPMENT & SOFTWARE	30,585	30,585	31,088	503
	Furniture & Equipment Total		30,585	30,585	31,088	503
Plant & Equipment						
	07074	Townsite Smiley speed signs	50,000	50,000	40,020	(9,980)
	32054	Pool Heat Pump Replacement	32,082	32,082	32,083	1
	32064	Pool Vacuum	20,000	20,000	19,131	(869)
	32074	Pool Banner Mesh Fence	9,000	9,000	14,800	5,799
	39104	Isuzu D-Max Crew Cab Ute (EMIA)	64,000	64,000	64,071	71
	39114	Isuzu D-Max Space Cab (LH Construction)	50,100	50,100	49,613	(487)
	39124	Isuzu D-Max Space Cab (Tech Officer)	50,100	50,100	49,240	(860)
	40724	John Deere Backhoe	210,700	210,700	210,700	0
	40734	Plant Trailer Low Loader	80,000	80,000	13,646	(66,354)
	40744	Water Tank Slip On Unit	60,750	60,750	60,750	0
	40754	Emulsion Sprayer and Trailer	16,000	16,000	0	(16,000)
	40774	Spray Trailer	8,500	8,500	7,821	(679)
	50004	Vehicle (Com Econ Dev)	52,000	52,000	51,865	(135)
	40364	Replace Truck GN007 (Capital)(P&E)	99,406	99,406	99,407	1
	40684	Skid Steer Trailer (Capital)(P&E)	46,680	46,680	46,680	0
	Plant & Equipment Total		849,318	849,318	759,827	(89,492)
Roads						
	38004	RRG - Project Grant Works (Capital)(Inf Rds)	1,065,624	1,065,624	1,018,668	(46,956)
	38014	R2R Grant Works (Capital)(Inf Rds)	912,860	904,936	783,458	(121,478)
	38094	Council Funded Roads Program (Capital)(Inf Rds)	321,296	321,296	406,017	84,721
	38104	Council Funded - Road Works (Capital)(Inf Rds)	26,298	26,298	23,165	(3,134)
	38124	Secondary Freight Network Program (Capital)(Inf Rds)	1,450,000	1,450,000	97,501	(1,352,499)
	Roads Total		3,776,078	3,768,154	2,328,809	(1,439,345)
Parks & Ovals						
	33154	Weir Park Stage 1 (Capital)(Inf Parks)	17,000	17,000	6,363	(10,637)
	Parks & Ovals Total		17,000	17,000	6,363	(10,637)

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

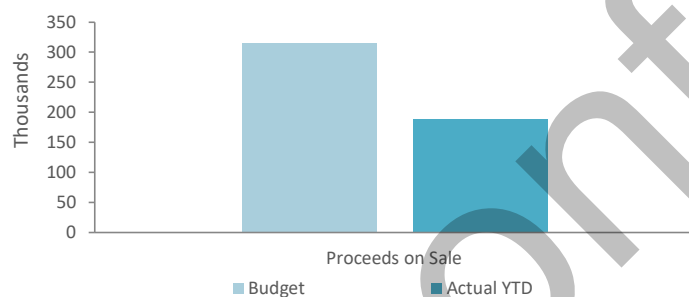


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description		Current Budget	Amended Year to Date Budget	Year to Date Actual	Variance (Under)/Over
	Sewerage Assets				
	26014 ONG Waste Water Ponds (Capital)(Inf Sew)	50,000	50,000	0	(50,000)
	Sewerage Assets Total	50,000	50,000	0	(50,000)
	Infrastructure - Solid Waste				
	25044 GNP ONP BDN Waste Sites various upgrades	30,000	10,000	3,354	(6,646)
	Infrastructure - Solid Waste Total	30,000	10,000	3,354	(6,646)
	Infrastructure - Aerodrome				
	43044 Aerodrome - Water Tanks & Control Unit	32,600	32,600	35,261	2,661
	43054 Aerodrome - Runway strip drainage	68,200	68,200	66,204	(1,996)
	Infrastructure - Aerodrome Total	100,800	100,800	101,465	665
	Infrastructure - Other				
	38624 GNP Depot Wash Down Bay Improvements	20,000	20,000	12,156	(7,844)
	38644 GNP Depot water standpipe	25,000	25,000	12,570	(12,430)
	38604 Footbridge (Capital)(Inf Oth)	42,000	42,000	51,945	9,946
	51084 MAGITUP DAM OTHER INFRASTRUCTURE CAPITAL	152,712	152,712	73,330	(79,382)
	33804 Other Rec & Sport (Capital)(Oth Inf)	100,000	100,000	975	(99,025)
	Infrastructure - Other Total	339,712	339,712	150,976	(188,736)
	Grand Total	5,867,356	5,839,432	3,894,834	(1,944,599)

