



SHIRE OF GNOWANGERUP

MINUTES

ORDINARY MEETING OF COUNCIL

26 JULY 2017

Commencing at 3:30pm

Council Chambers

28 Yougenup Road, Gnowangerup WA 6335

COUNCIL'S VISION

Gnowangerup Shire – A thriving, inclusive and growing community built on opportunity



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OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

Shire President, Keith House welcomed Councillors, Staff and visitors and opened the meeting at 3:35pm.

2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

2.1 ATTENDANCE

Keith House	Shire President
Fiona Gaze	Deputy Shire President

Lex Martin
Bronwyn Gaze
Richard House
Frank Hmeljak
Sue Lance
Shelley Hmeljak

Shelley Pike	Chief Executive Officer
Vin Fordham Lamont	Deputy Chief Executive Officer
Carol Shaddick	Senior Finance Officer
Anna Boschman	Manager of Community Services
John Skinner	Asset and Waste Management Coordinator
Phil Shephard	Town Planner
Abbey Sergeant	Executive Assistant

Jan Slee

2.2 APOLOGIES

Ben Moore

2.3 APPROVED LEAVE OF ABSENCE

3. APPLICATION FOR LEAVE OF ABSENCE

Nil.

4. RESPONSE TO QUESTIONS TAKEN ON NOTICE

Nil.

5. PUBLIC QUESTION TIME

Nil.

6. DECLARATION OF FINANCIAL INTERESTS AND INTEREST AFFECTING IMPARTIALITY

Nil.

7. PETITIONS / DEPUTATIONS / PRESENTATIONS

7.1 PETITIONS

7.2 DEPUTATIONS

7.3 PRESENTATIONS

8. CONFIRMATION OF PREVIOUS MEETING MINUTES

8.1 ORDINARY MEETING OF COUNCIL MINUTES 28th JUNE 2017

COUNCIL RESOLUTION

Moved: Cr F Gaze

Seconded: Cr L Martin

0717.60 **That the minutes of the Ordinary Council Meeting held on Wednesday 28th June 2017 be confirmed as a true record of proceedings with the following addition under item 10. Announcements by Presiding Members without discussion:**

Shire President Keith House would like to thank Isobel Goldner and Roderick Walker for gifting the Gnowangerup Star to the Shire of Gnowangerup.

UNANIMOUSLY CARRIED:8/0

9. USE OF THE COMMON SEAL
Nil.

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1 ELECTED MEMBERS ACTIVITY REPORT

Date of Report: N/A
Officer: Various

Attended the following meetings/events

- F Gaze: Attended the Council Briefing Session and Budget Workshop on Wednesday 12th July 2017.
- L Martin: Attended the WALGA Zone Meeting in Nyabing on Friday 30th June with Shire President Keith House and CEO Shelley Pike, the Meeting with local member Rick Wilson at the Shire Office on Friday 7th July and the Council Briefing Session and Budget Workshop on Wednesday 12th July.
- B Gaze: Attended the Council Briefing Session and Budget Workshop on Wednesday 12th July 2017.
- R House: Attended the Council Briefing Session and Budget Workshop on Wednesday 12th July 2017.
- F Hmeljak: Attended the Council Briefing Session and Budget Workshop on Wednesday 12th July 2017.
- S Lance: Attended the Hidden Treasures Workshop in Albany on Thursday 29th June – rebranding of the Blooms Festival is in full swing, this year the festival will have 70 events with 5 events being held in Gnowangerup. Also attended the Meeting with local member Rick Wilson at the Shire Office on Friday 7th July, the Council Briefing Session and Budget Workshop on Wednesday 12th July and a presentation by North Stirling Pallinup on Water Condition on 25th July with consultants Steve and Geraldine doing a walk through assessment of the Pallinup river accessing weeds, depth and wildlife. During this process North Stirling Pallinup will also be collecting stories and photos of the Pallinup through the years.
- B Moore: n/a
- S Hmeljak: Attended the Council Budget Workshop on Wednesday 12th July 2017.
- K House: Attended the WALGA Zone Meeting in Nyabing on Friday 30th June with CEO Shelley Pike and Councillor Lex Martin, the Council Budget Workshop and Briefing Session on Wednesday 12th July, and the Citizen Panel in Borden on Monday 17th July.

11. COMMITTEES OF COUNCIL

11.1	CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW COMMITTEE
Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	12.2.1
Date of Report:	20 th July 2017
Business Unit:	Strategy and Governance
Officer:	Vin Fordham Lamont, Deputy Chief Executive Officer
Disclosure of Interest:	Nil.

ATTACHMENT

- Minutes of the CEO Review Committee Meeting held on 26th July 2017 – Confidential (Tabled)

PURPOSE OF THE REPORT

To advise Council of the CEO Review Committee Meeting held on 26th July 2017.

BACKGROUND

The CEO Review Committee met on 26th July 2017 and made the following recommendations to council:

To Form a sub-committee comprising of:

- Cr Keith House
- Cr Fiona Gaze
- Cr Richard House

For the purpose of collating the survey responses, seeking clarification and further information from Councillors and CEO and preparing a final report to the whole Committee, and to frame the content and formalise the documentation used for the review.

COMMENTS

Nil

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil

LEGAL AND STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

IMPACT ON CAPACITY

Nil

RISK MANAGEMENT CONSIDERATIONS

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: F Hmeljak

0717.61 That Council:

Form a sub-committee comprising of:

- Cr Keith House
- Cr Fiona Gaze
- Cr Richard House

For the purpose of collating the survey responses, seeking clarification and further information from Councillors and CEO and preparing a final report to the whole Committee, and to frame the content and formalise the documentation used for the review.

UNANIMOUSLY CARRIED: 8/0

12. STRATEGY AND GOVERNANCE

12.1 VALUATIONS AND GENERAL RATES FOR 2017-2018 ANNUAL BUDGET

Location: Shire of Gnowangerup
File Ref: 25.7.1.1
Date of Report: 16 July 2017
Business Unit: Finance
Officer: Darren Long, Finance Consultant
Responsible Officer: Vin Fordham Lamont, Deputy Chief Executive Officer
Disclosure of Interest: Nil

ATTACHMENTS

- Copy of the proposed 2017-2018 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the adoption of applicable valuations and the imposition of general rates on rateable property.

BACKGROUND

Section 6.32 of the *Local Government Act 1995* states

6.32. Rates and service charges-

- (1) *When adopting the annual budget, a local government*
- (a) *in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either:*
 - (i) *uniformly; or*
 - (ii) *differentially; and*
 - (b) *may impose* on rateable land within its district*
 - (i) *a specified area rate; or*
 - (ii) *a minimum payment; and*
 - (c) *may impose* a service charge on land within its district.*
- * Absolute majority required.*
- (2) *Where a local government resolves to impose a rate it is required to:*
- (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
 - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

COMMENTS

Following the last draft budget workshop held on 12 July 2017, the following general rates are presented for Council's consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2017-2018 financial year amounts to \$3,618,572.

\$3,618,572 to be raised by way of rates will impact as follows:

- (a) Rates levied will result in \$122,427 additional revenue when compared to the rates levied in the 2016-2017 financial year.

Every year, the unimproved value (UV) of each property is reassessed by the State's Valuer General's Office. The gross rental valuation (GRV) of each property for country local governments is reassessed by the State's Valuer General's Office every five (5) years. The last GRV revaluation occurred in June 2013. The Shire's next GRV revaluation will take place in June 2018, with an effective date of 1 July 2018. The Shire's UV properties were revalued effective 1 July 2017.

The following valuations are currently recorded in Council's rate book:

- (a) Unimproved Valuations (UV) - \$280,580,429, of which \$174,500 applies to non-rateable property assessments, giving a net UV rateable value of \$280,405,929.
- (b) Gross Rental Valuations (GRV) - \$3,627,249, of which \$71,850 applies to non-rateable property assessments, giving a net GRV rateable value of \$3,555,399.

The Shire bases the determination of annual property rates payable upon the unimproved values (UV) for rural properties and the gross rental values (GRV) for non-rural properties; with the values set by the Valuer General. The Shire applies a rate in the dollar charge for each valuation category, which is multiplied against a property's valuation.

The rate in the dollar for the 2016-2017 financial year was set, for UV properties at 1.1540 cents, and for GRV properties at 14.7565 cents. This becomes the base rate in the dollar when determining the following year's rate in the dollar. When properties are revalued, the previous year's rate in the dollar is adjusted in consideration of whether the valuation has increased or decreased. This allows for a revised base rate that would have generated the same amount of revenue using the revalued property valuations. For the 2016-2017 budget, there was no GRV revaluation, therefore there is no adjustment to the base rate to account for the valuation movement. The increase in UV valuations was 10.87%, requiring an adjustment to the UV rate in the dollar from 1.1540 cents to 1.0429 cents to account for the valuation increment. The rates in the dollar proposed in the draft budget are as follows-

- (a) GRV rate in the dollar for 2017-2018 will increase from 14.7565 cents to 15.2730 cents, equating to a 3.50% increase; and
- (b) UV rate in the dollar for 2017-2018 will increase from 1.0429 cents to 1.0794 cents, equating to a 3.50% increase.

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995 s.6.32.

FINANCIAL IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget and relevant information is disclosed in the Statement of Rating Information.

STRATEGIC IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget. The 2017-2018 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr L Martin

Seconded: Cr R House

0717.62 That Council:

- 1. Adopt the valuations, as supplied by the Valuer General's Office and recorded in the Rate Book, for the 2017-2018 year:**

Gross Rental Valuations	\$ 3,555,379
Unimproved Valuations	\$280,405,929

- 2. Pursuant to Section 6.32 of the Local Government Act 1995, impose the following general rates for 2017-2018:**

GRV properties	15.2730 cents in the dollar
UV properties	1.0794 cents in the dollar

UNANIMOUSLY CARRIED: 8/0

12.2	RATE CONCESSIONS FOR 2017-2018 ANNUAL BUDGET
Location:	Shire of Gnowangerup
File Ref:	25.7.1.1
Date of Report:	16 July 2017
Business Unit:	Finance
Officer:	Darren Long, Finance Consultant
Responsible Officer:	Vin Fordham Lamont, Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the granting of a concession to rateable assessments 213, 293, 314 and 556.

BACKGROUND

Prior to 2014-15, the Shire had been using the Differential Rating provisions under Section 6.33 of the *Local Government Act 1995* to provide a lower general rate to properties located within the Amelup Tourism Precinct. The reason for the lower general rate was to assist with the promotion of the tourist industry within the Amelup Precinct. The lower general rating only applied to those properties on the Rate in the Dollar; those properties within the precinct that paid the minimum payment received no reduction.

The Amelup Differential Rate was applied to 5 rateable assessments, of which 4 were subject to the Rate in the Dollar calculation and 1 was subject to the Minimum Payment.

In 2015-16 Council resolved to grant a concession to the 4 property assessments by using the provisions of Section 6.47 of the *Local Government Act 1995*, rather than levying differential rates.

Section 6.47 of the *Local Government Act 1995* provides for a local government to grant a concession in relation to a rate or service charge.

Section 6.47 state-

6.47. Concessions

Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.*

*** Absolute majority required.**

COMMENTS

The use of Section 6.47, to grant a concession to the four rateable assessments equivalent to the same rate reduction that was being provided under the previous Differential Rating System, is a much simpler and straight forward process.

Previously the Amelup Differential Rate in the Dollar was 50% of the standard GRV Rate in the Dollar.

The level of concession proposed is 50% of the proposed rates to be levied, which will yield the same result as was previously calculated under the Differential Rating System. The concession will apply to the following rateable assessments:

A213	50% concession
A293	50% concession
A314	50% concession
A556	50% concession

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995, s6.47.

FINANCIAL IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget. The 2017-2018 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr F Gaze

Seconded: Cr B Gaze

0717.63 That Council:

Pursuant to Section 6.47 of the Local Government Act 1995, grant the following rating concessions for the 2017-18 financial year:

A213	50% concession on 2017-2018 general rates only
A293	50% concession on 2017-2018 general rates only
A314	50% concession on 2017-2018 general rates only
A556	50% concession on 2017-2018 general rates only

UNANIMOUSLY CARRIED: 8/0

12.3	MINIMUM PAYMENT FOR 2017-2018 ANNUAL BUDGET
Location:	Shire of Gnowangerup
File Ref:	25.25.5.1
Date of Report:	16 July 2017
Business Unit:	Finance
Officer:	Darren Long, Finance Consultant
Responsible Officer	Vin Fordham Lamont, Deputy Chief Executive Officer Nil
Disclosure of Interest:	

ATTACHMENTS

- Copy of the proposed 2017-2018 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of the Minimum Payment on rateable property for 2017-2018.

BACKGROUND

Section 6.35 of the *Local Government Act 1995* states-

6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
 - (a) *50% of the total number of separately rated properties in the district; or*
 - (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*
- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*
 - (a) *the number of separately rated properties in the district; or*
 - (b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.*
- (5) *If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*
- (6) *For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —*

- (a) to land rated on gross rental value; and
- (b) to land rated on unimproved value; and
- (c) to each differential rating category where a differential general rate is imposed.

COMMENTS

Following the last draft budget workshop held on 12 July 2017, the following minimum payments are presented for Councils consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2017-2018 financial year amounts to \$3,618,572.

\$3,618,572 to be raised by way of rates in 2017-18 will impact as follows:

- (a) General Rates levied will result in \$122,427 additional revenue when compared to the rates levied in the 2016-2017 financial year.
- (b) Specified Area Rates for the Borden Pavilion loan repayments of \$10,332 will be raised during 2017-2018.
- (c) Specified Area Rates for the maintenance and replacement of the Ongerup Effluent System of \$35,000 will be raised during 2017-2018.
- (d) Specified Area Rates for the Gnowangerup Sporting Complex loan repayments of \$30,087 will be raised during 2017-2018.

The Minimum Payment for both UV and GRV properties is proposed to increase from \$700 to \$714, representing a 3.50% increase on the 2017-2018 Minimum Rate levied.

The proposed 2017-2018 UV Minimum Payment will be imposed on 25 UV property assessments, being 6.5% of the total UV property assessments.

The proposed 2017-2018 GRV Minimum Payment will be imposed on 105 GRV property assessments, being 21.1% of the total GRV property assessments.

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995 s.6.35.

The imposition of the proposed Minimum Payment complies with the percentage requirements of subclause (3) of Section 6.35.

FINANCIAL IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget and relevant information is disclosed in the Statement of Rating Information.

STRATEGIC IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget. The 2017-2018 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr F Gaze

Seconded: Cr S Lance

0717.64 That Council:

Pursuant to Sections 6.32 and 6.35 of the Local Government Act 1995, impose the following Minimum Payments for 2017-2018:

GRV properties	\$714 per rateable assessment
UV properties	\$714 per rateable assessment

UNANIMOUSLY CARRIED: 8/0

12.4	SPECIFIED AREA RATES - GNOWANGERUP SPORTING COMPLEX FOR 2017-2018 ANNUAL BUDGET
Location:	Shire of Gnowangerup
File Ref:	25.4.1
Date of Report:	16 July 2017
Business Unit:	Finance
Officer:	Darren Long, Finance Consultant
Responsible Officer	Vin Fordham Lamont, Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of the proposed 2017-2018 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of Specified Area Rates, to meet the loan repayments associated with the Gnowangerup Sporting Complex, on rateable properties within the Old Gnowangerup Townsite and the Old Gnowangerup Rural Ward for 2017-2018.

BACKGROUND

Sections 6.32 and 6.37 of the *Local Government Act 1995* apply to the imposition of Specified Area Rates.

Section 6.32 of the *Local Government Act 1995* states:

6.32. Rates and service charges-

- (1) *When adopting the annual budget, a local government-*
 - (a) *in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either:*
 - (i) *uniformly; or*
 - (ii) *differentially; and*
 - (b) *may impose* on rateable land within its district*
 - (i) *a specified area rate; or*
 - (ii) *a minimum payment; and*
 - (c) *may impose* a service charge on land within its district.*
- * Absolute majority required.*
- (2) *Where a local government resolves to impose a rate it is required to:*
 - (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
 - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

6.37. Specified area rates

(1) *A local government may impose a specified area rate on rateable land within a portion of its district for the purpose of meeting the cost of the provision by it of a specific work, service or facility if the local government considers that the ratepayers or residents within that area —*

- (a) have benefited or will benefit from; or*
- (b) have access to or will have access to; or*
- (c) have contributed or will contribute to the need for, that work, service or facility.*

(2) *A local government is required to —*

- (a) use the money from a specified area rate for the purpose for which the rate is imposed in the financial year in which the rate is imposed; or*
- (b) to place it in a reserve account established under section 6.11 for that purpose.*

(3) *Where money has been placed in a reserve account under subsection (2)(b), the local government is not to —*

- (a) change the purpose of the reserve account; or*
- (b) use the money in the reserve account for a purpose other than the service for which the specified area rate was imposed,*

and section 6.11(2), (3) and (4) do not apply to such a reserve account.

(NB: Section 6.11(2), (3) and (4) deal with the power to change the purpose or proposed use of money from a reserve account.)

(4) *A local government may only use the money raised from a specified area rate —*

- (a) to meet the cost of providing the specific work, service or facility for which the rate was imposed; or*
- (b) to repay money borrowed for anything referred to in paragraph (a) and interest on that money.*

(5) *If a local government receives more money than it requires from a specified area rate on any land or if the money received from the rate is no longer required for the work, service or facility the local government —*

- (a) may, and if so requested by the owner of the land is required to, make a refund to that owner which is proportionate to the contributions received by the local government; or*
- (b) is required to allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.*

(6) *Where —*

- (a) before the coming into operation of the Local Government Amendment Act 2012 Part 2 Division 5, a specified area rate was imposed, or purportedly imposed, under*

this section by a local government for the purpose of the provision of underground electricity; and

- (b) *the underground electricity was not, or will not, be provided, or not wholly provided, by the local government, the rate is, and is taken always to have been, as validly imposed under this section as it would have been if, at the time of the imposition of the rate, the local government were to provide the underground electricity.*

COMMENTS

The Shire initially introduced a Specified Area Rate in 2003-2004 with the purpose of meeting the loan repayments associated with the construction of the Gnowangerup Sporting Complex and also the cost of sealing the car park at the Sporting Complex.

The distribution method for this specified area rate in 2003-2004 was calculated as follows-

VALUATION CATEGORY	2003-2004		
	Min Rate	Revenue	% Split
GRV	50	10,395	33.53%
UV	30	20,605	66.47%
		31,000	100.00%

The Specified Area Rate purpose was amended in 2004-2005 so that it was solely for the purpose of meeting the payment of loans drawn down for the construction of the Gnowangerup Sporting Complex.

The distribution method for this specified area rate in 2004-2005 was calculated as follows-

VALUATION CATEGORY	2004-2005				
	Rate in \$	Min Rate	Rateable Value	Revenue	% Split
GRV	0.600	30	1,446,521	10,380	33.53%
UV	0.600	30	3,322,130	20,620	66.47%
				31,000	100.00%

The loans associated with the original construction of the Sporting Complex were paid out in 2010-2011.

At its meeting of 27 October 2010, Council, in part, passed the following resolution:

"That Council authorise the Gnowangerup Sporting Complex Committee's request to extend the Specified Area Rate for an additional 10 years for the purpose of repaying the loan drawn down to facilitate the upgrade of the Gnowangerup Sporting Complex and construction of a Synthetic Hockey and Tennis Courts. Council considers that this project will be in the best interests and benefit of the Old Gnowangerup Ward residents. This rate is to be imposed to raise \$30,000 per annum with a minimum rate set at \$30 per assessment. This charge is created as per the regulations in Section 6.37 of the Local Government Act (1995)."

From the above resolution it is clear that the Council's intent was to cap the Specified Area Rate to \$30,000, even though the annual loan repayments for Loan 275 (Complex Upgrades) and Loan 279 (Synthetic Turf) were more than \$30,000. It has been assumed that the approach has been to fully fund the loan repayments for Loan 275 (totalling \$22,080 per annum) and fund part of the loan repayments for Loan 279 (totalling \$7,920 per annum), meeting the total estimated rate levied each year of \$30,000.

The new specified area rate was commenced in the 2011-2012 financial year, with the distribution method calculated as follows:

VALUATION CATEGORY	2004-2005				
	Rate in \$	Min Rate	Rateable Value	Revenue	% Split
GRV	0.004923	30	2,126,614	10,470	34.90%
UV	0.000173	30	112,890,200	19,530	65.10%
				30,000	100.00%

The above relative percentage spread of the rate burden was maintained until 2013-2014, where the distribution method was changed to the following-

VALUATION CATEGORY	2013-2014				
	Rate in \$	No of Props.	Rateable Value	Revenue	% Split
GRV	0.004925	351	2,504,368	12,300	41.00%
UV	0.000163	176	108,867,000	17,700	59.00%
				30,000	100.00%

Rate Burden Distribution Methodology

The current distribution methodology for this specified area rate is 35% GRV and 65% UV, giving a distribution of the rate burden as follows:

Rates to be levied = \$30,000.00

GRV Rates to be levied = \$30,000.00 x 35% = \$10,500* (rounded)

UV Rates to be levied = \$30,000.00 x 65% = \$19,500* (rounded)

Application of Rates levied

The purpose of the 2017-2018 Specified Area Rate for the Gnowangerup Sporting Complex is as follows:

“to contribute towards the loan repayments (current and future) associated with the Gnowangerup Sporting Complex and Synthetic Turf Facilities”.

To comply with the requirements of Section 6.37(4), the Council needs to take appropriate steps to ensure that it has applied all the specified area rate levied against the relevant costs associated with the work, service or facility. In this respect the Council needs to perform an annual reconciliation to establish whether it has levied more, less, or the precise amount, of

specified area rates to meet the loan repayments associated with Loans 275 and 279 for the Gnowangerup Sporting Complex and Synthetic Turf.

The following table details a reconciliation for the specified area rates since its introduction.

Description	2012-2013	2013-2014	2014-15	2015-16	2016-17
Unspent/(Overspent) balance Carried Forward	\$29,913.79	\$37,662.11	\$37,973.85	\$7,973.85	\$62.57
Actual specified area rate levied	\$29,929.02	\$30,312.44	\$0	\$22,088.72	\$29,850.60
Less Expenses					
Loan Repayments (Principal & Interest for Loan 275 & Part of Loan 279)	(\$22,180.70)**	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)
Unspent/(Overspent) Balance Carried Forward	\$37,662.11	\$37,973.85	\$7,973.85	\$62.57	(\$86.83)

** - Loan 279 for the construction of the Synthetic Hockey and Tennis Courts was not drawn down until late in 2012-2013, therefore no loan repayments were incurred until the 2013-2014 financial year.

To comply with the requirements of Section 6.37(5) of the Act, the Council must either-

1. Refund the owners of the land the amount which is proportionate to the contributions received by the local government; or
2. Allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.

The simplest solution for Council is to add the shortfall specified area rate balance to the amount required to be raised for the 2017-2018 budget. This can be calculated as follows-

Current Shortfall from 2016-17	(\$86.83)
Less loan repayment for 2017-2018	<u>(\$30,000.00)</u>
Rates required to be levied in 2017-2018	<u>\$30,086.83</u>

Rate in Dollar Formula Calculation

The formula for the determination of the rate in the dollar is as follows-

Rates to be levied = GRV Rates + UV Rates

\$30,086.83 = GRV Rates + UV Rates

UV Rates = Rates to be levied x percentage split for UV = UV Rates to be levied

GRV Rates = Rates to be levied x percentage split for GRV = GRV Rates to be levied

Rate in Dollar for UV properties = UV Rates/Current UV values

Rate in Dollar for UV properties = \$19,556.44/124,977,500

Rate in Dollar for UV properties = \$0.000156 (rounded to 6 decimal places)

This will be charged against 177 UV property assessments.

Rate in Dollar for GRV properties = GRV Rates/Current GRV values

Rate in Dollar for GRV properties = \$10,530.39/2,624,853

Rate in Dollar for GRV properties = \$0.004012 (rounded to 6 decimal places)

This will be charged against 350 GRV property assessments.

Description of Land

GRV properties – “All rateable land comprised within the area of the Gnowangerup townsite”.

UV properties – “All rateable land comprised within the Gnowangerup Rural Ward”.

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995 s.6.32 and s.6.37.

FINANCIAL IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget and relevant information is disclosed in the Statement of Rating Information and Note 10A in the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget. The 2017-2018 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council’s Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr F Hmeljak

Seconded: Cr R House

0717.65 That Council:

Pursuant to Sections 6.32 and 6.37 of the Local Government Act 1995, impose a specified area rate for 2017-2018 on GRV Gnowangerup townsite properties and UV Gnowangerup Rural Ward properties, for the purposes of meeting the loan repayments (current and future) associated with the Gnowangerup Sporting Complex, as follows:

GRV properties	\$0.004012 Rate in the dollar
UV properties	\$0.000156 Rate in the dollar

UNANIMOUSLY CARRIED:8/0

12.5	SPECIFIED AREA RATES – BORDEN PAVILION FACILITY FOR 2017-2018 ANNUAL BUDGET
Location:	Shire of Gnowangerup
File Ref:	25.4.1
Date of Report:	16 July 2017
Business Unit:	Finance
Officer:	Darren Long, Finance Consultant
Responsible Officer	Vin Fordham Lamont, Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of the proposed 2017-2018 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of Specified Area Rates, to meet the loan repayments associated with the Borden Pavilion facility, on rateable properties within the old Borden Townsite and the Old Borden Rural Ward for 2017-2018.

BACKGROUND

Sections 6.32 and 6.37 of the *Local Government Act 1995* apply to the imposition of Specified Area Rates.

Section 6.32 of the *Local Government Act 1995* states

6.32. Rates and service charges-

- (1) *When adopting the annual budget, a local government-*
 - (a) *in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either:*
 - (i) *uniformly; or*
 - (ii) *differentially; and*
 - (b) *may impose* on rateable land within its district*
 - (i) *a specified area rate; or*
 - (ii) *a minimum payment; and*
 - (c) *may impose* a service charge on land within its district.*
- * Absolute majority required.*
- (2) *Where a local government resolves to impose a rate it is required to:*
 - (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
 - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

6.37. Specified area rates

(1) *A local government may impose a specified area rate on rateable land within a portion of its district for the purpose of meeting the cost of the provision by it of a specific work, service or facility if the local government considers that the ratepayers or residents within that area —*

- (a) have benefited or will benefit from; or*
- (b) have access to or will have access to; or*
- (c) have contributed or will contribute to the need for, that work, service or facility.*

(2) *A local government is required to —*

- (a) use the money from a specified area rate for the purpose for which the rate is imposed in the financial year in which the rate is imposed; or*
- (b) to place it in a reserve account established under section 6.11 for that purpose.*

(3) *Where money has been placed in a reserve account under subsection (2)(b), the local government is not to —*

- (a) change the purpose of the reserve account; or*
- (b) use the money in the reserve account for a purpose other than the service for which the specified area rate was imposed,*

and section 6.11(2), (3) and (4) do not apply to such a reserve account.

(NB: Section 6.11(2), (3) and (4) deal with the power to change the purpose or proposed use of money from a reserve account.)

(4) *A local government may only use the money raised from a specified area rate —*

- (a) to meet the cost of providing the specific work, service or facility for which the rate was imposed; or*
- (b) to repay money borrowed for anything referred to in paragraph (a) and interest on that money.*

(5) *If a local government receives more money than it requires from a specified area rate on any land or if the money received from the rate is no longer required for the work, service or facility the local government —*

- (a) may, and if so requested by the owner of the land is required to, make a refund to that owner which is proportionate to the contributions received by the local government; or*
- (b) is required to allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.*

(6) *Where —*

- (a) before the coming into operation of the Local Government Amendment Act 2012 Part 2 Division 5, a specified area rate was imposed, or purportedly imposed, under*

this section by a local government for the purpose of the provision of underground electricity; and

- (b) *the underground electricity was not, or will not, be provided, or not wholly provided, by the local government, the rate is, and is taken always to have been, as validly imposed under this section as it would have been if, at the time of the imposition of the rate, the local government were to provide the underground electricity.*

COMMENTS

The Shire initially introduced a Specified Area Rate in 2012-2013 with the purpose of meeting the loan repayments associated with the construction of the Borden Pavilion facility.

The distribution method for this specified area rate in 2012-2013 was calculated as follows:

VALUATION CATEGORY	2012-2013				
	Rate in \$	No.	Rateable Value	Revenue	% Split
GRV	\$0.002065	40	223,647	462	4.62%
UV	\$0.000112	115	85,157,200	9,538	95.38%
				10,000	100.00%

The distribution method for this specified area rate altered in 2013-2014, and was calculated as follows:

VALUATION CATEGORY	2013-2014				
	Rate in \$	No.	Rateable Value	Revenue	% Split
GRV	\$0.002065	40	262,200	540	5.40%
UV	\$0.000108	115	87,143,700	9,460	94.60%
				10,000	100.00%

Application of Rates levied

The purpose of the 2017-2018 Specified Area Rate for the Borden Pavilion facility is proposed to remain the same –

“to contribute towards the loan repayments (current and future) associated with the Borden Pavilion Facility”.

To comply with the requirements of Section 6.37(4), the Council needs to take appropriate steps to ensure that it has applied all the specified area rate levied against the relevant costs associated with the work, service or facility. In this respect the Council needs to perform an annual reconciliation to establish whether it has levied more, less, or the precise amount, of specified area rates to meet the loan repayments associated with Loan 276 for the Borden Pavilion.

The following table details a reconciliation for the previous three years of the specified area rates implementation.

Description	2013-2014	2014-2015	2015-16	2016-17
Unspent/(Overspent) balance Carried Forward	\$238.02	\$378.69	(\$33.84)	\$233.81
Actual specified area rate levied	\$9,998.75	\$9445.55	\$10,267.68	\$9,708.55
Less Expenses				
Loan Repayments (Principal & Interest for Loan 276)	(\$9,858.08)	(\$9,858.08)	(\$10,000.03)	(\$10,177.18)
Unspent/(Overspent) Balance Carried Forward	\$378.69	(33.84)	\$233.81	(\$234.82)

To comply with the requirements of Section 6.37(5) of the Act, the Council must either-

1. Refund the owners of the land the amount which is proportionate to the contributions received by the local government; or
2. Allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.

The simplest solution for Council is to add the shortfall specified area rate balance to the amount required to be raised for the 2017-2018 budget. This can be calculated as follows-

Current shortfall 2016-17	(\$234.82)
Less loan repayment for 2017-2018	<u>(\$10,129.71)</u>
Rates required to be levied in 2017-2018	<u>\$10,364.53</u>

It is noted that the loan repayment for 2017-18 has been increased by the same amount of the increase in the guarantee fee passed on by WA Treasury.

Rate Burden Distribution Methodology

At its 2014-15 Special Meeting to adopt the budget, Council established that the distribution methodology for this rate would be 5% GRV and 95% UV. On this basis, the distribution of the rate burden for 2017-18 would be as follows:

Rates to be levied = \$10,364.53

GRV Rates to be levied = \$10,364.53 x 5% = \$518.23

UV Rates to be levied = \$10,364.53 x 95% = \$9,846.30

Rate in Dollar Formula Calculation

The formula for the determination of the 2017-2018 rate in the dollar is as follows:

Rates to be levied = GRV Rates + UV Rates

$\$10,364.53 = \text{GRV Rates} + \text{UV Rates}$

$\text{UV Rates} = \text{Rates to be levied} \times \text{percentage split for UV} = \text{UV Rates to be levied}$

$\text{GRV Rates} = \text{Rates to be levied} \times \text{percentage split for GRV} = \text{GRV Rates to be levied}$

$\text{Rate in Dollar for UV properties} = \text{UV Rates} / \text{Current UV values}$

$\text{Rate in Dollar for UV properties} = \$9,846.30 / 98,138,500$

$\text{Rate in Dollar for UV properties} = \0.000100

This will yield approximately \$9,813.85 due to rounding to 4 decimal places in the rating system.

This will be charged against 115 UV property assessments.

$\text{Rate in Dollar for GRV properties} = \text{GRV Rates} / \text{Current GRV values}$

$\text{Rate in Dollar for GRV properties} = \$518.23 / 259,154$

$\text{Rate in Dollar for GRV properties} = \0.001999

This will yield approximately \$518.04 due to rounding to 4 decimal places in the rating system.

This will be charged against 41 GRV property assessments.

Description of Land

GRV properties – “All rateable land comprised within the area of the old Borden townsite”.

UV properties – “All rateable land comprised within the old Borden Rural Ward”.

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995 s.6.32 and s.6.37.

FINANCIAL IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget and relevant information is disclosed in the Statement of Rating Information and Note 9 in the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget. The 2017-2018 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council’s Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr S Lance

Seconded: Cr L Martin

0717.66 That Council:

Pursuant to Sections 6.32 and 6.37 of the Local Government Act 1995, impose a specified area rate on old Borden townsite (GRV) properties and Old Borden Rural Ward (UV) properties, for the purposes of meeting the loan repayments (current and future) associated with the Borden Pavilion facility, as follows-

GRV properties	\$0.001999 Rate in the dollar
UV properties	\$0.000100 Rate in the dollar

UNANIMOUSLY CARRIED: 8/0

12.6	SPECIFIED AREA RATES – ONGERUP EFFLUENT SYSTEM FOR 2017-2018 ANNUAL BUDGET
Location:	Shire of Gnowangerup
File Ref:	25.4.1
Date of Report:	16 July 2017
Business Unit:	Finance
Officer:	Darren Long, Finance Consultant
Responsible Officer:	Vin Fordham Lamont, Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of the proposed 2017-2018 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of Specified Area Rates, to meet the operating costs associated with the Ongerup Effluent System, on rateable properties within the Ongerup Townsite for 2017-2018.

BACKGROUND

Sections 6.32 and 6.37 of the *Local Government Act 1995* apply to the imposition of Specified Area Rates.

Section 6.32 of the *Local Government Act 1995* states:

6.32. Rates and service charges-

- (1) *When adopting the annual budget, a local government-*
 - (a) *in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either:*
 - (i) *uniformly; or*
 - (ii) *differentially; and*
 - (b) *may impose* on rateable land within its district*
 - (i) *a specified area rate; or*
 - (ii) *a minimum payment; and*
 - (c) *may impose* a service charge on land within its district.*

** Absolute majority required.*
- (2) *Where a local government resolves to impose a rate it is required to:*
 - (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
 - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

6.37. Specified area rates

(1) *A local government may impose a specified area rate on rateable land within a portion of its district for the purpose of meeting the cost of the provision by it of a specific work, service or facility if the local government considers that the ratepayers or residents within that area —*

- (a) have benefited or will benefit from; or*
- (b) have access to or will have access to; or*
- (c) have contributed or will contribute to the need for, that work, service or facility.*

(2) *A local government is required to —*

- (a) use the money from a specified area rate for the purpose for which the rate is imposed in the financial year in which the rate is imposed; or*
- (b) to place it in a reserve account established under section 6.11 for that purpose.*

(3) *Where money has been placed in a reserve account under subsection (2)(b), the local government is not to —*

- (a) change the purpose of the reserve account; or*
- (b) use the money in the reserve account for a purpose other than the service for which the specified area rate was imposed,*

and section 6.11(2), (3) and (4) do not apply to such a reserve account.

(NB: Section 6.11(2), (3) and (4) deal with the power to change the purpose or proposed use of money from a reserve account.)

(4) *A local government may only use the money raised from a specified area rate —*

- (a) to meet the cost of providing the specific work, service or facility for which the rate was imposed; or*
- (b) to repay money borrowed for anything referred to in paragraph (a) and interest on that money.*

(5) *If a local government receives more money than it requires from a specified area rate on any land or if the money received from the rate is no longer required for the work, service or facility the local government —*

- (a) may, and if so requested by the owner of the land is required to, make a refund to that owner which is proportionate to the contributions received by the local government; or*
- (b) is required to allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.*

(6) *Where —*

- (a) before the coming into operation of the Local Government Amendment Act 2012 Part 2 Division 5, a specified area rate was imposed, or purportedly imposed, under*

this section by a local government for the purpose of the provision of underground electricity; and

- (b) *the underground electricity was not, or will not, be provided, or not wholly provided, by the local government, the rate is, and is taken always to have been, as validly imposed under this section as it would have been if, at the time of the imposition of the rate, the local government were to provide the underground electricity.*

COMMENTS

The Ongerup Effluent System was constructed in 1967 with the purpose of collecting waste water from residential and commercial premises within the Ongerup Townsite. Waste water is collected from septic tanks at each property and is fed into an underground collection system consisting of 1,530m of vitreous clay pipe mains and 25 concrete man holes. The effluent is piped to 4 holding ponds via 600m of 150mm PVC pipe.

Shire has been imposing a specified area rate with the purpose of meeting the operational costs associated with the Ongerup Effluent System for over 15 years.

The distribution method for this specified area rate is calculated as follows:

VALUATION CATEGORY	2015-2016				
	Rate in \$	No.	Rateable Value	Revenue	% Split
GRV	\$0.04656	81	429,555	20,000	100.00%
				20,000	100.00%

Application of Rates levied

The purpose of the 2017-2018 Specified Area Rate for the Ongerup Effluent System is proposed to remain the same:

“to contribute towards the maintenance and operation, and renewal/replacement of the Ongerup Effluent System”.

To comply with the requirements of Section 6.37(4), the Council needs to take appropriate steps to ensure that it has applied all the specified area rate levied against the relevant costs associated with the work, service or facility. In this respect the Council needs to perform an annual reconciliation to establish whether it has levied more, less, or the precise amount, of specified area rates to meet the maintenance and operational costs associated with the Ongerup Effluent System. Any surplus is to be transferred to a reserve account for the specific purpose of the specified area rate, or refunded to the relevant ratepayers on a proportionate basis.

The financial records of the Council show that more than \$20,000 was spent on maintaining and operating the Ongerup Effluent system during 2015-2016 and all previous years.

In 2016-17 the Economic Regulation Authority directed Council to start making provision in a reserve account for the replacement and renewal of the Ongerup Effluent System assets, given that the assets are close to reaching the end of their useful life.

Rate in Dollar Formula Calculation

The formula for the determination of the 2017-2018 rate in the dollar is as follows-

Rates to be levied = GRV Rates

Rate in Dollar for GRV properties = GRV Rates/GRV Valuations

Rate in Dollar for GRV properties = \$35,000/448,743

Rate in Dollar for GRV properties = \$0.077996

This will be charged against 90 GRV property assessments within the Ongerup townsite.

Description of Land

GRV properties – “All rateable land comprised within the area of the Ongerup townsite”.

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995 s.6.32 and s.6.37.

FINANCIAL IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget and relevant information is disclosed in the Statement of Rating Information and Note 9 in the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget. The 2017-2018 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council’s Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr F Gaze

Seconded: Cr R House

0717.67 That Council,

- 1. Pursuant to Sections 6.32 and 6.37 of the Local Government Act 1995, impose a specified area rate on Ongerup townsite (GRV) properties, for the purposes of contributing towards the operational and maintenance costs, and renewal/replacement of, the Ongerup Effluent System as follows:**

GRV properties	\$0.077996 Rate in the dollar
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- 2. Make provision in the 2017-18 budget for a transfer \$10,000 from the Municipal Fund to the Ongerup Effluent Reserve Account.**

UNANIMOUSLY CARRIED: 8/0

12.7 WASTE COLLECTION RATE FOR 2017-2018 ANNUAL BUDGET

Location: Shire of Gnowangerup
File Ref: 25.7.1.1
Date of Report: 16 July 2017
Business Unit: Finance
Officer: Darren Long, Finance Consultant
Responsible Officer: Vin Fordham Lamont, Deputy Chief Executive Officer
Disclosure of Interest: Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of a Waste Collection Rate for 2017-18 under the *Waste Avoidance and Resource Recovery Act 2007*.

BACKGROUND

Section 66 of the *Waste Avoidance and Resource Recovery Act 2007* permits a local government to impose an annual rate on rateable land for the purposes of providing for the performance of waste services.

Section 66 *Waste Avoidance and Resource Recovery Act 2007* states:

66 Local government may impose waste collection rate

- (1) A local government may impose on rateable land within its district, and cause to be collected, an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides.*
- (2) The annual rate must not exceed —*
 - (a) 12 cents in the dollar on the gross rental value; or*
 - (b) where the system of valuation on the basis of the unimproved value is adopted, 3 cents in the dollar on the unimproved value of the land in fee simple.*
- (3) The provisions of the Local Government Act 1995 relating to the making, payment and recovery of general rates apply with respect to rates referred to in subsection (1).*

Section 66(3) of the *Waste Avoidance and Resource Recovery Act 2007* requires that a local government comply with the provisions of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates.

This means that all of the relevant provisions within Division 6 of Part 6 of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates, apply to a waste collection rate imposed under the *Waste Avoidance and Resource Recovery Act 2007*. As the Waste Collection Rate is imposed as a Minimum Payment of \$200 per assessment, Section 6.35 of the Act applies.

Section 6.35 of the *Local Government Act 1995* states:

6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
 - (a) *50% of the total number of separately rated properties in the district; or*
 - (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*
- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*
 - (a) *the number of separately rated properties in the district; or*
 - (b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.*
- (5) *If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*
- (6) *For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —*
 - (a) *to land rated on gross rental value; and*
 - (b) *to land rated on unimproved value; and*
 - (c) *to each differential rating category where a differential general rate is imposed.*

This also triggers the application of Regulations 52 and 53 of the *Local Government (Financial Management) Regulations 1996*.

Regulation 52 states:

52. Percentage prescribed for minimum payment (Act s. 6.35(4))

The percentage prescribed for the purposes of section 6.35(4) is 50%.

Regulation 53 states-

53. Amount prescribed for minimum payment (Act s. 6.35(4))

The amount prescribed for the purposes of section 6.35(4) is \$200.

COMMENTS

The Council introduced a Waste Collection Rate in 2013-2014 to assist in funding some of the issues facing the Council from a waste management perspective.

The Waste Collection Rate for 2013-2014 was set with a Rate in the Dollar of \$0.000001, and a Minimum Payment of \$130.00 per assessment. The introduction of the Waste Collection Rate was on the basis that only one rate be charged to landowners with more than one property assessment in the exact same name.

Section 66(3) of the *Waste Avoidance and Resource Recovery Act 2007* requires that a local government comply with the provisions of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates. This means that all of the relevant provisions within Division 6 of Part 6 of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates, apply to a waste collection rate imposed under the *Waste Avoidance and Resource Recovery Act 2007*.

The Waste Collection Rate for 2016-2017 resulted in 669 properties being levied with a minimum rate of \$200.00.

It is suggested that the Waste Collection Rate for 2017-2018 be imposed with a Rate in the Dollar of \$0.000001, and a minimum payment of \$200, with only one rate being charged to landowners with more than one property assessment in the exact same name. The rate will be imposed on 665 properties, providing a yield of \$133,000.

LEGAL AND STATUTORY ENVIRONMENT

Waste Avoidance and Resource Recovery Act 2007.

Local Government Act 1995

Local Government (Financial Management) Regulations 1996.

FINANCIAL IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget. The 2017-2018 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr S Lance

0717.68 That Council,

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 2017-2018 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	\$0.000001 Rate in the Dollar
UV properties	\$0.000001 Rate in the Dollar
GRV properties	\$200 minimum rate per rateable assessment
UV properties	\$200 minimum rate per rateable assessment

UNANIMOUSLY CARRIED: 8/0

12.8	PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2017-2018 ANNUAL BUDGET
Location:	Shire of Gnowangerup
File Ref:	25.25.5.1
Date of Report:	16 July 2017
Business Unit:	Finance
Officer:	Darren Long, Finance Consultant
Responsible Officer:	Vin Fordham Lamont, Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the:

1. Setting of options for the payment of rates and service charges for the 2017-2018 financial year;
2. Imposition of an administration fee and instalment interest charge for payments made by instalments; and
3. Imposition of a rate of interest on overdue rates and service charges for the 2017-2018 financial year.

BACKGROUND

Section 6.45 requires a local government to set the options for the payment of rates or service charges; as well as the ability to impose an administration fee and an instalment interest charge applicable to those payment options.

Section 6.45 of the *Local Government Act 1995* states:

6.45. Options for payment of rates or service charges

- (1) *A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3), by —*
 - (a) *4 equal or nearly equal instalments; or*
 - (b) *such other method of payment by instalments as is set forth in the local government's annual budget.*
- (2) *Where, during a financial year, a rate notice is given after a reassessment of rates under section 6.40 the person to whom the notice is given may pay the rate or service charge —*
 - (a) *by a single payment; or*
 - (b) *by such instalments as are remaining under subsection (1)(a) or (b) for the remainder of that financial year.*

- (3) *A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.*
- (4) *Regulations may —*
- (a) *provide for the manner of making an election to pay by instalments under subsection (1) or (2); and*
 - (b) *prescribe circumstances in which payments may or may not be made by instalments; and*
 - (c) *prohibit or regulate any matters relating to payments by instalments; and*
 - (d) *provide for the time when, and manner in which, instalments are to be paid; and*
 - (e) *prescribe the maximum amount (including the maximum interest component) which may be imposed under subsection (3) by way of an additional charge; and*
 - (f) *provide for any other matter relating to the payment of rates or service charges.*

Section 6.51 provides for a local government to impose an interest charge on a rate of service charge that remains unpaid after becoming due and payable.

6.51. Accrual of interest on overdue rates or service charges

- (1) *A local government may at the time of imposing a rate or service charge resolve* to impose interest (at the rate set in its annual budget) on —*
- (a) *a rate or service charge (or any instalment of a rate or service charge); and*
 - (b) *any costs of proceedings to recover any such charge, that remains unpaid after becoming due and payable.*

*** Absolute majority required.**

COMMENTS

Payment options

The Shire has traditionally offered two payment options-

Option 1 Payment in full by the due date.

Option 2 Payment in four equal instalments, being-

- (a) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue;
- (b) Instalment 2 - 25% of the rates and service charges within 2 months of (a);
- (c) Instalment 3 - 25% of the rates and service charges within 2 months of (b); and
- (d) Instalment 4 - 25% of the rates and service charges within 2 months of (c).

It is suggested that these payment options continue.

Administration fee and instalment interest charge

Section 6.45 of the Act permits Council to impose an administration charge where a payment of rate or service charge is made by instalments.

Regulations 67 and 68 of the *Local Government (Financial Management) Regulations 1996* limit how much can be imposed as an administration charge and as an instalment interest charge.

Traditionally the Shire has imposed an administration fee of \$10 on the second, third and fourth instalment payments.

It is suggested that a \$10 administration fee continue to apply to the second, third and fourth instalment payments.

The Shire has also previously imposed an instalment interest charge of 5.5% when option 2 is utilised by ratepayers.

Regulation 68 of the *Local Government (Financial Management) Regulations 1996* limits the maximum interest component to be imposed as an instalment interest charge to 5.5%.

It is suggested that Council continue to impose an instalment interest charge of 5.5%.

Accrual of interest on overdue rates or service charges

Section 6.51 of the Act permits Council to impose an interest charge on overdue rates or service charges.

Regulation 70 of *Local Government (Financial Management) Regulations 1996* limits the maximum rate of interest that can be imposed on overdue rates or service charges to 11%.

It is suggested that Council continue to impose an interest charge of 11% on overdue rates or service charges not paid by the due date.

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995 s.6.45, 6.50, 6.51.

Local Government (Financial Management) Regulations 1996, Regulations 67, 68, 70 and 71.

FINANCIAL IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget. The 2017-2018 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr L Martin

0717.69 That Council:

1. Pursuant to Section 6.45 of the Local Government Act 1995, offer two payment options for rates and service charges for the 2017-18 financial year, being-
 - (a.) Option 1 – Payment in full by a single instalment by the due date, being 35 days from the date of issue of the rate notice;
 - (b.) Option 2 – Payment in four equal instalments, being
 - (i) Instalment 1 – 25% of the rates and service charges within 35 days of date of issue of the rate notice;
 - (ii) Instalment 2 – 25% of the rates and service charges within 2 months of (i);
 - (iii) Instalment 3 – 25% of the rates and service charges within 2 months of (ii); and
 - (iv) Instalment 4 – 25% of the rates *and service charges within 2 months of (iii).*
2. *Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment administration charge of \$10 (GST Free), which is to apply to Instalments 2, 3 and 4.*
3. *Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment interest charge of 5.5% on payment option 2, which is to apply to Instalments 2, 3 and 4.*
4. *Pursuant to Section 6.51 of the Local Government Act 1995, impose an 11% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.*

UNANIMOUSLY CARRIED: 8/0

12.9	2017-2018 BUDGET STATEMENT OF FINANCIAL ACTIVITY AND MATERIALITY THRESHOLD
Location:	Shire of Gnowangerup
File Ref:	12.14.1
Date of Report:	16 July 2017
Business Unit:	Finance
Officer:	Darren Long, Finance Consultant
Responsible Officer:	Vin Fordham Lamont, Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Budget Statement of Financial Activity

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the adoption of the:

1. Budget Statement of Financial Activity for the period ending 30 June 2018; and
2. Materiality thresholds to apply when reporting material variances in the Statement of Financial Activity.

BACKGROUND

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires Council to prepare a budget monthly Statement of Financial Activity.

Regulation 34 states-

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

- (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 that month in the following detail —
 - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) budget estimates to the end of the month to which the statement relates; and
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —

- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; 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 the AAS, to be used in statements of financial activity for reporting material variances.

COMMENTS

In order to meet the reporting requirements of Regulation 34, a twelve-month budget has been prepared for the 2017-2018 financial year in the required format and is attached for Council's consideration.

The suggested materiality threshold and percentage for reporting material variances in the Statement of Financial Activity are as follows:

10% or \$5,000, whichever is the greater.

LEGAL AND STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996, r34.

FINANCIAL IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget and relevant information is disclosed in the Budget Statement of Financial Activity.

STRATEGIC IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget. The 2017-2018 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr F Hmeljak

0717.70 That Council:

- 1. Pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, adopts the 2017-2018 Budget Statement of Financial Activity.**
- 2. Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts the following as the materiality threshold for 2017-2018-**
 - (a) \$5,000 or 10%, whichever is the greater.**

UNANIMOUSLY CARRIED: 8/0

SHIRE OF GNOWANGERUP
BUDGET STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2018

2016-17 ADOPTED BUDGET		2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2017-18 JULY	2017-18 AUGUST	2017-18 SEPTEMBER	2017-18 OCTOBER	2017-18 NOVEMBER	2017-18 DECEMBER	2017-18 JANUARY	2017-18 FEBRUARY	2017-18 MARCH	2017-18 APRIL	2017-18 MAY	2017-18 JUNE
\$	OPERATING REVENUE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1,429,501	General Purpose Funding	2,135,005	829,414	2,122	172,863	245,023	276,418	447,113	454,735	464,732	635,411	638,147	640,624	642,459	829,414
450	Governance	5,964	2,100	30	30	100	180	350	620	1,720	1,870	1,930	1,930	2,030	2,100
51,108	Law, Order Public Safety	85,735	53,393	45	90	1,035	18,629	19,024	19,384	35,759	35,999	36,206	52,909	53,077	53,393
300	Health	297	300	0	0	0	0	0	0	0	0	0	300	300	300
13,000	Education and Welfare	14,219	11,400	948	1,856	2,804	3,712	4,620	5,528	6,476	7,554	8,462	9,580	10,488	11,400
72,280	Housing	75,293	72,280	6,505	13,010	19,516	26,021	32,526	39,031	45,536	52,042	58,547	65,052	71,557	72,280
278,633	Community Amenities	282,639	284,192	517	2,881	253,687	260,977	263,024	265,749	268,610	275,090	278,909	281,371	283,299	284,192
62,920	Recreation and Culture	73,102	22,955	250	250	327	2,064	11,617	14,522	18,588	21,373	22,761	22,955	22,955	22,955
142,835	Transport	2,013,434	6,144,100	480,009	960,020	1,582,762	2,062,770	2,542,770	3,444,051	3,444,059	3,924,068	4,404,076	4,824,084	5,664,092	6,144,100
19,832	Economic Services	17,373	10,932	181	467	710	798	1,548	2,302	8,806	9,013	9,344	9,498	9,862	10,932
104,100	Other Property and Services	201,915	108,330	8,871	24,357	30,019	43,401	52,475	60,180	67,217	76,424	83,897	91,401	99,225	108,330
2,174,959		4,904,975	7,539,396	499,478	1,175,824	2,135,982	2,694,970	3,375,066	4,306,102	4,361,502	5,038,843	5,542,278	5,999,704	6,859,344	7,539,396
	LESS OPERATING EXPENDITURE														
(975,521)	General Purpose Funding	(75,150)	(147,372)	(9,178)	(23,396)	(37,648)	(46,918)	(56,797)	(66,181)	(77,365)	(86,589)	(95,872)	(127,043)	(136,129)	(147,372)
(95,228)	Governance	(623,011)	(988,233)	(54,992)	(174,040)	(283,536)	(365,663)	(463,764)	(574,717)	(632,822)	(686,458)	(737,274)	(788,880)	(849,420)	(988,233)
(271,423)	Law, Order, Public Safety	(273,541)	(311,336)	(54,561)	(70,006)	(86,960)	(108,374)	(128,984)	(153,478)	(169,939)	(189,465)	(214,907)	(252,778)	(275,887)	(311,336)
(234,667)	Health	(218,905)	(233,540)	(26,745)	(39,163)	(52,969)	(66,936)	(89,887)	(105,633)	(125,643)	(140,709)	(163,800)	(175,930)	(201,906)	(233,540)
(24,639)	Education and Welfare	(21,006)	(22,709)	(2,355)	(6,894)	(8,852)	(12,100)	(13,860)	(15,123)	(16,188)	(17,452)	(18,517)	(19,681)	(20,845)	(22,709)
(88,041)	Housing	(78,636)	(65,503)	(7,408)	(9,819)	(12,325)	(24,195)	(27,281)	(34,847)	(41,913)	(50,432)	(52,291)	(61,437)	(64,183)	(65,503)
(557,882)	Community Amenities	(378,264)	(512,543)	(30,380)	(85,764)	(114,799)	(179,401)	(230,018)	(301,278)	(341,331)	(368,312)	(398,382)	(428,710)	(460,487)	(512,543)
(1,540,691)	Recreation and Culture	(1,227,789)	(1,420,206)	(138,706)	(263,341)	(357,007)	(539,634)	(653,983)	(775,688)	(877,739)	(989,864)	(1,095,400)	(1,208,028)	(1,308,696)	(1,420,206)
(3,441,381)	Transport	(4,760,597)	(9,760,863)	(752,347)	(1,508,958)	(2,668,088)	(3,407,586)	(4,154,563)	(5,356,427)	(5,675,700)	(6,477,600)	(7,193,714)	(7,808,337)	(8,906,922)	(9,760,863)
(108,281)	Economic Services	(52,934)	(140,955)	(9,228)	(17,799)	(28,534)	(37,885)	(59,590)	(73,681)	(89,976)	(103,496)	(114,751)	(123,216)	(132,233)	(140,955)
(168,671)	Other Property & Services	(664,048)	(132,646)	(121,062)	(105,592)	(113,823)	(149,971)	(229,098)	(198,006)	(224,140)	(216,294)	(228,767)	(223,011)	(202,567)	(132,646)
(7,506,425)		(8,373,880)	(13,735,907)	(1,206,962)	(2,304,772)	(3,764,541)	(4,938,663)	(6,107,825)	(7,655,060)	(8,272,757)	(9,326,671)	(10,313,673)	(11,217,051)	(12,558,464)	(13,735,907)
(5,331,466)	<i>Increase/(Decrease)</i>	(3,468,905)	(6,196,511)	(707,485)	(1,128,948)	(1,628,559)	(2,243,693)	(2,732,758)	(3,348,958)	(3,911,255)	(4,287,828)	(4,771,396)	(5,217,347)	(5,699,120)	(6,196,511)
	ADD														
2,656,214	Depreciation Written Back	2,262,697	2,480,475	206,624	413,247	619,871	826,494	1,033,118	1,239,741	1,446,365	1,652,989	1,859,612	2,066,236	2,272,859	2,480,475
0	(Profit)/Loss on Sale of Asset	59,341	0	0	0	0	0	0	0	0	0	0	0	0	0
48,766	Movement in Non-Current Items	(13,249)	47,144	0	0	0	0	0	0	0	0	0	0	0	47,144
2,704,980		2,308,788	2,527,619	206,624	413,247	619,871	826,494	1,033,118	1,239,741	1,446,365	1,652,989	1,859,612	2,066,236	2,272,859	2,527,619
(2,626,486)	<i>Increase/(Decrease)</i>	(1,160,117)	(3,668,892)	(500,861)	(715,701)	(1,008,688)	(1,417,199)	(1,699,641)	(2,109,217)	(2,464,890)	(2,634,840)	(2,911,784)	(3,151,111)	(3,426,261)	(3,668,892)
	LESS CAPITAL PROGRAMME														
(697,025)	Purchase Buildings	(433,396)	(549,539)	0	0	(26,632)	(37,492)	(104,901)	(152,401)	(197,851)	(236,951)	(236,951)	(549,539)	(549,539)	(549,539)
(1,654,981)	Infrastructure Assets - Roads	(1,580,657)	(1,217,635)	0	0	(201,304)	(379,489)	(535,374)	(683,797)	(710,371)	(1,168,430)	(1,201,233)	(1,217,635)	(1,217,635)	(1,217,635)
(5,000)	Infrastructure Assets - Footpaths	(2,875)	(5,000)	0	0	0	0	0	0	0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
0	Infrastructure Assets - Aerodromes	0	(5,000)	0	0	0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
(5,000)	Infrastructure Assets - Drainage	(4,203)	(5,000)	0	0	0	0	0	0	0	0	(2,500)	(5,000)	(5,000)	(5,000)
(150,000)	Infrastructure Assets - Sewerage	(143,702)	(100,000)	0	(2,310)	(2,310)	(7,720)	(77,040)	(85,680)	(99,100)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
(9,000)	Infrastructure Assets - Parks & Ovals	0	(5,900)	0	0	0	(5,900)	(5,900)	(5,900)	(5,900)	(5,900)	(5,900)	(5,900)	(5,900)	(5,900)
(45,000)	Infrastructure Assets - Solid Waste	(28,761)	0	0	0	0	0	0	0	0	0	0	0	0	0
0	Infrastructure Assets - Other	0	(3,000)	0	0	0	0	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
(463,000)	Purchase Plant and Equipment	(339,072)	(358,000)	0	0	0	0	(343,000)	(348,000)	(353,000)	(358,000)	(358,000)	(358,000)	(358,000)	(358,000)
(42,909)	Purchase Furniture and Equipment	(48,606)	(30,900)	0	0	(3,500)	(3,500)	(5,900)	(5,900)	(5,900)	(5,900)	(30,900)	(30,900)	(30,900)	(30,900)
187,000	Proceeds from Sale of Assets	147,227	142,000	0	0	0	0	42,000	42,000	42,000	42,000	42,000	42,000	142,000	142,000
1,263,100	Contributions for the Development of Assets	1,258,389	685,135	0	0	30,400	145,827	293,254	408,681	554,508	685,135	685,135	685,135	685,135	685,135
(185,607)	Repayment of Debt - Loan Principal	(234,924)	(163,109)	0	0	0	0	(66,556)	(80,636)	(80,636)	(80,636)	(80,636)	(80,636)	(148,659)	(163,109)
29,306	Principal Repayment Received -Loans	78,622	26,352	0	0	0	0	13,043	13,043	13,043	13,043	13,043	13,043	26,352	26,352
(157,000)	Transfer to Reserves	(182,912)	(516,057)	(2,249)	(4,498)	(6,747)	(8,996)	(11,246)	(13,495)	(15,744)	(17,993)	(20,242)	(22,491)	(24,740)	(516,057)
351,148	Transfer from Reserves	76,379	507,588	0	0	0	0	0	0	0	0	0	0	0	507,588
(1,583,968)		(1,438,492)	(1,598,065)	(2,249)	(6,808)	(210,094)	(302,270)	(809,619)	(920,084)	(866,951)	(1,246,632)	(1,309,184)	(1,642,923)	(1,599,886)	(1,598,065)
0	Plus Rounding	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,583,968)		(1,438,492)	(1,598,065)	(2,249)	(6,808)	(210,094)	(302,270)	(809,619)	(920,084)	(866,951)	(1,246,632)	(1,309,184)	(1,642,923)	(1,599,886)	(1,598,065)
(4,210,454)	<i>Increase/(Decrease)</i>	(2,598,609)	(5,266,957)	(503,110)	(722,509)	(1,218,782)	(1,719,469)	(2,509,260)	(3,029,301)	(3,331,842)	(3,881,471)	(4,220,968)	(4,794,034)	(5,026,147)	(5,266,957)
	FUNDING FROM														
0	Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
716,000	Opening Funds	754,795	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385
3,494,454	Amount Raised from General Rates	3,492,198	3,618,572	0	3,618,572	0	0	0	0	0	0	0	0	0	3,618,572
4,210,454		4,246,993	5,266,957	1,648,385	5,266,957	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	1,648,385	5,266,957
Minutes	NET SURPLUS/(DEFICIT)	1,648,385	(0)	1,145,274	4,544,447	439,603	(7,284)	(7,284)	(1,380,917)	(1,683,457)	(2,233,087)	(2,572,583)	(3,145,650)	(3,377,762)	P 43

12.10 IMPOSITION OF FEES AND CHARGES INCLUDING RUBBISH REMOVAL CHARGES FOR 2017-2018 ANNUAL BUDGET

File Ref: 12.14.1
Date of Report: 16 July 2017
Business Unit: Finance
Officer: Darren Long, Finance Consultant
Responsible Officer: Shelley Pike, Chief Executive Officer
Disclosure of Interest: Nil

ATTACHMENTS

- Schedule of Fees and Charges 2017-2018

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of:

1. Fees and Charges for the 2017-2018 financial year; and
2. Rubbish Removal Charges and Recycling Removal Charges for the 2017-2018 financial year.

BACKGROUND

Sections 6.16 to 6.19 of the *Local Government Act 1995* govern how a local government may impose fee and charges for the provision of goods or services.

Section 6.16 states-

6.16. Imposition of fees and charges

- (1) *A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

*** Absolute majority required.**

- (2) *A fee or charge may be imposed for the following —*

- (a) *providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
- (b) *supplying a service or carrying out work at the request of a person;*
- (c) *subject to section 5.94, providing information from local government records;*
- (d) *receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
- (e) *supplying goods;*
- (f) *such other service as may be prescribed.*

- (3) *Fees and charges are to be imposed when adopting the annual budget but may be —*

- (a) *imposed* during a financial year; and*
- (b) *amended* from time to time during a financial year.*

*** Absolute majority required.**

6.17. Setting level of fees and charges

- (1) In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —*
 - (a) the cost to the local government of providing the service or goods; and*
 - (b) the importance of the service or goods to the community; and*
 - (c) the price at which the service or goods could be provided by an alternative provider.*
- (2) A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.*
- (3) The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —*
 - (a) under section 5.96; or*
 - (b) under section 6.16(2)(d); or*
 - (c) prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.*
- (4) Regulations may —*
 - (a) prohibit the imposition of a fee or charge in prescribed circumstances; or*
 - (b) limit the amount of a fee or charge in prescribed circumstances.*

6.18. Effect of other written laws

- (1) If the amount of a fee or charge for a service or for goods is determined under another written law a local government may not —*
 - (a) determine an amount that is inconsistent with the amount determined under the other written law; or*
 - (b) charge a fee or charge in addition to the amount determined by or under the other written law.*
- (2) A local government is not to impose a fee or charge for a service or goods under this Act if the imposition of a fee or charge for the service or goods is prohibited under another written law.*

6.19. Local government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

- (a) its intention to do so; and*
- (b) the date from which it is proposed the fees or charges will be imposed.*

Sections 67 and 68 of the *Waste Avoidance and Resource Recovery Act 2007* also apply to the imposition of rubbish and recycling removal charges.

Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* states:

67. Local government may impose receptacle charge

- (1) A local government may, in lieu of, or in addition to a rate under section 66, provide for the proper disposal of waste, whether within its district or not, by making an annual charge per waste receptacle, payable in one sum or by equal monthly or other instalments in advance, in respect of premises provided with a waste service by the local government.*
- (2) The charge is to be imposed on the owner (as defined in section 64(1)) or occupier, as the local government may decide, of any premises provided with a waste service by the local government.*
- (3) The provisions of the Local Government Act 1995 relating to the recovery of general rates apply with respect to a charge referred to in subsection (1).*
- (4) In the case of premises being erected and becoming occupied during the year for which payment is to be made, the charge for the service provided is to be the sum that proportionately represents the period between the occupation of the premises and the end of the year for which payment is made.*
- (5) Notice of any charge made under this section may be included in any notice of rates imposed under section 66 or the Local Government Act 1995, but the omission to give notice of a charge does not affect the validity of the charge or the power of the local government to recover the charge.*
- (6) A charge may be limited to premises in a particular portion of the area under the control of the local government.*
- (7) Charges under this section may be imposed in respect of and are to be payable for all premises in respect of which a waste service is provided, whether such premises are rateable or not.*
- (8) A local government may make different charges for waste services rendered in different portions of its district.*

Section 68 of the *Waste Avoidance and Resource Recovery Act 2007* states:

68. Fees and charges fixed by local government

Nothing in this Part prevents or restricts a local government from imposing or recovering a fee or charge in respect of waste services under the Local Government Act 1995 section 6.16.

COMMENTS

Incorporated into the Schedule of Fees and Charges are the following Rubbish Removal Charges relating to the 2017-2018 financial year-

2016-2017 NO OF SERVICES	2016-2017 AMOUNT \$ (GST FREE)	DESCRIPTION	2017-2018 AMOUNT \$ (GST FREE)	2017-2018 NO OF SERVICES
117	\$85.00	Commercial Rubbish Removal	\$91.00	119
374	\$85.00	Residential Rubbish Removal	\$91.00	373
428	\$90.00	Residential Recycling Removal	\$82.00	450

CONSULTATION

N/A

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995, s6.16 to 6.19.

Waste Avoidance and Resource Recovery Act 2007, s67 and s68.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2017-2018 Annual Budget. The 2017-2018 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

RISK MANAGEMENT CONSIDERATIONS

Nil

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

It is in order to adopt the fees and charges listed in the attached schedule.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr R House

Seconded: Cr S Lance

0717.71 That Council,

Pursuant to Section 6.16 of the Local Government Act 1995, adopts the fees and charges, as listed in the Schedule of Fee and Charges for 2017-2018, and incorporates the Schedule into the 2017-2018 Annual Budget.

UNANIMOUSLY CARRIED: 8/0

SCHEDULE OF FEES AND CHARGES 2017-2018

Description of Fee/Charge	Basis of Fee	GST	17/18 Amount (Ex GST)	17/18 GST (if Applicable)	17/18 TOTAL AMOUNT (Includes GST, where applicable)
General Purpose Funding					
Rate Revenue General					
Rate Enquiry Fee (including Orders & Requisitions)	Council	N	62.00	0.00	\$ 62.00
Orders & Requisitions	Council	N	118.00	0.00	\$ 118.00
Rating enquiries not of a general nature requiring research (per hour)	Council	N	56.65	0.00	\$ 56.65
Administration Fee - Rate Instalments (per notice excluding first notice)	Council	N	10.00	0.00	\$ 10.00
Administration Fee - Rate Payment Plan	Council	Y	20.59	2.06	\$ 22.65
Copy of Rates Notice owner only per notice excl first notice	Council	Y	5.14	0.51	\$ 5.65
Legal Fee incurred in Rate debt collection at cost	Council	N	at cost	0.00	at cost plus GST
Dishonour cheque fee	Council	N	10.50	0.00	\$ 10.50
Governance					
Other Governance					
Sale of Electoral Rolls	Council	N	58.35	0.00	\$ 58.35
Sale of Council Agenda/Minutes (per annum)	Council	N	175.00	0.00	\$ 175.00
Sale of Council Minutes (per annum)	Council	N	87.50	0.00	\$ 87.50
Sale of Council Minutes or Agenda (per copy)	Council	N	at cost		at cost plus GST
Sale of Annual Report and Budget	Council	N	17.50	0.00	\$ 17.50
Copies of Maps					
- Cadastral A4 size	Council	Y	2.15	0.20	\$ 2.35
- Cadastral A3 size	Council	Y	5.32	0.53	\$ 5.85
Freedom of Information					
- Application Fee (for an application of a non-personal information)	FOI Regs 1993	N	\$ 30.00	\$ -	\$ 30.00
- Charge for time taken by staff dealing with the application (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	\$ 30.00	\$ -	\$ 30.00
- Charge for access time supervised by Staff (per hour, or pro rata for part of an hour) Plus the actual additional cost to the agency of any special arrangements (hire of facilities or equipment)	FOI Regs 1993	N	\$ 30.00	\$ -	\$ 30.00
- Charges for Photocopying staff time (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	\$ 30.00	\$ -	\$ 30.00
- Charges for Photocopying per copy	FOI Regs 1993	N	\$ 0.20	\$ -	\$ 0.20
- Charges for time taken by staff transcribing information from a tap or other device. (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	\$ 30.00	\$ -	\$ 30.00
- Charges for duplicating a tape, film or computer information	FOI Regs 1993	N	Actual Cost	\$ -	Actual Cost
- Charge for delivery, packaging and postage	FOI Regs 1993	N	Actual Cost		Actual Cost
Sale of Council Tie	Council	Y	10.86	1.09	\$ 11.95
Sale of Council Scarf	Council	Y	10.86	1.09	\$ 11.95
Admin Fee for Sub contracting Shire Contractors to External parties	Council	Y	Contractor Fee + 10%	10%	Fee + 10% + gst
Bond for hire of the projector	Council	N	55.00	0.00	\$ 55.00
Hire fee for the projector (Per Day)	Council	Y	26.23	2.62	\$ 28.85
Bond for hire of cinema system	Council	N	565.00	0.00	\$ 565.00
Hire of cinema system (per day)	Council	Y	186.36	18.64	\$ 205.00
Law, Order & Public Safety					
Fire Prevention					
Sale of Fire Maps	Council	Y	26.23	2.62	\$ 28.85
Animal and Ranger Control					
Dog Registration Fees (Statutory)					
- Dog/Bitch Unsterilised 1 year	Dog Reg 2013	N	50.00	0.00	\$ 50.00
- Dog/Bitch Unsterilised 3 years	Dog Reg 2013	N	120.00	0.00	\$ 120.00
- Dog/Bitch Sterilised 1 year	Dog Reg 2013	N	20.00	0.00	\$ 20.00
- Dog/Bitch Sterilised 3 years	Dog Reg 2013	N	42.50	0.00	\$ 42.50
- Dangerous Dog 1 year	Dog Reg 2013	N	50.00	0.00	\$ 50.00
Pensioners are granted a 50% concession					
- Working Dog Unsterilised - 1 year	S. 15(5) Dog Act 1976	N	12.50	0.00	\$ 12.50
- Working Dog Unsterilised - 3 years	S. 15(5) Dog Act 1976	N	30.00	0.00	\$ 30.00
- Working Dog Sterilised - 1 year	S. 15(5) Dog Act 1976	N	5.00	0.00	\$ 5.00
- Working Dog Sterilised - 3 years	S. 15(5) Dog Act 1976	N	10.60	0.00	\$ 10.60
Registration of Sterilised Dog for its lifetime	Dog Reg 2013	N	100.00	0.00	\$ 100.00
Registration of Unsterilised Dog for its lifetime	Dog Reg 2013	N	250.00	0.00	\$ 250.00
Application to Keep More than Two Dogs	Council	N	51.50	0.00	\$ 51.50
Dog Impounding Fee (first impoundment)	Council	N	87.50	0.00	\$ 87.50
Dog Impounding Fee (second offence in same year)	Council	N	105.00	0.00	\$ 105.00
Sustenance fee of Dog in Pound (per day)	Council	N	31.00	0.00	\$ 31.00
Cat Registration Fees (Statutory)					
-Cat Sterilised - 1 year	Cat Act 2011	N	20.00	0.00	\$ 20.00
-Cat Sterilised - 3 years	Cat Act 2011	N	42.50	0.00	\$ 42.50
-Cat Lifetime	Cat Act 2011	N	100.00	0.00	\$ 100.00
Pensioners are granted a 50% concession					
Cat Impounding Fee (first impoundment)	Council	N	51.50	0.00	\$ 51.50
Cat Impounding Fee (second and subsequent impoundment)	Council	N	87.50	0.00	\$ 87.50
Cat Sustenance Fee (per day)	Council	N	31.00	0.00	\$ 31.00
Kennel Licence Fees	Council	N	205.00	0.00	\$ 205.00
Impounding Fees (other than dogs)	Council	N	41.50	0.00	\$ 41.50
Sustenance Fees (other than dogs)	Council	N	10.50	0.00	\$ 10.50
Animal destruction fee	Council	Y	104.54	10.46	\$ 115.00
Ranger Services - after hours callout	Council	Y	154.54	15.46	\$ 170.00
Microchipping	Council	N	56.50	0.00	\$ 56.50
Microchipping - Pensioner are granted a concession	Council	N	51.50	0.00	\$ 51.50
Impounding Fees for vehicle	Council	Y	104.54	10.46	\$ 115.00
Storage of vehicle (per day)	Council	Y	20.59	2.06	\$ 22.65
Towing fee for vehicle (at cost)	Council	Y	at cost	10%	at cost + gst

SCHEDULE OF FEES AND CHARGES 2017-2018

Description of Fee/Charge	Basis of Fee	GST	17/18 Amount (Ex GST)	17/18 GST (if Applicable)	17/18 TOTAL AMOUNT (Includes GST, where applicable)
Health					
Preventative Services - Administration & Inspection					
Hawkers Licenses (per annum)	Council	Y	103.18	10.32	\$ 113.50
Itinerant Vendors License - 3 Inspections (per annum)	Council	Y	103.18	10.32	\$ 113.50
Food Act Registration (initial application)	Food Regs 2009	N	195.00	0.00	\$ 195.00
Food Premises - Annual Inspection Fee	Council	Y	30.91	3.09	\$ 34.00
Food Premises - Annual Inspection Fee	Council	Y	30.91	3.09	\$ 34.00
Household Water Sampling (bacteriological)	Council	Y	51.50	5.15	\$ 56.65
Liquor Licensing Application & Inspection	Council	Y	30.91	3.09	\$ 34.00
Lodging Houses - Annual Inspection	Council	Y	30.91	3.09	\$ 34.00
Public Building Certificate of Approval	Council	Y	103.18	10.32	\$ 113.50
Commercial Stallholders Permit	Council	Y	103.18	10.32	\$ 113.50
Commercial Stallholder Daily Charge	Council	Y	5.13	0.52	\$ 5.65
Community Group Stallholders Permit & Daily Charge	Council	Y	5.13	0.52	\$ 5.65
Community Amenities					
Sanitation - Household Refuse					
Rubbish Collection - 1 x 240 litre Sulo Bin	Council	N	91.00	0.00	\$ 91.00
Recycling Service	Council	N	82.00	0.00	\$ 82.00
Commercial Waste Tipping Fee per cubic metre	Council	Y	45.00	4.50	\$ 49.50
Sewerage					
Cleaning Septic Tanks	Council	Y	360.50	36.05	\$ 396.55
Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot)	Council	Y	2.59	0.26	\$ 2.85
Oil deposit at depot excl cooking oil per litre	Council	Y	0.18	0.02	\$ 0.20
Cleaning of Grease Traps once off	Council	Y	92.68	9.27	\$ 101.95
Contractual Cleaning of Grease Traps - small	Council	Y	56.68	5.67	\$ 62.35
Contractual Cleaning of Grease Traps - large	Council	Y	77.27	7.73	\$ 85.00
Application for the Approval of an Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N	118.00	0.00	\$ 118.00
Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility per litre	Council	Y	0.09	0.01	\$ 0.10
Permit to Use Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N	118.00	0.00	\$ 118.00
Site inspections	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N	118.00	0.00	\$ 118.00
Local Government Planning Charges					
Part 1 - Maximum fixed 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 is -					
a) Not more than \$50000	Planning & Dev Regs 2009	N	\$ 147.00	0.00	\$ 147.00
b) more than \$50,000 but not more than \$500,000	Planning & Dev Regs 2009-Schedule 2	N	0.32% of estimated cost of development		0.32% of estimated cost of development
c) more than \$500,000 but not more than \$2.5million	Planning & Dev Regs 2009	N	\$1,700 + 0.257% for every \$1 in excess of \$500,000	0.00	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5million but not more than \$5million	Planning & Dev Regs 2009	N	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	0.00	\$7,161 + 0.206% for every \$1 in excess of \$2.5m
e) more than \$5million but not more than \$21.5million	Planning & Dev Regs 2009	N	\$12,633 + 0.123% for every \$1 in excess of \$5m	0.00	\$12,633 + 0.123% for every \$1 in excess of \$5m
f) more than \$21.5million	Planning & Dev Regs 2009	N	\$34,196.00	0.00	\$ 34,196.00
(2) Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (1) plus, by way of penalty, twice that fee	0.00	The fee in item (1) plus, by way of penalty, twice that fee
(3) Determining a development application for an extractive industry where the development has not commenced or been carried out	Planning & Dev Regs 2009	N	\$739.00	0.00	\$739.00
(4) Determining a development application for an extractive industry where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (3) plus, by way of penalty, twice that fee	0.00	The fee in item (3) plus, by way of penalty, twice that fee
(5) Providing a subdivision clearance for: (a) not more than 5 lots	Planning & Dev Regs 2009	N	\$73.00 per lot	0.00	\$73.00 per lot
(b) more than 5 lots but not more than 195 lots	Planning & Dev Regs 2009	N	\$73.00 per lot for the first 5 lots and then \$35.00 per lot	0.00	\$73.00 per lot for the first 5 lots and then \$35.00 per lot
(c) more than 195 lots	Planning & Dev Regs 2009	N	\$7,393.00	0.00	\$7,393.00