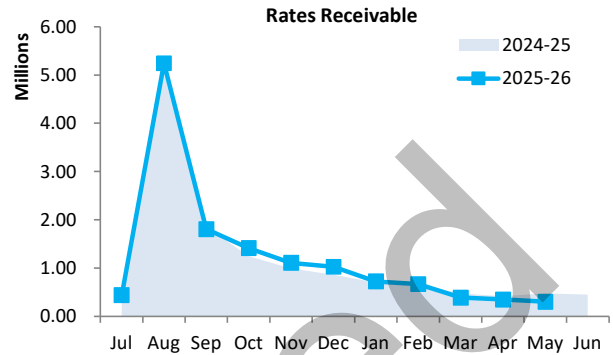
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
	Various	145,000	145,000	0	0	0	0	0	0
	Plant and equipment								
43402	Isuzu D-Max 4WD Crew Cab Ute	22,405	32,000	9,595	0	0	0	0	0
43077	Isuzu D-Max 4WD Space Cab	17,251	31,955	14,704	0	17,251	31,955	14,704	0
43501	Isuzu D-Max 4WD Single Cab	12,653	25,455	12,802	0	12,652	25,454	12,802	0
42031	John Deere 315SJ Backhoe	23,000	10,000	0	(13,000)	22,192	45,465	23,273	0
42036	Road Roller Multipack	0	8,130	8,130	0	0	8,130	8,130	0
44071	Trailer 2009	0	500	500	0	0	0	0	0
44090	Spray Trailer 2009	500	2,000	1,500	0	0	0	0	0
44091	Emulsion Sprayer & Trailer	5,245	5,000	0	(245)	0	0	0	0
50122	Water tank 10500L	900	3,000	2,100	0	0	0	0	0
43206	Mitsubishi QF Pajero Sports GLX	14,962	27,450	12,488	0	14,962	27,450	12,488	0
42091	Hino 300 series crew tipper	23,795	24,545	750	0	22,793	24,546	1,753	0
50176	Robotic Pool Cleaner	0	0	0	0	4,085	0	0	(4,085)
43109	Isuzu D-Max crew cab spare	0	0	0	0	8,687	25,528	16,841	0
		265,711	315,035	62,569	(13,245)	102,622	188,528	89,991	(4,085)



7 RECEIVABLES

Rates receivable	30 June 2025	31 May 2026
	\$	\$
Opening arrears previous year	337,939	238,927
Levied this year	4,901,399	5,354,845
Less - collections to date	(4,768,339)	(5,063,593)
Gross rates collectable	470,999	530,179
Allowance for impairment of rates receivable	(232,072)	(229,858)
Net rates collectable	238,927	300,321
% Collected	91.0%	90.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(533)	499,934	58,889	4,695	1,802	564,787
Percentage	(0.1%)	88.5%	10.4%	0.8%	0.3%	
Balance per trial balance						
Trade receivables						564,787
Other receivables						3,080
GST receivable						74,291
Total receivables general outstanding						642,158

Amounts shown above include GST (where applicable)