SCHEDULE OF FEES AND CHARGES 2017-2018

Description of Fee/Charge	Basis of Fee	GST	17/18 Amount (Ex GST)	17/18 GST (if Applicable)	17/18 TOTAL AMOUNT (Includes GST, where applicable)
(6) Determining an initial application for approval of a home occupation where the home occupation has not commenced	Planning & Dev Regs 2009	N	\$222.00	0.00	\$222.00
(7) Determining an initial application for approval of a home occupation where the home occupation has commenced	Planning & Dev Regs 2009	N	The fee in item (6) plus, by way of penalty, twice that fee	0.00	The fee in item (6) plus, by way of penalty, twice that fee
(8) Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Planning & Dev Regs 2009	N	\$73.00	0.00	\$73.00
(9) Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Planning & Dev Regs 2009	N	The fee in item (8) plus, by way of penalty, twice that fee	0.00	The fee in item (8) plus, by way of penalty, twice that fee
(10) 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	Planning & Dev Regs 2009	N	\$295.00	0.00	\$295.00
(11) 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	Planning & Dev Regs 2009	N	The fee in item (10) plus, by way of penalty, twice that fee	0.00	The fee in item (10) plus, by way of penalty, twice that fee
(12) Providing a zoning certificate	Planning & Dev Regs 2009	N	\$73.00	0.00	\$73.00
(13) Replying to a property settlement questionnaire	Planning & Dev Regs 2009	N	\$73.00	0.00	\$73.00
(14) Providing written planning advice	Planning & Dev Regs 2009	N	\$73.00	0.00	\$73.00
Part 2 - Scheme Amendments & Structure Plans					
Shire Planner	Planning & Dev Regs 2009	N	\$88.00 per hour	0.00	\$88.00 per hour
Other staff eg Environmental Health Officer	Planning & Dev Regs 2009	N	\$36.86 per hour	0.00	\$36.36 per hour
Secretary/Administrative Clerk	Planning & Dev Regs 2009	N	\$30.20 per hour	0.00	\$30.20 per hour
Other Town Planning Fees and Charges					
Copy of Scheme	Council	Y	25.77	2.58	\$ 28.35
Sign Applications - Compliant with Council Policy	Council	N	31.00	0.00	\$ 31.00
Sign Applications -Non Compliant with Council Policy	Council	N	105.00	0.00	\$ 105.00
Directional Signs	Council	Y	at cost	10%	at cost plus GST
Assessment of Caravan Rigid Annexes	Council	N	105.00	0.00	\$ 105.00
Rural Number Application	Council	Y	51.50	5.15	\$ 56.65
Gate Permit Application	Council	Y	56.22	5.63	\$ 61.85
Gate Permit Renewal	Council	Y	56.22	5.63	\$ 61.85
Other Community Amenities					
Cemeteries					
Burials - 2.1 depth					
- Interment (no prior reservation)	Council	Y	963.63	96.37	\$ 1,060.00
- Interment (with prior reservation)	Council	Y	918.18	91.82	\$ 1,010.00
- Interment (child)	Council	Y	631.81	63.19	\$ 695.00
Extra Charges					
- Interment on a Saturday, Sunday or Public Holiday	Council	Y	388.63	38.87	\$ 427.50
- Exhumation of Grave to be completed by Metro Cemetery Board	Council		at cost	10%	at cost
- Re-opening of Grave for second interment	Council	Y	800.45	80.05	\$ 880.50
- Grant of Right of Burial	Council	Y	46.80	4.69	\$ 51.50
- Use of excavator (if required to dig grave)	Council	Y	at cost	10%	at cost plus GST
Interment of Ashes					
- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	Y	148.41	14.84	\$ 163.25
- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	Y	196.82	19.68	\$ 216.50
- Grant of Right for interment in Niche Wall	Council	Y	46.81	4.69	\$ 51.50
- Interment of Ashes into gravesite	Council	Y	127.27	12.73	\$ 140.00
- Registration of Ashes interred into existing grave	Council	Y	26.81	2.69	\$ 29.50
- Transfer of Ashes (plus cost of plaque if required)	Council	Y	90.45	9.05	\$ 99.50
- Removal of Ashes from Cemetery to authorised family member	Council	Y	84.31	8.44	\$ 92.75
Miscellaneous Fees					
- Funeral Directors Annual Licence Fee	Council	Y	205.91	20.59	\$ 226.50
- Single Funeral Permit	Council	Y	68.86	6.89	\$ 75.75
- Monumental Masons Annual Licence Fee	Council	Y	90.45	9.05	\$ 99.50
- Single Monument Permit	Council	Y	53.18	5.32	\$ 58.50
- Copy of Grant of Right of Burial	Council	Y	22.72	2.28	\$ 25.00
- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	Y	46.81	4.69	\$ 51.50

SCHEDULE OF FEES AND CHARGES 2017-2018

Description of Fee/Charge	Basis of Fee	GST	17/18 Amount (Ex GST)	17/18 GST (if Applicable)	17/18 TOTAL AMOUNT (Includes GST, where applicable)
Recreation & Culture					
Public Halls & Civic Centre					
Hire of Public Hall FULL DAY	Council	Y	180.00	18.00	\$ 198.00
Hire of Public Hall HALF DAY	Council	Y	77.27	7.73	\$ 85.00
Hire of Public Hall Hourly Rate	Council	Y	15.50	1.50	\$ 17.00
Refundable Memorial Hall Hire Bond for Function with Alcohol	Council	N	255.00	0.00	\$ 255.00
Refundable Memorial Hall Hire Bond for Function without Alcohol	Council	N	55.00	0.00	\$ 55.00
Bond for Equipment Hire (Chairs and Trestle table)	Council	N	200.00	0.00	\$ 200.00
Hire fee for Chairs (Per Day Per Chair)	Council	Y	0.59	0.06	\$ 0.65
Hire fee for Trestle Tables (Per table per day)	Council	Y	4.32	0.43	\$ 4.75
Swimming Areas					
Family Season Ticket	Council	Y	186.36	18.64	\$ 205.00
Adult Season Ticket	Council	Y	98.18	9.82	\$ 108.00
Child Season Ticket	Council	Y	70.00	7.00	\$ 77.00
Adult Single Entry	Council	Y	4.23	0.42	\$ 4.65
Child Single Entry	Council	Y	2.73	0.27	\$ 3.00
Adult Supervisor/Spectator	Council	Y	0.00	0.00	\$ -
Early Morning Swimming Swipe Card	Council	N	10.00	0.00	\$ 10.00
School Group including entry fee for accompanying teachers/parents	Council	Y	2.36	0.24	\$ 2.60
Gnowangerup Community Swimming Pool Facilitated Activity Costs	Council	Y	at cost	10%	at cost plus gst
Libraries					
Administration fee for lost/damaged books	Council	Y	6.59	0.66	\$ 7.25
Administration fee for overdue book (6 weeks)	Council	Y	6.59	0.66	\$ 7.25
Replacement of lost book as per LISWA depreciated value basis	Council	Y	at cost	10%	at cost plus GST
Transport					
Traffic Control					
Special Series Shire Number Plates D.O.T. Fee	Road Traffic (Vehicles) Regs 2014	N	200.00		\$ 200.00
Special Series Shire Number Plates Gnowangerup Shire Fee	Council	Y	53.18	5.32	\$ 58.50
Economic Services					
Tourism & Area Promotion					
Caravan Parks & Camping Grounds					
- Application/renewal of license (minimum)	Caravan Parks & Camping Grounds Regs 1997	N	200.00	0.00	\$ 200.00
- Late renewal penalty	Caravan Parks & Camping Grounds Regs 1997	Y	18.18	1.82	\$ 20.00
- Temporary License (minimum)	Caravan Parks & Camping Grounds Regs 1997	N	100.00	0.00	\$ 100.00
- License Transfer	Caravan Parks & Camping Grounds Regs 1997	N	100.00	0.00	\$ 100.00
Building Control					
Building Permits (statutory) - Class 1 & 10	Building Regs 2012	N	minimum \$92.00	0.00	minimum \$92.00
Building Permits (statutory) - Other Classes	Building Regs 2012	N	minimum \$92.01	0.00	minimum \$92.01
BCITF Levy (statutory) for >\$20,000	Building & Con. Ind Training Levy Act 1990	N	0.20% of value	0.00	0.20% of value
BRB Levy (statutory) per licence	As Above	N	40.50	0.00	\$ 40.50
Footpath/Kerb Deposit on Building Application	Council	N	1030.00	0.00	\$ 1,030.00
Footpath/Kerb Deposit on Demolition Application	Council	N	1030.00	0.00	\$ 1,030.00
Demolition Permit (per storey)	Building Regs 2012	N	92.00	0.00	\$ 92.00
Copy of Building Plans	Building Regs 2012	Y	min \$40.00	10%	min \$40.00 plus GST
Copy of Building Statistics (per annum)	Building Regs 2012	Y	51.82	5.18	\$ 57.00
Inspection of Pool enclosures (reg 53)	Building Regs 2012	Y	50.91	5.09	\$ 56.00

SCHEDULE OF FEES AND CHARGES 2017-2018

Description of Fee/Charge	Basis of Fee	GST	17/18 Amount (Ex GST)	17/18 GST (if Applicable)	17/18 TOTAL AMOUNT (Includes GST, where applicable)
Economic Services (continued)					
Public Utility Services					
Sale of Water from Standpipes (per kilolitre) minimum \$10 charge	Council	N	3.60	0.00	\$ 3.60
Standpipe swipe card	Council	Y	20.59	2.06	\$ 22.65
Applications for licence for exploration or investigation for water, minerals or other purpose on road and Council reserves (Procedure 5.14)					
- 1 to 5 holes (inclusive)	Council	N	233.85	0.00	\$ 233.85
- 6 to 10 holes (inclusive)	Council	N	350.00	0.00	\$ 350.00
- 11 to 30 holes (inclusive)	Council	N	700.00	0.00	\$ 700.00
- 31 to 100 holes (inclusive)	Council	N	1287.50	0.00	\$ 1,287.50
- 101 holes and over	Council	N	1750.00	0.00	\$ 1,750.00
Seed Collection on road and Council reserves (Procedure 5.15)					
- No charge for non-commercial purposes	Council	Y	0.00	0.00	\$ -
- Property Access & Administration Fee (commercial purposes only)	Council	Y	53.41	5.34	\$ 58.75
Other Property & Services					
Private Works					
Plant & Machinery (Wet hire only) per hour					
- Grader	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Loader	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Tip Truck	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Small Truck (Dutro)	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Pig Trailer	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Prime Mover	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Side Tipper	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Low Loader	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Roller	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Tray Top Ute	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- John Deer Tractor	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Car Trailer (Per day rate, does not include labour)	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Trailers (per day)	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Vibrating Plate Compactor (per day)	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Cement Mixers (per day)	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
- Sundry Plant Items	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
Labour & Overheads (i.e. no machinery)	Council	Y	At Cost plus 30%	10%	Cost + 30% +GST
Bond for Equipment Hire					
Mini Truck (Gardeners Truck)	Council	N	50.00	0%	\$ 50.00
Backhoe	Council	N	50.00	0%	\$ 50.00
Trailer	Council	N	30.00	0%	\$ 30.00
Lawn Mower	Council	N	10.00	0%	\$ 10.00
Whipper Sniper	Council	N	10.00	0%	\$ 10.00
Chainsaw	Council	N	10.00	0%	\$ 10.00
Gravel/Mulch/Sand/Aggregate - \$22 per m3 and \$22 per delivery up to m3	Council	Y	20.59	2.06	\$ 22.65
Delivery fee over m3	Council	Y	at cost plus 30%	10%	at cost + 30% + gst
Gravel (ex pit) per m3	Council	Y	6.00	0.60	\$ 6.60

12.11 ADOPTION OF 2017-2018 ANNUAL BUDGET

Location: Shire of Gnowangerup
File Ref: 12.4.1
Date of Report: 16 July 2017
Business Unit: Finance
Officer: Darren Long, Finance Consultant
Responsible Officer: Shelley Pike, Chief Executive Officer
Disclosure of Interest: Nil

ATTACHMENTS

- Copy of the proposed 2017-2018 Annual Budget (*under separate cover*)
- Copy of Budget Statement of Financial Activity for Year Ending 30 June 2018 (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider and adopt the 2017-2018 Annual Budget.

BACKGROUND

The draft budget has been prepared in accordance with the presentations made to Councillors at the workshops held during May, June and July 2017. The following draft Annual Budget is presented to Council, as a balanced budget, for consideration and adoption.

The 2017-2018 Annual Budget has been prepared in accordance with Section 6.2 of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33*.

COMMENTS

The 2017-2018 Annual Budget comprises the following information:

1. Budget Statement of Comprehensive Income By Nature/Type for the Year Ending 30 June 2018
2. Budget Statement of Comprehensive Income By Program for the Year Ending 30 June 2018
3. Budget Statement of Cash Flows for the Year Ending 30 June 2018
4. Budget Rate Setting Statement for the Year Ending 30 June 2018
5. Budget Statement of Financial Activity for the Year Ending 30 June 2018 (*under separate cover*)
6. Notes to the Annual Budget-
 - i. Significant Accounting Policies
 - ii. Operating Revenues and Expenses, and Descriptions of Functions and Activities
 - iii. Notes to Statement of Cash Flows
 - iv. Net Current Assets Composition
 - v. Acquisition of Assets
 - vi. Disposal of Assets
 - vii. Information on Borrowings

- viii. Statement of Rating Information
 - ix. Cash Backed Reserves
 - x. Specified Area Rate and Waste Avoidance and Resource Recovery Rate Information
 - xi. Service Charges
 - xii. Interest charges and Instalments – Rates & Service Charges
 - xiii. Payment Discounts, Waivers and Concessions
 - xiv. Fees and Charges Revenue
 - xv. Grant Revenue
 - xvi. Elected Member Remuneration
 - xvii. Trust Fund Information
 - xviii. Major Land Transactions
 - xix. Trading Undertakings;
 - xx. Interests in Joint Arrangements; and
7. Schedule of Fees and Charges

Budget Highlights

Corporate Governance

The Shire will be completing reviews of its strategic documents being the Strategic Community Plan, Corporate Business Plan, Asset Management Plans, and Work Force Plan. An amount of \$35,000 has been allocated for the completion of these reviews.

Implementation of the strategies from the Records Audit completed in 2016 will commence, with funding of \$40,000 set aside in the 2017-18 budget.

Council is also required to meet the requirements of Audit Regulation 17 this financial year; an amount of \$7,000 has been allocated for the compliance requirement.

Capital Program

Renewal works of \$121,951 will be undertaken to various council buildings. A further \$427,588 has been allocated for land development costs, which will be funded from Council's Land Development Reserve.

Council has budgeted \$1,217,635 on road construction projects for the year, with \$114,000 on Regional Road Group projects; \$577,135 on Roads to Recovery projects of which will be funded by \$577,135 in commonwealth grants; and \$526,500 on Council local road projects. Funding of \$1,910,255 for road maintenance activities has also been provided for.

Significant flood damage works on the road network will be funded through the WANDRAA program, estimated at approximately \$6,000,000.

Footpath replacement works of \$5,000 will be undertaken on various footpath projects.

The 2017-18 budget provides \$100,000 for urgent renewal works to the Ongerup Effluent System.

The Community Park will have shade sails replaced at a cost of \$5,900.

Drainage renewals works of \$5,000 will be completed during the 2017-18 year.

Community Assistance Applications

The draft budget provides \$40,100 of funding for community grant applications in 2017-2018. These include:

- \$22,600 as operational contributions for the 3 Sporting Complexes
- \$5,000 for the Wirrpanda Sports Carnival
- \$2,000 to the Smart Start program
- \$4,000 to Hidden Treasures Great Southern for promotion and event project management

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act (1995) s.6.2. (1) states that each Local Government is to prepare an annual budget prior to 31 August, unless an extension from the Minister is granted.

FINANCIAL IMPLICATIONS

The 2017-18 budget is presented as a balanced budget.

STRATEGIC IMPLICATIONS

The adoption of the annual budget provides the strategic direction of Council for the next twelve months. The 2017-2018 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr L Martin

Seconded: Cr F Gaze

0717.72 That Council

Pursuant to Section 6.2 of the Local Government Act 1995 and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33, adopt the 2017-18 Annual Budget (as contained in Attachment 1) for the Shire of Gnowangerup, including the following-

- (a) Budget Statement of Comprehensive Income by Nature/Type for the year ending 30 June 2018 showing a net result of (\$1,892,804);
- (b) Budget Statement of Comprehensive Income by Program for the year ending 30 June 2018 showing a net result of (\$1,892,804);
- (c) Budget Statement of Cash Flows for the year ending 30 June 2018;
- (d) Budget Rate Setting Statement for the year ending 30 June 2018 showing an amount required to be raised from general rates of \$3,618,572;
- (e) Budget Statement of Financial Activity for the year ending 30 June 2018;
- (f) Notes to the Annual Budget, being-
 - (1) Significant Accounting Policies
 - (2) Operating Revenues and Expenses, and Descriptions of Functions and Activities
 - (3) Notes to the Statement of Cash Flows
 - (4) Composition of Estimated Net Current Asset Position
 - (5) Acquisition of Asset
 - (6) Disposal of Assets
 - (7) Information on Borrowings
 - (8) Statement of Rating Information
 - (8a) Rating Information
 - (9) Cash Backed Reserves
 - (10A) Specified Area Rates
 - (10B) Waste Collection Rate
 - (11) Service Charges
 - (12) Interest Charges & Instalments – Rates & Service Charges
 - (13) Payment Discounts, Waivers and Concessions
 - (14) Fees and Charges Revenue
 - (15) Grants Revenue
 - (16) Elected Member Remuneration
 - (17) Trust Funds
 - (18) Major Land Transactions
 - (19) Trading Undertakings
 - (20) Interest in Joint Arrangements; and
- (g) Schedule of Fees and Charges for 2017-2018

UNANIMOUSLY CARRIED: 8/0

SHIRE OF GNOWANGERUP
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	3,857,491	3,724,132	3,697,886
Operating grants, subsidies and contributions	15	863,103	2,195,339	1,535,584
Fees and charges	14	289,583	211,038	282,957
Interest earnings	2(a)	68,500	110,318	89,500
Other revenue	2(a)	6,079,291	2,156,347	63,486
		<u>11,157,968</u>	<u>8,397,174</u>	<u>5,669,413</u>
Expenses				
Employee costs		(2,276,669)	(2,161,282)	(2,157,869)
Materials and contracts		(8,182,912)	(3,307,408)	(1,900,603)
Utility charges		(169,080)	(142,256)	(165,006)
Depreciation on non-current assets	2(a)	(2,480,475)	(2,262,697)	(2,656,214)
Interest expenses	2(a)	(52,271)	(73,365)	(61,013)
Insurance expenses		(220,083)	(158,494)	(201,010)
Other expenditure		(354,417)	(209,038)	(364,710)
		<u>(13,735,907)</u>	<u>(8,314,540)</u>	<u>(7,506,425)</u>
		(2,577,939)	82,634	(1,837,012)
Non-operating grants, subsidies and contributions	15	685,135	1,258,389	1,263,100
Loss on asset disposals	6	0	(59,341)	0
Net result		(1,892,804)	1,281,682	(573,912)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		<u>(1,892,804)</u>	<u>1,281,682</u>	<u>(573,912)</u>

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

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue (refer notes 1,2,8,10 to 15)				
Governance		2,100	5,964	450
General purpose funding		4,447,986	5,627,203	4,923,955
Law, order, public safety		53,393	85,735	51,108
Health		300	297	300
Education and welfare		11,400	14,219	13,000
Housing		72,280	75,293	72,280
Community amenities		284,192	282,639	278,633
Recreation and culture		22,955	73,102	62,920
Transport		6,144,100	2,013,434	142,835
Economic services		10,932	17,373	19,832
Other property and services		108,330	201,915	104,100
		<u>11,157,968</u>	<u>8,397,174</u>	<u>5,669,413</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(988,233)	(623,011)	(975,521)
General purpose funding		(142,372)	(75,150)	(95,228)
Law, order, public safety		(311,336)	(273,541)	(271,423)
Health		(233,540)	(218,905)	(234,667)
Education and welfare		(22,709)	(21,006)	(24,639)
Housing		(48,629)	(44,621)	(62,785)
Community amenities		(511,465)	(376,308)	(556,000)
Recreation and culture		(1,390,887)	(1,162,460)	(1,506,816)
Transport		(9,760,863)	(4,729,191)	(3,441,381)
Economic services		(140,955)	(52,934)	(108,281)
Other property and services		(132,647)	(664,048)	(168,671)
		<u>(13,683,636)</u>	<u>(8,241,175)</u>	<u>(7,445,412)</u>
Finance costs (refer notes 2 & 7)				
Community amenities		(1,078)	(1,956)	(1,882)
Recreation and culture		(29,319)	(37,394)	(33,875)
		<u>(52,271)</u>	<u>(73,365)</u>	<u>(61,013)</u>
		<u>(2,577,939)</u>	<u>82,634</u>	<u>(1,837,012)</u>
Non-operating grants, subsidies and contribution:	15	685,135	1,258,389	1,263,100
(Loss) on disposal of assets	6	0	(59,341)	0
		<u>685,135</u>	<u>1,199,048</u>	<u>1,263,100</u>
Net result		(1,892,804)	1,281,682	(573,912)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		<u>(1,892,804)</u>	<u>1,281,682</u>	<u>(573,912)</u>

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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,826,158	3,685,468	3,702,378
Operating grants, subsidies and contributions		1,538,103	1,945,338	1,535,584
Fees and charges		289,583	53,885	573,968
Interest earnings		68,500	110,318	89,500
Goods and services tax		53,132	246,932	60,523
Other revenue		6,079,291	2,156,347	63,486
		<u>11,854,767</u>	<u>8,198,288</u>	<u>6,025,439</u>
Payments				
Employee costs		(2,228,555)	(2,099,175)	(2,109,103)
Materials and contracts		(8,333,083)	(3,225,075)	(2,067,115)
Utility charges		(169,080)	(142,256)	(165,006)
Interest expenses		(52,271)	(65,472)	(61,013)
Insurance expenses		(220,083)	(158,494)	(201,010)
Goods and services tax		(55,171)	(297,659)	(81,693)
Other expenditure		(354,417)	(209,036)	(364,711)
		<u>(11,412,660)</u>	<u>(6,197,167)</u>	<u>(5,049,651)</u>
Net cash provided by (used in) operating activities	3(b)	<u>442,107</u>	<u>2,001,121</u>	<u>975,788</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(938,439)	(821,074)	(1,202,934)
Payments for construction of infrastructure	5	(1,341,535)	(1,760,198)	(1,868,981)
Non-operating grants, subsidies and contributions used for the development of assets		685,135	1,258,389	1,263,100
Proceeds from sale of plant & equipment	6	142,000	147,227	187,000
Net cash provided by (used in) investing activities		<u>(1,452,839)</u>	<u>(1,175,656)</u>	<u>(1,621,815)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(163,109)	(234,924)	(185,607)
Proceeds from self supporting loans		26,352	78,622	29,306
Proceeds from new borrowings	7	0	0	0
Net cash provided by (used in) financing activities		<u>(136,757)</u>	<u>(156,302)</u>	<u>(156,301)</u>
Net increase (decrease) in cash held		<u>(1,147,489)</u>	<u>669,163</u>	<u>(802,328)</u>
Cash at beginning of year		<u>3,074,039</u>	<u>2,404,876</u>	<u>2,404,923</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>1,926,551</u></u>	<u><u>3,074,039</u></u>	<u><u>1,602,595</u></u>

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

**SHIRE OF GNOWANGERUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	1,648,385	754,795	716,000
		1,648,385	754,795	716,000
Revenue from operating activities (excluding rates)				
Governance		2,100	5,964	450
General purpose funding		829,414	2,135,005	1,429,501
Law, order, public safety		53,393	85,735	51,108
Health		300	297	300
Education and welfare		11,400	14,219	13,000
Housing		72,280	75,293	72,280
Community amenities		284,192	282,639	278,633
Recreation and culture		22,955	73,102	62,920
Transport		6,144,100	2,013,434	142,835
Economic services		10,932	17,373	19,832
Other property and services		108,330	201,917	104,100
		7,539,396	4,904,978	2,174,959
Expenditure from operating activities				
Governance		(988,233)	(623,011)	(975,521)
General purpose funding		(147,372)	(75,150)	(95,228)
Law, order, public safety		(311,336)	(273,541)	(271,423)
Health		(233,540)	(218,905)	(234,667)
Education and welfare		(22,709)	(21,006)	(24,639)
Housing		(65,503)	(78,636)	(88,041)
Community amenities		(512,543)	(378,264)	(557,882)
Recreation and culture		(1,420,206)	(1,227,789)	(1,540,691)
Transport		(9,760,863)	(4,760,597)	(3,441,381)
Economic services		(140,955)	(52,934)	(108,281)
Other property and services		(132,647)	(664,048)	(168,671)
		(13,735,907)	(8,373,881)	(7,506,425)
Operating activities excluded from budget				
(Profit) on asset disposals	6	0	0	0
Loss on disposal of assets	6	0	59,341	0
Depreciation on assets	2(a)	2,480,475	2,262,697	2,656,214
Movement in deferred pensioners (non-current)		0	(12,510)	0
Movement in employee benefit provisions (non-current)		47,144	(739)	48,766
Amount attributable to operating activities		(2,020,507)	(405,319)	(1,910,486)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	685,135	1,258,389	1,263,100
Purchase property, plant and equipment	5	(938,439)	(821,074)	(1,202,934)
Purchase and construction of infrastructure	5	(1,341,535)	(1,760,198)	(1,868,981)
Proceeds from disposal of assets	6	142,000	147,227	187,000
Amount attributable to investing activities		(1,452,839)	(1,175,656)	(1,621,815)
FINANCING ACTIVITIES				
Repayment of borrowings	7	(163,109)	(234,924)	(185,607)
Proceeds from new borrowings	7	0	0	0
Proceeds from self supporting loans		26,352	78,622	29,306
Transfers to cash backed reserves (restricted assets)	9	(516,057)	(182,915)	(157,000)
Transfers from cash backed reserves (restricted assets)	9	507,588	76,379	351,148
Amount attributable to financing activities		(145,226)	(262,838)	37,847
Budgeted deficiency before general rates		(3,618,572)	(1,843,813)	(3,494,454)
Estimated amount to be raised from general rates	8	3,618,572	3,492,198	3,494,454
Net current assets at end of financial year - surplus/(deficit)		0	1,648,385	0

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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.

Critical accounting estimates

The preparation of a 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 local government reporting entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the budget.

(b) 2016/17 actual balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding off figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Comparative figures

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

(e) 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.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Gnowangerup obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(h) 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.

(i) Superannuation

The Shire of Gnowangerup contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Gnowangerup contributes are defined contribution plans.

(j) 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 and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(k) 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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

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.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(m) Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of Gnowangerup commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Gnowangerup revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire of Gnowangerup includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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.

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	5 to 50 years

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.

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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

When performing a revaluation, the Shire of Gnowangerup uses a mix of both independent and management valuations using the following as a guide:

Fair value is the price that the Shire of Gnowangerup would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire of Gnowangerup selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire of Gnowangerup are consistent with one or more of the following valuation approaches:

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities (continued)

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire of Gnowangerup gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(o) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire of Gnowangerup becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Gnowangerup commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire of Gnowangerup management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire of Gnowangerup no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(p) Impairment of assets

In accordance with Australian Accounting Standards the Shire of Gnowangerup assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets (continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(q) 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 of Gnowangerup 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.

(r) Employee benefits

Short-term employee benefits

Provision is made for the Shire of Gnowangerup'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 of Gnowangerup'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 statement of financial position. The Shire of Gnowangerup's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other 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 or 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 of Gnowangerup's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Gnowangerup 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.

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(t) Provisions

Provisions are recognised when the Shire of Gnowangerup has a 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.

(u) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Gnowangerup, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(v) Investment in associates

An associate is an entity over which the Shire of Gnowangerup has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Gnowangerup's share of net assets of the associate. In addition, the Shire of Gnowangerup's share of the profit or loss of the associate is included in the Shire of Gnowangerup's profit or loss."

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Gnowangerup's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the Shire of Gnowangerup and the associate are eliminated to the extent of the Shire of Gnowangerup's interest in the associate.

When the Shire of Gnowangerup's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Gnowangerup discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Gnowangerup will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(x) Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Gnowangerup's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

(y) 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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Gnowangerup's operational cycle. In the case of liabilities where the Shire of Gnowangerup does not have the unconditional 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Gnowangerup's intentions to release for sale.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	22,500	18,100	22,500
Other services	3,750	780	11,355
Depreciation by program			
Law, order, public safety	106,325	97,635	114,130
Health	12,815	11,767	13,885
Education and welfare	5,920	5,437	5,930
Housing	24,195	22,206	24,230
Community amenities	48,765	44,774	55,055
Recreation and culture	544,525	492,101	629,250
Transport	1,391,820	1,277,773	1,468,804
Economic services	1,025	936	1,025
Other property and services	345,085	310,068	343,905
	<u>2,480,475</u>	<u>2,262,697</u>	<u>2,656,214</u>
Depreciation by asset class			
Buildings	370,228	337,723	409,733
Furniture and equipment	16,302	14,871	25,241
Plant and equipment	390,379	356,105	408,452
Roads	1,134,104	1,034,532	1,135,759
Footpaths	9,658	8,810	9,508
Drainage	64,231	58,592	65,831
Parks and ovals	289,332	263,930	392,073
Other	1,685	1,537	0
Sewerage	21,378	19,501	21,881
Airports	175,986	160,535	180,369
Solid Waste	7,192	6,561	7,367
	<u>2,480,475</u>	<u>2,262,697</u>	<u>2,656,214</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	47,271	73,365	61,013
Other	5,000	0	0
	<u>52,271</u>	<u>73,365</u>	<u>61,013</u>
(ii) Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	27,000	42,222	28,000
- Other funds	15,000	34,829	35,000
Other interest revenue (refer note 12)	26,500	33,267	26,500
	<u>68,500</u>	<u>110,318</u>	<u>89,500</u>
Other revenue			
Reimbursements and recoveries	6,000,000	1,867,493	0
Other	79,291	288,854	63,486
	<u>6,079,291</u>	<u>2,156,347</u>	<u>63,486</u>

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective

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.

COMMUNITY VISION

"A thriving, inclusive and growing community built on opportunity"

GOVERNANCE

Objective:

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

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.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services

Activities:

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

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

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

HEALTH

Objective:

To provide an operational framework for environmental and community health

Activities:

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

EDUCATION AND WELFARE

Objective:

To provide services to the elderly, children and youth

Activities:

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

HOUSING

Objective:

To provide and maintain staff and other housing

Activities:

Provision and maintenance of staff and other housing

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing

Activities:

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

OTHER PROPERTY & SERVICES

Objective:

To monitor and control Shire's overheads operating accounts

Activities:

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

3. NOTES TO THE STATEMENT OF CASH FLOWS

(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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - unrestricted	21,704	1,153,453	14,663
Cash - restricted	1,904,847	1,920,586	1,587,932
	<u>1,926,551</u>	<u>3,074,039</u>	<u>1,602,595</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Leave Reserve	142,246	81,091	80,713
Plant Reserve	954,862	734,406	730,742
Ongerup Effluent Reserve	19,789	88,529	87,849
Area Promotion Reserve	29,418	29,005	28,851
Swimming Pool Reserve	149,582	92,268	93,104
Land Dev & Building Maint. Reserve	253,331	608,696	325,159
Waste Disposal Reserve	230,687	227,448	217,877
Computer Replacement Reserve	37,766	7,657	7,616
Royalties for Regions Reserve	0	0	41
Futures Fund Reserve	65,809	15,587	15,504
Gnowangerup Liquid Waste Facility Reserve	21,356	11,690	0
	<u>1,904,846</u>	<u>1,896,377</u>	<u>1,587,456</u>
Unspent Grants	0	24,209	476
	<u>1,904,846</u>	<u>1,920,586</u>	<u>1,587,932</u>

(b) Reconciliation of net cash provided by operating activities to net result

Net result	(1,892,804)	1,281,682	(573,912)
Depreciation	2,480,475	2,262,697	2,656,214
(Profit)/loss on sale of asset	0	59,341	0
(Increase)/decrease in receivables	718,132	(509,004)	321,025
(Increase)/decrease in inventories	0	(1,730)	0
Increase/(decrease) in payables	(226,675)	112,924	(213,205)
Increase/(decrease) in employee provisions	48,114	53,600	48,766
Grants/contributions for the development of assets	(685,135)	(1,258,389)	(1,263,100)
Net cash from operating activities	<u>442,107</u>	<u>2,001,121</u>	<u>975,788</u>

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
(c) Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	29,000	29,000	29,000
Credit card balance at balance date	0	0	(5,000)
Total amount of credit unused	<u>529,000</u>	<u>529,000</u>	<u>524,000</u>
 Loan facilities			
Loan facilities in use at balance date	<u>913,388</u>	<u>1,076,497</u>	<u>2,407,358</u>
 Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2017/18 Budget \$	2016/17 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

Current assets

Cash - unrestricted	3(a)	21,704	1,153,453
Cash - restricted reserves	3(a)	1,904,847	1,896,377
Cash - Unspent Grants & Contributions	3(a)	0	24,209
 Receivables		380,754	1,125,238
Inventories		<u>22,241</u>	<u>22,242</u>
		2,329,546	4,221,519

Less: current liabilities

Trade and other payables		(108,636)	(335,311)
Long term borrowings		(165,539)	(163,109)
Provisions		<u>(315,091)</u>	<u>(315,091)</u>
		(589,266)	(813,511)

Unadjusted net current assets

1,740,280 3,408,008

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.

Adjustments

Less: Cash - restricted reserves	3(a)	(1,904,846)	(1,896,380)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		(973)	(26,352)
Add: Current portion of borrowings		<u>165,539</u>	<u>163,109</u>
Adjusted net current assets - surplus/(deficit)		<u><u>0</u></u>	<u><u>1,648,385</u></u>

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

5. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program											2017/18 Budget total \$	2016/17 Actual total \$
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Housing \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$	Other property and services \$		
<u>Property, Plant and Equipment</u>													
Buildings	0	0	0	5,132	0	12,000	0	47,219	17,600	0	40,000	121,951	433,396
Furniture and equipment	2,400	0	0	25,000	0	0	0	3,500	0	0	0	30,900	48,606
Plant and equipment	0	0	0	0	0	0	0	0	358,000	0	0	358,000	339,072
Land	0	0	0	0	0	0	427,588	0	0	0	0	427,588	0
	2,400	0	0	30,132	0	12,000	427,588	50,719	375,600	0	40,000	938,439	821,074
<u>Infrastructure</u>													
Roads	0	0	0	0	0	0	0	0	1,217,635	0	0	1,217,635	1,580,657
Footpaths	0	0	0	0	0	0	0	0	5,000	0	0	5,000	2,875
Drainage	0	0	0	0	0	0	0	0	5,000	0	0	5,000	4,203
Parks and ovals	0	0	0	0	0	0	0	5,900	0	0	0	5,900	0
Other	0	0	0	0	0	0	0	0	3,000	0	0	3,000	0
Sewerage	0	0	0	0	0	0	100,000	0	0	0	0	100,000	143,702
Airports	0	0	0	0	0	0	0	0	5,000	0	0	5,000	0
Solid Waste	0	0	0	0	0	0	0	0	0	0	0		28,761
	0	0	0	0	0	0	100,000	5,900	1,235,635	0	0	1,341,535	1,760,198
Total acquisitions	2,400	0	0	30,132	0	12,000	527,588	56,619	1,611,235	0	40,000	2,279,974	2,581,272

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

6. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

<u>By Program</u>	Net book value	Sale proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities	100,000	100,000	0	0	0	0	0	0
Recreation and culture	0	0	0	0	0	(27,935)	0	0
Transport	42,000	42,000	0	0	0	(31,406)	0	0
	142,000	142,000	0	0	0	(59,341)	0	0

<u>By Class</u>	Net book value	Sale proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	100,000	100,000	0	0	0	(27,935)	0	0
Plant and equipment	42,000	42,000	0	0	0	(31,406)	0	0
	142,000	142,000	0	0	0	(59,341)	0	0

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Staff housing programme
- plant replacement programme

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Housing								
277 - GROH Housing	420,902		77,332	74,183	343,570	420,902	16,874	24,272
Community amenities								
270 - Yongergnow	19,956		13,092	12,288	6,864	19,956	1,078	1,957
Recreation and culture								
267 - Borden Pavilion	0		0	25,679	0	0	0	1,336
273 - Gnp Community Centre	176,128		15,153	14,259	160,975	176,128	10,654	12,850
278 - Borden Pavilion	105,307		15,742	15,088	89,565	105,307	4,351	6,071
279 - Gnp Synthetic Surface	211,185		15,438	14,805	195,747	211,185	8,772	10,064
	933,478	0	136,757	156,302	796,721	933,478	41,729	56,550
<u>Self Supporting Loans</u>								
Housing								
274 - Homes for the Aged	0		0	53,308	0	0	0	9,742
Recreation and culture								
275 Gnp Sporting Complex	99,013		18,244	17,525	80,769	99,013	3,837	4,896
276 - Borden Pavilion	44,006		8,108	7,789	35,898	44,006	1,705	2,177
	143,019	0	26,352	78,622	116,667	143,019	5,542	16,815
	1,076,497	0	163,109	234,924	913,388	1,076,497	47,271	73,365

Other than the self-supporting loans above, all borrowing repayments will be financed by general purpose revenue.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2017/18

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget \$	Total interest & charges \$	Amount used budget \$	Balance unspent \$
Nil.					0	0	0	0
					0	0	0	0

(c) Unspent borrowings

The Shire of Gnowangerup had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

(d) Overdraft

The Shire of Gnowangerup did not utilise an overdraft facility during the 2016-17 financial year although an overdraft facility of \$500,000 with the National Australia Bank does exist. It is anticipated that this facility may be required to be utilised during 2017/18.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
Uniform general rate								
Gross Rental Values								
GRV - Residential	0.152730	335	2,552,449	389,835	0	0	389,835	376,652
GRV - Commercial	0.152730	36	515,246	78,694	0	0	78,694	76,032
GRV - Industrial	0.152730	17	180,748	27,606	0	0	27,606	26,672
GRV - Amelup Tourism	0.152730	4	130,780	19,974	0	0	19,974	19,299
Unimproved Values								
UV - Rural	0.010794	355	279,618,496	3,018,200	1,430	0	3,019,630	2,912,892
UV - Mining	0.010794	0	0	0	0	0	0	0
Sub-Totals		747	282,997,719	3,534,308	1,430	0	3,535,738	3,411,547
Minimum payment	Minimum \$							
Gross Rental Values								
GRV - Residential	714	81	130,257	57,834	0	0	57,834	57,400
GRV - Commercial	714	14	22,423	9,996	0	0	9,996	9,800
GRV - Industrial	714	9	19,336	6,426	0	0	6,426	6,300
GRV - Amelup Tourism	714	1	4,160	714	0	0	714	700
Unimproved Values								
UV - Rural	714	20	734,204	14,280	0	0	14,280	14,000
UV - Mining	714	5	53,229	3,570	0	0	3,570	2,100
Sub-Totals		130	963,609	92,820	0	0	92,820	90,300
		877	283,961,328	3,627,128	1,430	0	3,628,558	3,501,847
Discounts/concessions (Refer note 13)							(9,986)	(9,649)
Total amount raised from general rates							3,618,572	3,492,198
Ex-Gratia Rates							30,500	30,509
Specified area rates (Refer note 10A)							75,419	69,559
Waste Collection rate (Refer note 10B)							133,000	131,866
Total rates							3,857,491	3,724,132

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION

All land except exempt land in the Shire of Gnowangerup is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Gnowangerup.

The general rates detailed above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

9. CASH BACKED RESERVES

	2017/18 Budget Opening balance \$	2017/18 Budget Transfer to \$	2017/18 Budget Transfer (from) \$	2017/18 Budget Closing balance \$	2016/17 Actual Opening balance \$	2016/17 Actual Transfer to \$	2016/17 Actual Transfer (from) \$	2016/17 Actual Closing balance \$	2016/17 Budget Opening balance \$	2016/17 Budget Transfer to \$	2016/17 Budget Transfer (from) \$	2016/17 Budget Closing balance \$
Leave Reserve	81,091	61,155	0	142,246	69,450	11,641	0	81,091	69,450	11,263	0	80,713
Plant Reserve	734,406	220,456	0	954,862	665,685	68,721	0	734,406	665,686	65,056	0	730,742
Ongerup Effluent Reserve	88,529	11,260	(80,000)	19,789	125,564	12,965	(50,000)	88,529	125,564	12,285	(50,000)	87,849
Area Promotion Reserve	29,005	413	0	29,418	28,336	669	0	29,005	28,336	515	0	28,851
Swimming Pool Reserve	92,268	57,314	0	149,582	35,431	56,837	0	92,268	35,432	57,672	0	93,104
Land Dev & Building Maint. Reserve	608,696	72,223	(427,588)	253,331	619,283	14,625	(25,212)	608,696	619,283	5,876	(300,000)	325,159
Waste Disposal Reserve	227,448	3,239	0	230,687	222,218	5,230	0	227,448	213,978	3,899	0	217,877
Unspent Grants Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Computer Replacement Reserve	7,657	30,109	0	37,766	7,480	177	0	7,657	7,480	136	0	7,616
Royalties for Regions Reserve	0	0	0	0	1,167	0	(1,167)	0	1,168	21	(1,148)	41
Futures Fund Reserve	15,587	50,222	0	65,809	15,227	360	0	15,587	15,227	277	0	15,504
Gnowangerup Liquid Waste Facility Reserve	11,690	9,666	0	21,356	0	11,690	0	11,690	0	0	0	0
	<u>1,896,377</u>	<u>516,057</u>	<u>(507,588)</u>	<u>1,904,846</u>	<u>1,789,841</u>	<u>182,915</u>	<u>(76,379)</u>	<u>1,896,377</u>	<u>1,781,604</u>	<u>157,000</u>	<u>(351,148)</u>	<u>1,587,456</u>

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

9. CASH BACKED RESERVES (Continued)

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

Reserve name	Anticipated date of use	Purpose of the reserve
Leave Reserve	Never	to be used to fund annual and long service leave requirements.
Plant Reserve	Never	to be used for the purchase of major plant.
Ongerup Effluent Reserve	Never	to be used for the maintenance of the Ongerup Effluent System.
Area Promotion Reserve	Never	to be used for the promotion of the Gnowangerup Shire.
Swimming Pool Reserve	Never	to be used to assist with upgrade of the Gnowangerup Swimming Pool.
Land Dev & Building Maint. Reserve	Never	to be used to fund the purchase of or development of land and buildings and building renewal.
Waste Disposal Reserve	Never	to be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
Unspent Grants Reserve	Never	to be used to hold unspent grant funds.
Computer Replacement	Never	to be used to fund the maintenance and replacement of the administration computer system.
Royalties for Regions Reserve	Never	to be used to hold unspent Royalties funding.
Futures Fund Reserve	Never	to be used for contributions towards major externally grant funded projects and programs within the Shire of Gnowangerup.
Gnowangerup Liquid Waste Facility Reserve	Never	to be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

10A. SPECIFIED AREA RATE

	Basis of valuation	Rate in	Rateable value	2017/18 Budgeted specified area rate revenue	2017/18 Interim specified area rate revenue	2017/18 Back specified area rate revenue	2017/18 Total specified area rate revenue	2016/17 Actual revenue
Specified area rate		\$	\$	\$	\$	\$	\$	\$
Gnp Sporting Complex	GRV	0.004012	2,624,853	10,531	0	0	10,531	10,426
Gnp Sporting Complex	UV	0.000156	124,977,500	19,556	0	0	19,556	19,424
Borden Pavilion	GRV	0.001999	259,124	518	0	0	518	518
Borden Pavilion	UV	0.000100	98,138,500	9,814	0	0	9,814	9,191
Ongerup Effluent	GRV	0.077996	448,743	35,000	0	0	35,000	30,000
				226,448,720	75,419	0	75,419	69,559

Specified area rate	Purpose of the rate	Area or properties rate is to be imposed on	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs
			\$	\$	\$
Gnp Sporting Complex	To meet part of the loan repayments for the Gnowangerup Sporting Complex Facility.	Applied to all properties in the Old Gnowangerup Townsite Ward and Gnowangerup Rural Ward.	30,087	0	0
Borden Pavilion	To meet the loan repayments for the Borden Pavilion Facility.	Applied to all properties of the Old Borden Townsite Ward and the Borden Rural Ward.	10,332	0	0
Ongerup Effluent	To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.	Applied to all properties in the Ongerup Townsite.	35,000	0	0
			75,419	0	0

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

10B. WASTE COLLECTION RATE - 2017-18 FINANCIAL YEAR

	Rate in \$	Basis of Rate	Minimum Rate \$	Rateable Value	2017-18 Budgeted Revenue	Budget Applied to Costs	2016-17 Actual \$
Waste Collection Rate	0.000001	GRV	200	3,555,399	56,000	56,000	55800
Waste Collection Rate	0.000001	UV	200	280,405,929	77,000	77,000	76066
					133,000	133,000	131,866

The waste collection rate is imposed to assist Council meet some of the costs associated with managing waste within the Shire.

11. SERVICE CHARGES

The Shire of Gnowangerup did not impose any Service Charges for 2017/18.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

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

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
One payment	29/09/2017	0	0.00%	11.00%
Option two				
Instalment 1	29/09/2017	0	5.50%	11.00%
Instalment 2	1/12/2017	10	5.50%	11.00%
Instalment 3	2/02/2018	10	5.50%	11.00%
Instalment 4	2/04/2018	10	5.50%	11.00%

	2017/18 Budget revenue \$	2016/17 Actual \$
Instalment plan admin charge revenue	4,500	4,780
Instalment plan interest earned	11,500	12,145
Unpaid rates interest earned	13,000	21,122
Deferred Pensioner Rates Interest Earned	2,000	0
	31,000	38,047

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rates discounts

Council resolved not to offer any discount on rates for the 2017/18 financial year.

Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which the waiver or concession is granted	Objects of the waiver or concession	Reasons for the waiver or concession
A213	Concession	50%	2,978	2,877	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism Precinct.	To assist promote the tourist industry in the Amelup Tourism Precinct.
A293	Concession	50%	5,003	4,834	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism Precinct.	To assist promote the tourist industry in the Amelup Tourism Precinct.
A314	Concession	50%	814	787	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism Precinct.	To assist promote the tourist industry in the Amelup Tourism Precinct.
A556	Concession	50%	1,191	1,151	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism Precinct.	To assist promote the tourist industry in the Amelup Tourism Precinct.

9,986	9,649
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SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$
14. FEES & CHARGES REVENUE		
Governance	1,000	1,364
General purpose funding	14,200	15,270
Law, order, public safety	4,620	6,260
Education and welfare	11,400	14,219
Housing	72,280	0
Community amenities	105,626	117,351
Recreation and culture	21,655	23,218
Transport	100	206
Economic services	10,832	16,773
Other property and services	47,870	16,377
	<u>289,583</u>	<u>211,038</u>
15. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
General purpose funding	670,795	1,945,928
Law, order, public safety	48,773	79,343
Recreation and culture	800	25,045
Transport	142,735	142,735
Other property and services	0	2,288
	<u>863,103</u>	<u>2,195,339</u>
Non-operating grants, subsidies and contributions		
Recreation and culture	32,000	312,945
Transport	653,135	945,444
	<u>685,135</u>	<u>1,258,389</u>

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$
16. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the President.		
Meeting fees	80,000	72,000
President's allowance	15,000	15,000
Deputy President's allowance	3,000	3,000
Travelling expenses	6,500	2,898
Telecommunications/ICT allowance	5,940	5,940
	<u>110,440</u>	<u>98,838</u>

17. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-17 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-18 \$
Builders Registration Board	0	905	(905)	0
BCITF	0	908	(908)	0
Hall Hire Bonds	0	1,000	(1,000)	0
Agricultural Society	4,422	0	0	4,422
Early Morning Swimming Bonds	0	1,500	(1,500)	0
Gnp Airstrip Donation	1,262	0	0	1,262
Housing Bonds	9,295	0	0	9,295
Nomination Deposits	0	480	(480)	0
PA Hire Bond	508		0	508
Trust Interest	47		(47)	0
	<u>15,534</u>	<u>4,793</u>	<u>(4,840)</u>	<u>15,487</u>

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

18. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2017/18.

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

20. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire of Gnowangerup will be party to any joint venture arrangements during 2017/18.



SHIRE OF GNOWANGERUP

**MANAGEMENT BUDGET
&
WORKPAPERS**

2017-2018



CAPITAL INCOME

PROCEEDS FROM SALE OF ASSETS

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET 2016-17

PREVIOUS YEAR ACTUALS 30 JUNE 2017

Calculation Column

DRAFT BUDGET 2017-2018

G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
Proceeds Sale of Assets								
40015	Sale of CEO Vehicle GN00	(\$45,000)	\$0	\$0	\$0	\$0	\$0	\$0
40015	Vehicle Changeover	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40095	Sale of DCEO Vehicle GN001	(\$25,000)	\$0	(\$25,455)	\$0	\$0	\$0	\$0
40095	Trade in on DCEO Vehicle GN001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40345	Sale of MCCS Vehicle GN002	(\$25,000)	\$0	(\$11,364)	\$0	\$0	\$0	\$0
40345	Trade on GN.002 MCCS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40295	Sale of Holden Colordaro Single Cab Utility	\$0	\$0	\$0	\$0	\$0	(\$11,000)	\$0
40295	Trade in on GN0051	\$0	\$0	\$0	\$0	(\$11,000)	\$0	\$0
40115	Sale of Doctor Vehicle	(\$25,000)	\$0	(\$21,818)	\$0	\$0	\$0	\$0
40115	Trade in on Mazda CX9 GN006	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40155	Sale of Utility (GN.0036)	\$0	\$0	\$0	\$0	\$0	(\$11,000)	\$0
40155	Trade on GN.0036	\$0	\$0	\$0	\$0	(\$11,000)	\$0	\$0
40235	Sale of Tip Truck GN.0038	\$0	\$0	\$0	\$0	\$0	(\$20,000)	\$0
40235	Trade on GN.0038	\$0	\$0	\$0	\$0	(\$20,000)	\$0	\$0
40285	Sale of Tip Truck (GN.007)	(\$20,000)	\$0	(\$22,909)	\$0	\$0	\$0	\$0
40285	Trade in on Tip Truck GN007	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40275	Sale of Utility GN.010	(\$15,000)	\$0	(\$21,364)	\$0	\$0	\$0	\$0
40275	Trade on GN.010	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40025	Sale of Utility GN.003	(\$12,000)	\$0	(\$20,682)	\$0	\$0	\$0	\$0
40025	Trade on GN.003	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40085	Sale of Utility GN.0016	(\$10,000)	\$0	(\$12,273)	\$0	\$0	\$0	\$0
40085	Trade on GN.0016	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40035	Sale of Utility GN.0046	(\$10,000)	\$0	(\$11,364)	\$0	\$0	\$0	\$0
40035	Trade on GN.0046	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23015	Proceeds - Sale of Land	\$0	\$0	\$0	\$0	\$0	(\$100,000)	\$0
23015	Proceeds from Sale of Land - Old Ong Police Stn			\$0	\$0	(\$15,000)	\$0	\$0
23015	Proceeds from Sale of Land - 11 & 13 Bell St Gnp			\$0	\$0	(\$5,000)	\$0	\$0
23015	Proceeds from Sale of Land to Landmark			\$0	\$0	(\$80,000)	\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$187,000)	\$0	(\$147,227)	\$0	(\$142,000)	(\$142,000)	\$0
Written Down Value		\$0	\$0	\$0	\$0		\$0	\$0
Written Down Value - Works Plant		\$0	\$187,000	\$0	\$0	\$0	\$0	\$142,000
		\$0	\$0	\$0	\$0	\$142,000	\$0	\$0
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$187,000	\$0	\$0	\$142,000	\$0	\$142,000
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$187,000)	\$187,000	(\$147,227)	\$0	\$0	(\$142,000)	\$142,000
Total - OPERATING STATEMENT		(\$187,000)	\$187,000	(\$147,227)	\$0	\$0	(\$142,000)	\$142,000



FUNCTION/PROGRAM 3

GENERAL PURPOSE FUNDING

(RATES)

(FINANCIAL ASSISTANCE GRANT)

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure		Income	Expenditure
G/L	JOB							
RATES								
OPERATING EXPENDITURE								
01002	Finance Unit Costs	\$0	\$70,789	\$0	\$0	\$0	\$0	\$60,350
01002	Admin Allocated	\$0	\$0	\$0	\$0	\$60,350	\$0	\$0
01012	Administration Activity Costs	\$0	\$0	\$0	\$22,519	\$0	\$0	\$35,927
01012	Admin Allocated	\$0	\$0	\$0	\$0	\$35,927	\$0	\$0
01032	Notice Printing & Stationary	\$0	\$2,100	\$0	\$3,018	\$0	\$0	\$2,950
01032	Rates Notices printing	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
01032	Rates Brochure Printing	\$0	\$0	\$0	\$0	\$850	\$0	\$0
01032	Annual Report Covers	\$0	\$0	\$0	\$0	\$100	\$0	\$0
01042	Advertising & Promotion	\$0	\$2,000	\$0	\$2,000	\$0	\$0	\$2,000
01042	Rates Incentive Prize	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
01052	Collection Costs	\$0	\$5,000	\$0	\$141	\$0	\$0	\$5,000
01052	Legal costs	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
01062	Valuation Charges	\$0	\$9,100	\$0	\$8,440	\$0	\$0	\$29,500
01062	Annual UV Revaluation costs	\$0	\$0	\$0	\$0	\$7,100	\$0	\$0
01062	GRV Revaluation	\$0	\$0	\$0	\$0	\$20,400	\$0	\$0
01062	General valuation charges	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
01072	Search Costs	\$0	\$800	\$0	\$74	\$0	\$0	\$500
01072	Title Search Costs	\$0	\$0	\$0	\$0	\$500	\$0	\$0
01082	Rates Written Off	\$0	\$39	\$0	\$29	\$0	\$0	\$50
01082	Write-off of rates	\$0	\$0	\$0	\$0	\$50	\$0	\$0
Sub Total - GENERAL RATES OP EXP		\$0	\$89,828	\$0	\$68,115	\$136,277	\$0	\$136,277
OPERATING INCOME								
01003	Rates Income	(\$3,494,454)	\$0	(\$3,492,198)	\$0	\$0	(\$3,618,572)	\$0
01003	GRV Residential	\$0	\$0	\$0	\$0	(\$448,560)	\$0	\$0
01003	GRV Commercial	\$0	\$0	\$0	\$0	(\$88,843)	\$0	\$0
01003	GRV Industrial	\$0	\$0	\$0	\$0	(\$34,130)	\$0	\$0
01003	GRV Amelup Tourism	\$0	\$0	\$0	\$0	(\$10,712)	\$0	\$0
01003	UV Rural	\$0	\$0	\$0	\$0	(\$3,032,702)	\$0	\$0
01003	UV Mining	\$0	\$0	\$0	\$0	(\$3,625)	\$0	\$0
01013	Ex Gratia Rates Contribution	(\$8,536)	\$0	(\$30,509)	\$0	\$0	(\$30,500)	\$0
01013	CBH contribution storage capacity	\$0	\$0	\$0	\$0	(\$30,500)	\$0	\$0
01053	Admin Fee Rate Instalments	(\$4,500)	\$0	(\$4,780)	\$0	\$0	(\$4,500)	\$0
01053	Admin Fee on Rate instalment	\$0	\$0	\$0	\$0	(\$4,500)	\$0	\$0
01043	Interest On Rates Instalments	(\$11,500)	\$0	(\$12,145)	\$0	\$0	(\$11,500)	\$0
01043	Interest on Rate instalments	\$0	\$0	\$0	\$0	(\$11,500)	\$0	\$0
01033	Non Payment Penalty	(\$13,000)	\$0	(\$21,122)	\$0	\$0	(\$13,000)	\$0
01033	Interest on non-payment of rates	\$0	\$0	\$0	\$0	(\$13,000)	\$0	\$0
01023	Pensioner Deferred Rate Interest	(\$2,000)	\$0	\$0	\$0	\$0	(\$2,000)	\$0
01023	Interest on deferred pensioners	\$0	\$0	\$0	\$0	(\$2,000)	\$0	\$0
01063	Rate Enquiries	(\$6,500)	\$0	(\$6,490)	\$0	\$0	(\$5,700)	\$0
01063	Local authority enquiry fees	\$0	\$0	\$0	\$0	(\$5,700)	\$0	\$0
01073	ESL Administration Fees	(\$4,000)	\$0	(\$4,000)	\$0	\$0	(\$4,000)	\$0
01073	ESL Admin fee	\$0	\$0	\$0	\$0	(\$4,000)	\$0	\$0
01103	Legal Charges Reimbursed	(\$5,000)	\$0	\$0	\$0	\$0	(\$5,000)	\$0
01103	Reimbursed legal costs	\$0	\$0	\$0	\$0	(\$5,000)	\$0	\$0
01113	Specified Area Rate - Gnp	(\$29,937)	\$0	(\$29,851)	\$0	\$0	(\$30,087)	\$0
01113	Specified Area Rates (Loan 275/279 P&I & Guarantee Fee)	\$0	\$0	\$0	\$0	(\$30,087)	\$0	\$0
01143	Specified Area Rate - Borden	(\$9,695)	\$0	(\$9,709)	\$0	\$0	(\$10,332)	\$0
01143	Specified Area Rates (Loan 276 P&I)	\$0	\$0	\$0	\$0	(\$10,332)	\$0	\$0
Sub Total - GENERAL RATES OP INC		(\$3,589,122)	\$0	(\$3,610,804)	\$0	(\$3,735,191)	(\$3,735,191)	\$0
Total - GENERAL RATES		(\$3,589,122)	\$89,828	(\$3,610,804)	\$68,115	(\$3,598,914)	(\$3,735,191)	\$136,277

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
OTHER GENERAL PURPOSE FUNDING								
OPERATING EXPENDITURE								
02022	Interest on Overdraft	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
02022	Interest on o/d	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
02042	Bank Fees	\$0	\$3,950	\$0	\$4,694	\$0	\$0	\$4,590
02042	Bank fees charged	\$0	\$0	\$0	\$0	\$4,590	\$0	\$0
2052	Rates Waiver	\$0	\$1,450	\$0	\$2,341	\$0	\$0	\$1,505
2052	Rates Waiver - masonic lodge	\$0	\$0	\$0	\$0	\$473	\$0	\$0
2052	Rates Waiver - Lot 2 Yougenup Rd	\$0	\$0	\$0	\$0	\$1,032	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXF		\$0	\$5,400	\$0	\$7,035	\$11,095	\$0	\$11,095
OPERATING INCOME								
02003	WA Local Govt Grants Commission - General Purpose	(\$670,500)	\$0	(\$1,014,246)	\$0	\$0	(\$398,080)	\$0
02003	General Purpose Grant	\$0	\$0	\$0	\$0	(\$398,080)	\$0	\$0
02013	WA Local Govt Grants Commission - Untied Roads Grant	(\$598,100)	\$0	(\$931,682)	\$0	\$0	(\$272,715)	\$0
02013	Local Road Grant	\$0	\$0	\$0	\$0	(\$272,715)	\$0	\$0
02023	Self Supporting Loan Interest	(\$3,233)	\$0	(\$9,892)	\$0	\$0	\$0	\$0
02023	Interest on Gnp Homes for the Aged Loan 274	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02033	Interest on Investments	(\$35,000)	\$0	(\$18,357)	\$0	\$0	(\$15,000)	\$0
02033	Municipal Fund Short Term investments	\$0	\$0	\$0	\$0	(\$15,000)	\$0	\$0
02043	Interest on Reserve Fund	(\$28,000)	\$0	(\$42,222)	\$0	\$0	(\$27,000)	\$0
02043	Reserve Fund Interest	\$0	\$0	\$0	\$0	(\$27,000)	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$1,334,833)	\$0	(\$2,016,399)	\$0	(\$712,795)	(\$712,795)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$1,334,833)	\$5,400	(\$2,016,399)	\$7,035	(\$701,700)	(\$712,795)	\$11,095
Total - GENERAL PURPOSE FUNDING		(\$4,923,955)	\$95,228	(\$5,627,203)	\$75,150	(\$4,300,614)	(\$4,447,986)	\$147,372



FUNCTION/PROGRAM 4

GOVERNANCE

(MEMBERS AND OTHER GOVERNANCE)

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
MEMBERS OF COUNCIL								
OPERATING EXPENDITURE								
03002	Strategy & Governance Unit Costs	\$0	\$63,724	\$0	\$25,720	\$0	\$0	\$53,249
03002	Admin Allocations	\$0	\$0	\$0	\$0	\$53,249	\$0	\$0
03032	Members Travelling	\$0	\$6,500	\$0	\$2,896	\$0	\$0	\$6,500
03032	Member travelling costs	\$0	\$0	\$0	\$0	\$6,500	\$0	\$0
03042	Conference Expenses	\$0	\$32,000	\$0	\$9,033	\$0	\$0	\$32,000
03042	Other Conferences	\$0	\$0	\$0	\$0	\$12,500	\$0	\$0
03042	Melbourne Conference	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
03042	LG Week Convention	\$0	\$0	\$0	\$0	\$4,500	\$0	\$0
03052	Election Expenses	\$0	\$2,998	\$0	\$1,210	\$0	\$0	\$20,418
03052	Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03052	Electoral Commission Postal Voting Cost	\$0	\$0	\$0	\$0	\$15,998	\$0	\$0
03052	Advertising etc	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
03052	Admin Allocations	\$0	\$0	\$0	\$0	\$2,420	\$0	\$0
03052	Overheads	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03062	Members Allowances	\$0	\$98,000	\$0	\$90,000	\$0	\$0	\$98,000
03062	President Allowance	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
03062	Deputy President Allowance (25%)	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
03062	President Meeting Fees (\$16,000 x 1)	\$0	\$0	\$0	\$0	\$16,000	\$0	\$0
03062	Councillor Meeting Fees (\$8,000 x 8)	\$0	\$0	\$0	\$0	\$64,000	\$0	\$0
03062	Telecommunications Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03072	Telecommunication Allowance	\$0	\$5,940	\$0	\$5,940	\$0	\$0	\$5,940
03072	Telecommunications Allowance (\$660 x 9)	\$0	\$0	\$0	\$0	\$5,940	\$0	\$0
03082	Refreshments & Receptions	\$0	\$19,000	\$0	\$13,255	\$0	\$0	\$19,000
03082	Christmas party	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0
03082	Various functions & receptions	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
03092	Legal cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03102	Members Insurance	\$0	\$6,321	\$0	\$6,321	\$0	\$0	\$6,997
03102	Management Liability Insurance	\$0	\$0	\$0	\$0	\$2,647	\$0	\$0
03102	Cyber Liability Insurance	\$0	\$0	\$0	\$0	\$673	\$0	\$0
03102	Personal Accident insurance	\$0	\$0	\$0	\$0	\$302	\$0	\$0
03102	Public Liability Insurance	\$0	\$0	\$0	\$0	\$3,375	\$0	\$0
03112	Consultants	\$0	\$5,800	\$0	\$5,000	\$0	\$0	\$5,000
03112	Consultants costs - CEO Review	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
03122	Subscriptions	\$0	\$15,880	\$0	\$15,878	\$0	\$0	\$16,525
03122	GS Zone WALGA Subs	\$0	\$0	\$0	\$0	\$850	\$0	\$0
03122	WALGA Tax Service	\$0	\$0	\$0	\$0	\$1,415	\$0	\$0
03122	WALGA Employee Relations Service	\$0	\$0	\$0	\$0	\$3,280	\$0	\$0
03122	WALGA Membership Subs	\$0	\$0	\$0	\$0	\$7,900	\$0	\$0
03122	WALGA Procurement Service Subs	\$0	\$0	\$0	\$0	\$2,450	\$0	\$0
03122	WALGA Governance Service Subs	\$0	\$0	\$0	\$0	\$310	\$0	\$0
03122	Gnp CRC Business Membership & Roundup	\$0	\$0	\$0	\$0	\$50	\$0	\$0
03122	Borden Bulletin	\$0	\$0	\$0	\$0	\$205	\$0	\$0
03132	Other Member Related Costs	\$0	\$2,000	\$0	\$1,752	\$0	\$0	\$1,000
03132	Minor Sundry Items	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
03142	Donations & Grants	\$0	\$58,984	\$0	\$56,934	\$0	\$0	\$40,100
03142	Gnp CRC Exhibition Opening	\$0	\$0	\$0	\$0	\$500	\$0	\$0
03142	Community Garden Hub - Disabled Toilet Contr	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
03142	Gnp SES - Seniors Morning Tea	\$0	\$0	\$0	\$0	\$500	\$0	\$0
03142	Gnp Sporting Complex	\$0	\$0	\$0	\$0	\$10,100	\$0	\$0
03142	Borden Pavilion	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0
03142	Ong Sporting Complex	\$0	\$0	\$0	\$0	\$4,500	\$0	\$0
03142	Wirrapanda Sports Carnival	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
03142	A Smart Start program (YMCA)	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
03142	Hidden Treasures	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0
03142	Men's Shed Contribution	\$0	\$0	\$0	\$0	\$500	\$0	\$0
03152	Publications & Legislation	\$0	\$600	\$0	\$0	\$0	\$0	\$600
03152	Legislation publications	\$0	\$0	\$0	\$0	\$600	\$0	\$0
03172	Project/Development Funds	\$0	\$6,500	\$0	\$1,471	\$0	\$0	\$6,500
03172	Promote Act, Belong, Commit	\$0	\$0	\$0	\$0	\$500	\$0	\$0
03172	Project development and promotion	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0
03202	Administration Activity Costs	\$0	\$0	\$0	\$49,545	\$0	\$0	\$72,895
03202	Admin Allocated	\$0	\$0	\$0	\$0	\$72,895	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$324,247	\$0	\$284,953	\$384,724	\$0	\$384,724
OPERATING INCOME								
03003	Reimbursements	(\$450)	\$0	(\$500)	\$0	\$0	(\$500)	\$0
03003	Reimbursement of expenses	\$0	\$0	\$0	\$0	(\$500)	\$0	\$0
3023	Sale of Scrap	\$0	\$0	\$0	\$0	\$0	(\$600)	\$0
3023	Sale of Council Chamber Chairs	\$0	\$0	\$0	\$0	(\$600)	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		(\$450)	\$0	(\$500)	\$0	(\$1,100)	(\$1,100)	\$0
Total - MEMBERS OF COUNCIL		(\$450)	\$324,247	(\$500)	\$284,953	\$383,624	(\$1,100)	\$384,724

Shire of Gnowangerup

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB		Income	Expenditure	Income	Expenditure		Income	Expenditure
GOVERNANCE									
OPERATING EXPENDITURE									
04002		Strategy & Governance Costs	\$0	\$443,267	\$0	\$216,878	\$0	\$0	\$383,668
04002		Admin Allocations	\$0	\$0	\$0	\$0	\$383,668	\$0	\$0
04012		Corporate & Community Costs	\$0	\$7,000	\$0	\$6,241	\$0	\$0	\$0
04012		Consultant - Local laws drafting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
04032		Public Relations	\$0	\$11,004	\$0	\$3,629	\$0	\$0	\$47,628
04032		Annual Report preparation	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
04032		Community Consultation	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
04032		Local Indigenous Communications	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
04032		Admin Allocations	\$0	\$0	\$0	\$0	\$34,628	\$0	\$0
04042		Shire Website	\$0	\$23,886	\$0	\$10,553	\$0	\$0	\$19,363
04042		Contractor website maint	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
04042		Admin Allocations	\$0	\$0	\$0	\$0	\$16,363	\$0	\$0
04052		Civic Receptions & Events	\$0	\$57,512	\$0	\$27,093	\$0	\$0	\$19,093
04052	RF01	Australia Day Function	\$0	\$0	\$0	\$0	\$0	\$0	\$0
04052	RF01	Australia Day	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
04052	RF02	Thank a Volunteer Day Function	\$0	\$0	\$0	\$0	\$0	\$0	\$0
04052	RF02	Thank a Volunteer	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
04052	RF03	ANZAC Day function	\$0	\$0	\$0	\$0	\$0	\$0	\$0
04052	RF03	ANZAC Day	\$0	\$0	\$0	\$0	\$500	\$0	\$0
04052	RF04	Other Civic Functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
04052	RF04	Various receptions & events	\$0	\$0	\$0	\$0	\$3,300	\$0	\$0
04052	RF04	National Youth Week	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
04052	RF04	Materials - NAIDOC Week	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
04052	RF04	Purchase PA System	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
04052	RF04	Admin Allocations	\$0	\$0	\$0	\$0	\$7,293	\$0	\$0
04062		Refreshments	\$0	\$3,000	\$0	\$2,123	\$0	\$0	\$3,000
04062		Refreshments	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
04072		Minor Furniture & Equipment	\$0	\$1,000	\$0	\$909	\$0	\$0	\$1,000
04072		Minor purchases	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
04082		Legal Costs	\$0	\$7,500	\$0	\$10,596	\$0	\$0	\$25,000
04082		Legal advice	\$0	\$0	\$0	\$0	\$23,500	\$0	\$0
04082		Legal Advice - lease agreements for sporting complexes	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
04092		Audit Fees	\$0	\$33,855	\$0	\$18,880	\$0	\$0	\$26,250
04092		Roads to Recovery Audit	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
04092		Other Grant Audits	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
04092		Audit Committee Teleconference	\$0	\$0	\$0	\$0	\$750	\$0	\$0
04092		Deferred pensioners Certification	\$0	\$0	\$0	\$0	\$500	\$0	\$0
04092		Annual Audit Fees	\$0	\$0	\$0	\$0	\$22,500	\$0	\$0
04102		Advertising	\$0	\$35,600	\$0	\$23,982	\$0	\$0	\$16,000
04102		Advertising costs	\$0	\$0	\$0	\$0	\$16,000	\$0	\$0
04112		Minor Admin Expenses	\$0	\$1,000	\$0	\$893	\$0	\$0	\$1,000
04112		Minor sundry items	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
04192		Valuation Costs	\$0	\$22,000	\$0	\$16,280	\$0	\$0	\$57,507
04192		Fair Value Land & Buildings	\$0	\$0	\$0	\$0	\$57,507	\$0	\$0
04232		EEO/DAIP Planning	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
04232		EEO costs	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
04232		DAIP Planning	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/EXP			\$0	\$651,274	\$0	\$338,057	\$603,509	\$0	\$603,509
OPERATING INCOME									
04013		Reimbursements	\$0	\$0	(\$3,920)	\$0	\$0	\$0	\$0
04013		Good Driver Insurance Rebate	\$0	\$0	\$0	\$0	\$0	\$0	\$0
04033		Other Minor Income	\$0	\$0	(\$1,544)	\$0	\$0	(\$1,000)	\$0
04033		FOI Fees and charges	\$0	\$0	\$0	\$0	(\$1,000)	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC			\$0	\$0	(\$5,464)	\$0	(\$1,000)	(\$1,000)	\$0
Total - GOVERNANCE - GENERAL			\$0	\$651,274	(\$5,464)	\$338,057	\$602,509	(\$1,000)	\$603,509
Total - GOVERNANCE			(\$450)	\$975,521	(\$5,964)	\$623,011	\$986,133	(\$2,100)	\$988,233



FUNCTION/PROGRAM 5

LAW, ORDER & PUBLIC SAFETY

(FIRE PREVENTION)

(ANIMAL CONTROL)

(OTHER LAW & ORDER)

Shire of Gnowangerup

Shire of Gnowangerup		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme								
LAW, ORDER AND PUBLIC SAFETY								
FIRE PREVENTION								
OPERATING EXPENDITURE								
05032	Bushfire Insurance	\$0	\$23,335	\$0	\$23,332	\$0	\$0	\$24,021
05032	Bushfire Motor Vehicle Insurance	\$0	\$0	\$0	\$0	\$14,000	\$0	\$0
05032	Brigade Member vehicle insurance	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
05032	Bushfire Insurance	\$0	\$0	\$0	\$0	\$8,400	\$0	\$0
05032	Property Damage & Bodily Injury	\$0	\$0	\$0	\$0	\$121	\$0	\$0
05042	Advertising/Printing/Other Expenses	\$0	\$2,600	\$0	\$3,176	\$0	\$0	\$1,800
05042	Firebreak Order advertising	\$0	\$0	\$0	\$0	\$1,800	\$0	\$0
05062	Fire Vehicles - Operations	\$0	\$11,600	\$0	\$683	\$0	\$0	\$700
05062	Plant Operating Costs	\$0	\$0	\$0	\$0	\$700	\$0	\$0
05092	Bushfire Depreciation	\$0	\$99,965	\$0	\$84,652	\$0	\$0	\$92,185
05092	Depreciation of assets	\$0	\$0	\$0	\$0	\$92,185	\$0	\$0
05122	Base Operators Allowance	\$0	\$800	\$0	\$800	\$0	\$0	\$800
05122	Annual allowance	\$0	\$0	\$0	\$0	\$800	\$0	\$0
05182	Gnp BFB Expenses	\$0	\$5,895	\$0	\$7,486	\$0	\$0	\$7,005
05182	Freight	\$0	\$0	\$0	\$0	\$50	\$0	\$0
05182	Protective Clothing	\$0	\$0	\$0	\$0	\$4,650	\$0	\$0
05182	Fire Foam	\$0	\$0	\$0	\$0	\$1,440	\$0	\$0
05182	Permit Books	\$0	\$0	\$0	\$0	\$120	\$0	\$0
05182	Fuel Supplies	\$0	\$0	\$0	\$0	\$200	\$0	\$0
05182	Pest Control	\$0	\$0	\$0	\$0	\$120	\$0	\$0
05182	Rubbish Collection Costs	\$0	\$0	\$0	\$0	\$175	\$0	\$0
05182	Fire Vehicles - Plant Operating Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
05182	Minor items	\$0	\$0	\$0	\$0	\$250	\$0	\$0
05192	Borden BFB Expenses	\$0	\$5,920	\$0	\$5,298	\$0	\$0	\$6,775
05192	Freight	\$0	\$0	\$0	\$0	\$100	\$0	\$0
05192	Minor items	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
05192	Protective Clothing	\$0	\$0	\$0	\$0	\$2,600	\$0	\$0
05192	Firs Aid Supplies	\$0	\$0	\$0	\$0	\$100	\$0	\$0
05192	Fire Foam	\$0	\$0	\$0	\$0	\$2,300	\$0	\$0
05192	Rubbish Collection Costs	\$0	\$0	\$0	\$0	\$175	\$0	\$0
05202	Ongerup BFB Expenses	\$0	\$5,920	\$0	\$7,116	\$0	\$0	\$6,775
05202	Freight	\$0	\$0	\$0	\$0	\$100	\$0	\$0
05202	Minor items	\$0	\$0	\$0	\$0	\$700	\$0	\$0
05202	First Aid Supplies	\$0	\$0	\$0	\$0	\$300	\$0	\$0
05202	Protective Clothing	\$0	\$0	\$0	\$0	\$3,200	\$0	\$0
05202	Fire Foam	\$0	\$0	\$0	\$0	\$2,300	\$0	\$0
05202	Rubbish Collection Costs	\$0	\$0	\$0	\$0	\$175	\$0	\$0
05212	Fire Break Inspection Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
05212	Contract fire break inpection	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$158,735	\$0	\$132,541	\$142,061	\$0	\$142,061
OPERATING INCOME								
05003	DFES BFB Grant	(\$32,932)	\$0	(\$40,200)	\$0	\$0	(\$33,023)	\$0
05003	DFES ESL Operating Grant BFB	\$0	\$0	\$0	\$0	(\$33,023)	\$0	\$0
05033	Sale of Fire Maps	\$0	\$0	(\$51)	\$0	\$0	\$0	\$0
05033	Fees & charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$32,932)	\$0	(\$40,251)	\$0	(\$33,023)	(\$33,023)	\$0
Total - FIRE PREVENTION		(\$32,932)	\$158,735	(\$40,251)	\$132,541	\$109,038	(\$33,023)	\$142,061

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
ANIMAL CONTROL								
OPERATING EXPENDITURE								
06032	Ranger Services Expenses	\$0	\$49,255	\$0	\$28,317	\$0	\$0	\$46,800
06032	Salaries	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
06032	Contract Ranger Services	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0
06032	Overheads	\$0	\$0	\$0	\$0	\$300	\$0	\$0
06042	Other Animal Control Expenses	\$0	\$2,460	\$0	\$52	\$0	\$0	\$3,575
06042	Animal Sustenance	\$0	\$0	\$0	\$0	\$150	\$0	\$0
06042	Safety Products	\$0	\$0	\$0	\$0	\$400	\$0	\$0
06042	Pound Books	\$0	\$0	\$0	\$0	\$25	\$0	\$0
06042	Dog & Cat Tags	\$0	\$0	\$0	\$0	\$500	\$0	\$0
06042	Animal Destruction Costs	\$0	\$0	\$0	\$0	\$500	\$0	\$0
06042	FER Costs	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
06042	Minor items	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
06072	Admin Allocations	\$0	\$0	\$0	\$29,210	\$0	\$0	\$42,784
06072	Admin Allocations	\$0	\$0	\$0	\$0	\$42,784	\$0	\$0
06082	Cat Sterilisation Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
06082	Cat Sterisation Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$51,715	\$0	\$57,579	\$93,159	\$0	\$93,159
OPERATING INCOME								
06003	Fines & Penalties	(\$120)	\$0	(\$200)	\$0	\$0	(\$120)	\$0
06003	07 - Fines and penalties issued	\$0	\$0	\$0	\$0	(\$120)	\$0	\$0
06013	Dog Registration Fees	(\$2,700)	\$0	(\$4,969)	\$0	\$0	(\$4,000)	\$0
06013	Dog Registrations	\$0	\$0	\$0	\$0	(\$4,000)	\$0	\$0
06023	Dog Pound Fees	(\$500)	\$0	(\$1,040)	\$0	\$0	(\$500)	\$0
06023	Impounding Fees	\$0	\$0	\$0	\$0	(\$500)	\$0	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$3,320)	\$0	(\$6,209)	\$0	(\$4,620)	(\$4,620)	\$0
Total - ANIMAL CONTROL		(\$3,320)	\$51,715	(\$6,209)	\$57,579	\$88,539	(\$4,620)	\$93,159