KEY INFORMATION

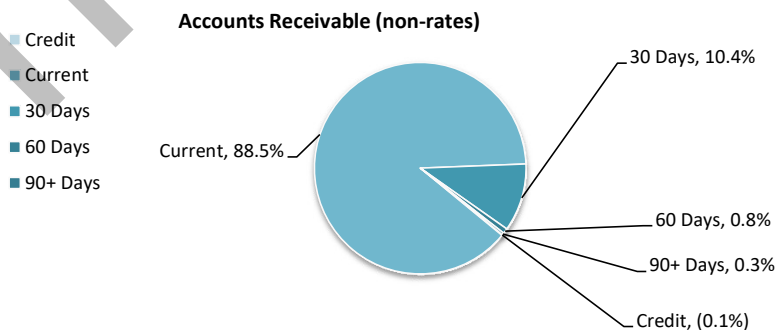
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 May 2026
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	15,184	0	(15,184)	0
Inventory				
Fuel, oil & materials	21,307	219,496	(205,370)	35,433
Other assets				
Accrued income	39,213	0	(39,213)	0
Contract assets				
Contract assets	109,277	353,823	(463,100)	0
Total other current assets	184,981	573,319	(722,867)	35,433
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Contract assets

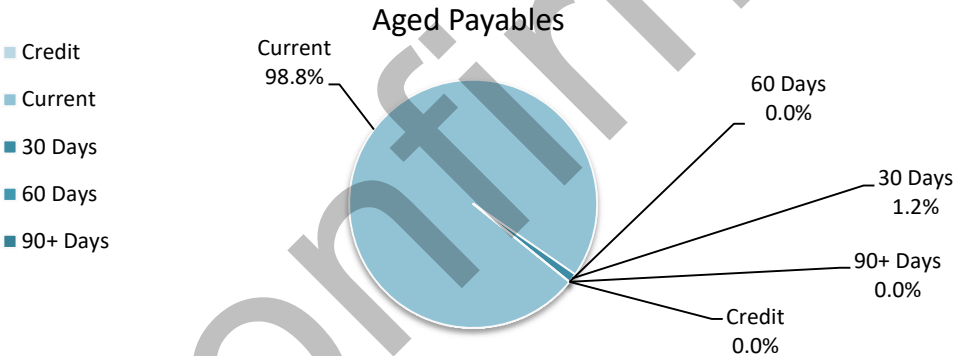
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	124,455	1,515	0	0	125,970
Percentage	0.0%	98.8%	1.2%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						125,970
ATO liabilities						77,973
Bonds and deposits held						64,075
Prepaid rates						129,687
Total payables general outstanding						397,705
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff Housing	281	209,644	0	0	(40,669)	(40,669)	168,975	168,975	(2,895)	(3,034)
Gnowangerup Community Centre	273	24,659	0	0	(24,659)	(24,659)	0	0	(1,107)	(1,149)
Gnowangerup Synthetic Surface	279	67,540	0	0	(10,675)	(21,578)	56,865	45,962	(1,494)	(2,631)
		301,843	0	0	(76,003)	(86,906)	225,840	214,937	(5,496)	(6,814)
Self supporting loans										
Ongerup Bowls Club	283	22,844	0	0	(15,183)	(15,183)	7,661	7,661	(255)	(235)
		22,844	0	0	(15,183)	(15,183)	7,661	7,661	(255)	(235)
Total		324,687	0	0	(91,186)	(102,089)	233,501	222,598	(5,751)	(7,049)
Current borrowings		102,089					10,902			
Non-current borrowings		222,598					222,599			
		324,687					233,501			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier Lease	02	377	0	0	(377)	(377)	0	0	(3)	(3)
Total		377	0	0	(377)	(377)	0	0	(3)	(3)
Current lease liabilities		409					0			
		409					0			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 May 2026 \$
Other current liabilities						
Other liabilities						
Contract liabilities		134,663	0	161,450	(190,326)	105,787
Capital grant/contributions liabilities		830,651	0	1,265,873	(1,111,239)	985,285
Total other liabilities		965,314	0	1,427,323	(1,301,565)	1,091,072
Employee Related Provisions						
Provision for annual leave		168,257	0	0	0	168,257
Provision for long service leave		117,662	0	4,512	0	122,174
Other employee leave provisions		12,779	0	0	0	12,779
Employment on-costs		33,742	0	0	0	33,742
Total Provisions		332,440	0	4,512	0	336,952
Total other current liabilities		1,297,754	0	1,431,835	(1,301,565)	1,428,024

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2025	Liability	Liability	31 May 2026	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
WA Local Government Grants Commission - FAG - General	0	0	0	0	0	509,592	509,592	509,592
WA Local Government Grants Commission - FAG - Roads	0	0	0	0	0	433,016	433,016	433,061
DFES - Local Government Grants - BushFire Brigades	0	0	0	0	0	82,000	82,000	81,973
Other Fire Prevention - Mitigation Activity	50,733	91,750	(90,116)	52,367	52,367	405,763	405,763	90,116
DFES - Local Government Grants - Emergency Services	0	0	0	0	0	31,044	31,044	30,517
Dept of Communities - GFSA grant income	25,000	0	(25,000)	0	0	25,000	22,913	25,000
Other Rec & Sport - Wild Gravel	29,136	0	(29,136)	0	0	276,300	276,300	245,862
Main Roads Direct Grant	0	0	0	0	0	239,637	239,637	239,637
Operating grants - Fields & Fortunes	0	0	0	0	0	3,000	3,000	3,000
Jobs and Skills WA Employer Incentive	0	0	0	0	0	0	0	2,434
Grants for community	29,794	0	(16,987)	12,807	12,807	0	0	16,987
AWARE Grant Revenue	0	0	0	0	0	4,353	4,353	4,353
Community Youth Engagement program grants	0	69,700	(29,087)	40,613	40,613	69,700	61,700	29,087
	134,663	161,450	(190,326)	105,787	105,787	2,079,405	2,069,318	1,711,619
Contributions								
Other Governance - Grants, Subsidies & Contributions	0	0	0	0	0	3,000	2,750	0
Reimbursements	0	0	0	0	0	6,500	5,951	0
GNP Library Income	0	0	0	0	0	1,100	1,100	1,100
	0	0	0	0	0	10,600	9,801	1,100
TOTALS	134,663	161,450	(190,326)	105,787	105,787	2,090,005	2,079,119	1,712,719

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2025	Liability	Liability	31 May 2026	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue	\$	Actual
Capital grants and subsidies								
Fire Prevention - Ongerup Fire Shed	0	0	0	0	0	155,250	155,250	0
Regional Road Group	30,213	200,067	(230,280)	0	0	646,712	646,712	470,501
Roads to Recovery	220,438	663,618	(783,458)	100,598	100,598	912,860	912,860	783,458
Local Roads & Community Infrastructure - (LRCI)	0	0	0	0	0	161,753	161,753	247,696
Wheatbelt Secondary Freight Route	580,000	350,000	(97,501)	832,499	832,499	1,450,000	0	97,501
GNP Aerodrome - CWSP & RADS	0	0	0	0	0	56,920	56,920	60,428
Toompup/Magitup Dam grant	0	52,188	0	52,188	52,188	78,282	78,282	0
	830,651	1,265,873	(1,111,239)	985,285	985,285	3,461,777	2,011,777	1,659,584