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY								
OPERATING EXPENDITURE								
07052	Emergency Vehicle Maintenance	\$0	\$23,400	\$0	\$30,845		\$0	\$30,800
07052	Vehicle Service	\$0	\$0	\$0	\$0	\$400	\$0	\$0
07052	SES Vehicle Insurance	\$0	\$0	\$0	\$0	\$2,400	\$0	\$0
07052	Plant Operating Costs	\$0	\$0	\$0	\$0	\$28,000	\$0	\$0
07082	SES Emergency Building Operation	\$0	\$5,173	\$0	\$2,278		\$0	\$3,828
07082	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
07082	Materials - contingency	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
07082	Pest Control	\$0	\$0	\$0	\$0	\$150	\$0	\$0
07082	Electricity	\$0	\$0	\$0	\$0	\$500	\$0	\$0
07082	Telephone	\$0	\$0	\$0	\$0	\$350	\$0	\$0
07082	Water	\$0	\$0	\$0	\$0	\$750	\$0	\$0
07082	Property Insurance	\$0	\$0	\$0	\$0	\$1,003	\$0	\$0
07092	Gnp SES Depreciation	\$0	\$14,165	\$0	\$12,984		\$0	\$14,140
07092	Asset Depreciation	\$0	\$0	\$0	\$0	\$14,140	\$0	\$0
07112	SES Expenditure	\$0	\$12,197	\$0	\$32,256		\$0	\$19,310
07112	SES Contribution to Operating Costs	\$0	\$0	\$0	\$0	\$19,310	\$0	\$0
07132	SMS Register Expenses	\$0	\$5,000	\$0	\$4,610		\$0	\$5,000
07132	SMS costs	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
07142	Kerbside Numbering	\$0	\$1,038	\$0	\$448	\$0	\$0	\$1,038
07142	Salaries & Wages	\$0	\$0	\$0	\$0	\$100	\$0	\$0
07142	Overheads	\$0	\$0	\$0	\$0	\$138	\$0	\$0
07142	Materials Kerbside street numbering Gnp Townsite	\$0	\$0	\$0	\$0	\$800	\$0	\$0
07152	Emergency Management Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
07152	Training & Workshops	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
07152	Review Distaster Management plan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EX		\$0	\$60,973	\$0	\$83,421	\$76,116	\$0	\$76,116
OPERATING INCOME								
07003	Emergency Grant Income	(\$14,856)	\$0	(\$39,143)	\$0	\$0	(\$15,750)	\$0
07003	SES Operating Grant	\$0	\$0	\$0	\$0	(\$15,750)	\$0	\$0
07063	SES LotteryWest Grant	\$0	\$0	\$0	\$0		\$0	\$0
07063	SES Building fit out grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /IN		(\$14,856)	\$0	(\$39,275)	\$0	(\$15,750)	(\$15,750)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		(\$14,856)	\$60,973	(\$39,275)	\$83,421	\$60,366	(\$15,750)	\$76,116
Total - LAW ORDER & PUBLIC SAFETY		(\$51,108)	\$271,423	(\$85,735)	\$273,541	\$257,943	(\$53,393)	\$311,336



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 7

HEALTH

(HEALTH ADMINISTRATION)

(PEST CONTROL)

(PREVENTATIVE SERVICES OTHER)

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
HEALTH ADMINISTRATION & INSPECTION								
OPERATING EXPENDITURE								
11012	Infrastructure Unit Costs	\$0	\$2,380	\$0	\$4,848	\$0	\$0	\$3,570
11012	Salaries	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
11012	Overheads	\$0	\$0	\$0	\$0	\$2,070	\$0	\$0
11032	Analytical Costs	\$0	\$650	\$0	\$838	\$0	\$0	\$850
11032	Analytical expenses	\$0	\$0	\$0	\$0	\$850	\$0	\$0
11052	Health Costs - Contract Services	\$0	\$53,600	\$0	\$49,486	\$0	\$0	\$53,600
11052	Contract Health Inspection Services	\$0	\$0	\$0	\$0	\$53,600	\$0	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$0	\$56,630	\$0	\$55,173	\$58,020	\$0	\$58,020
OPERATING INCOME								
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - HEALTH ADMIN & INSPECTION		\$0	\$56,630	\$0	\$55,173	\$58,020	\$0	\$58,020
PREVENTIVE SERVICES- PEST CONTROL								
OPERATING EXPENDITURE								
12032	Mosquito Control	\$0	\$5,500	\$0	\$2,064	\$0	\$0	\$6,070
12032	Wages	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
12032	Materials - fogging chemicals	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
12032	Overheads	\$0	\$0	\$0	\$0	\$2,070	\$0	\$0
Sub Total - PEST CONTROL OP/EXP		\$0	\$5,500	\$0	\$2,064	\$6,070	\$0	\$6,070
OPERATING INCOME								
Sub Total - PEST CONTROL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - PEST CONTROL		\$0	\$5,500	\$0	\$2,064	\$6,070	\$0	\$6,070

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET 2016-17

PREVIOUS YEAR ACTUALS 30 JUNE 2017

Calculation Column

DRAFT BUDGET 2017-2018

G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
PREVENTIVE SERVICES - OTHER								
OPERATING EXPENDITURE								
14002	Strategy & Governance Unit Costs	\$0	\$2,997	\$0	\$1,210	\$0	\$0	\$2,420
14002	Admin allocations	\$0	\$0	\$0	\$0	\$2,420	\$0	\$0
14032	25 McDonald St Building Maintenance	\$0	\$1,738	\$0	\$605	\$0	\$0	\$1,565
14032	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
14032	Pest control	\$0	\$0	\$0	\$0	\$275	\$0	\$0
14032	Annual Air Conditioner Service	\$0	\$0	\$0	\$0	\$135	\$0	\$0
14032	clean gutters	\$0	\$0	\$0	\$0	\$275	\$0	\$0
14032	Overheads	\$0	\$0	\$0	\$0	\$380	\$0	\$0
14042	25 McDonald St Building Operation	\$0	\$6,761	\$0	\$5,747	\$0	\$0	\$6,706
14042	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
14042	Water	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
14042	Depreciation	\$0	\$0	\$0	\$0	\$3,435	\$0	\$0
14042	Property Insurance	\$0	\$0	\$0	\$0	\$696	\$0	\$0
14052	Medical Centre Building Maintenance	\$0	\$2,160	\$0	\$1,703	\$0	\$0	\$1,491
14052	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
14052	Pest control	\$0	\$0	\$0	\$0	\$135	\$0	\$0
14052	Annual Air Conditioner Service	\$0	\$0	\$0	\$0	\$260	\$0	\$0
14052	Clean gutters	\$0	\$0	\$0	\$0	\$160	\$0	\$0
14052	Fire Equipment Servicing	\$0	\$0	\$0	\$0	\$215	\$0	\$0
14062	Medical Centre Building Operations	\$0	\$13,381	\$0	\$11,095	\$0	\$0	\$12,269
14062	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
14062	Water	\$0	\$0	\$0	\$0	\$1,820	\$0	\$0
14062	Depreciation	\$0	\$0	\$0	\$0	\$9,380	\$0	\$0
14062	Property Insurance	\$0	\$0	\$0	\$0	\$994	\$0	\$0
14112	Doctor Vehicle Expenses	\$0	\$8,500	\$0	\$5,734	\$0	\$0	\$7,000
14112	Plant Operating Costs	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
14132	Surgery IT Costs	\$0	\$4,000	\$0	\$0	\$0	\$0	\$2,000
14132	Consultant Costs	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
14132	Materials	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
14152	Medical Equipment	\$0	\$500	\$0	\$3,464	\$0	\$0	\$3,500
14152	Materials	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0
14162	Other Surgery Costs	\$0	\$500	\$0	\$110	\$0	\$0	\$500
14162	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
14182	Practice Incentive Costs	\$0	\$132,000	\$0	\$132,000	\$0	\$0	\$132,000
14182	Locum Expenses Subsidy	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0
14182	Contract Subsidy	\$0	\$0	\$0	\$0	\$120,000	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/EXP		\$0	\$172,537	\$0	\$161,668	\$169,450	\$0	\$169,450
OPERATING INCOME								
14013	Reimbursements	(\$300)	\$0	(\$297)	\$0	\$0	(\$300)	\$0
14013	Reimburse fees for hire of oxygen cylinders	\$0	\$0	\$0	\$0	(\$300)	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/INC		(\$300)	\$0	(\$297)	\$0	(\$300)	(\$300)	\$0
Total - PREVENTIVE SERVICES		(\$300)	\$172,537	(\$297)	\$161,668	\$169,150	(\$300)	\$169,450
Total - HEALTH		(\$300)	\$234,667	(\$297)	\$218,905	\$233,240	(\$300)	\$233,540



FUNCTION/PROGRAM 8

EDUCATION & WELFARE

(OTHER EDUCATION) (CARE OF FAMILIES & CHILDREN)

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
OTHER EDUCATION								
OPERATING EXPENDITURE								
16032	School Mowing Contract	\$0	\$9,836	\$0	\$10,474	\$0	\$0	\$9,925
16032	Salaries & Wages	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
16032	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$6,245	\$0	\$0
16032	Overheads	\$0	\$0	\$0	\$0	\$1,380	\$0	\$0
16032	Plant Operating Costs	\$0	\$0	\$0	\$0	\$1,300	\$0	\$0
16052	Corporate & Community Costs	\$0	\$1,628	\$0	\$654	\$0	\$0	\$1,194
16052	Admin Allocations	\$0	\$0	\$0	\$0	\$1,194	\$0	\$0
Sub Total - OTHER EDUCATION OP/EXP		\$0	\$11,464	\$0	\$11,128	\$11,119	\$0	\$11,119
OPERATING INCOME								
16003	School Mowing Contract Income	(\$10,900)	\$0	(\$11,210)	\$0	\$0	(\$10,900)	\$0
16003	Fee for mowing services	\$0	\$0	\$0	\$0	(\$10,900)	\$0	\$0
Sub Total - OTHER EDUCATION OP/INC		(\$10,900)	\$0	(\$11,210)	\$0	(\$10,900)	(\$10,900)	\$0
Total - OTHER EDUCATION		(\$10,900)	\$11,464	(\$11,210)	\$11,128	\$219	(\$10,900)	\$11,119
CARE OF FAMILIES AND CHILDREN								
OPERATING EXPENDITURE								
17022	Old Kindy Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$10,396
17022	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
17022	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
17022	Pest control	\$0	\$0	\$0	\$0	\$260	\$0	\$0
17022	Clean gutters	\$0	\$0	\$0	\$0	\$260	\$0	\$0
17022	Electricity	\$0	\$0	\$0	\$0	\$900	\$0	\$0
17022	Water	\$0	\$0	\$0	\$0	\$1,750	\$0	\$0
17022	Depreciation	\$0	\$0	\$0	\$0	\$5,920	\$0	\$0
17022	Property Insurance	\$0	\$0	\$0	\$0	\$731	\$0	\$0
17032	Family Centre	\$0	\$10,616	\$0	\$8,994	\$0	\$0	\$0
17032	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17062	Ongerup Pre-School Building Operations	\$0	\$931	\$0	\$230	\$0	\$0	\$0
17082	Corporate & Community Costs	\$0	\$1,628	\$0	\$654	\$0	\$0	\$1,194
17082	Admin Allocations	\$0	\$0	\$0	\$0	\$1,194	\$0	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP		\$0	\$13,175	\$0	\$9,878	\$11,590	\$0	\$11,590
OPERATING INCOME								
17003	Rental Income - Family Centre	(\$2,100)	\$0	(\$3,009)	\$0	\$0	(\$500)	\$0
17003	Gnp Playgroup Hire	\$0	\$0	\$0	\$0	(\$500)	\$0	\$0
17003	WANSLEA Hire	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC		(\$2,100)	\$0	(\$3,009)	\$0	(\$500)	(\$500)	\$0
Total - CARE OF FAMILIES AND CHILDREN		(\$2,100)	\$13,175	(\$3,009)	\$9,878	\$11,090	(\$500)	\$11,590
Total - EDUCATION & WELFARE		(\$13,000)	\$24,639	(\$14,219)	\$21,006	\$11,309	(\$11,400)	\$22,709



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 9

HOUSING

(OTHER HOUSING)

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme								
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
HOUSING OTHER								
OPERATING EXPENDITURE								
23002	Homes for the Aged Admin Costs	\$0	\$3,611	\$0	\$9,742	\$0	\$0	\$0
23002	Interest on Loan 274	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23062	Homes for the Aged Loan Repayment	\$0	\$0	\$0	(\$34)	\$0	\$0	\$0
23062	Interest on Loan 274	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23072	20 McDonald Street - Building Operation	\$0	\$10,466	\$0	\$9,161	\$0	\$0	\$10,290
23072	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23072	Other Employee Costs - Rental Charge	\$0	\$0	\$0	\$0	\$1,040	\$0	\$0
23072	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
23072	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
23072	Pest Control	\$0	\$0	\$0	\$0	\$275	\$0	\$0
23072	Clean gutters	\$0	\$0	\$0	\$0	\$245	\$0	\$0
23072	Water	\$0	\$0	\$0	\$0	\$1,950	\$0	\$0
23072	Depreciation	\$0	\$0	\$0	\$0	\$5,250	\$0	\$0
23072	Property Insurance	\$0	\$0	\$0	\$0	\$955	\$0	\$0
23082	Lot 117 Vaux Street, Ongerup (Police Station)	\$0	\$11,406	\$0	\$9,835	\$0	\$0	\$11,168
23082	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
23082	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
23082	Fire Extinguisher Servicing	\$0	\$0	\$0	\$0	\$250	\$0	\$0
23082	Water	\$0	\$0	\$0	\$0	\$100	\$0	\$0
23082	Depreciation	\$0	\$0	\$0	\$0	\$9,105	\$0	\$0
23082	Property Insurance	\$0	\$0	\$0	\$0	\$1,138	\$0	\$0
23102	Lot 61 Corbett St - Building operations	\$0	\$20,474	\$0	\$19,277	\$0	\$0	\$16,360
23102	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
23102	Water	\$0	\$0	\$0	\$0	\$1,340	\$0	\$0
23102	Depreciation	\$0	\$0	\$0	\$0	\$4,665	\$0	\$0
23102	Interest on Loan 277 50%	\$0	\$0	\$0	\$0	\$8,437	\$0	\$0
23102	Guarantee Fee Loan 277 50%	\$0	\$0	\$0	\$0	\$1,345	\$0	\$0
23102	Property insurance	\$0	\$0	\$0	\$0	\$498	\$0	\$0
23112	Lot 61 Corbett St - Building Maintenance	\$0	\$1,500	\$0	\$127	\$0	\$0	\$1,000
23112	General maintenance	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
23122	Lot 191 Corbett St - Building operations	\$0	\$20,999	\$0	\$19,763	\$0	\$0	\$16,955
23122	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
23122	Water	\$0	\$0	\$0	\$0	\$1,340	\$0	\$0
23122	Depreciation	\$0	\$0	\$0	\$0	\$5,175	\$0	\$0
23122	Interest on Loan 277 50%	\$0	\$0	\$0	\$0	\$8,437	\$0	\$0
23122	Guarantee Fee Loan 277 50%	\$0	\$0	\$0	\$0	\$1,345	\$0	\$0
23122	Property insurance	\$0	\$0	\$0	\$0	\$583	\$0	\$0
23132	Lot 191 Corbett St - Building Maintenance	\$0	\$1,500	\$0	\$0	\$0	\$0	\$1,000
23132	General maintenance	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
23142	20 McDonald Street - Building Maintenance	\$0	\$18,085	\$0	\$10,766	\$0	\$0	\$8,730
23142	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$7,230	\$0	\$0
23142	General maintenance	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
Sub Total - HOUSING OTHER OP/EXP		\$0	\$88,041	\$0	\$78,636	\$65,503	\$0	\$65,503
OPERATING INCOME								
23013	Reimbursements	(\$72,280)	\$0	(\$75,293)	\$0	\$0	(\$72,280)	\$0
23013	Rental - 12 Corbett St (Lot 191)	\$0	\$0	\$0	\$0	(\$36,140)	\$0	\$0
23013	Rental - 40 Corbett St (Lot 61)	\$0	\$0	\$0	\$0	(\$36,140)	\$0	\$0
Sub Total - HOUSING OTHER OP/INC		(\$72,280)	\$0	(\$75,293)	\$0	(\$72,280)	(\$72,280)	\$0
Total - HOUSING OTHER		(\$72,280)	\$88,041	(\$75,293)	\$78,636	(\$6,777)	(\$72,280)	\$65,503
Total - HOUSING		(\$72,280)	\$88,041	(\$75,293)	\$78,636	(\$6,777)	(\$72,280)	\$65,503



FUNCTION/PROGRAM 10

COMMUNITY AMENITIES

(SANITATION - HOUSEHOLD)

(SANITATION – OTHER)

(EFFLUENT DRAINAGE)

(PROTECTION OF ENVIRONMENT)

(TOWN PLANNING)

(OTHER COMMUNITY AMENITIES)

(URBAN STORMWATER DRAINAGE)

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET

2016-17

PREVIOUS YEAR ACTUALS

30 JUNE 2017

DRAFT BUDGET

2017-2018

G/L	JOB	Income	Expenditure	Income	Expenditure	Calculation Column	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE								
OPERATING EXPENDITURE								
24002	Strategy & Governance Unit Costs	\$0	\$20,975	\$0	\$8,467	\$0	\$0	\$16,979
24002	Admin allocations	\$0	\$0	\$0	\$0	\$16,979	\$0	\$0
24022	Refuse Collection	\$0	\$42,912	\$0	\$42,779	\$0	\$0	\$45,048
24022	Salaries & Wages	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
24022	Materials - Domestic Refuse Collection contract	\$0	\$0	\$0	\$0	\$38,688	\$0	\$0
24022	Overheads	\$0	\$0	\$0	\$0	\$2,760	\$0	\$0
24022	Plant Operating Costs	\$0	\$0	\$0	\$0	\$1,600	\$0	\$0
24032	Refuse Site Management	\$0	\$190,020	\$0	\$77,171	\$0	\$0	\$113,410
24032	TM02 Gnowangerup Refuse Site	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24032	Salaries & Wages	\$0	\$0	\$0	\$0	\$5,500	\$0	\$0
24032	Materials - Excavator hire	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0
24032	Trench compaction at Waste site	\$0	\$0	\$0	\$0	\$13,000	\$0	\$0
24032	Materials - general	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
24032	Depreciation	\$0	\$0	\$0	\$0	\$2,880	\$0	\$0
24032	Overheads	\$0	\$0	\$0	\$0	\$7,590	\$0	\$0
24032	Plant Operating Costs	\$0	\$0	\$0	\$0	\$7,500	\$0	\$0
24032	TM03 Ongerup Refuse Site	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24032	Salaries & Wages	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0
24032	Materials - Excavator hire	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
24032	Materials - general	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
24032	Depreciation	\$0	\$0	\$0	\$0	\$1,630	\$0	\$0
24032	Overheads	\$0	\$0	\$0	\$0	\$5,520	\$0	\$0
24032	Plant Operating Costs	\$0	\$0	\$0	\$0	\$5,500	\$0	\$0
24032	TM04 Borden Refuse Site	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24032	Salaries & Wages	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
24032	Materials - Excavator hire	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
24032	Materials - general	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
24032	Depreciation	\$0	\$0	\$0	\$0	\$1,840	\$0	\$0
24032	Overheads	\$0	\$0	\$0	\$0	\$3,450	\$0	\$0
24032	Plant Operating Costs	\$0	\$0	\$0	\$0	\$4,500	\$0	\$0
24052	Recycling - Community Department	\$0	\$33,495	\$0	\$33,143	\$0	\$0	\$36,609
24052	Materials - Recycling collection contract	\$0	\$0	\$0	\$0	\$36,609	\$0	\$0
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$0	\$287,402	\$0	\$161,560	\$212,046	\$0	\$212,046
OPERATING INCOME								
24003	Refuse Collection Charges	(\$43,875)	\$0	(\$42,207)	\$0	\$0	(\$44,772)	\$0
24003	Refuse collection removal charges	\$0	\$0	\$0	\$0	(\$44,772)	\$0	\$0
24013	Waste Avoidance & Resource Recovery Fees	(\$133,800)	\$0	(\$131,866)	\$0	\$0	(\$133,000)	\$0
24013	Waste WARR Charges	\$0	\$0	\$0	\$0	(\$133,000)	\$0	\$0
24073	Recycling Income	(\$35,500)	\$0	(\$40,845)	\$0	\$0	(\$36,654)	\$0
24073	Recycling collection removal charges	\$0	\$0	\$0	\$0	(\$36,654)	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$213,175)	\$0	(\$214,917)	\$0	(\$214,426)	(\$214,426)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$213,175)	\$287,402	(\$214,917)	\$161,560	(\$2,380)	(\$214,426)	\$212,046
SANITATION OTHER								
OPERATING EXPENDITURE								
25002	Drum Muster	\$0	\$7,336	\$0	\$2,890	\$0	\$0	\$5,057
25002	Salaries & Wages	\$0	\$0	\$0	\$0	\$500	\$0	\$0
25002	Materials	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
25002	Depreciation	\$0	\$0	\$0	\$0	\$810	\$0	\$0
25002	Property Insurance Premiums	\$0	\$0	\$0	\$0	\$27	\$0	\$0
25012	Refuse Collection From Streets Works Dept	\$0	\$9,057	\$0	\$10,884	\$0	\$0	\$10,607
25012	Salaries & Wages	\$0	\$0	\$0	\$0	\$2,900	\$0	\$0
25012	Materials - Street Bin Refuse Collection contract	\$0	\$0	\$0	\$0	\$3,005	\$0	\$0
25012	Overheads	\$0	\$0	\$0	\$0	\$4,002	\$0	\$0
25012	Plant Operating Costs	\$0	\$0	\$0	\$0	\$700	\$0	\$0
25022	Oil Disposal (Wren Oil)	\$0	\$2,013	\$0	\$253	\$0	\$0	\$1,764
25022	Salaries & Wages	\$0	\$0	\$0	\$0	\$300	\$0	\$0
25022	Overheads	\$0	\$0	\$0	\$0	\$414	\$0	\$0
25022	Plant Operating Costs	\$0	\$0	\$0	\$0	\$50	\$0	\$0
25022	Materials - Oil disposal	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
Sub Total - SANITATION OTHER OP/EXP		\$0	\$18,406	\$0	\$14,027	\$17,428	\$0	\$17,428
OPERATING INCOME								
25003	Drum Muster & Oil Collection	(\$7,336)	\$0	\$0	\$0	\$0	(\$5,057)	\$0
25003	Reimbursement of Drum Muster Collection Costs	\$0	\$0	\$0	\$0	(\$5,057)	\$0	\$0
Sub Total - SANITATION OTHER OP/INC		(\$7,336)	\$0	\$0	\$0	(\$5,057)	(\$5,057)	\$0
Total - SANITATION OTHER		(\$7,336)	\$18,406	\$0	\$14,027	\$12,371	(\$5,057)	\$17,428

Shire of Gnowangerup

Shire of Gnowangerup		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme								
EFFLUENT DRAINAGE SYSTEM								
OPERATING EXPENDITURE								
26022	Septic Tank Cleaning	\$0	\$30,008	\$0	\$11,649	\$0	\$0	\$16,830
26022	Salaries & Wages	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0
26022	Materials - Waste Tracking Fees	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0
26022	Overheads	\$0	\$0	\$0	\$0	\$4,830	\$0	\$0
26022	Plant Operating Costs	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
26032	Grease Trap Cleaning	\$0	\$5,718	\$0	\$4,740	\$0	\$0	\$5,118
26032	Salaries & Wages	\$0	\$0	\$0	\$0	\$1,100	\$0	\$0
26032	Materials	\$0	\$0	\$0	\$0	\$700	\$0	\$0
26032	Overheads	\$0	\$0	\$0	\$0	\$1,518	\$0	\$0
26032	Plant Operating Costs	\$0	\$0	\$0	\$0	\$1,800	\$0	\$0
26042	Ongerup Effluent Maintenance	\$0	\$31,315	\$0	\$23,230	\$0	\$0	\$31,315
26042	Salaries & Wages	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
26042	Materials	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
26042	Depreciation	\$0	\$0	\$0	\$0	\$21,245	\$0	\$0
26042	Overheads	\$0	\$0	\$0	\$0	\$2,070	\$0	\$0
26042	Plant Operating Costs	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
Sub Total - SEWERAGE OP/EXP		\$0	\$67,041	\$0	\$40,783	\$53,263	\$0	\$53,263
OPERATING INCOME								
26013	Septic Tank Application Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26013	Licence Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26023	Septic Tank Cleaning	(\$13,000)	\$0	(\$8,192)	\$0	\$0	(\$5,800)	\$0
26023	Cleaning Fees	\$0	\$0	\$0	\$0	(\$5,800)	\$0	\$0
26033	Grease Trap Cleaning	(\$2,200)	\$0	(\$1,895)	\$0	\$0	(\$1,600)	\$0
26033	Cleaning Fees	\$0	\$0	\$0	\$0	(\$1,600)	\$0	\$0
26043	Ongerup Sewerage Specified Area Rate	(\$30,000)	\$0	(\$30,000)	\$0	\$0	(\$35,000)	\$0
26043	Sewerage Rates	\$0	\$0	\$0	\$0	(\$35,000)	\$0	\$0
26063	Septic Waste Receival - Gnp Ponds	\$0	\$0	(\$11,691)	\$0	\$0	(\$9,500)	\$0
26063	Waste Receival Fees	\$0	\$0	\$0	\$0	(\$9,500)	\$0	\$0
Sub Total - SEWERAGE OP/INC		(\$45,200)	\$0	(\$51,777)	\$0	(\$51,900)	(\$51,900)	\$0
Total - SEWERAGE		(\$45,200)	\$67,041	(\$51,777)	\$40,783	\$1,363	(\$51,900)	\$53,263
PROTECTION OF THE ENVIRONMENT								
OPERATING EXPENDITURE								
28022	Other Environment Costs	\$0	\$345	\$0	\$0		\$0	\$345
28022	Materials - DER Vehicle Registration Renewal	\$0	\$0	\$0	\$0	\$60	\$0	\$0
28022	Materials - DER Controlled Waste Licence renewal	\$0	\$0	\$0	\$0	\$60	\$0	\$0
28022	Materials - DER Controlled Waste Licence renewal	\$0	\$0	\$0	\$0	\$60	\$0	\$0
28022	Materials - DER Carrier Licence	\$0	\$0	\$0	\$0	\$165	\$0	\$0
28032 YO01	Yongergnow Eco Tourism Centre	\$0	\$21,357	\$0	\$19,875		\$0	\$23,419
28032 YO01	Depreciation	\$0	\$0	\$0	\$0	\$17,760	\$0	\$0
28032 YO01	Pest control	\$0	\$0	\$0	\$0	\$150	\$0	\$0
28032 YO01	Property Insurance	\$0	\$0	\$0	\$0	\$5,509	\$0	\$0
28042	NSPNRG Contribution	\$0	\$475	\$0	\$540		\$0	\$330
28042	Contribution to Vehicle lease & licence	\$0	\$0	\$0	\$0	\$330	\$0	\$0
28052	Loan Interest - Yongergnow	\$0	\$2,080	\$0	\$2,024		\$0	\$1,188
28052	Interest on Loan 270	\$0	\$0	\$0	\$0	\$1,078	\$0	\$0
28052	Guarantee Fee on Loan 270	\$0	\$0	\$0	\$0	\$110	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$24,257	\$0	\$22,439	\$25,282	\$0	\$25,282
OPERATING INCOME								
28003	Reimbursements	(\$3,422)	\$0	(\$3,422)	\$0	\$0	(\$5,509)	\$0
28003	Reimbursement of insurance premium	\$0	\$0	\$0	\$0	(\$5,509)	\$0	\$0
28023	Seed Collection Income	\$0	\$0	(\$52)	\$0		\$0	\$0
28023	Seed collection poermit fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$3,422)	\$0	(\$3,474)	\$0	(\$5,509)	(\$5,509)	\$0
Total - PROTECTION OF THE ENVIRONMENT		(\$3,422)	\$24,257	(\$3,474)	\$22,439	\$19,773	(\$5,509)	\$25,282

Shire of Gnowangerup

Shire of Gnowangerup		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme								
TOWN PLANNING & REGIONAL DEVELOPMENT								
OPERATING EXPENDITURE								
29042	Virginia Land Development Admin Allocation	\$0	\$2,243	\$0	\$908	\$0	\$0	\$1,816
29042	Admin Allocations	\$0	\$0	\$0	\$0	\$1,816	\$0	\$0
29072	Land Development	\$0	\$7,243	\$0	\$11,099	\$0	\$0	\$51,816
29072	Materials - Demolition contingency for identified buildings	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0
29072	Admin Allocations	\$0	\$0	\$0	\$0	\$1,816	\$0	\$0
29102	Town Planning Salaries	\$0	\$56,640	\$0	\$58,129	\$0	\$0	\$57,514
29102	Salaries & Wages - Planning	\$0	\$0	\$0	\$0	\$44,554	\$0	\$0
29102	Travel Allowance - Planning	\$0	\$0	\$0	\$0	\$12,960	\$0	\$0
29112	Town Planning Insurances	\$0	\$1,736	\$0	\$1,735	\$0	\$0	\$1,900
29112	Workers Compensation Insurance	\$0	\$0	\$0	\$0	\$1,531	\$0	\$0
29112	Personal Accident Insurance	\$0	\$0	\$0	\$0	\$11	\$0	\$0
29112	Management Liability Insurance	\$0	\$0	\$0	\$0	\$94	\$0	\$0
29112	Cyber Liability Insurance	\$0	\$0	\$0	\$0	\$24	\$0	\$0
29112	Public Liability Insurance	\$0	\$0	\$0	\$0	\$240	\$0	\$0
29122	Town Planning Superannuation	\$0	\$8,213	\$0	\$4,648	\$0	\$0	\$8,340
29122	Superannuation - Planning	\$0	\$0	\$0	\$0	\$8,340	\$0	\$0
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$76,075	\$0	\$76,519	\$121,386	\$0	\$121,386
OPERATING INCOME								
29023	Planning Applications/ Approval Fees	(\$5,000)	\$0	(\$1,533)	\$0	\$0	(\$1,300)	\$0
29023	Planning Fees	\$0	\$0	\$0	\$0	(\$1,300)	\$0	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$5,000)	\$0	(\$1,533)	\$0	(\$1,300)	(\$1,300)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		(\$5,000)	\$76,075	(\$1,533)	\$76,519	\$120,086	(\$1,300)	\$121,386

Shire of Gnowangerup

G/L		JOB	PREVIOUS YEAR ADOPTED BUDGET		PREVIOUS YEAR ACTUALS		Calculation Column	DRAFT BUDGET	
			2016-17		30 JUNE 2017			2017-2018	
			Income	Expenditure	Income	Expenditure		Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme									
OTHER COMMUNITY AMENITIES									
OPERATING EXPENDITURE									
30002		Cemeteries Administration	\$0	\$3,645	\$0	\$1,625	\$0	\$0	\$2,791
30002		Admin Allocations	\$0	\$0	\$0	\$0	\$2,791	\$0	\$0
30012		Cemeteries Maintenance	\$0	\$23,332	\$0	\$13,816	\$0	\$0	\$19,650
30012		Salaries & Wages	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
30012		Overheads	\$0	\$0	\$0	\$0	\$3,450	\$0	\$0
30012		Emergency Services Levy	\$0	\$0	\$0	\$0	\$150	\$0	\$0
30012		Materials & contracts	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
30012		Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$7,230	\$0	\$0
30012		CCAWA Membership	\$0	\$0	\$0	\$0	\$115	\$0	\$0
30012		Grave Digging	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30012		Placque Purchases	\$0	\$0	\$0	\$0	\$505	\$0	\$0
30012		Niche Wall render & paint	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
30012		Bollards and memorial	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
30012		Plant Operating costs	\$0	\$0	\$0	\$0	\$1,200	\$0	\$0
30022		Grave Digging	\$0	\$8,450	\$0	\$13,313	\$0	\$0	\$15,448
30022		Salaries & Wages	\$0	\$0	\$0	\$0	\$4,600	\$0	\$0
30022		Materials & contracts	\$0	\$0	\$0	\$0	\$500	\$0	\$0
30022		Overheads	\$0	\$0	\$0	\$0	\$6,348	\$0	\$0
30022		Plant Operating costs	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0
30032		Public Conveniences Building Maintenance	\$0	\$5,430	\$0	\$1,422	\$0	\$0	\$4,670
30032	CA01	Gnp Public Toilets Building Maint	\$0	\$0					
30032		Materials & contracts	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
30032		Freight	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30032		Replace light covers (YG)	\$0	\$0	\$0	\$0	\$100	\$0	\$0
30032		Paint barge boards (YG)	\$0	\$0	\$0	\$0	\$500	\$0	\$0
30032		Pest Control (YG)	\$0	\$0	\$0	\$0	\$150	\$0	\$0
30032		Clean Gutters (YG)	\$0	\$0	\$0	\$0	\$270	\$0	\$0
30032		Pest Control (CP)	\$0	\$0	\$0	\$0	\$200	\$0	\$0
30032		Clean gutters (CP)	\$0	\$0	\$0	\$0	\$300	\$0	\$0
30032	CA02	Ongerup Public Toilets Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30032	CA02	Replace toilet holders etc	\$0	\$0	\$0	\$0	\$300	\$0	\$0
30032	CA02	Pest Control	\$0	\$0	\$0	\$0	\$180	\$0	\$0
30032	CA02	Clean gutters	\$0	\$0	\$0	\$0	\$110	\$0	\$0
30032	CA03	Borden Public Toilets Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30032		Replace toilet holders etc	\$0	\$0	\$0	\$0	\$300	\$0	\$0
30032		Pest Control	\$0	\$0	\$0	\$0	\$180	\$0	\$0
30032		Clean gutters	\$0	\$0	\$0	\$0	\$80	\$0	\$0
30042		Public Conveniences Building Operation	\$0	\$31,999	\$0	\$32,760		\$0	\$34,999
30042	CO01	Gnp Public Toilets Building Operation	\$0	\$0					
30042		Salaries & Wages	\$0	\$0	\$0	\$0	\$4,800	\$0	\$0
30042		Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
30042		Materials & contracts	\$0	\$0	\$0	\$0	\$1,700	\$0	\$0
30042		Electricity	\$0	\$0	\$0	\$0	\$295	\$0	\$0
30042		Water	\$0	\$0	\$0	\$0	\$3,700	\$0	\$0
30042		Depreciation	\$0	\$0	\$0	\$0	\$1,265	\$0	\$0
30042		Property Insurance Premiums	\$0	\$0	\$0	\$0	\$242	\$0	\$0
30042		Overheads	\$0	\$0	\$0	\$0	\$6,624	\$0	\$0
30042	CO02	Ongerup Public Toilets Building Operation	\$0	\$0					
30042		Salaries & Wages	\$0	\$0	\$0	\$0	\$2,800	\$0	\$0
30042		Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
30042		Materials & contracts	\$0	\$0	\$0	\$0	\$1,200	\$0	\$0
30042		Materials - Pest Control	\$0	\$0	\$0	\$0	\$180	\$0	\$0
30042		Materials - Gutter cleaning	\$0	\$0	\$0	\$0	\$150	\$0	\$0
30042		Depreciation	\$0	\$0	\$0	\$0	\$680	\$0	\$0
30042		Property Insurance Premiums	\$0	\$0	\$0	\$0	\$214	\$0	\$0
30042		Overheads	\$0	\$0	\$0	\$0	\$3,864	\$0	\$0
30042	CO03	Borden Public Toilets Building Operation	\$0	\$0					
30042		Salaries & Wages	\$0	\$0	\$0	\$0	\$150	\$0	\$0
30042		Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
30042		Contract Cleaning	\$0	\$0	\$0	\$0	\$3,800	\$0	\$0
30042		Materials - Pest Control	\$0	\$0	\$0	\$0	\$200	\$0	\$0
30042		Materials & contracts	\$0	\$0	\$0	\$0	\$1,150	\$0	\$0
30042		Electricity	\$0	\$0	\$0	\$0	\$375	\$0	\$0
30042		Water	\$0	\$0	\$0	\$0	\$325	\$0	\$0
30042		Depreciation	\$0	\$0	\$0	\$0	\$655	\$0	\$0
30042		Property Insurance Premiums	\$0	\$0	\$0	\$0	\$185	\$0	\$0
30042		Overheads	\$0	\$0	\$0	\$0	\$150	\$0	\$0
30042		Plant Operating costs	\$0	\$0	\$0	\$0	\$70	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP			\$0	\$72,856	\$0	\$62,936	\$77,558	\$0	\$77,558
OPERATING INCOME									
30003		Cemetery Fees- Gnowangerup	(\$4,500)	\$0	(\$10,938)	\$0	\$0	(\$6,000)	\$0
30003		Burial charges	\$0	\$0	\$0	\$0	(\$6,000)	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC			(\$4,500)	\$0	(\$10,938)	\$0	(\$6,000)	(\$6,000)	\$0
Total - OTHER COMMUNITY AMENITIES			(\$4,500)	\$72,856	(\$10,938)	\$62,936	\$71,558	(\$6,000)	\$77,558

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme								
URBAN STORMWATER DRAINAGE								
OPERATING EXPENDITURE								
27002	Drainage Maintenance	\$0	\$5,580	\$0	\$0	\$0	\$0	\$5,580
27002	Salaries & Wages	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
27002	Materials	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
27002	Overheads	\$0	\$0	\$0	\$0	\$1,380	\$0	\$0
27002	Plant Operating Costs	\$0	\$0	\$0	\$0	\$200	\$0	\$0
27012	Depreciation	\$0	\$6,265	\$0	\$0	\$0	\$0	\$0
27012	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP		\$0	\$11,845	\$0	\$0	\$5,580	\$0	\$5,580
Total - URBAN STORMWATER DRAINAGE		\$0	\$11,845	\$0	\$0	\$5,580	\$0	\$5,580
Total - COMMUNITY AMENITIES		(\$278,633)	\$557,882	(\$282,639)	\$378,264	\$228,351	(\$284,192)	\$512,543