15 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption						0
Materials and contracts	27/08/2025 - item 11.3	Operating expenses	0	30,585	0	30,585
Property, plant and equipment	27/08/2025 - item 11.3	Capital expenses	0	0	(30,585)	0
Property, plant and equipment	22/10/2025 - item 11.3	Capital expenses	0	180,030	0	180,030
Property, plant and equipment	22/10/2025 - item 11.3	Capital expenses	0	0	(46,000)	134,030
Construction of infrastructure	22/10/2025 - item 11.3	Capital expenses	0	0	(134,030)	0
Materials and contracts	26/11/2025 - item 11.7	Operating expenses	0	0	(89,327)	(89,327)
Transfer from reserves	26/11/2025 - item 11.7	Capital revenue	0	89,327	0	0
Property, plant and equipment	10/12/2025 - item 11.2	Capital expenses	0	0	(46,680)	(46,680)
Property, plant and equipment	10/12/2025 - item 11.2	Capital expenses	0	46,680	0	0
Construction of infrastructure	10/12/2025 - item 11.2	Capital expenses	0	0	(86,980)	(86,980)
Capital grants, subsidies and contributions	10/12/2025 - item 11.2	Capital revenue	0	86,980	0	0
Grants, subsidies and contributions	10/12/2025 - item 11.5	Operating revenue	0	50,000	0	50,000
Materials and contracts	10/12/2025 - item 11.5	Operating expenses	0	0	(55,000)	(5,000)
Rates excluding general rates	25/02/2026 - item 11.8	Operating revenue	0	2,758	0	(2,242)
Grants, subsidies and contributions	25/02/2026 - item 11.8	Operating revenue	0	241,618	0	239,376
Fees and charges	25/02/2026 - item 11.8	Operating revenue	0	15,714	0	255,090
Interest revenue	25/02/2026 - item 11.8	Operating revenue	0	43,886	0	298,976
Other revenue	25/02/2026 - item 11.8	Operating revenue	0	216,332	0	515,308
Profit on asset disposals	25/02/2026 - item 11.8	Non cash item	(648)	0	0	515,308
Employee costs	25/02/2026 - item 11.8	Operating expenses	0	53,000	0	568,308
Materials and contracts	25/02/2026 - item 11.8	Operating expenses	0	0	(436,449)	131,859
Utility charges	25/02/2026 - item 11.8	Operating expenses	0	0	(7,245)	124,614
Depreciation	25/02/2026 - item 11.8	Non cash item	(343,585)	0	0	124,614
Finance costs	25/02/2026 - item 11.8	Operating expenses	0	52,288	0	176,902
Insurance	25/02/2026 - item 11.8	Operating expenses	0	2,030	0	178,932
Other expenditure	25/02/2026 - item 11.8	Operating expenses	0	20,500	0	199,432
Loss on asset disposals	25/02/2026 - item 11.8	Non cash item	1,005	0	0	199,432
Capital grants, subsidies and contributions	25/02/2026 - item 11.8	Capital revenue	0	338,387	0	537,819
Proceeds from disposal of assets	25/02/2026 - item 11.8	Capital revenue	0	168,935	0	706,754
Property, plant and equipment	25/02/2026 - item 11.8	Capital expenses	0	2,131,586	0	2,838,340
Construction of infrastructure	25/02/2026 - item 11.8	Capital expenses	0	0	(293,154)	2,545,186
Proceeds from new borrowings	25/02/2026 - item 11.8	Capital revenue	0	0	(2,020,000)	525,186
Transfers from reserve accounts	25/02/2026 - item 11.8	Capital revenue	0	0	(50,000)	475,186
Payments for principal portion of lease liabilities	25/02/2026 - item 11.8	Capital expenses	0	32	0	475,218
Repayment of borrowings	25/02/2026 - item 11.8	Capital expenses	0	31,136	0	506,354
Transfers to reserve accounts	25/02/2026 - item 11.8	Capital expenses	0	0	(180,000)	326,354
Surplus or deficit at the start of the financial year	25/02/2026 - item 11.8	Opening surplus(deficit)	0	0	(326,354)	0
Grants, subsidies and contributions	25/03/2026 - item 11.4	Operating revenue	0	19,700	0	19,700
Materials and contracts	25/03/2026 - item 11.4	Operating expenses	0	0	(19,700)	0
Construction of infrastructure	25/03/2026 - item 11.5	Capital expenses	0	57,000	0	57,000
Construction of infrastructure	25/03/2026 - item 11.5	Capital expenses	0	0	(57,000)	0
Materials and contracts	22/04/2026 - item 11.2	Operating expenses	0	64,500	0	64,500
Materials and contracts	22/04/2026 - item 11.2	Operating expenses	0	0	(64,500)	0
				3,943,004	(3,943,004)	0

12. REPORT FOR DECISION – CONFIDENTIAL ITEM

PROCEDURAL MOTION

MOVED: R O'Meehan

SECONDED: M Creagh

0626.07 That Council:

Closes the meeting to members of the public to consider Items 12.1 and 12.2 in accordance with Section 5.23(4)(g) of the Local Government Act 1995 and Regulation 4A(a) of the Local Government (Administration) Regulations 1996, as the items contain information about the price, or potential price, for the sale or purchase of property by the local government and any information relating to the price or potential price.

UNANIMOUSLY CARRIED BY: 7/0

FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minitier, Cr R O'Meehan,
Cr J Hemley, Cr R Kiddle

AGAINST: Nil

Public Member Edith Robertson left the meeting at 3:52pm and did not return.

PROCEDURAL MOTION

MOVED: Cr P Callaghan

SECONDED: Cr R Kiddle

0626.10 That Council:

Reopens the meeting to members of the public.

UNANIMOUSLY CARRIED BY: 7/0

FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O'Meehan,
Cr J Hemley, Cr R Kiddle

AGAINST: Nil

OTHER BUSINESS AND CLOSING PROCEDURES

13. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

PROCEDURAL MOTION

MOVED: Cr R O'Meehan

SECONDED: Cr R Kiddle

0626.11 That Council agrees to consider the following item as Urgent Business at today's meeting:

13.1 Appointment of Independent Members to the Audit, Risk and Improvement Committee.

REASON FOR URGENCY:

The urgency arises due to the resignation of the Audit, Risk and Improvement Committee Presiding Member. Failure to appoint new independent members prior to 30 June 2026 will result in the Shire being non-compliant with the requirements of the Local Government Act 1995.

UNANIMOUSLY CARRIED BY: 7/0

FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O'Meehan,
Cr J Hemley, Cr R Kiddle

AGAINST: Nil

13.1 APPOINTMENT OF INDEPENDENT MEMBERS TO THE AUDIT RISK AND IMPROVEMENT COMMITTEE

Date of Report: 15 June 2026
Business Unit: Strategy and Governance
Responsible Officer: David Nicholson – Chief Executive Officer
Author: Anita Finn – Senior Governance and Risk Management Officer
Disclosure of Interest: Nil

ATTACHMENTS

Audit, Risk and Improvement Committee (ARIC) Terms of Reference

PURPOSE OF THE REPORT

To appoint Emily Onn as an Independent Member under section 5.10(1) of the *Local Government Act 1995 (the Act)* and as Presiding Member under section 5.12(1) of the *Act* of the Audit, Risk and Improvement Committee (ARIC), and to note the resignation of Renata Paliskis as Presiding Member and appoint her as Independent Deputy of the Presiding Member of the ARIC.

BACKGROUND

In accordance with the amendments to the *Act*, Part 7 Division 1A (introduced by the *Local Government Amendment Act 2024*), local governments are required to establish an Audit, Risk and Improvement Committee (ARIC) and appoint Independent Members to the roles of Presiding Member and Deputy of Presiding Member.

Council previously appointed Renata Paliskis as Independent Presiding Member and Emily Onn as Independent Deputy of the Presiding Member of the ARIC.

Renata Paliskis has subsequently resigned from the role of Presiding Member and has indicated her willingness to continue as Independent Deputy of the Presiding Member. It is therefore proposed that Emily Onn be appointed as Independent Presiding Member of the ARIC.

COMMENTS

Under section 7.1A(1) of the *Act*, the local government must establish a committee of the Council under section 5.8, to be known as the Audit, Risk and Improvement Committee.

Pursuant to section 5.12 of the *Act*, Council is required to appoint a Presiding Member of a committee.

In accordance with section 7.1B(1) of the *Act*, the local government must appoint a person under section 5.11A of the *Act* to act as Deputy of Presiding Member of ARIC.

The proposed changes will ensure continuity of leadership within the ARIC while retaining the expertise of experienced Independent Members, thereby supporting the ongoing effectiveness and stability of the Committee.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

s. 5.8 Establishment of committees

A local government may establish committees of 3 or more persons to assist the Council.

Absolute majority required.

s.5.10. Appointment of committee members

(1) A committee is to have as its members —

(a) persons appointed* by the local government to be members of the committee (other than those referred to in paragraph (b)); and

(b) persons who are appointed to be members of the committee under subsection (4) or (5).

s.5.11A. Deputy committee members

(1) The local government may appoint* a person to be a deputy of a member of a committee and may terminate such an appointment* at any time.

** Absolute majority required.*

s. 5.12 Presiding members and deputies

(1) The local government must appoint a member of a committee to be the presiding member of the committee.