FUNCTION/PROGRAM 11

RECREATION AND CULTURE

(PUBLIC HALLS & CIVIC CENTRES)

(OTHER RECREATION)

(SWIMMING POOLS)

(LIBRARIES)

(OTHER CULTURE)

Shire of Gnowangerup

G/L		JOB	PREVIOUS YEAR ADOPTED BUDGET		PREVIOUS YEAR ACTUALS		Calculation Column	DRAFT BUDGET	
			2016-17		30 JUNE 2017			2017-2018	
			Income	Expenditure	Income	Expenditure		Income	Expenditure
PUBLIC HALL & CIVIC CENTRES									
OPERATING EXPENDITURE									
31012	Gnp Memorial Hall Building Maintenance		\$0	\$3,020	\$0	\$2,874	\$0	\$0	\$15,140
31012	Clean gutters		\$0	\$0	\$0	\$0	\$890	\$0	\$0
31012	Materials - Fire equipment servicing		\$0	\$0	\$0	\$0	\$250	\$0	\$0
31012	Materials - general		\$0	\$0	\$0	\$0	\$14,000	\$0	\$0
31022	Gnp Memorial Hall Building Operation		\$0	\$32,892	\$0	\$27,404	\$0	\$0	\$31,803
31022	Salaries & Wages		\$0	\$0	\$0	\$0	\$2,200	\$0	\$0
31022	Emergency Services Levy		\$0	\$0	\$0	\$0	\$75	\$0	\$0
31022	Materials		\$0	\$0	\$0	\$0	\$500	\$0	\$0
31022	Electricity		\$0	\$0	\$0	\$0	\$400	\$0	\$0
31022	Water		\$0	\$0	\$0	\$0	\$3,200	\$0	\$0
31022	Gas		\$0	\$0	\$0	\$0	\$150	\$0	\$0
31022	Depreciation		\$0	\$0	\$0	\$0	\$19,635	\$0	\$0
31022	Property Insurance		\$0	\$0	\$0	\$0	\$5,643	\$0	\$0
31052	Ongerup Hall Building Maintenance		\$0	\$1,595	\$0	\$2,813		\$0	\$1,535
31052	Materials - First Aid supplies		\$0	\$0	\$0	\$0	\$250	\$0	\$0
31052	Materials - Hygiene bin/carpet clean		\$0	\$0	\$0	\$0	\$250	\$0	\$0
31052	Materials - cleaning		\$0	\$0	\$0	\$0	\$100	\$0	\$0
31052	Materials - Pest control		\$0	\$0	\$0	\$0	\$260	\$0	\$0
31052	Materials - clean guttering		\$0	\$0	\$0	\$0	\$525	\$0	\$0
31052	Materials - general		\$0	\$0	\$0	\$0	\$150	\$0	\$0
31062	Ongerup Hall Building Operation		\$0	\$32,187	\$0	\$29,716	\$0	\$0	\$33,311
31062	Salaries & Wages		\$0	\$0	\$0	\$0	\$2,700	\$0	\$0
31062	Emergency Services Levy		\$0	\$0	\$0	\$0	\$75	\$0	\$0
31062	Materials		\$0	\$0	\$0	\$0	\$500	\$0	\$0
31062	Electricity		\$0	\$0	\$0	\$0	\$700	\$0	\$0
31062	Water		\$0	\$0	\$0	\$0	\$950	\$0	\$0
31062	Gas		\$0	\$0	\$0	\$0	\$65	\$0	\$0
31062	Depreciation		\$0	\$0	\$0	\$0	\$20,435	\$0	\$0
31062	Property Insurance		\$0	\$0	\$0	\$0	\$4,160	\$0	\$0
31062	Overheads		\$0	\$0	\$0	\$0	\$3,726	\$0	\$0
31092	Borden CWA Hall Building Maintenance		\$0	\$1,268	\$0	\$429	\$0	\$0	\$1,502
31092	Materials		\$0	\$0	\$0	\$0	\$250	\$0	\$0
31092	Emergency Services Levy		\$0	\$0	\$0	\$0	\$75	\$0	\$0
31092	Repair hole in floor		\$0	\$0	\$0	\$0	\$500	\$0	\$0
31092	Pest Control		\$0	\$0	\$0	\$0	\$260	\$0	\$0
31092	Rehang back door flyscreen		\$0	\$0	\$0	\$0	\$100	\$0	\$0
31092	Clean gutters		\$0	\$0	\$0	\$0	\$300	\$0	\$0
31092	Property Insurance Premiums		\$0	\$0	\$0	\$0	\$17	\$0	\$0
31102	Borden CWA Hall Building Operation		\$0	\$2,046	\$0	\$1,807	\$0	\$0	\$2,050
31102	Emergency Services Levy		\$0	\$0	\$0	\$0	\$75	\$0	\$0
31102	Depreciation		\$0	\$0	\$0	\$0	\$1,975	\$0	\$0
31152	Gnp Old Ambulance Building - Building Operation		\$0	\$2,086	\$0	\$2,129	\$0	\$0	\$1,890
31152	Emergency Services Levy		\$0	\$0	\$0	\$0	\$75	\$0	\$0
31152	Depreciation		\$0	\$0	\$0	\$0	\$1,805	\$0	\$0
31152	Property Insurance		\$0	\$0	\$0	\$0	\$10	\$0	\$0
31182	Ongerup CWA		\$0	\$2,576	\$0	\$2,127	\$0	\$0	\$2,580
31182	Materials		\$0	\$0	\$0	\$0	\$250	\$0	\$0
31182	Emergency Services Levy		\$0	\$0	\$0	\$0	\$75	\$0	\$0
31182	Clean gutters		\$0	\$0	\$0	\$0	\$100	\$0	\$0
31182	Depreciation		\$0	\$0	\$0	\$0	\$2,145	\$0	\$0
31182	Property Insurance		\$0	\$0	\$0	\$0	\$10	\$0	\$0
31202	Yougenup Centre - Building Maintenance & Operation		\$0	\$37,568	\$0	\$37,609	\$0	\$0	\$36,353
31202	Emergency Services Levy		\$0	\$0	\$0	\$0	\$75	\$0	\$0
31202	Materials		\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
31202	Fire Equipment Servicing		\$0	\$0	\$0	\$0	\$750	\$0	\$0
31202	Electrical Repairs		\$0	\$0	\$0	\$0	\$500	\$0	\$0
31202	Gutter Cleaning		\$0	\$0	\$0	\$0	\$450	\$0	\$0
31202	Depreciation		\$0	\$0	\$0	\$0	\$18,525	\$0	\$0
31202	Interest on Loan 273		\$0	\$0	\$0	\$0	\$10,654	\$0	\$0
31202	Guarantee Fee Loan 273		\$0	\$0	\$0	\$0	\$1,172	\$0	\$0
31202	Property Insurance		\$0	\$0	\$0	\$0	\$3,227	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP			\$0	\$115,238	\$0	\$106,907	\$126,164	\$0	\$126,164
OPERATING INCOME									
31003	Gnowangerup Memorial Hall		(\$900)	\$0	(\$277)	\$0	\$0	(\$300)	\$0
31003	Hire Fees		\$0	\$0	\$0	\$0	(\$300)	\$0	\$0
31023	Ongerup Hall		\$0	\$0	(\$1,040)	\$0	\$0	(\$500)	\$0
31023	Hire Fees		\$0	\$0	\$0	\$0	(\$500)	\$0	\$0
31043	Borden CWA Hall		(\$600)	\$0	(\$600)	\$0	\$0	(\$600)	\$0
31043	Other Fees		\$0	\$0	\$0	\$0	(\$600)	\$0	\$0
31053	HALL HIRE DEPOSITS		\$0	\$0	(\$149)	\$0	\$0	\$0	\$0
31053	Hall Hire Deposits		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC			(\$1,500)	\$0	(\$2,208)	\$0	(\$1,400)	(\$1,400)	\$0
Total - PUBLIC HALL & CIVIC CENTRES			(\$1,500)	\$115,238	(\$2,208)	\$106,907	\$124,764	(\$1,400)	\$126,164

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
OTHER RECREATION & SPORT								
OPERATING EXPENDITURE								
33012	Depreciation	\$0	\$123,315	\$0	\$112,708	\$0	\$0	\$123,315
33012	Asset Depreciation	\$0	\$0	\$0	\$0	\$123,315	\$0	\$0
33022	Gnowangerup Parks & Gardens	\$0	\$103,892	\$0	\$90,916	\$0	\$0	\$86,354
33022 PG01	Community Park	\$0	\$0					
33022 PG01	Salaries & Wages	\$0	\$0	\$0	\$0	\$700	\$0	\$0
33022 PG01	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$7,230	\$0	\$0
33022 PG01	Gardening contract variation	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
33022 PG01	Fencing at Community Park	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
33022 PG01	Materials	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
33022 PG01	Quick release systems to shade sails	\$0	\$0	\$0	\$0	\$2,400	\$0	\$0
33022 PG01	Reticulation Repairs	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
33022 PG01	Water	\$0	\$0	\$0	\$0	\$1,675	\$0	\$0
33022 PG01	Property Insurance	\$0	\$0	\$0	\$0	\$235	\$0	\$0
33022 PG01	Overheads	\$0	\$0	\$0	\$0	\$966	\$0	\$0
33022 PG01	Plant Operating Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33022 PG02	Admin Office Gardens	\$0	\$0					
33022 PG02	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$7,230	\$0	\$0
33022 PG02	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
33022 PG03	Yougenuh Centre/Library Gardens	\$0	\$0					
33022 PG03	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$7,230	\$0	\$0
33022 PG03	Materials	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
33022 PG03	Property Insurance	\$0	\$0	\$0	\$0	\$235	\$0	\$0
33022 PG04	Family Centre Gardens	\$0	\$0					
33022 PG04	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$7,230	\$0	\$0
33022 PG04	General Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
33022 PG04	Property Insurance	\$0	\$0	\$0	\$0	\$235	\$0	\$0
33022 PG05	ANZAC Park	\$0	\$0					
33022 PG05	Salaries & Wages	\$0	\$0	\$0	\$0	\$150	\$0	\$0
33022 PG05	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$11,110	\$0	\$0
33022 PG05	Materials	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
33022 PG05	Electricity	\$0	\$0	\$0	\$0	\$280	\$0	\$0
33022 PG05	Water	\$0	\$0	\$0	\$0	\$1,035	\$0	\$0
33022 PG05	Property Insurance	\$0	\$0	\$0	\$0	\$235	\$0	\$0
33022 PG05	Overheads	\$0	\$0	\$0	\$0	\$207	\$0	\$0
33022 PG05	Plant Operating Costs	\$0	\$0	\$0	\$0	\$50	\$0	\$0
33022 PG06	Main Street Gardens	\$0	\$0					
33022 PG06	Salaries & Wages	\$0	\$0	\$0	\$0	\$700	\$0	\$0
33022 PG06	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$7,230	\$0	\$0
33022 PG06	Reticulation upgrade & Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33022 PG06	Provision for replacement trees	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
33022 PG06	Replace non-indigenous flora with natural species	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
33022 PG06	Materials	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
33022 PG06	Water	\$0	\$0	\$0	\$0	\$980	\$0	\$0
33022 PG06	Property Insurance	\$0	\$0	\$0	\$0	\$235	\$0	\$0
33022 PG06	Overheads	\$0	\$0	\$0	\$0	\$966	\$0	\$0
33022 PG06	Plant Operating Costs	\$0	\$0	\$0	\$0	\$50	\$0	\$0
33022 PG08	Varey Park	\$0	\$0					
33022 PG08	Salaries & Wages	\$0	\$0	\$0	\$0	\$250	\$0	\$0
33022 PG08	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$3,880	\$0	\$0
33022 PG08	Materials	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
33022 PG08	Bin repairs	\$0	\$0	\$0	\$0	\$100	\$0	\$0
33022 PG08	Gutter Cleaning	\$0	\$0	\$0	\$0	\$100	\$0	\$0
33022 PG08	Water	\$0	\$0	\$0	\$0	\$15	\$0	\$0
33022 PG08	Property Insurance	\$0	\$0	\$0	\$0	\$270	\$0	\$0
33022 PG08	Overheads	\$0	\$0	\$0	\$0	\$345	\$0	\$0
33022 PG08	Plant Operating Costs	\$0	\$0	\$0	\$0	\$300	\$0	\$0
33022 PG09	Town Entrance Surrounds	\$0	\$0					
33022 PG09	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$500	\$0	\$0
33022 PG09	Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33032	Ongerup Parks & Gardens	\$0	\$35,901	\$0	\$27,038		\$0	\$32,420
33032	Salaries & Wages	\$0	\$0	\$0	\$0	\$6,500	\$0	\$0
33032	Materials & Contracts	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
33032	Weir Park Pest Control (structures only)	\$0	\$0	\$0	\$0	\$260	\$0	\$0
33032	32 x Quick Release systems for Shade sails incl erection	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
33032	Electricity	\$0	\$0	\$0	\$0	\$310	\$0	\$0
33032	Water	\$0	\$0	\$0	\$0	\$650	\$0	\$0
33032	Property Insurance	\$0	\$0	\$0	\$0	\$30	\$0	\$0
33032	Overheads	\$0	\$0	\$0	\$0	\$8,970	\$0	\$0
33032	Plant Operating Costs	\$0	\$0	\$0	\$0	\$3,700	\$0	\$0
33042	Borden Parks & Gardens	\$0	\$31,580	\$0	\$16,996		\$0	\$21,630
33042	Salaries & Wages	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0
33042	Materials & Contracts	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
33042	Water	\$0	\$0	\$0	\$0	\$850	\$0	\$0
33042	Overheads	\$0	\$0	\$0	\$0	\$8,280	\$0	\$0
33042	Plant Operating Costs	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0

Shire of Gnowangerup

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR ADOPTED BUDGET		PREVIOUS YEAR ACTUALS		Calculation Column	DRAFT BUDGET	
		2016-17		30 JUNE 2017			2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
33052	Gnp Sporting Complex Grounds Maintenance	\$0	\$107,330	\$0	\$99,755		\$0	\$108,010
33052	Salaries & Wages	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
33052	Materials & Contracts	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
33052	Electrical Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33052	Plumbing Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33052	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$20,360	\$0	\$0
33052	Electricity	\$0	\$0	\$0	\$0	\$1,300	\$0	\$0
33052	Asset Depreciation	\$0	\$0	\$0	\$0	\$77,780	\$0	\$0
33052	Overheads	\$0	\$0	\$0	\$0	\$2,070	\$0	\$0
33052	Plant Operating Costs	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
33062	Gnp Sporting Complex Building Maintenance	\$0	\$5,000	\$0	\$33,937		\$0	\$3,786
33062	Salaries & Wages	\$0	\$0	\$0	\$0	\$120	\$0	\$0
33062	Materials & Contracts	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
33062	Renew/Test Fire Hydrant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33062	Fire Equipment Servicing	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
33062	Gutter Cleaning	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33062	Electrical Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33062	Overheads	\$0	\$0	\$0	\$0	\$166	\$0	\$0
33062	Plant Operating Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33072	Gnp Sporting Complex Building Operation	\$0	\$75,460	\$0	\$70,143		\$0	\$73,614
33072	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
33072	Asset Depreciation	\$0	\$0	\$0	\$0	\$45,285	\$0	\$0
33072	Interest on Loan 275	\$0	\$0	\$0	\$0	\$3,837	\$0	\$0
33072	Interest on Loan 279	\$0	\$0	\$0	\$0	\$8,772	\$0	\$0
33072	Guarantee Fee on Loan 275	\$0	\$0	\$0	\$0	\$765	\$0	\$0
33072	Guarantee Fee on Loan 279	\$0	\$0	\$0	\$0	\$1,479	\$0	\$0
33072	Property Insurance	\$0	\$0	\$0	\$0	\$13,401	\$0	\$0
33082	Ongerup Sporting Complex Grounds Maintenance	\$0	\$20,151	\$0	\$13,206		\$0	\$20,151
33082	Salaries & Wages	\$0	\$0	\$0	\$0	\$2,200	\$0	\$0
33082	Materials & Contracts	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
33082	Electricity	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
33082	Asset Depreciation	\$0	\$0	\$0	\$0	\$8,415	\$0	\$0
33082	Overheads	\$0	\$0	\$0	\$0	\$3,036	\$0	\$0
33082	Plant Operating Costs	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
33092	Ongerup Sporting Complex Building Maintenance	\$0	\$2,230	\$0	\$1,909		\$0	\$1,230
33092	Materials & Contracts	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
33092	Paint external doors	\$0	\$0	\$0	\$0	\$130	\$0	\$0
33092	Clean gutters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33092	Fire Extinguisher service	\$0	\$0	\$0	\$0	\$100	\$0	\$0
33092	Materials - Relocate hose reels to meet compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33102	Ongerup Sporting Complex Building Operation	\$0	\$52,311	\$0	\$47,034		\$0	\$51,387
33102	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
33102	Gas	\$0	\$0	\$0	\$0	\$65	\$0	\$0
33102	Asset Depreciation	\$0	\$0	\$0	\$0	\$47,080	\$0	\$0
33102	Property Insurance	\$0	\$0	\$0	\$0	\$4,167	\$0	\$0
33112	Borden Sporting Complex Grounds Maintenance	\$0	\$26,876	\$0	\$14,899		\$0	\$18,602
33112	Salaries & Wages	\$0	\$0	\$0	\$0	\$1,900	\$0	\$0
33112	Materials & Contracts	\$0	\$0	\$0	\$0	\$1,600	\$0	\$0
33112	Refix flashing	\$0	\$0	\$0	\$0	\$200	\$0	\$0
33112	Clean gutters	\$0	\$0	\$0	\$0	\$200	\$0	\$0
33112	Electricity	\$0	\$0	\$0	\$0	\$850	\$0	\$0
33112	Asset Depreciation	\$0	\$0	\$0	\$0	\$8,930	\$0	\$0
33112	Overheads	\$0	\$0	\$0	\$0	\$2,622	\$0	\$0
33112	Plant Operating Costs	\$0	\$0	\$0	\$0	\$2,300	\$0	\$0
33122	Borden Sporting Complex Building Maintenance	\$0	\$1,400	\$0	\$548		\$0	\$1,350
33122	Materials & Contracts	\$0	\$0	\$0	\$0	\$800	\$0	\$0
33122	Fire Equipment Servicing	\$0	\$0	\$0	\$0	\$550	\$0	\$0
33132	Borden Sporting Complex Building Operation	\$0	\$87,372	\$0	\$79,694		\$0	\$81,993
33132	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
33132	Gas	\$0	\$0	\$0	\$0	\$65	\$0	\$0
33132	Asset Depreciation	\$0	\$0	\$0	\$0	\$68,680	\$0	\$0
33132	Interest on Loan 267	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33132	Interest on Loan 276	\$0	\$0	\$0	\$0	\$1,705	\$0	\$0
33132	Interest on Loan 278	\$0	\$0	\$0	\$0	\$4,351	\$0	\$0
33132	Property Insurance	\$0	\$0	\$0	\$0	\$6,147	\$0	\$0
33132	Guarantee Fee on Loan 267	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33132	Guarantee Fee on Loan 276	\$0	\$0	\$0	\$0	\$293	\$0	\$0
33132	Guarantee Fee on Loan 278	\$0	\$0	\$0	\$0	\$677	\$0	\$0
33222	Gnowangerup Bowling Club	\$0	\$19,903	\$0	\$18,302		\$0	\$20,151
33222	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
33222	Asset Depreciation	\$0	\$0	\$0	\$0	\$18,030	\$0	\$0
33222	Property Insurance	\$0	\$0	\$0	\$0	\$2,046	\$0	\$0
33242	Gnowangerup Tennis Club	\$0	\$71	\$0	\$0		\$0	\$0
33252	Old Borden Bowling Club	\$0	\$285	\$0	\$465		\$0	\$670
33252	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
33252	Materials & Contracts	\$0	\$0	\$0	\$0	\$200	\$0	\$0
33252	Water	\$0	\$0	\$0	\$0	\$60	\$0	\$0
33252	Asset Depreciation	\$0	\$0	\$0	\$0	\$300	\$0	\$0
33252	Property Insurance Premiums	\$0	\$0	\$0	\$0	\$35	\$0	\$0
33262	Club Development Officer	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
33232	Depreciation - Infrastructure	\$0	\$1,220	\$0	\$1,118		\$0	\$1,220
33232	Asset Depreciation	\$0	\$0	\$0	\$0	\$1,220	\$0	\$0
33282	Corporate & Community Unit Costs	\$0	\$32,494	\$0	\$13,078		\$0	\$23,882
33282	Admin Allocations	\$0	\$0	\$0	\$0	\$23,882	\$0	\$0
33332	Pistol Club Building Operations	\$0	\$185	\$0	\$247		\$0	\$768
33332	Property Insurance	\$0	\$0	\$0	\$0	\$768	\$0	\$0

Shire of Gnowangerup

G/L		JOB		PREVIOUS YEAR		PREVIOUS YEAR		Calculation	DRAFT BUDGET	
				ADOPTED BUDGET		ACTUALS			2017-2018	
				2016-17		30 JUNE 2017				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme				Income	Expenditure	Income	Expenditure	Column	Income	Expenditure
33342		Housing - Salary Sacrifice	\$0	\$0	\$0	\$7,200		\$0	\$6,600	
33342		MCCS Salary sacrifice payments for rent	\$0	\$0	\$0	\$0	\$6,600	\$0	\$0	
33432		Other Recreation Expenditure	\$0	\$5,000	\$0	\$1,344		\$0	\$11,280	
33432		MCD Uniform Allowance	\$0	\$0	\$0	\$0	\$780	\$0	\$0	
33432		Materials & Contracts	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	
33432		Telephone Cost	\$0	\$0	\$0	\$0	\$500	\$0	\$0	
33442		Kidz Sport Grant Expenditure	\$0	\$7,870	\$0	\$3,613	\$0	\$0	\$4,884	
33442		Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33442		Materials & Contracts	\$0	\$0	\$0	\$0	\$4,884	\$0	\$0	
33452		Nobarach Park - Buildings	\$0	\$6,629	\$0	\$6,428		\$0	\$26,651	
33452		Salaries & Wages	\$0	\$0	\$0	\$0	\$950	\$0	\$0	
33452		Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0	
33452		Shade Sail Repairs	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	
33452		Toilet Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33452		Materials & Contracts	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	
33452		Materials - Pest Control	\$0	\$0	\$0	\$0	\$200	\$0	\$0	
33452		Softfall Maintenance Allocation	\$0	\$0	\$0	\$0	\$18,000	\$0	\$0	
33452		Electricity	\$0	\$0	\$0	\$0	\$550	\$0	\$0	
33452		Asset Depreciation	\$0	\$0	\$0	\$0	\$2,350	\$0	\$0	
33452		Property Insurance	\$0	\$0	\$0	\$0	\$215	\$0	\$0	
33452		Overheads	\$0	\$0	\$0	\$0	\$1,311	\$0	\$0	
33452		Plant Operating Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33492		MCD Vehicle Expenses	\$0	\$0	\$0	\$5,548	\$0	\$0	\$6,515	
33492		Plant Operating Costs	\$0	\$0	\$0	\$0	\$6,515	\$0	\$0	
Sub Total - OTHER RECREATION & SPORT OP/EXP			\$0	\$751,475	\$0	\$666,125	\$726,463	\$0	\$726,463	
OPERATING INCOME										
33003		Other Sport and Rec Income	(\$14,000)	\$0	(\$15,581)	\$0	\$0	\$0	\$0	
33003		DSR KidzSports Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33053		VARIOUS REIMBURSEMENT	\$0	\$0	(\$567)	\$0				
33053			\$0	\$0	\$0	\$0				
33063		Profit/Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33063		Profit on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33303		REIMBURSEMENTS	\$0	\$0	(\$8,614)	\$0		\$0	\$0	
33303		Salary Sacrifice Rental Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33303		Other Salary Sacrifice items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - OTHER RECREATION & SPORT OP/INC			(\$14,000)	\$0	(\$24,762)	\$0	\$0	\$0	\$0	
Total - OTHER RECREATION & SPORT			(\$14,000)	\$751,475	(\$24,762)	\$666,125	\$726,463	\$0	\$726,463	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET

2016-17

PREVIOUS YEAR ACTUALS

30 JUNE 2017

DRAFT BUDGET

2017-2018

G/L	JOB	2016-17		2017-18		Calculation	2017-18	
		Income	Expenditure	Income	Expenditure		Income	Expenditure
SWIMMING POOL								
OPERATING EXPENDITURE								
32002	Strategy & Governance Unit Costs	\$0	\$75,199	\$0	\$31,259	\$0	\$0	\$51,236
32002	Admin Allocations	\$0	\$0	\$0	\$0	\$51,236	\$0	\$0
32012	Administration Activity Costs	\$0	\$0	\$0	\$26,271	\$0	\$0	\$39,628
32012	Admin Allocations	\$0	\$0	\$0	\$0	\$39,628	\$0	\$0
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$147,675	\$0	\$71,462	\$0	\$0	\$84,236
32042	Salaries & Wages - Pool Manager	\$0	\$0	\$0	\$0	\$66,551	\$0	\$0
32042	Salaries - provision for Lifeguard	\$0	\$0	\$0	\$0	\$16,043	\$0	\$0
32042	Accruals (LSL)	\$0	\$0	\$0	\$0	\$1,642	\$0	\$0
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$8,250	\$0	\$5,006	\$0	\$0	\$6,200
32052	Materials & contracts	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
32052	Move gas bottles to new location	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32052	Fire Equipment Servicing	\$0	\$0	\$0	\$0	\$500	\$0	\$0
32052	Pest Control	\$0	\$0	\$0	\$0	\$250	\$0	\$0
32052	Materials - Window tint office at pool	\$0	\$0	\$0	\$0	\$450	\$0	\$0
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$163,715	\$0	\$71,185	\$0	\$0	\$89,500
32062	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
32062	Materials & contracts	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
32062	Vending machine Lease	\$0	\$0	\$0	\$0	\$2,775	\$0	\$0
32062	Electricity	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
32062	Telephone	\$0	\$0	\$0	\$0	\$1,950	\$0	\$0
32062	Water	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0
32062	Asset Depreciation	\$0	\$0	\$0	\$0	\$52,500	\$0	\$0
32062	Property Insurance	\$0	\$0	\$0	\$0	\$5,200	\$0	\$0
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$38,000	\$0	\$16,347	\$0	\$0	\$24,330
32072	Salaries & Wages	\$0	\$0	\$0	\$0	\$500	\$0	\$0
32072	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$17,830	\$0	\$0
32072	Non-Slip Coating & Silica Paint Chips	\$0	\$0	\$0	\$0	\$300	\$0	\$0
32072	Repair work - Cause of water damage to court floor	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
32072	Overheads	\$0	\$0	\$0	\$0	\$500	\$0	\$0
32072	Plant Operating Costs	\$0	\$0	\$0	\$0	\$200	\$0	\$0
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$13,800	\$0	\$6,704	\$0	\$0	\$13,800
32082	Materials - Liquid Chlorine	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0
32082	Materials - Acid	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
32082	Materials - Bi Carb	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
32082	Materials - Other Chemicals	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
32082	Materials - Container Deposit	\$0	\$0	\$0	\$0	\$1,800	\$0	\$0
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$4,200	\$0	\$4,580	\$0	\$0	\$15,300
32092	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32092	Materials - Freight	\$0	\$0	\$0	\$0	\$100	\$0	\$0
32092	Materials - Oxy Viva Supplies	\$0	\$0	\$0	\$0	\$400	\$0	\$0
32092	Materials - RLSWA Water Reg	\$0	\$0	\$0	\$0	\$150	\$0	\$0
32092	Materials - Pool lane rope flags & poles	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
32092	Materials - Splashback for BBQ	\$0	\$0	\$0	\$0	\$300	\$0	\$0
32092	Materials - Pool Blanket Repairs	\$0	\$0	\$0	\$0	\$500	\$0	\$0
32092	Materials - General	\$0	\$0	\$0	\$0	\$10,500	\$0	\$0
32092	Asset Depreciation	\$0	\$0	\$0	\$0	\$1,850	\$0	\$0
32092	Overheads	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32132	Corporate & Community Unit Costs	\$0	\$9,700	\$0	\$7,729	\$0	\$0	\$0
32132	Consultant costs for Pool Procedures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32132	Materials - Pool Celebration	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32142	Swimming Pool Insurances	\$0	\$3,108	\$0	\$3,107	\$0	\$0	\$3,205
32142	Workers Compensation Insurance	\$0	\$0	\$0	\$0	\$2,199	\$0	\$0
32142	Personal Accident Insurance	\$0	\$0	\$0	\$0	\$41	\$0	\$0
32142	Fidelity Guarantee Insurance	\$0	\$0	\$0	\$0	\$58	\$0	\$0
32142	Public Liability Insurance	\$0	\$0	\$0	\$0	\$907	\$0	\$0
32152	Swimming Pool Superannuation	\$0	\$11,405	\$0	\$11,113	\$0	\$0	\$11,817
32152	Superannuation - Swim Pool	\$0	\$0	\$0	\$0	\$11,817	\$0	\$0
32162	Swimming Pool Other Costs	\$0	\$15,778	\$0	\$2,689	\$0	\$0	\$15,300
32162	Protective clothing	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
32162	Conferences & Training	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0
32162	Pool Promotion	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
32162	Other Employee Costs	\$0	\$0	\$0	\$0	\$300	\$0	\$0
Sub Total - SWIMMING POOL OP/EXP		\$0	\$490,830	\$0	\$257,453	\$354,552	\$0	\$354,552
OPERATING INCOME								
32003	Swimming Pool Entrance Fees	(\$15,000)	\$0	(\$24,883)	\$0	\$0	(\$20,255)	\$0
32003	General admission fees	\$0	\$0	\$0	\$0	(\$20,255)	\$0	\$0
32013	Swimming Pool Grants	(\$196,495)	\$0	(\$212,945)	\$0	\$0	(\$32,000)	\$0
32013	DSR Revitalisation Grant	\$0	\$0	\$0	\$0	(\$32,000)	\$0	\$0
32013	Lotterywest Grant - Landscaping & Outdoor spaces	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32033	Contributions	(\$130,000)	\$0	(\$100,000)	\$0	\$0	\$0	\$0
32033	Capital contribution from Gnp Sports Complex - Pool	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SWIMMING POOL OP/INC		(\$341,495)	\$0	(\$337,828)	\$0	(\$52,255)	(\$52,255)	\$0
Total - SWIMMING POOL		(\$341,495)	\$490,830	(\$337,828)	\$257,453	\$302,297	(\$52,255)	\$354,552

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
TELEVISION & RADIO REBROADCASTING								
OPERATING EXPENDITURE								
34002	TV Transmission	\$0	\$0	\$0	\$51	\$0	\$0	\$0
	Sub Total - TV & RADIO REBROADCASTING OP/EXP	\$0	\$0	\$0	\$51	\$0	\$0	\$0
OPERATING INCOME								
	Sub Total - TV & RADIO REBROADCASTING OP/INC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total - TV & RADIO REBROADCASTING	\$0	\$0	\$0	\$51	\$0	\$0	\$0
LIBRARIES								
OPERATING EXPENDITURE								
35002	Administration Activity Costs	\$0	\$0	\$0	\$30,464	\$0	\$0	\$43,903
35002	Admin Allocations	\$0	\$0	\$0	\$0	\$43,903	\$0	\$0
35022	Gnowangerup Library Salaries	\$0	\$40,792	\$0	\$38,954	\$0	\$0	\$40,157
35022	Salaries & Wages	\$0	\$0	\$0	\$0	\$30,887	\$0	\$0
35022	Superannuation - Gnp Library	\$0	\$0	\$0	\$0	\$4,418	\$0	\$0
35022	Conferences & Training	\$0	\$0	\$0	\$0	\$2,300	\$0	\$0
35022	Accruals (AL & LSL)	\$0	\$0	\$0	\$0	\$2,352	\$0	\$0
35022	Other Employee costs	\$0	\$0	\$0	\$0	\$200	\$0	\$0
35032	Ongerup Library Salaries	\$0	\$9,860	\$0	\$7,693	\$0	\$0	\$16,586
35032	Salaries & Wages	\$0	\$0	\$0	\$0	\$11,263	\$0	\$0
35032	Provision for LSL Relief	\$0	\$0	\$0	\$0	\$1,770	\$0	\$0
35032	Superannuation - Ong Library	\$0	\$0	\$0	\$0	\$1,684	\$0	\$0
35032	Conferences & Training	\$0	\$0	\$0	\$0	\$500	\$0	\$0
35032	Accruals (AL & LSL)	\$0	\$0	\$0	\$0	\$1,119	\$0	\$0
35032	Other Employee costs	\$0	\$0	\$0	\$0	\$250	\$0	\$0
35052	Gnp Library Building Operation	\$0	\$10,308	\$0	\$8,541	\$0	\$0	\$10,538
35052	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
35052	Cleaning of Library	\$0	\$0	\$0	\$0	\$3,655	\$0	\$0
35052	Pest Control	\$0	\$0	\$0	\$0	\$360	\$0	\$0
35052	Carpet cleaning	\$0	\$0	\$0	\$0	\$500	\$0	\$0
35052	Gutter repairs and cleaning	\$0	\$0	\$0	\$0	\$400	\$0	\$0
35052	Painting	\$0	\$0	\$0	\$0	\$500	\$0	\$0
35052	Electricity	\$0	\$0	\$0	\$0	\$2,400	\$0	\$0
35052	Telephone	\$0	\$0	\$0	\$0	\$1,200	\$0	\$0
35052	Water	\$0	\$0	\$0	\$0	\$550	\$0	\$0
35052	Asset Depreciation	\$0	\$0	\$0	\$0	\$700	\$0	\$0
35052	Property Insurance	\$0	\$0	\$0	\$0	\$198	\$0	\$0
35062	Ongerup Library Building Operation	\$0	\$621	\$0	\$1,303	\$0	\$0	\$1,000
35062	Materials & Contracts	\$0	\$0	\$0	\$0	\$100	\$0	\$0
35062	Telephone	\$0	\$0	\$0	\$0	\$900	\$0	\$0
35072	Gnowangerup Library Book Exchange	\$0	\$600	\$0	\$0	\$0	\$0	\$600
35072	Postage & Freight	\$0	\$0	\$0	\$0	\$600	\$0	\$0
35082	Ongerup Library Book Exchange	\$0	\$695	\$0	\$584	\$0	\$0	\$695
35082	Postage & Freight	\$0	\$0	\$0	\$0	\$695	\$0	\$0
35092	Gnowangerup Library Minor Items	\$0	\$2,000	\$0	\$938	\$0	\$0	\$3,500
35092	iPad and Stand	\$0	\$0	\$0	\$0	\$1,200	\$0	\$0
35092	Stationery & minor furniture items	\$0	\$0	\$0	\$0	\$1,300	\$0	\$0
35092	Other sundry costs	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
35102	Ongerup Library Minor Items	\$0	\$500	\$0	\$517	\$0	\$0	\$5,500
35102	Relocation costs to Ong CRC	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
35102	Other sundry costs	\$0	\$0	\$0	\$0	\$500	\$0	\$0
35112	Gnowangerup Library	\$0	\$4,040	\$0	\$4,376	\$0	\$0	\$22,430
35112	Spydus Library system	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
35112	Writing WA Subscription	\$0	\$0	\$0	\$0	\$125	\$0	\$0
35112	Public Libraries membership	\$0	\$0	\$0	\$0	\$250	\$0	\$0
35112	Gnp News subscription	\$0	\$0	\$0	\$0	\$755	\$0	\$0
35112	Book Stock Purchases	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
35112	Lost & Damaged Book charges	\$0	\$0	\$0	\$0	\$300	\$0	\$0
35112	Purchase lego for Lego Club	\$0	\$0	\$0	\$0	\$500	\$0	\$0
35112	Events allocation	\$0	\$0	\$0	\$0	\$3,300	\$0	\$0
35112	Materials & Contracts	\$0	\$0	\$0	\$0	\$200	\$0	\$0
35122	Ongerup Library	\$0	\$1,100	\$0	\$1,050	\$0	\$0	\$5,100
35122	Amlib Subscription x 1 database	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
35122	Events allocation	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
35122	Materials & Contracts	\$0	\$0	\$0	\$0	\$1,100	\$0	\$0
35142	Regional Library Costs	\$0	\$2,000	\$0	\$1,278	\$0	\$0	\$2,000
35142	Regional Scheme Contributions	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
35192	Library Insurance Expenses	\$0	\$1,562	\$0	\$1,563	\$0	\$0	\$1,665
35192	Workers Compensation Insurance	\$0	\$0	\$0	\$0	\$1,013	\$0	\$0
35192	Personal Accident Insurance	\$0	\$0	\$0	\$0	\$25	\$0	\$0
35192	Fidelity Guarantee Insurance	\$0	\$0	\$0	\$0	\$58	\$0	\$0
35192	Public Liability Insurance	\$0	\$0	\$0	\$0	\$569	\$0	\$0
	Sub Total - LIBRARIES OP/EXP	\$0	\$74,078	\$0	\$97,261	\$153,674	\$0	\$153,674

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET

2016-17

PREVIOUS YEAR ACTUALS

30 JUNE 2017

Calculation Column

DRAFT BUDGET

2017-2018

G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
OPERATING INCOME								
35013	Gnp Library Other	(\$500)	\$0	(\$2,013)	\$0	\$0	(\$1,300)	\$0
35013	Contribution - Lego	\$0	\$0	\$0	\$0	(\$500)	\$0	\$0
35013	Book Week Grant	\$0	\$0	\$0	\$0	(\$800)	\$0	\$0
35013	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC		(\$500)	\$0	(\$2,093)	\$0	(\$1,300)	(\$1,300)	\$0
Total - LIBRARIES		(\$500)	\$74,078	(\$2,093)	\$97,261	\$152,374	(\$1,300)	\$153,674
OTHER CULTURE								
OPERATING EXPENDITURE								
37002	Corporate & Community Unit Costs	\$0	\$16,252	\$0	\$6,538	\$0	\$0	\$11,940
37002	Admin Allocations	\$0	\$0	\$0	\$0	\$11,940	\$0	\$0
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$0	\$500	\$0	\$125	\$0	\$0	\$500
37032	Materials -	\$0	\$0	\$0	\$0	\$500	\$0	\$0
37042	Old Gnowangerup Gaol Building Operation	\$0	\$6,591	\$0	\$6,097	\$0	\$0	\$7,086
37042	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
37042	Electricity	\$0	\$0	\$0	\$0	\$190	\$0	\$0
37042	Water	\$0	\$0	\$0	\$0	\$20	\$0	\$0
37042	Depreciation	\$0	\$0	\$0	\$0	\$5,780	\$0	\$0
37042	Property Insurance	\$0	\$0	\$0	\$0	\$1,021	\$0	\$0
37062	Borden Arts & Crafts Building Operation	\$0	\$1,452	\$0	\$568	\$0	\$0	\$0
37062	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37072	Ongerup Community Centre Building Maintenance	\$0	\$2,000	\$0	\$1,130	\$0	\$0	\$2,000
37072	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37072	Materials & contracts	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
37082	Ongerup Community Centre Building Operation	\$0	\$11,161	\$0	\$10,235	\$0	\$0	\$12,580
37082	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
37082	Carpet cleaning	\$0	\$0	\$0	\$0	\$350	\$0	\$0
37082	Pest Control	\$0	\$0	\$0	\$0	\$260	\$0	\$0
37082	Gutter Cleaning	\$0	\$0	\$0	\$0	\$250	\$0	\$0
37082	Electricity	\$0	\$0	\$0	\$0	\$900	\$0	\$0
37082	Water	\$0	\$0	\$0	\$0	\$350	\$0	\$0
37082	Asset Depreciation	\$0	\$0	\$0	\$0	\$9,500	\$0	\$0
37082	Property Insurance	\$0	\$0	\$0	\$0	\$895	\$0	\$0
37112	Gnp Historic Centre Building Maintenance	\$0	\$1,620	\$0	\$120	\$0	\$0	\$1,620
37112	Pest Control	\$0	\$0	\$0	\$0	\$120	\$0	\$0
37112	Materials & contracts	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
37122	Gnp Historic Centre Building Operation	\$0	\$4,276	\$0	\$3,881	\$0	\$0	\$4,266
37122	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
37122	Fire Extinguisher Service	\$0	\$0	\$0	\$0	\$60	\$0	\$0
37122	Electricity	\$0	\$0	\$0	\$0	\$200	\$0	\$0
37122	Water	\$0	\$0	\$0	\$0	\$300	\$0	\$0
37122	Asset Depreciation	\$0	\$0	\$0	\$0	\$3,325	\$0	\$0
37122	Property Insurance	\$0	\$0	\$0	\$0	\$306	\$0	\$0
37132	Ongerup Museum Building Operation	\$0	\$5,427	\$0	\$6,356	\$0	\$0	\$6,761
37132	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
37132	Materials & contracts	\$0	\$0	\$0	\$0	\$250	\$0	\$0
37132	Electricity	\$0	\$0	\$0	\$0	\$300	\$0	\$0
37132	Water	\$0	\$0	\$0	\$0	\$270	\$0	\$0
37132	Asset Depreciation	\$0	\$0	\$0	\$0	\$4,965	\$0	\$0
37132	Property Insurance	\$0	\$0	\$0	\$0	\$901	\$0	\$0
37212	Heritage Trail Plan Implementation	\$0	\$37,163	\$0	\$37,007	\$0	\$0	\$5,600
37212	Materials - Project Coordinator	\$0	\$0	\$0	\$0	\$4,800	\$0	\$0
37212	Materials - Freight Costs	\$0	\$0	\$0	\$0	\$800	\$0	\$0
37222	Heritage Strategy & Municipal Inventory	\$0	\$22,628	\$0	\$0	\$0	\$0	\$7,000
37222	Thematic Framework	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
37232	Heritage Tractor Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37232	Paint Tractor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37252	Loss on Disposal of Asset	\$0	\$0	\$0	\$27,935	\$0	\$0	\$0
37252	Loss on Asset Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/EXP		\$0	\$109,070	\$0	\$99,992	\$59,353	\$0	\$59,353
OPERATING INCOME								
37023	Reimbursements/ Donations	(\$426)	\$0	(\$3,111)	\$0	\$0	\$0	\$0
37023	Contributions - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37043	Government Grants	(\$8,876)	\$0	\$0	\$0	\$0	\$0	\$0
37073	Lottery West Grant	(\$22,618)	\$0	(\$16,045)	\$0	\$0	\$0	\$0
37073	Grant for heritage trail plan implementation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		(\$31,920)	\$0	(\$19,156)	\$0	\$0	\$0	\$0
Total - OTHER CULTURE		(\$31,920)	\$109,070	(\$19,156)	\$99,992	\$59,353	\$0	\$59,353
Total - RECREATION AND CULTURE		(\$389,415)	\$1,540,691	(\$386,047)	\$1,227,789	\$1,365,251	(\$54,955)	\$1,420,206



FUNCTION/PROGRAM 12

TRANSPORT

(MAINTENANCE OF ROADS/STREETS)

(TRAFFIC CONTROL)

(AERODROMES)

Shire of Gnowangerup

G/L		JOB	PREVIOUS YEAR ADOPTED BUDGET		PREVIOUS YEAR ACTUALS		Calculation Column	DRAFT BUDGET	
			2016-17		30 JUNE 2017			2017-2018	
			Income	Expenditure	Income	Expenditure		Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE									
OPERATING EXPENDITURE									
39002	Depreciation - Roads		\$0	\$1,238,584	\$0	\$1,065,193	\$0	\$0	\$1,159,950
39002	Asset depreciation		\$0	\$0	\$0	\$0	\$1,159,950	\$0	\$0
39012	Bridges - Pallinup Bridge		\$0	\$37,735	\$0	\$30,197	\$0	\$0	\$37,647
39012	Materials & Contracts		\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
39012	Asset depreciation		\$0	\$0	\$0		\$30,470	\$0	\$0
39012	Bridge Insurance		\$0	\$0	\$0	\$0	\$2,177	\$0	\$0
39022	Depreciation - Footpaths		\$0	\$9,235	\$0	\$8,810	\$0	\$0	\$9,595
39022	Asset depreciation		\$0	\$0	\$0	\$0	\$9,595	\$0	\$0
39032	Depreciation - Other		\$0	\$2,195	\$0	\$2,076	\$0	\$0	\$2,260
39032	Asset depreciation - Other Infrastructure		\$0	\$0	\$0	\$0	\$2,260	\$0	\$0
39042	Gnp Depot Building Maintenance		\$0	\$15,400	\$0	\$8,195	\$0	\$0	\$11,600
39042	Salaries & Wages		\$0	\$0	\$0	\$0	\$2,600	\$0	\$0
39042	Materials & Contracts - General		\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
39042	Materials - Replacement power cable for generator		\$0	\$0	\$0	\$0	\$1,200	\$0	\$0
39042	Contracts - Replace tracks on shed door		\$0	\$0	\$0	\$0	\$0	\$0	\$0
39042	Contracts - Replace guttering		\$0	\$0	\$0	\$0	\$0	\$0	\$0
39042	Pest Control		\$0	\$0	\$0	\$0	\$200	\$0	\$0
39042	Overheads		\$0	\$0	\$0	\$0	\$2,600	\$0	\$0
39052	Gnp Depot Building Operation		\$0	\$27,214	\$0	\$24,517	\$0	\$0	\$30,326
39052	Salaries & Wages		\$0	\$0	\$0	\$0	\$3,700	\$0	\$0
39052	Emergency Services Levy		\$0	\$0	\$0	\$0	\$75	\$0	\$0
39052	Materials & Contracts		\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
39052	Electricity		\$0	\$0	\$0	\$0	\$4,500	\$0	\$0
39052	Telephone		\$0	\$0	\$0	\$0	\$2,300	\$0	\$0
39052	Water		\$0	\$0	\$0	\$0	\$1,370	\$0	\$0
39052	Asset depreciation		\$0	\$0	\$0	\$0	\$11,015	\$0	\$0
39052	Property Insurance		\$0	\$0	\$0	\$0	\$1,166	\$0	\$0
39052	Overheads		\$0	\$0	\$0	\$0	\$3,700	\$0	\$0
39062	Ongerup Depot Building Maintenance		\$0	\$1,905	\$0	\$433		\$0	\$1,905
39062	Salaries & Wages		\$0	\$0	\$0	\$0	\$300	\$0	\$0
39062	Fire Equipment servicing		\$0	\$0	\$0	\$0	\$105	\$0	\$0
39062	Materials & Contracts		\$0	\$0	\$0	\$0	\$1,200	\$0	\$0
39062	Overheads		\$0	\$0	\$0	\$0	\$300	\$0	\$0
39072	Ongerup Depot Building Operation		\$0	\$3,791	\$0	\$2,413	\$0	\$0	\$3,848
39072	Emergency Services Levy		\$0	\$0	\$0	\$0	\$75	\$0	\$0
39072	Materials & Contracts		\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
39072	Electricity		\$0	\$0	\$0	\$0	\$450	\$0	\$0
39072	Telephone		\$0	\$0	\$0	\$0	\$750	\$0	\$0
39072	Water		\$0	\$0	\$0	\$0	\$100	\$0	\$0
39072	Asset depreciation		\$0	\$0	\$0	\$0	\$1,175	\$0	\$0
39072	Property Insurance		\$0	\$0	\$0	\$0	\$298	\$0	\$0
39102	Gravel Pit Reinstatements		\$0	\$18,000	\$0	\$17,733		\$0	\$23,110
39102	Salaries & Wages		\$0	\$0	\$0	\$0	\$7,131	\$0	\$0
39102	Overheads		\$0	\$0	\$0	\$0	\$9,841	\$0	\$0
39102	Plant Operating Costs		\$0	\$0	\$0	\$0	\$6,138	\$0	\$0
39112	Road Maintenance		\$0	\$1,295,074	\$0	\$1,232,222		\$0	\$1,910,255
39112	Salaries & Wages		\$0	\$0	\$0	\$0	\$434,924	\$0	\$0
39112	Materials - Road Maint		\$0	\$0	\$0	\$0	\$119,994	\$0	\$0
39112	Materials - Tree Pruning under WP Lines		\$0	\$0	\$0	\$0	\$20,160	\$0	\$0
39112	Replacement signage (Welcome entry & boundary)		\$0	\$0			\$5,000	\$0	\$0
39112	Overheads		\$0	\$0	\$0	\$0	\$602,192	\$0	\$0
39112	Plant Operating Costs		\$0	\$0	\$0	\$0	\$727,984	\$0	\$0
39122	Administration Department Costs Regional Road Group		\$0	\$307,461	\$0	\$132,560	\$0	\$0	\$214,978
39122	Administration Allocations		\$0	\$0	\$0	\$0	\$214,978	\$0	\$0
39132	Roman Development		\$0	\$103,818	\$0	\$53,387	\$0	\$0	\$66,455
39132	Salaries & Wages		\$0	\$0	\$0	\$0	\$16,000	\$0	\$0
39132	RAMM Licence/Support costs		\$0	\$0	\$0	\$0	\$7,875	\$0	\$0
39132	Materials general		\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
39132	Purchase 2 x New Metro-Count Traffic Counters		\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
39132	Overheads		\$0	\$0	\$0	\$0	\$22,080	\$0	\$0
39132	Plant Operating Costs		\$0	\$0	\$0	\$0	\$500	\$0	\$0
39142	Street Lighting		\$0	\$44,250	\$0	\$38,716	\$0	\$0	\$44,250
39142	Electricity		\$0	\$0	\$0	\$0	\$44,250	\$0	\$0
39182	Gnowangerup Depot General Maintenance		\$0	\$17,780	\$0	\$11,456	\$0	\$0	\$17,780
39182	Salaries & Wages		\$0	\$0	\$0	\$0	\$6,000	\$0	\$0
39182	Materials - General		\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
39182	Overheads		\$0	\$0	\$0	\$0	\$8,280	\$0	\$0
39182	Plant Operating Costs		\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
39192	Loss on Sale of Asset		\$0	\$0	\$0	\$31,406	\$0	\$0	\$0
39192	Loss on Disposal of Asset		\$0	\$0	\$0	\$0	\$0	\$0	\$0
39242	Kerb Renewal		\$0	\$7,380	\$0	\$1,367	\$0	\$0	\$7,380
39242	Salaries & Wages		\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
39242	Materials - General		\$0	\$0	\$0	\$0	\$4,000	\$0	\$0
39242	Overheads		\$0	\$0	\$0	\$0	\$1,380	\$0	\$0
39242	Plant Operating Costs		\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
39252	Urban Drainage Renewals/Maintenance		\$0	\$8,744	\$0	\$3,120	\$0	\$0	\$8,744
39252	Salaries & Wages		\$0	\$0	\$0	\$0	\$1,300	\$0	\$0
39252	Materials - General		\$0	\$0	\$0	\$0	\$3,200	\$0	\$0
39252	Overheads		\$0	\$0	\$0	\$0	\$1,794	\$0	\$0
39252	Plant Operating Costs		\$0	\$0	\$0	\$0	\$2,450	\$0	\$0
39262	Main Street Strategy		\$0	\$3,000	\$0	\$0	\$0	\$0	\$3,000
39262	Prepare Plan to streetscape with natural species		\$0	\$0	\$0	\$0	\$3,000	\$0	\$0

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure		Income	Expenditure
G/L	JOB							
39272	Laneway Maintenance	\$0	\$17,420	\$0	\$3,623	\$0	\$0	\$17,420
39272	Salaries & Wages	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0
39272	Materials - General	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
39272	Overheads	\$0	\$0	\$0	\$0	\$5,520	\$0	\$0
39272	Plant Operating Costs	\$0	\$0	\$0	\$0	\$900	\$0	\$0
39282	Natural Disaster Opening Up Costs	\$0	\$0	\$0	\$52,479	\$0	\$0	\$0
39282	Materials - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39292	Natural Disaster Restoration Works	\$0	\$89,500	\$0	\$1,870,254	\$0	\$0	\$6,000,000
39292	Materials - General	\$0	\$0	\$0	\$0	\$6,000,000	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$3,248,486	\$0	\$4,590,155	\$9,570,502	\$0	\$9,570,502
OPERATING INCOME								
38013	Regional Road Group Grants	(\$270,000)	\$0	(\$270,000)	\$0	\$0	(\$76,000)	\$0
38013	RRG Grant - Tieline Rd Project	\$0	\$0	\$0	\$0	(\$76,000)	\$0	\$0
38033	Roads To Recovery Grants	(\$666,605)	\$0	(\$675,444)	\$0	\$0	(\$577,135)	\$0
38033	Federal Govt Grant for nominated road projects	\$0	\$0	\$0	\$0	(\$577,135)	\$0	\$0
39003	MRWA Road Preservation Grant	(\$142,735)	\$0	(\$142,735)	\$0	\$0	(\$142,735)	\$0
39003	MRWA Road Maint Grant	\$0	\$0	\$0	\$0	(\$142,735)	\$0	\$0
39043	Profit/ Loss on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39043	Profit on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39093	Reimbursements	\$0	\$0	(\$1,867,493)	\$0	\$0	(\$6,000,000)	\$0
39093	Storm Damage Reimbursement	\$0	\$0	\$0	\$0	(\$6,000,000)	\$0	\$0
39103	Vehicle Factory Rebate	\$0	\$0	(\$3,000)	\$0	\$0	\$0	\$0
39103	Vehicle rebate on purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$1,079,340)	\$0	(\$2,958,672)	\$0	(\$6,795,870)	(\$6,795,870)	\$0
Total - MTCE STREETS ROADS DEPOTS		(\$1,079,340)	\$3,248,486	(\$2,958,672)	\$4,590,155	\$2,774,632	(\$6,795,870)	\$9,570,502
TRAFFIC CONTROL								
OPERATING EXPENDITURE								
Sub Total - TRAFFIC CONTROL OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME								
42013	Sale of Plates	(\$100)	\$0	(\$206)	\$0	\$0	(\$100)	\$0
42013	Sale of Plate Fees	\$0	\$0	\$0	\$0	(\$100)	\$0	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$100)	\$0	(\$206)	\$0	(\$100)	(\$100)	\$0
Total - TRAFFIC CONTROL		(\$100)	\$0	(\$206)	\$0	(\$100)	(\$100)	\$0
AERODROMES								
OPERATING EXPENDITURE								
43002	Gnowangerup Airstrip Maintenance	\$0	\$13,090	\$0	\$6,353	\$0	\$0	\$9,770
43002	Salaries & Wages	\$0	\$0	\$0	\$0	\$500	\$0	\$0
43002	Materials - General	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0
43002	Materials - wall and carpet repairs	\$0	\$0	\$0	\$0	\$150	\$0	\$0
43002	Materials - pest control	\$0	\$0	\$0	\$0	\$250	\$0	\$0
43002	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$3,880	\$0	\$0
43002	Overheads	\$0	\$0	\$0	\$0	\$690	\$0	\$0
43002	Plant Operating Costs	\$0	\$0	\$0	\$0	\$300	\$0	\$0
43012	Gnowangerup Airstrip Operations	\$0	\$179,805	\$0	\$164,089	\$0	\$0	\$180,591
43012	Salaries & Wages	\$0	\$0	\$0	\$0	\$500	\$0	\$0
43012	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
43012	Repairs to waiting room wall	\$0	\$0	\$0	\$0	\$50	\$0	\$0
43012	Refix Carpet	\$0	\$0	\$0	\$0	\$50	\$0	\$0
43012	Pest Control	\$0	\$0	\$0	\$0	\$300	\$0	\$0
43012	Fix water tank leak	\$0	\$0	\$0	\$0	\$30	\$0	\$0
43012	Fire Equipment Servicing	\$0	\$0	\$0	\$0	\$500	\$0	\$0
43012	Electricity	\$0	\$0	\$0	\$0	\$370	\$0	\$0
43012	Asset Depreciation	\$0	\$0	\$0	\$0	\$177,355	\$0	\$0
43012	Property Insurance	\$0	\$0	\$0	\$0	\$171	\$0	\$0
43012	Overheads	\$0	\$0	\$0	\$0	\$690	\$0	\$0
Sub Total - AERODROMES OP/EXP		\$0	\$192,895	\$0	\$170,441	\$190,361	\$0	\$190,361
OPERATING INCOME								
43013	Transfer from Trust	\$0	\$0	\$0	\$0	\$0	(\$1,265)	\$0
43013	Funds held in Trust	\$0	\$0	\$0	\$0	(\$1,265)	\$0	\$0
Sub Total - AERODROMES OP/INC		\$0	\$0	\$0	\$0	(\$1,265)	(\$1,265)	\$0
Total - AERODROMES		\$0	\$192,895	\$0	\$170,441	\$189,096	(\$1,265)	\$190,361
Total - TRANSPORT		(\$1,079,440)	\$3,441,381	(\$2,958,878)	\$4,760,597	\$2,963,628	(\$6,797,235)	\$9,760,863



FUNCTION/PROGRAM 13

ECONOMIC SERVICES

(TOURISM & AREA PROMOTION)

(BUILDING CONTROL)

(SALEYARDS & MARKETS)

(ECONOMIC DEVELOPMENT)

(PUBLIC UTILITY SERVICES)

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET 2016-17

PREVIOUS YEAR ACTUALS 30 JUNE 2017

Calculation Column

DRAFT BUDGET 2017-2018

G/L	JOB	2016-17		30 JUNE 2017		Calculation	2017-2018	
		Income	Expenditure	Income	Expenditure		Income	Expenditure
TOURISM AND AREA PROMOTION								
OPERATING EXPENDITURE								
46012	Strategy & Governance Unit Costs	\$0	\$19,249	\$0	\$7,748	\$0	\$0	\$14,359
46012	Admin Allocations	\$0	\$0	\$0	\$0	\$14,359	\$0	\$0
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$1,863	\$0	\$1,345	\$0	\$0	\$1,817
46092	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
46092	Materials & contracts	\$0	\$0	\$0	\$0	\$500	\$0	\$0
46092	Asset Depreciation	\$0	\$0	\$0	\$0	\$1,025	\$0	\$0
46092	Property Insurance	\$0	\$0	\$0	\$0	\$217	\$0	\$0
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$1,000	\$0	\$499	\$0	\$0	\$1,000
46102	Materials & contracts	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
46122	Local Tourism Promotion	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
46122	Tourism Promotion	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$0	\$22,112	\$0	\$9,592	\$27,176	\$0	\$27,176
OPERATING INCOME								
46013	Caravan Park Licences	(\$800)	\$0	(\$800)	\$0	\$0	(\$800)	\$0
46013	Licences	\$0	\$0	\$0	\$0	(\$800)	\$0	\$0
46023	Reimbursements	\$0	\$0	(\$516)	\$0	\$0	\$0	\$0
	Fees & Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$800)	\$0	(\$1,316)	\$0	(\$800)	(\$800)	\$0
Total - TOURISM & AREA PROMOTION		(\$800)	\$22,112	(\$1,316)	\$9,592	\$26,376	(\$800)	\$27,176
BUILDING CONTROL								
OPERATING EXPENDITURE								
47002	Building Services - Contractor costs	\$0	\$54,000	\$0	\$28,703	\$0	\$0	\$54,000
47002	Contract Building Surveyor Costs	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0
47002	Contract Building Surveyor Travel Costs	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$54,000	\$0	\$28,703	\$54,000	\$0	\$54,000
BUILDING CONTROL OP/INC								
47003	Building Licences & Fees	(\$7,500)	\$0	(\$2,050)	\$0	\$0	(\$3,000)	\$0
47003	Licences	\$0	\$0	\$0	\$0	(\$3,000)	\$0	\$0
47013	BRB & BCITF Commissions	(\$150)	\$0	(\$85)	\$0	\$0	(\$100)	\$0
47013	Commission	\$0	\$0	\$0	\$0	(\$100)	\$0	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$7,650)	\$0	(\$2,134)	\$0	(\$3,100)	(\$3,100)	\$0
Total - BUILDING CONTROL		(\$7,650)	\$54,000	(\$2,134)	\$28,703	\$50,900	(\$3,100)	\$54,000
ECONOMIC DEVELOPMENT								
OPERATING EXPENDITURE								
50002	Strategy & Governance Unit Costs	\$0	\$19,249	\$0	\$7,748		\$0	\$14,359
50002	Admin Allocations	\$0	\$0	\$0	\$0	\$14,359	\$0	\$0
50022	Community Capacity Building	\$0	\$0	\$0	\$0		\$0	\$10,000
50022	Customer/Community Satisfaction Survey	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
50042	Annual Business Forum	\$0	\$2,000	\$0	\$0		\$0	\$2,000
50042	Materials	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
50052	Gnp Training Centre Expenses	\$0	\$0	\$0	\$0		\$0	\$25,000
50052	Contribution towards Ptnrship with GSR	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0
Sub Total - ECONOMIC DEVELOPMENT OP/EXP		\$0	\$21,249	\$0	\$7,748	\$51,359	\$0	\$51,359
OPERATING INCOME								
Sub Total - ECONOMIC DEVELOPMENT OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - ECONOMIC DEVELOPMENT		\$0	\$21,249	\$0	\$7,748	\$51,359	\$0	\$51,359

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET 2016-17

PREVIOUS YEAR ACTUALS 30 JUNE 2017

Calculation Column

DRAFT BUDGET 2017-2018

G/L	JOB	2016-17		30 JUNE 2017		Calculation	2017-2018	
		Income	Expenditure	Income	Expenditure		Income	Expenditure
PUBLIC UTILITY SERVICES								
OPERATING EXPENDITURE								
51002	Standpipe Maintenance	\$0	\$1,280	\$0	\$582	\$0	\$0	\$1,280
51002	Materials - Electronic Swipe Card maint Fee	\$0	\$0	\$0	\$0	\$480	\$0	\$0
51002	Materials	\$0	\$0	\$0	\$0	\$800	\$0	\$0
51012	Gnowangerup Standpipe	\$0	\$6,500	\$0	\$2,148	\$0	\$0	\$4,000
51012	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
51012	Water	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0
51022	Ongerup Standpipe	\$0	\$650	\$0	\$981	\$0	\$0	\$650
51022	Water	\$0	\$0	\$0	\$0	\$650	\$0	\$0
51032	Borden Standpipe	\$0	\$400	\$0	\$236	\$0	\$0	\$400
51032	Water	\$0	\$0	\$0	\$0	\$400	\$0	\$0
51042	Formby Road Bore	\$0	\$900	\$0	\$246	\$0	\$0	\$900
51042	Materials - electrical repairs	\$0	\$0	\$0	\$0	\$600	\$0	\$0
51042	Electricity	\$0	\$0	\$0	\$0	\$300	\$0	\$0
51052	Highdenup Road Bore	\$0	\$890	\$0	\$2,700	\$0	\$0	\$890
51052	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
51052	Electricity	\$0	\$0	\$0	\$0	\$390	\$0	\$0
51092	Toompup Bore	\$0	\$300	\$0	\$0	\$0	\$0	\$300
51092	Materials	\$0	\$0	\$0	\$0	\$300	\$0	\$0
Sub Total - PUBLIC UTILITY SERVICES OP/EXP		\$0	\$10,920	\$0	\$6,891	\$8,420	\$0	\$8,420
OPERATING INCOME								
51003	Gnowangerup Standpipe Fees	(\$4,500)	\$0	(\$979)	\$0	\$0	(\$500)	\$0
51003	Fees and Charges	\$0	\$0	\$0	\$0	(\$500)	\$0	\$0
51033	Virginia Land Lease	(\$6,382)	\$0	(\$12,764)	\$0	\$0	(\$6,382)	\$0
51033	Fees and Charges	\$0	\$0	\$0	\$0	(\$6,382)	\$0	\$0
51063	Exploration on Road Reserves & Reserves	\$0	\$0	\$0	\$0		\$0	\$0
51063	Exploration Licence Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51073	Standpipe Swipe Card	(\$500)	\$0	(\$180)	\$0		(\$150)	\$0
51073	Fees and Charges	\$0	\$0	\$0	\$0	(\$150)	\$0	\$0
Sub Total - PUBLIC UTILITY SERVICES OP/INC		(\$11,382)	\$0	(\$13,923)	\$0	(\$7,032)	(\$7,032)	\$0
Total - PUBLIC UTILITY SERVICES		(\$11,382)	\$10,920	(\$13,923)	\$6,891	\$1,388	(\$7,032)	\$8,420
Total - ECONOMIC SERVICES		(\$19,832)	\$108,281	(\$17,373)	\$52,934	\$130,023	(\$10,932)	\$140,955



FUNCTION/PROGRAM 14

OTHER PROPERTY & SERVICES

(PRIVATE WORKS)

(PUBLIC WORKS OVERHEADS)

(PLANT OPERATION COSTS)

(MATERIALS & STOCK)

(SALARIES & WAGES)

(ADMINISTRATION)

(UNCLASSIFIED)

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
PRIVATE WORKS								
OPERATING EXPENDITURE								
53002	Private Works	\$0	\$12,950	\$0	\$2,994		\$0	\$12,950
53002	Salaries & Wages	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
53002	Materials	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
53002	Overheads	\$0	\$0	\$0	\$0	\$3,450	\$0	\$0
53002	Plant Operating Costs	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0
53022	Motor Vehicle Licensing	\$0	\$33,401	\$0	\$16,999		\$0	\$54,376
53022	Administration Allocations	\$0	\$0	\$0	\$0	\$54,376	\$0	\$0
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$46,351	\$0	\$19,993	\$67,326	\$0	\$67,326
OPERATING INCOME								
53003	Private Works Income	(\$15,000)	\$0	(\$16,377)	\$0	\$0	(\$12,950)	\$0
53003	Fees & charges	\$0	\$0	\$0	\$0	(\$12,950)	\$0	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$15,000)	\$0	(\$16,377)	\$0	(\$12,950)	(\$12,950)	\$0
Total - PRIVATE WORKS		(\$15,000)	\$46,351	(\$16,377)	\$19,993	\$54,376	(\$12,950)	\$67,326

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET

2016-17

PREVIOUS YEAR ACTUALS

30 JUNE 2017

Calculation
Column

DRAFT BUDGET

2017-2018

G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
PUBLIC WORKS OVERHEADS								
OPERATING EXPENDITURE								
57002	Annual Leave	\$0	\$89,750	\$0	\$80,179	\$0	\$0	\$64,535
57002	Wages - PWOH Leave	\$0	\$0	\$0	\$0	\$64,535	\$0	\$0
57012	Long Service Leave	\$0	\$22,960	\$0	\$25,318	\$0	\$0	\$24,178
57012	LSL Taken	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57012	LSL Accrued (Non cash)	\$0	\$0	\$0	\$0	\$24,178	\$0	\$0
57022	Public Holidays	\$0	\$40,155	\$0	\$37,537	\$0	\$0	\$30,989
57022	Wages - Public Holidays	\$0	\$0	\$0	\$0	\$30,989	\$0	\$0
57032	Sick Leave	\$0	\$39,505	\$0	\$26,545	\$0	\$0	\$25,000
57032	Wages - Sick Leave	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0
57042	Supervision & Administration	\$0	\$208,950	\$0	\$239,609	\$0	\$0	\$238,160
57042	Wages - supervision	\$0	\$0	\$0	\$0	\$238,160	\$0	\$0
57052	General Duties	\$0	\$8,560	\$0	\$26,516	\$0	\$0	\$22,500
57052	Wages - General Duties	\$0	\$0	\$0	\$0	\$22,500	\$0	\$0
57062	Toolbox Meetings	\$0	\$4,600	\$0	\$3,278	\$0	\$0	\$4,600
57062	Wages - Toolbox Mtgs	\$0	\$0	\$0	\$0	\$4,600	\$0	\$0
57072	Strategy & Governance Unit Costs	\$0	\$2,997	\$0	\$1,210	\$0	\$0	\$2,420
57072	Admin Allocations	\$0	\$0	\$0	\$0	\$2,420	\$0	\$0
57082	Superannuation	\$0	\$153,900	\$0	\$102,040	\$0	\$0	\$162,255
57082	Superannuation - Outside Workers	\$0	\$0	\$0	\$0	\$162,255	\$0	\$0
57092	Training/ Conferences	\$0	\$24,000	\$0	\$16,329	\$0	\$0	\$24,500
57092	Wages - Training	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0
57092	Conferences & Training costs	\$0	\$0	\$0	\$0	\$18,500	\$0	\$0
57092	Overheads	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57102	Workers Compensation	\$0	\$26,402	\$0	\$26,402	\$0	\$0	\$30,657
57102	Workers Compensation Insurance	\$0	\$0	\$0	\$0	\$30,657	\$0	\$0
57112	Job Costed Expenses	\$0	\$12,000	\$0	\$919	\$0	\$0	\$1,200
57112	Plant Operating Costs	\$0	\$0	\$0	\$0	\$1,200	\$0	\$0
57122	Mobile Phones - Works	\$0	\$6,280	\$0	\$4,668	\$0	\$0	\$8,280
57122	Other Employee Costs	\$0	\$0	\$0	\$0	\$780	\$0	\$0
57122	Mobile phone replacements	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
57122	Telephone	\$0	\$0	\$0	\$0	\$5,500	\$0	\$0
57132	EBA Uniforms	\$0	\$8,640	\$0	\$7,449	\$0	\$0	\$9,340
57132	Protective Clothing Allowance	\$0	\$0	\$0	\$0	\$8,040	\$0	\$0
57132	Other employee Costs - Vehicle licence allowance	\$0	\$0	\$0	\$0	\$1,300	\$0	\$0
57142	Safety Clothing & Equipment	\$0	\$2,500	\$0	\$1,345	\$0	\$0	\$2,500
57142	Protective clothing Purchases	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
57152	Other Costs	\$0	\$48,100	\$0	\$20,249	\$0	\$0	\$47,523
57152	Wages - Industry Allowance	\$0	\$0	\$0	\$0	\$17,035	\$0	\$0
57152	Wages - Leading Hand Allowance	\$0	\$0	\$0	\$0	\$5,200	\$0	\$0
57152	Wages - Cleaning Allowance	\$0	\$0	\$0	\$0	\$5,200	\$0	\$0
57152	Wages - Other Allowances	\$0	\$0	\$0	\$0	\$8,528	\$0	\$0
57152	Wages - Phone Allowances	\$0	\$0	\$0	\$0	\$1,560	\$0	\$0
57152	Materials - Stationery	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
57152	Overheads	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57162	Insurance	\$0	\$13,501	\$0	\$13,501	\$0	\$0	\$13,730
57162	Personal Accident Insurance	\$0	\$0	\$0	\$0	\$521	\$0	\$0
57162	Management Liability Insurance	\$0	\$0	\$0	\$0	\$744	\$0	\$0
57162	Cyber Liability Insurance	\$0	\$0	\$0	\$0	\$229	\$0	\$0
57162	Marine Cargo insurance	\$0	\$0	\$0	\$0	\$600	\$0	\$0
57162	Public Liability Insurance	\$0	\$0	\$0	\$0	\$11,636	\$0	\$0
57172	Consultants	\$0	\$50,000	\$0	\$31,449	\$0	\$0	\$80,000
57172	Engineer Consultancy	\$0	\$0	\$0	\$0	\$80,000	\$0	\$0
57182	In House Service Costs	\$0	\$0	\$0	\$63,232	\$0	\$0	\$89,087
57182	Admin allocations	\$0	\$0	\$0	\$0	\$89,087	\$0	\$0
57192	Rostered Days Off	\$0	\$500	\$0	\$2,185	\$0	\$0	\$500
57192	Salaries & Wages	\$0	\$0	\$0	\$0	\$500	\$0	\$0
57212	9 Yougenup Road - Building Maintenance	\$0	\$1,000	\$0	\$3,531	\$0	\$0	\$0
57212	Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57222	9 Yougenup Road - Building Operation	\$0	\$9,082	\$0	\$11,424	\$0	\$0	\$0
57222	Materials & Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57222	Asset Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57232	GNOWANGERUP GRADER DRIVER RENTAL	\$0	\$0	\$0	\$5,616	\$0	\$0	\$13,200
57232	Service Contracts - Rental Subsidy	\$0	\$0	\$0	\$0	\$13,000	\$0	\$0
57232	Water	\$0	\$0	\$0	\$0	\$200	\$0	\$0
57242	ONGERUP GRADER DRIVER RENT	\$0	\$0	\$0	\$2,740	\$0	\$0	\$6,240
57242	Service Contracts - Rental Subsidy	\$0	\$0	\$0	\$0	\$6,240	\$0	\$0
57242	Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57992	Less Recovered From Works	\$0	(\$773,382)	\$0	(\$709,651)	\$0	\$0	(\$901,394)
57992	Less Allocated	\$0	\$0	\$0	\$0	(\$901,394)	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$0	\$0	\$43,620	\$0	\$0	\$0
OPERATING INCOME								
57003	Reimbursements	(\$200)	\$0	(\$13,936)	\$0	\$0	(\$11,120)	\$0
57003	Reimbursements	\$0	\$0	\$0	\$0	(\$200)	\$0	\$0
57003	Employee Housing rental charges	\$0	\$0	\$0	\$0	(\$10,920)	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$200)	\$0	(\$13,936)	\$0	(\$11,120)	(\$11,120)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$200)	\$0	(\$13,936)	\$43,620	(\$11,120)	(\$11,120)	\$0

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET

2016-17

PREVIOUS YEAR ACTUALS

30 JUNE 2017

DRAFT BUDGET

2017-2018

G/L	JOB	Income	Expenditure	Income	Expenditure	Calculation Column	Income	Expenditure
PLANT OPERATIONS COSTS								
OPERATING EXPENDITURE								
58002	Fleet Maintenance	\$0	\$151,237	\$0	\$159,107	\$0	\$0	\$143,765
58002	Salaries & Wages	\$0	\$0	\$0	\$0	\$71,525	\$0	\$0
58002	Overheads	\$0	\$0	\$0	\$0	\$72,240	\$0	\$0
58012	Insurance	\$0	\$29,707	\$0	\$1,877		\$0	\$29,707
58012	Plant Insurance	\$0	\$0	\$0	\$0	\$29,707	\$0	\$0
58022	Fuels & oils	\$0	\$261,000	\$0	\$185,548		\$0	\$240,000
58022	Purchase of Fuels & Oils	\$0	\$0	\$0	\$0	\$240,000	\$0	\$0
58032	Tyres	\$0	\$36,000	\$0	\$26,185		\$0	\$36,000
58032	Purchase of Tyres & Tubes	\$0	\$0	\$0	\$0	\$36,000	\$0	\$0
58042	Parts & Repairs	\$0	\$129,000	\$0	\$124,052		\$0	\$130,000
58042	Materials & Contracts	\$0	\$0	\$0	\$0	\$126,000	\$0	\$0
58042	Plant Operating Costs	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0
58052	Licences	\$0	\$10,000	\$0	\$10,369		\$0	\$28,500
58052	Licences & Third Party Insurance on Vehicles	\$0	\$0	\$0	\$0	\$28,500	\$0	\$0
58062	Blades & points	\$0	\$20,000	\$0	\$15,650		\$0	\$20,000
58062	Purchase of Blades & Points	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
58072	Expendable Tools	\$0	\$13,000	\$0	\$11,728		\$0	\$13,000
58072	Purchase of expendable tools	\$0	\$0	\$0	\$0	\$13,000	\$0	\$0
58082	Depreciation - Plant	\$0	\$281,850	\$0	\$245,627		\$0	\$275,000
58082	Asset Depreciation	\$0	\$0	\$0	\$0	\$275,000	\$0	\$0
58092	Depreciation - Minor Plant	\$0	\$6,980	\$0	\$21,686		\$0	\$23,615
58092	Asset Depreciation	\$0	\$0	\$0	\$0	\$23,615	\$0	\$0
58112	2 CECIL STREET - BUILDING OPERATION	\$0	\$8,100	\$0	\$6,143		\$0	\$9,490
58112	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
58112	Materials & Contracts	\$0	\$0	\$0	\$0	\$1,850	\$0	\$0
58112	Electricity	\$0	\$0	\$0	\$0	\$385	\$0	\$0
58112	Water	\$0	\$0	\$0	\$0	\$2,800	\$0	\$0
58112	Asset Depreciation	\$0	\$0	\$0	\$0	\$3,840	\$0	\$0
58112	Property Insurance	\$0	\$0	\$0	\$0	\$540	\$0	\$0
58122	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$2,150	\$0	\$1,194		\$0	\$2,650
58122	clean gutters	\$0	\$0	\$0	\$0	\$150	\$0	\$0
58122	Materials & Contracts	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
58132	Mechanic Utility Costs	\$0	\$10,000	\$0	\$9,045		\$0	\$10,000
58132	Plant Operating Costs	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
58142	Housing - 2 Cecil Street	\$0	\$5,760	\$0	\$5,760		\$0	\$5,760
58142	Salary Sacrifice for Rental	\$0	\$0	\$0	\$0	\$5,760	\$0	\$0
58162	Other Costs	\$0	\$4,000	\$0	\$5,260		\$0	\$5,000
58162	Subscription - Online Safety Systems	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
58992	Less Recovered From Works	\$0	(\$968,784)	\$0	(\$802,525)	\$0	\$0	(\$972,487)
58992	Plant Operating Costs Recovered	\$0	\$0	\$0	\$0	(\$972,487)	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$0	\$0	\$26,706	\$0	\$0	\$0
OPERATING INCOME								
58003	Reimbursements	(\$5,760)	\$0	(\$8,899)	\$0	\$0	(\$5,760)	\$0
58003	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58003	Employee Housing Rental	\$0	\$0	\$0	\$0	(\$5,760)	\$0	\$0
58013	Fuel Rebates	(\$31,000)	\$0	(\$30,870)	\$0	\$0	(\$27,500)	\$0
58013	Other Income	\$0	\$0	\$0	\$0	(\$27,500)	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$36,760)	\$0	(\$39,769)	\$0	(\$33,260)	(\$33,260)	\$0
Total - PLANT OPERATIONS COSTS		(\$36,760)	\$0	(\$39,769)	\$26,706	(\$33,260)	(\$33,260)	\$0
MATERIALS AND STOCK								
OPERATING EXPENDITURE								
55032	Fuel & Oils Purchased	\$0	\$261,000	\$0	\$0	\$0	\$0	\$240,000
55032	Purchases - Materials	\$0	\$0	\$0	\$0	\$240,000	\$0	\$0
55042	Less Fuel & Oils Allocated	\$0	(\$261,000)	\$0	\$0	\$0	\$0	(\$240,000)
55042	Allocations - Materials	\$0	\$0	\$0	\$0	(\$240,000)	\$0	\$0
55062	Stock Variance	\$0	\$0	\$0	(\$6)		\$0	\$0
55062	Stock variances postings	\$0	\$0	\$0	\$0		\$0	\$0
Sub Total - MATERIALS AND STOCK		\$0	\$0	\$0	(\$6)	\$0	\$0	\$0
Total - MATERIALS AND STOCK		\$0	\$0	\$0	(\$6)	\$0	\$0	\$0