Absolute majority required.

s.7.1B. Deputy of presiding member or of deputy presiding member

(1) The local government must appoint a person under section 5.11A to be a deputy of the presiding member of the audit, risk and improvement committee. *Absolute majority required.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Remuneration and reimbursements will be provided in accordance with the Salaries and Allowances Tribunal's *Local Government Chief Executive Officers and Elected Council Members Determination*, within the range prescribed by the Tribunal, pursuant to section 5.100(2)(b) of the *Local Government Act 1995*.

Council has approved a meeting fee of \$500 for the 2026/2027 financial year. These costs have been incorporated into the 2026/2027 budget.

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

Theme	Leadership and Governance
Strategy	4.2. An efficient and effective organisation, providing appropriate services to our community.
Activities	4.2.2 Ensure strong financial management through effective planning

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

Risk description	Not to appoint Independent members to ARIC
Primary Strategic Risk Category	Leadership
Primary Strategic Risk Category Description	• Loss of Strategic directions • Increased staff turnover.
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council may choose not to make the proposed appointments; however, this means the Shire will not be compliant with legislation.

CONCLUSION

The proposed change in appointments ensures continuity and stability within the Audit, Risk and Improvement Committee, while retaining the experience and contribution of both Independent Members. Appointing Emily Onn as Presiding Member and Renata Paliskis as Deputy of the Presiding Member supports effective governance and strengthens the Committee's leadership structure.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

MOVED: Cr M Creagh

SECONDED: Cr P Callaghan

0626.12 That Council:

- 1. Notes the resignation of Renata Paliskis from the role of Independent Presiding Member of the Audit, Risk and Improvement Committee.**
- 2. Appoints Emily Onn as an independent committee member of the Audit, Risk and Improvement Committee in accordance with s.5.10 of the *Local Government Act 1995*.**
- 3. Appoints Emily Onn of the Independent Presiding Member of the Audit, Risk and Improvement Committee in accordance with section 5.12(1) of the *Local Government Act 1995*.**
- 4. Appoints Renata Paliskis to be Deputy of the Presiding Member as deputy committee member of the Audit, Risk and Improvement Committee in accordance with section 5.11A of the *Local Government Act 1995*.**

CARRIED BY ABSOLUTE MAJORITY: 7/0

**FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O’Meehan,
Cr J Hemley, Cr R Kiddle**

AGAINST: Nil

Shire of



GNOWANGERUP

BORDEN ♦ GNOWANGERUP ♦ ONGERUP

Heart of the Stirlings

AUDIT, RISK AND IMPROVEMENT COMMITTEE

TERMS OF REFERENCE

Establishment

The Audit, Risk and Improvement Committee (the Committee') is established by the Shire of Gnowangerup (the Shire') in accordance with the *Local Government Act 1995* (the Act').

Objectives of the Audit, Risk and Improvement Committee

The audit committee assists Council in fulfilling their oversight responsibilities in relation to systems of risk management and internal control, the entity's processes for monitoring compliance with laws and regulations, including the code of conduct, financial and performance reporting and external and internal audit. The audit committee is not responsible for the management of these functions.

The Committee will oversee the Shire in carrying out its functions in accordance with the Act and the obligations set out in the subsidiary regulations (Local Government (Audit) Regulations 1996 and the Local Government (Financial Management) Regulations 1996).

Authority

The Committee has the power to:

- 1) Request the CEO to seek information to obtain advice relating to matters presented to the Committee.
- 2) Report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference.

The Committee is a formally appointed committee of Council and is responsible to that body.

The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.

The Committee does not have any management functions and cannot involve itself in management processes or procedures.

Membership

- 1) Members are appointed to the Committee by Council in accordance with the Act.
- 2) The Committee is to consist of three (3) or more members with at least three (3) or the majority of members to be Council members.
- 3) The Committee can include up to two (2) external members ('Independent Member' - a person who is not a council member or an employee as provided by the with relevant legislation).
- 4) Tenure of membership applies until the next local government ordinary election, in accordance with relevant legislation.

- 5) Council may re-appoint external members of the Committee for consecutive terms.
- 6) Members may resign from the Committee by giving the CEO or the Committee's Presiding Member written notice of their resignation, as permitted under the relevant legislation.
- 7) Council may terminate the membership of any member prior to the expiry of their term if the Council determines a member is:
 - (a) In breach of the Act or the Code of Conduct for Council Members, Committee Members and Candidates,
 - (b) Conducting themselves in a manner which brings the Shire into disrepute, or
 - (c) Failing to make a positive contribution to the Committee.

Meetings

- 1) The quorum for a meeting of the Committee is at least 50% of the number of officers, but in accordance with relevant legislation.
- 2) The appointment of the presiding member and the deputy will be in accordance with relevant legislation.
- 3) Each member of the committee who is present at a meeting is entitled to one vote and must vote, in accordance with relevant legislation.
- 4) If the votes of members present at a meeting are equally divided, the person presiding is to cast a second vote but in accordance with relevant legislation.
- 5) Committee meetings are open to the public in accordance with relevant legislation.
- 6) The Committee shall meet no less than three (3) times a year. The CEO (or their nominee) is to be available to attend meetings. Additional meetings shall be convened at the discretion of the Presiding Member.
- 7) The Committee may meet without management being present.

Code of Conduct

Committee Members must adhere to the Shire's Code of Conduct for Council Members, Committee Members and Candidates.

Administrative Matters

- 1) Reports and recommendations of the Committee will be presented to Council at the next available Ordinary Council Meeting.
- 2) CEO or the Deputy CEO are to provide Governance support and a minute taker for each Committee meeting.
- 3) Minutes will be kept in accordance with the Act.
- 4) Committee Members' interests in matters to be discussed at meetings are to be disclosed in accordance with the Act. Committee Members are to conduct themselves in accordance with the Shire's Standing Orders Local Law and the Shire's Code of Conduct for Council Members, Committee Members and Candidates.
- 5) These Terms of Reference are to be reviewed at least once every two (2) years.

Roles and Responsibilities

The Committee will ensure openness in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems and compliance with legislation. The Committee is not responsible for the management of these functions.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources.

The Committee is responsible for advising Council on matters to facilitate their oversight responsibilities in relation to systems of risk management and internal control, the Shire's processes for monitoring compliance with laws and regulations, including the code of conduct, financial and performance reporting and external and internal audit, as well as use of best practice guidelines relative to those matters.

Furthermore, the Committee also has oversight of the following:

- 1) External Audit and Financial Reporting
 - a) Oversee the risks and protection of Council assets to protect the Council against fraud.
 - b) Oversee financial management and implementation of new or replacement Business Systems that have potential to affect services provided by the Shire.
 - c) Monitor compliance within relevant statutory obligations.
 - d) Monitor the implementation of audit recommendations accepted by the Shire.
 - e) Monitor the scope, objectivity, performance, and independence of audit functions.
- 2) Compliance
 - a) Review the annual Compliance Audit Return and report the results to Council.

- b) Review the CEO's Triennial Review in regard to risk management, internal control and legislative compliance, and report the results to Council within the statutory timeframe.
 - c) Review the effectiveness of systems for monitoring compliance with relevant laws, regulations and associated policies.
- 3) Risk Management
- a) Review and endorse the Shire's risk appetite.
 - b) Assist the Shire in ensuring that the enterprise risk management (ERM) framework is adequate, meets the needs of the Shire, and reflects the Shire's risk appetite.
 - c) Consider any emerging risks and report these to Council where appropriate.
 - d) Ensure business continuity and disaster recovery plans are adequate and being reviewed and tested.
- 4) Internal Control Systems
- a) Review the effectiveness of the Shire's internal control framework.
 - b) Review how the Shire identifies changes required to the design or implementation of key internal controls.
 - c) Receive and consider information and advice on fraud strategies and controls.

14. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15. DATE OF NEXT MEETING

The next Ordinary Council Meeting will be held on **Wednesday, 22 July 2026**.

16. CLOSURE

The Shire President thanked Council, visitors and staff for their time and declared the meeting closed at 4:09pm.

Unconfirmed