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		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
SALARIES AND WAGES								
OPERATING EXPENDITURE								
54002	Gross Salaries & Wages	\$0	\$1,974,417	\$0	\$1,853,343	\$0	\$0	\$2,018,265
54002	Total salaries and wages payable to all staff	\$0	\$0	\$0	\$0	\$2,018,265	\$0	\$0
54012	Less Salaries Allocated	\$0	(\$1,974,417)	\$0	(\$1,853,343)		\$0	(\$2,018,265)
54012	Less Allocated	\$0	\$0	\$0	\$0	(\$2,018,265)	\$0	\$0
54022	Workers Compensation Payments	\$0	\$0	\$0	\$58,637		\$0	\$0
54022	Workers Comp Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$0	\$0	\$58,637	\$0	\$0	\$0
OPERATING INCOME								
54003	Workers Compensation Reimbursements	\$0	\$0	(\$73,663)	\$0	\$0	\$0	\$0
54003	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0	(\$73,663)	\$0	\$0	\$0	\$0
Total - SALARIES AND WAGES		\$0	\$0	(\$73,663)	\$58,637	\$0	\$0	\$0
ADMINISTRATION								
OPERATING EXPENDITURE								
Administration activity units								
59022	IT Licence Costs & Support	\$0	\$103,120	\$0	\$88,742	\$0	\$0	\$90,612
59022	Materials & Contracts	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
59022	SynergySoft Annual Licence Fees	\$0	\$0	\$0	\$0	\$34,670	\$0	\$0
59022	IT Vision Altus Finance Module Licence & Maint	\$0	\$0	\$0	\$0	\$11,000	\$0	\$0
59022	IT Vision Altus HR Module Licence & Maint	\$0	\$0	\$0	\$0	\$8,052	\$0	\$0
59022	IT Vision System Upgrades	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
59022	ServiceWest - Network Support Costs	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
59022	Westnet ISP Fees	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0
59022	MS Office Licence CALS (JH computers)	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
59022	Landgate SLIP costs	\$0	\$0	\$0	\$0	\$2,450	\$0	\$0
59022	User Group Membership	\$0	\$0	\$0	\$0	\$650	\$0	\$0
59022	Buildings Plus Annual Software Subscription	\$0	\$0	\$0	\$0	\$1,400	\$0	\$0
59022	Freight	\$0	\$0	\$0	\$0	\$20	\$0	\$0
59022	Depreciation	\$0	\$0	\$0	\$0	\$5,370	\$0	\$0
59032	Accounting	\$0	\$58,000	\$0	\$54,719		\$0	\$67,680
59032	Finance Consultants	\$0	\$0	\$0	\$0	\$52,000	\$0	\$0
59032	Consultant - Long Term Fin Plan	\$0	\$0	\$0	\$0	\$8,680	\$0	\$0
59032	Audit Reg 17 Review	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
59042	Telephone Mail & Reception	\$0	\$16,100	\$0	\$15,216		\$0	\$16,100
59042	Postage & Freight	\$0	\$0	\$0	\$0	\$4,500	\$0	\$0
59042	Telephone	\$0	\$0	\$0	\$0	\$11,600	\$0	\$0
59052	Office Supplies & Equipment	\$0	\$23,500	\$0	\$24,214		\$0	\$23,500
59052	Photocopy lease costs	\$0	\$0	\$0	\$0	\$10,500	\$0	\$0
59052	Materials & Contracts	\$0	\$0	\$0	\$0	\$13,000	\$0	\$0
59062	Records Management Costs	\$0	\$3,500	\$0	\$27,627		\$0	\$43,500
59062	Conferences & Training	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
59062	Implement actions from records audit report	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0
59062	Materials & Contracts	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
59072	Occ Health & Safety	\$0	\$22,020	\$0	\$18,369		\$0	\$26,564
59072	Salaries & Wages	\$0	\$0	\$0	\$0	\$2,390	\$0	\$0
59072	Regional Risk Coordinator Cost	\$0	\$0	\$0	\$0	\$9,610	\$0	\$0
59072	Training Costs	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
59072	Materials & Contracts	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
59072	Overheads	\$0	\$0	\$0	\$0	\$2,414	\$0	\$0
59072	Plant Operating Costs	\$0	\$0	\$0	\$0	\$150	\$0	\$0
59082	Administration Office Building Maintenance	\$0	\$6,760	\$0	\$2,649		\$0	\$6,350
59082	Materials - Security system	\$0	\$0	\$0	\$0	\$380	\$0	\$0
59082	First Aid Supplies & Fire Equip	\$0	\$0	\$0	\$0	\$310	\$0	\$0
59082	Pest Control	\$0	\$0	\$0	\$0	\$350	\$0	\$0
59082	Plumbing Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59082	Annual Air Conditioner Service	\$0	\$0	\$0	\$0	\$560	\$0	\$0
59082	Gutter clean	\$0	\$0	\$0	\$0	\$750	\$0	\$0
59082	Materials - General	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR ADOPTED BUDGET		PREVIOUS YEAR ACTUALS		Calculation Column	DRAFT BUDGET	
		2016-17		30 JUNE 2017			2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
59092	Administration Office Building Operation	\$0	\$49,024	\$0	\$46,909	\$0	\$0	\$53,388
59092	Salaries & Wages	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
59092	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
59092	Materials & Contracts	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
59092	Electricity	\$0	\$0	\$0	\$0	\$8,500	\$0	\$0
59092	Water	\$0	\$0	\$0	\$0	\$890	\$0	\$0
59092	Depreciation	\$0	\$0	\$0	\$0	\$26,995	\$0	\$0
59092	Property Insurance	\$0	\$0	\$0	\$0	\$4,928	\$0	\$0
59102	Police Licensing	\$0	\$1,500	\$0	\$0	\$0	\$0	\$1,500
59102	Conferences & Training	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
59202	Loss on Sale of Asset	\$0	\$0	\$0	\$0		\$0	\$0
59202	Loss on Disposal of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59992	Less Recovered From Activities	\$0	(\$282,024)	\$0	(\$223,850)	\$0	\$0	(\$327,694)
59992	Administration activity costs	\$0	\$0	\$0	\$0	(\$327,694)	\$0	\$0
Governance & Strategy								
60282	Governance & Strategy Salaries	\$0	\$311,389	\$0	\$272,490	\$0	\$0	\$226,864
60282	Salaries & Wages - Gov	\$0	\$0	\$0	\$0	\$226,864	\$0	\$0
60002	Employee Leave	\$0	\$0	\$0	\$39,980	\$0	\$0	\$0
60002	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60012	Long Service Leave	\$0	\$7,686	\$0	\$21,148	\$0	\$0	\$5,623
60012	Accruals - long service	\$0	\$0	\$0	\$0	\$5,623	\$0	\$0
60022	Superannuation	\$0	\$44,858	\$0	\$38,007	\$0	\$0	\$32,757
60022	Governance Superannuation	\$0	\$0	\$0	\$0	\$32,757	\$0	\$0
60032	Training/ Conferences	\$0	\$13,650	\$0	\$5,560	\$0	\$0	\$12,000
60032	Salaries & Wages	\$0	\$0	\$0	\$0	\$1,300	\$0	\$0
60032	Meals & Accom for conferences	\$0	\$0	\$0	\$0	\$1,300	\$0	\$0
60032	WALGA Training courses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60032	LGMA Training courses	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
60032	Parking Fees	\$0	\$0	\$0	\$0	\$50	\$0	\$0
60032	Other Courses & conferences	\$0	\$0	\$0	\$0	\$7,350	\$0	\$0
60042	Workers Compensation	\$0	\$7,645	\$0	\$7,645		\$0	\$6,040
60042	Workers Compensation Insurance	\$0	\$0	\$0	\$0	\$6,040	\$0	\$0
60052	Housing	\$0	\$9,600	\$0	\$9,600		\$0	\$9,600
60052	Salary Sacrifice Payment - Rental	\$0	\$0	\$0	\$0	\$9,600	\$0	\$0
60082	Vehicle Expenses (Inc FBT)	\$0	\$31,000	\$0	\$28,411		\$0	\$31,000
60082	Fringe Benefits Tax	\$0	\$0	\$0	\$0	\$23,000	\$0	\$0
60082	Plant Operating Costs	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0
60102	4 Grocock Street Building Maintenance	\$0	\$4,710	\$0	\$4,875		\$0	\$5,475
60102	Contracts - Mowing	\$0	\$0	\$0	\$0	\$3,570	\$0	\$0
60102	Pest Control	\$0	\$0	\$0	\$0	\$275	\$0	\$0
60102	contractor - paint house	\$0	\$0	\$0	\$0	\$800	\$0	\$0
60102	Air Conditioning Service	\$0	\$0	\$0	\$0	\$125	\$0	\$0
60102	Clean gutters	\$0	\$0	\$0	\$0	\$305	\$0	\$0
60102	Materials	\$0	\$0	\$0	\$0	\$400	\$0	\$0
60112	4 Grocock Street Building Operation	\$0	\$9,418	\$0	\$8,965	\$0	\$0	\$9,482
60112	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
60112	Electricity	\$0	\$0	\$0	\$0	\$250	\$0	\$0
60112	Water	\$0	\$0	\$0	\$0	\$3,300	\$0	\$0
60112	Depreciation	\$0	\$0	\$0	\$0	\$5,175	\$0	\$0
60112	Property Insurance	\$0	\$0	\$0	\$0	\$682	\$0	\$0
60142	Insurances	\$0	\$6,602	\$0	\$6,602		\$0	\$6,826
60142	Personal Accident insurance	\$0	\$0	\$0	\$0	\$101	\$0	\$0
60142	Management Liability Insurance	\$0	\$0	\$0	\$0	\$882	\$0	\$0
60142	Cyber Liability Insurance	\$0	\$0	\$0	\$0	\$224	\$0	\$0
60142	Public Liability Insurance	\$0	\$0	\$0	\$0	\$5,619	\$0	\$0
60152	Mobile Phone Expenses	\$0	\$1,350	\$0	\$1,773		\$0	\$1,750
60152	Telephone	\$0	\$0	\$0	\$0	\$1,750	\$0	\$0
60162	Uniforms	\$0	\$1,240	\$0	\$1,109	\$0	\$0	\$1,240
60162	Protective clothing	\$0	\$0	\$0	\$0	\$1,240	\$0	\$0
60172	Other Minor Expenses	\$0	\$5,870	\$0	\$933	\$0	\$0	\$6,335
60172	LG Professionals Membership	\$0	\$0	\$0	\$0	\$940	\$0	\$0
60172	Review of Authorised Persons List	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
60172	Medical Preplacement costs	\$0	\$0	\$0	\$0	\$250	\$0	\$0
60172	APRA Licence	\$0	\$0	\$0	\$0	\$145	\$0	\$0
60202	IT Costs & Support	\$0	\$0	\$0	\$162		\$0	\$0
60202	Administration Activity Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60212	Telephone Mail & Reception	\$0	\$0	\$0	\$49		\$0	\$0
60212	Administration Activity Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60262	Records Management	\$0	\$0	\$0	\$294		\$0	\$0
60262	Administration Activity Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60292	Integrated Planning Costs	\$0	\$80,000	\$0	\$68,878		\$0	\$35,000
60292	Strategic Community Plan	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
60292	Asset Management	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
60292	Workforce Plan Review	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
60292	ICT strategy	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
60292	Corporate Business Plan	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
60252	Resource Sharing Expenses	\$0	\$0	\$0	\$0		\$0	\$6,000
60252	Great Southern Regional Alliance	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
60252	Great Southern Peer Support	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
60992	Less Allocated To works	\$0	(\$455,018)	\$0	(\$138,822)	\$0	\$0	(\$354,992)
60992	Administration Activity Costs	\$0	\$0	\$0	\$0	(\$354,992)	\$0	\$0

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR ADOPTED BUDGET		PREVIOUS YEAR ACTUALS		Calculation Column	DRAFT BUDGET	
		2016-17		30 JUNE 2017			2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
Corporate & Community								
61262	Corporate & Community Salaries	\$0	\$218,602	\$0	\$181,201	\$0	\$0	\$330,540
61262	Salaries & Wages - Corporate	\$0	\$0	\$0	\$0	\$330,540	\$0	\$0
61002	Employee Leave	\$0	\$500	\$0	\$14,605	\$0	\$0	\$0
61002	Salaries & Wages - Corporate Leave	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61012	Long Service Leave	\$0	\$4,978	\$0	\$344	\$0	\$0	\$8,798
61012	Accruals - Long Service	\$0	\$0	\$0	\$0	\$8,798	\$0	\$0
61022	Superannuation	\$0	\$31,521	\$0	\$26,517	\$0	\$0	\$47,670
61022	CCS Superannuation	\$0	\$0	\$0	\$0	\$47,670	\$0	\$0
61032	Workers Compensation	\$0	\$5,367	\$0	\$5,367	\$0	\$0	\$8,351
61032	Workers Compensation Insurance	\$0	\$0	\$0	\$0	\$8,351	\$0	\$0
61042	Vehicle Costs	\$0	\$8,000	\$0	\$8,994	\$0	\$0	\$9,000
61042	Plant Operating costs	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0
61062	Mobile Phone Costs	\$0	\$3,100	\$0	\$1,060	\$0	\$0	\$3,880
61062	Salaries & Wages - Phone allowance	\$0	\$0	\$0	\$0	\$780	\$0	\$0
61062	Telephone	\$0	\$0	\$0	\$0	\$3,100	\$0	\$0
61072	Uniforms	\$0	\$1,540	\$0	\$412	\$0	\$0	\$1,840
61072	Other Employee Costs	\$0	\$0	\$0	\$0	\$1,840	\$0	\$0
61082	Training Costs	\$0	\$5,275	\$0	\$4,540	\$0	\$0	\$6,575
61082	Accommodation & Meals	\$0	\$0	\$0	\$0	\$575	\$0	\$0
61082	Conferences & Training	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0
61092	9 Youngeup Rd Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100
61092	Materials	\$0	\$0	\$0	\$0	\$1,300	\$0	\$0
61092	Septic System service	\$0	\$0	\$0	\$0	\$500	\$0	\$0
61092	Air Conditioner servicing	\$0	\$0	\$0	\$0	\$300	\$0	\$0
61102	9 Youngeup Rd Building Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$8,417
61102	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
61102	Materials & Contracts	\$0	\$0	\$0	\$0	\$500	\$0	\$0
61102	Water	\$0	\$0	\$0	\$0	\$1,800	\$0	\$0
61102	Asset Depreciation	\$0	\$0	\$0	\$0	\$5,090	\$0	\$0
61102	Property Insurance	\$0	\$0	\$0	\$0	\$952	\$0	\$0
61112	Other Minor Costs	\$0	\$6,000	\$0	\$0	\$0	\$0	\$6,000
61112	Relocation Costs	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0
61112	Materials & contracts	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
61122	Insurance	\$0	\$3,457	\$0	\$3,457	\$0	\$0	\$3,698
61122	Personal Accident Insurance	\$0	\$0	\$0	\$0	\$108	\$0	\$0
61122	Management Liability Insurance	\$0	\$0	\$0	\$0	\$944	\$0	\$0
61122	Cyber Liability Insurance	\$0	\$0	\$0	\$0	\$241	\$0	\$0
61122	Public Liability Insurance	\$0	\$0	\$0	\$0	\$2,405	\$0	\$0
61222	Rostered Days Off	\$0	\$0	\$0	\$498	\$0	\$0	\$0
61222	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61232	Housing	\$0	\$8,640	\$0	\$8,640	\$0	\$0	\$8,640
61232	Rental - DCEO	\$0	\$0	\$0	\$0	\$8,640	\$0	\$0
61272	Human Resource Costs	\$0	\$10,000	\$0	\$1,060	\$0	\$0	\$10,000
61272	Recruitment Expenses	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
61992	Less Allocated To Services	\$0	(\$288,340)	\$0	(\$217,039)	\$0	\$0	(\$436,869)
61992	Administration Activity Costs	\$0	\$0	\$0	\$0	(\$436,869)	\$0	\$0
63202	Finance Salaries	\$0	\$139,369	\$0	\$122,889	\$0	\$0	\$142,116
63202	Salaries & Wages	\$0	\$0	\$0	\$0	\$142,116	\$0	\$0
63002	Employee Leave	\$0	\$500	\$0	\$13,417	\$0	\$0	\$0
63002	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63012	Long Service Leave	\$0	\$3,366	\$0	\$7,417	\$0	\$0	\$3,432
63012	Accruals	\$0	\$0	\$0	\$0	\$3,432	\$0	\$0
63022	Superannuation	\$0	\$19,940	\$0	\$16,662	\$0	\$0	\$20,334
63022	Finance Superannuation	\$0	\$0	\$0	\$0	\$20,334	\$0	\$0
63032	Workers Compensation	\$0	\$3,422	\$0	\$3,422	\$0	\$0	\$3,783
63032	Workers Compensation Insurance	\$0	\$0	\$0	\$0	\$3,783	\$0	\$0
63062	Uniforms	\$0	\$880	\$0	\$878	\$0	\$0	\$880
63062	Other Employee Costs	\$0	\$0	\$0	\$0	\$880	\$0	\$0
63072	Training Costs	\$0	\$3,500	\$0	\$3,614	\$0	\$0	\$4,500
63072	Finance Training	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
63072	Conferences & Training	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0
63102	Insurance	\$0	\$3,082	\$0	\$3,082	\$0	\$0	\$3,355
63102	Personal Accident Insurance	\$0	\$0	\$0	\$0	\$67	\$0	\$0
63102	Management Liability Insurance	\$0	\$0	\$0	\$0	\$588	\$0	\$0
63102	Fidelity Guarantee Insurance	\$0	\$0	\$0	\$0	\$1,052	\$0	\$0
63102	Cyber Liability Insurance	\$0	\$0	\$0	\$0	\$150	\$0	\$0
63102	Public Liability Insurance	\$0	\$0	\$0	\$0	\$1,498	\$0	\$0
63222	Rostered Days Off	\$0	\$0	\$0	\$121	\$0	\$0	\$0
63222	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63992	Less Allocated To Services	\$0	(\$174,059)	\$0	(\$148,195)	\$0	\$0	(\$178,400)
63992	Administration Activity Costs	\$0	\$0	\$0	\$0	(\$178,400)	\$0	\$0
Sub Total - ADMINISTRATION OP/EXP		\$0	\$100,140	\$0	\$495,218	\$61,140	\$0	\$61,140
OPERATING INCOME								
59003	Licensing Services	(\$25,000)	\$0	(\$23,812)	\$0	\$0	(\$21,500)	\$0
59003	Commissions	\$0	\$0	\$0	\$0	(\$21,500)	\$0	\$0
60003	Reimbursements	(\$18,740)	\$0	(\$19,060)	\$0	\$0	(\$18,740)	\$0
60003	Reimbursements	\$0	\$0	\$0	\$0	(\$500)	\$0	\$0
60003	Employee Housing Rental CEO & DCEO	\$0	\$0	\$0	\$0	(\$18,240)	\$0	\$0
Sub Total - ADMINISTRATION OP/INC		(\$43,740)	\$0	(\$43,699)	\$0	(\$40,240)	(\$40,240)	\$0
Total - ADMINISTRATION		(\$43,740)	\$100,140	(\$43,699)	\$495,218	\$20,900	(\$40,240)	\$61,140

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
UNCLASSIFIED								
OPERATING EXPENDITURE								
62022	Donations & Grants	\$0	\$2,180	\$0	\$80	\$0	\$0	\$4,180
62022	Ongerup Primary School End of Year Awards	\$0	\$0	\$0	\$0	\$50	\$0	\$0
62022	Gnp DHS Dux Award	\$0	\$0	\$0	\$0	\$80	\$0	\$0
62022	Miscellaneous allocation for donations	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
62022	Donation to Southern Agcare	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
62022	Borden Primary School Annual Citizenship Award	\$0	\$0	\$0	\$0	\$50	\$0	\$0
62042	Other Minor Expenses	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0
62042	BAS Roundings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62082	Toompup Dam Maintenance	\$0	\$10,000	\$0	\$15,750	\$0	\$0	\$0
62082	Contractor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62092	Old Airport Dam Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62092	Contractor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62102	Airport Dam Maintenance	\$0	\$0	\$0	\$4,050	\$0	\$0	\$0
62102	Contractor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62112	Magitup Dam Maintenance	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
62112	Contractor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/EXP		\$0	\$22,180	\$0	\$19,880	\$4,180	\$0	\$4,180
OPERATING INCOME								
62003	Insurance Claims Reimbursed	(\$8,400)	\$0	(\$14,471)	\$0	\$0	(\$10,760)	\$0
62003	Insurance Claim reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62003	Scheme Member dividend	\$0	\$0	\$0	\$0	(\$10,760)	\$0	\$0
62003	Good Driver Rebate	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$8,400)	\$0	(\$14,471)	\$0	(\$10,760)	(\$10,760)	\$0
Total - UNCLASSIFIED		(\$8,400)	\$22,180	(\$14,471)	\$19,880	(\$6,580)	(\$10,760)	\$4,180
Total - OTHER PROPERTY AND SERVICES		(\$104,100)	\$168,671	(\$201,915)	\$664,048	\$24,316	(\$108,330)	\$132,646



CAPITAL EXPENDITURE

RESERVE TRANSFERS

SURPLUS CARRIED FORWARD

LOAN PRINCIPAL REPAYMENTS

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET 2016-17

PREVIOUS YEAR ACTUALS 30 JUNE 2017

Calculation Column

DRAFT BUDGET 2017-2018

G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
TRANSFERS TO/FROM RESERVES								
EXPENDITURE								
95001	Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$157,000	\$0	\$182,912	\$0	\$0	\$516,057
95001	Interest on Reserve Accounts	\$0	\$0	\$0	\$0	\$27,000	\$0	\$0
95001	Tfr to Land Development Reserve	\$0	\$0	\$0	\$0	\$63,557	\$0	\$0
95001	Tfr to Ongerup Effluent System Reserve	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
95001	Tfr to Swimming Pool Reserve (Asset Replacement Prov)	\$0	\$0	\$0	\$0	\$56,000	\$0	\$0
95001	Tfr to Plant Reserve	\$0	\$0	\$0	\$0	\$210,000	\$0	\$0
95001	Tfr to Computer Equipment Reserve	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0
95001	Tfr to Gnp Liquid Waste Facility Reserve	\$0	\$0	\$0	\$0	\$9,500	\$0	\$0
95001	Tfr to LSL Reserve	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0
95001	Tfr to Future Fund Reserve	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$157,000	\$0	\$182,912	\$516,057	\$0	\$516,057
INCOME								
95002	Transfer from Reserve Fund	(\$351,148)	\$0	(\$76,379)	\$0	\$0	(\$507,588)	\$0
95002	Transfer from Ongerup Effluent Reserve	\$0	\$0	\$0	\$0	(\$80,000)	\$0	\$0
95002	Transfer from Land Dev & Build Maint Reserve - Land Development Costs - Landmark Land, Cuneo Way, LandCorp	\$0	\$0	\$0	\$0	(\$427,588)	\$0	\$0
95002	Transfer from Plant Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS		(\$351,148)	\$0	(\$76,379)	\$0	(\$507,588)	(\$507,588)	\$0
Total - FUND TRANSFER		(\$351,148)	\$157,000	(\$76,379)	\$182,912	\$8,469	(\$507,588)	\$516,057
000000 (Surplus) / Deficit - Carried Forward		(\$716,000)	\$0	(\$754,795)	\$0	(\$1,648,385)	(\$1,648,385)	\$0
Sub Total - SURPLUS C/FWD		(\$716,000)	\$0	(\$754,795)	\$0	(\$1,648,385)	(\$1,648,385)	\$0
Total - SURPLUS		(\$716,000)	\$0	(\$754,795)	\$0	(\$1,648,385)	(\$1,648,385)	\$0
LONG TERM LOANS								
Sub Total - LOAN ADVANCES		\$0	\$0	\$0	\$0	\$0	\$0	\$0
INCOME								
Sub Total - LONG TERM LOANS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - DEFERRED ASSETS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LIABILITY LOANS								
EXPENDITURE								
80004	Principal On Loans	\$0	\$185,607	\$0	\$234,924	\$0	\$0	\$163,109
80004	Principal On Loans - Loan 270	\$0	\$0	\$0	\$0	\$13,092	\$0	\$0
80004	Principal On Loans - Loan 273	\$0	\$0	\$0	\$0	\$15,153	\$0	\$0
80004	Principal On Loans - Loan 275	\$0	\$0	\$0	\$0	\$18,244	\$0	\$0
80004	Principal On Loans - Loan 276	\$0	\$0	\$0	\$0	\$8,108	\$0	\$0
80004	Principal On Loans - Loan 277	\$0	\$0	\$0	\$0	\$77,332	\$0	\$0
80004	Principal On Loans - Loan 278	\$0	\$0	\$0	\$0	\$15,742	\$0	\$0
80004	Principal On Loans - Loan 279	\$0	\$0	\$0	\$0	\$15,438	\$0	\$0
Sub Total - LOAN REPAYMENTS		\$0	\$185,607	\$0	\$234,924	\$163,109	\$0	\$163,109
INCOME								
80015	Principal Repaid - Self Supporting Loans	(\$29,306)	\$0	\$0	\$0	\$0	(\$26,352)	\$0
80015	Principal On Loans - Loan 275	\$0	\$0	\$0	\$0	(\$18,244)	\$0	\$0
80015	Principal On Loans - Loan 276	\$0	\$0	\$0	\$0	(\$8,108)	\$0	\$0
Sub Total - LOANS RAISED		(\$29,306)	\$0	\$0	\$0	(\$26,352)	(\$26,352)	\$0
Total - NON CURRENT LIABILITIES		(\$29,306)	\$185,607	\$0	\$234,924	\$136,757	(\$26,352)	\$163,109
000000 Depreciation Written Back		\$0	(\$2,656,214)	\$0	(\$2,262,697)	(\$2,480,475)	\$0	(\$2,480,475)
000000 Book Value of Assets Sold Written Back		\$0	(\$187,000)	\$0	\$0	(\$142,000)	\$0	(\$142,000)
00000 Profit/Loss on Sale of Asset Written Back		\$0	\$0	\$0	(\$59,341)	\$0	\$0	\$0
000000 Long Service Leave - Non Cash		\$0	(\$48,766)	\$0	\$739	(\$47,144)	\$0	(\$47,144)
000000 Deferred Pensioner Rates		\$0	\$0	\$0	\$12,510	\$0	\$0	\$0
Sub Total - DEPRECIATION WRITTEN BACK		\$0	(\$2,891,980)	\$0	(\$2,308,789)	(\$2,669,619)	\$0	(\$2,669,619)
Total - DEPRECIATION		\$0	(\$2,891,980)	\$0	(\$2,308,789)	(\$2,669,619)	\$0	(\$2,669,619)



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

FURNITURE & EQUIPMENT

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
FURNITURE & EQUIPMENT								
GOVERNANCE								
EXPENDITURE								
03004	Furniture & Equipment Council Chambers	\$0	\$21,189	\$0	\$28,917	\$0	\$0	\$2,400
03004	Video Conferencing Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03004	Councillor Ipads	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03004	Council chamber furniture			\$0	\$0	\$2,400	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$21,189	\$0	\$28,917	\$2,400	\$0	\$2,400
Total - GOVERNANCE		\$0	\$21,189	\$0	\$28,917	\$2,400	\$0	\$2,400
FURNITURE & EQUIPMENT								
HEALTH								
EXPENDITURE								
14014	Health Computer Equip & Software	\$0	\$5,000	\$0	\$1,280	\$0	\$0	\$25,000
14014	computer & software & link to Admin server			\$0	\$0	\$25,000	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$5,000	\$0	\$1,280	\$25,000	\$0	\$25,000
Total - HEALTH		\$0	\$5,000	\$0	\$1,280	\$25,000	\$0	\$25,000
FURNITURE AND EQUIPMENT								
RECREATION AND CULTURE								
EXPENDITURE								
32104	Swimming Pool Furntiure & Equipment	\$0	\$3,000	\$0	\$2,969		\$0	\$3,500
32104	Mens Shed contribution to refurbish furniture at old pool, including cantelever umbrellas x 6			\$0	\$0	\$3,500	\$0	\$0
32104	Computer, printer, till & umbrella	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$3,000	\$0	\$2,969	\$3,500	\$0	\$3,500
Total - RECREATION & CULTURE		\$0	\$3,000	\$0	\$2,969	\$3,500	\$0	\$3,500
OTHER PROPERTY & SERVICES - ADMINISTRATION								
EXPENDITURE								
59050	Administration Furniture & Equipment	\$0	\$13,720	\$0	\$15,440	\$0	\$0	\$0
59050	Desktop Computer Replacements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59050	Laptop Computer Replacements					\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$13,720	\$0	\$15,440	\$0	\$0	\$0
Total - OTHER PROPERTY		\$0	\$13,720	\$0	\$15,440	\$0	\$0	\$0
Total - FURNITURE AND EQUIPMENT		\$0	\$42,909	\$0	\$48,606	\$30,900	\$0	\$30,900



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

LAND & BUILDINGS

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme								
LAND AND BUILDINGS								
HEALTH								
EXPENDITURE								
14004	25 McDonald St Building Capital Expenses	\$0	\$2,000	\$0	\$3,540	\$0	\$0	\$5,132
14004	Asset Management Renewals	\$0	\$0			\$3,132	\$0	\$0
14004	Replace Flooring	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$2,000	\$0	\$3,540	\$5,132	\$0	\$5,132
TOTAL - HEALTH		\$0	\$2,000	\$0	\$3,540	\$5,132	\$0	\$5,132
LAND AND BUILDINGS HOUSING								
EXPENDITURE								
23024	20 McDonald St Renewals	\$0	\$21,500	\$0	\$21,442	\$0	\$0	\$0
23024	Retaining wall and new fence	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23034	4 Grocock Street Renewals	\$0	\$0	\$0	\$3,080		\$0	\$12,000
23034	Replace carpet Flooring			\$0	\$0	\$12,000	\$0	\$0
23034	Replace guttering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57014	9 Yougenup Road Renewals	\$0	\$25,000	\$0	\$19,417		\$0	\$0
57014	Renew ensuite bathroom	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$46,500	\$0	\$43,939	\$12,000	\$0	\$12,000
Total - HOUSING		\$0	\$46,500	\$0	\$43,939	\$12,000	\$0	\$12,000
LAND AND BUILDINGS COMMUNITY AMENITIES								
EXPENDITURE								
29004	Purchase of Land	\$0	\$0	\$0	\$0	\$0	\$0	\$115,000
29004	Contrib - Landcorp Development of old School Oval	\$0	\$0	\$0	\$0	\$65,000	\$0	\$0
29004	Purchase vacant lots abandoned - Bell St	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
29004	Conversion of Crown Reserve to Freehold Title (Old Ong Police Station)	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
29004	Materials - Conversion of land to Freehold title (CEO & Mechanics Houses)	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0
29024	Land Development	\$0	\$300,000	\$0	\$25,212		\$0	\$312,588
29024	Contribution to Landcorp - Industrial Land Dev	\$0	\$0			\$37,800	\$0	\$0
29024	Materials	\$0	\$0	\$0	\$0	\$274,788	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$300,000	\$0	\$25,212	\$427,588	\$0	\$427,588
Total - COMMUNITY AMENITIES		\$0	\$300,000	\$0	\$25,212	\$427,588	\$0	\$427,588
LAND AND BUILDINGS RECREATION AND CULTURE								
EXPENDITURE								
32004	Swimming Pool Construction	\$0	\$283,525	\$0	\$306,385	\$0	\$0	\$6,000
32004	Fix drainage issues	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
32004	Storage Shed	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
31004	Yougenup Community Centre	\$0	\$0	\$0	\$0		\$0	\$1,260
31004	Blinds for library area	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31004	Blinds for CRC Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31004	Blinds for Conference Room	\$0	\$0	\$0	\$0	\$1,260	\$0	\$0
31024	Gnp Town Hall Capital	\$0	\$0	\$0	\$0		\$0	\$595
31024	All Areas - Replace Incandescent Light Fittings	\$0	\$0	\$0	\$0	\$595	\$0	\$0
32024	Old Swimming Pool Redevelopment	\$0	\$10,000	\$0	\$0		\$0	\$30,000
32024	Redevelopment of site - faciliation of consultation/works	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0
32024	Decommission old pool	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New	Gnowangerup Bowling Club Capital	\$0	\$0	\$0	\$0		\$0	\$124
New	Asset Management Renewals	\$0	\$0	\$0	\$0	\$124	\$0	\$0
33114	Gnowangerup Sporting Complex	\$0	\$25,000	\$0	\$24,999		\$0	\$9,240
33114	Asset Management Renewals	\$0	\$0			\$240	\$0	\$0
33114	Replace Flooring damaged by water	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0
33114	Refinish floor include sanding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33194	Demolish old Art/Craft Shed Borden	\$0	\$20,000	\$0	\$19,321		\$0	\$0
33194	Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36004	Old Gnowangerup Gaol Renewals	\$0	\$10,000	\$0	\$10,000		\$0	\$0
36004	Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$348,525	\$0	\$360,705	\$47,219	\$0	\$47,219
Total - RECREATION AND CULTURE		\$0	\$348,525	\$0	\$360,705	\$47,219	\$0	\$47,219

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme								
LAND AND BUILDINGS								
TRANSPORT								
EXPENDITURE								
39044	Ongerup Works Depot Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$17,600
39044	New Bunded Fuel Tank	\$0	\$0	\$0	\$0	\$17,600	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$17,600	\$0	\$17,600
Total - TRANSPORT		\$0	\$0	\$0	\$0	\$17,600	\$0	\$17,600
OTHER PROPERTY AND SERVICES								
EXPENDITURE								
59040	Administration Centre Building Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
59040	Solar Panels	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0
62024	Quinn Street Lot Acquisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62024	Acquisition of land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$40,000	\$0	\$40,000
Total - OTHER PROPERTY AND SERVICES		\$0	\$0	\$0	\$0	\$40,000	\$0	\$40,000
Total - LAND AND BUILDINGS		\$0	\$697,025	\$0	\$433,396	\$549,539	\$0	\$549,539



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

PLANT & EQUIPMENT

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET 2016-17

PREVIOUS YEAR ACTUALS 30 JUNE 2017

Calculation Column

DRAFT BUDGET 2017-2018

G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
PLANT AND EQUIPMENT								
HEALTH								
EXPENDITURE								
14044	Doctors Vehicle	\$0	\$55,000	\$0	\$35,636	\$0	\$0	\$0
14044	Replace GN006	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$55,000	\$0	\$35,636	\$0	\$0	\$0
Total - HEALTH		\$0	\$55,000	\$0	\$35,636	\$0	\$0	\$0
PLANT AND EQUIPMENT								
RECREATION AND CULTURE								
EXPENDITURE								
32204	Purchase Solar Sump Pump	\$0	\$0	\$0	\$95	\$0	\$0	\$0
32204	Solar Pump for sump GNP Complex			\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$95	\$0	\$0	\$0
Total - RECREATION AND CULTURE		\$0	\$0	\$0	\$95	\$0	\$0	\$0
PLANT AND EQUIPMENT								
TRANSPORT								
EXPENDITURE								
40364	Purchase Construction Tip Truck GN.007	\$0	\$65,000	\$0	\$63,818		\$0	\$0
40364	Replace construction Tip Truck GN007	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New	Purchase Tip Truck GN.0038	\$0	\$0				\$0	\$52,000
New	Replace Tip Truck GN.0038	\$0	\$0			\$52,000	\$0	\$0
40464	Minor Plant Purchases	\$0	\$0	\$0	\$4,402		\$0	\$20,000
40464	Replace minor plant items	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
40084	Purchase of Utility (GN.010)	\$0	\$39,000	\$0	\$36,624		\$0	\$0
40084	Replacement Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40194	Purchase of Utility (GN.0036)	\$0	\$0	\$0	\$0		\$0	\$38,000
40194	Replacement Utility GN.0036	\$0	\$0	\$0	\$0	\$38,000	\$0	\$0
40414	Purchase of Utility (GN.0051)	\$0	\$0	\$0	\$0		\$0	\$38,000
40414	Replacement Utility GN.0051	\$0	\$0	\$0	\$0	\$38,000	\$0	\$0
40354	Purchase of Utility GN.003	\$0	\$37,000	\$0	\$35,046		\$0	\$0
40354	Replacement Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40374	Purchase of Utility GN.0016	\$0	\$36,000	\$0	\$34,934		\$0	\$0
40374	Replacement Utility GN.0016	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40034	Purchase of Utility GN.0046	\$0	\$36,000	\$0	\$34,934		\$0	\$0
40034	Purchase of new Utility GN0.0046	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New	Purchase Skid Steer Loader	\$0	\$0	\$0	\$0		\$0	\$185,000
New	Purchase new skid steer loader	\$0	\$0	\$0	\$0	\$185,000	\$0	\$0
New	Purchase Trailer for SSL Attachments	\$0	\$0	\$0	\$0		\$0	\$25,000
New	Purchase new SSL Trailer for Attachments	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$213,000	\$0	\$209,757	\$358,000	\$0	\$358,000
Total - TRANSPORT		\$0	\$213,000	\$0	\$209,757	\$358,000	\$0	\$358,000
PLANT AND EQUIPMENT								
OTHER PROPERTY & SERVICES								
CAPITAL EXPENDITURE								
40014	CEO Vehicle	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0
40154	DCEO Vehicle	\$0	\$55,000	\$0	\$55,455	\$0	\$0	\$0
40154	Replace DCEO Vehicle GN001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40164	MCS Vehicle	\$0	\$55,000	\$0	\$38,129	\$0	\$0	\$0
40164	Replace MCS Vehicle GN.002	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$195,000	\$0	\$93,584	\$0	\$0	\$0
Total - ECONOMIC SERVICES		\$0	\$195,000	\$0	\$93,584	\$0	\$0	\$0
Total - PLANT AND EQUIPMENT		\$0	\$463,000	\$0	\$339,072	\$358,000	\$0	\$358,000



CAPITAL EXPENDITURE

ROAD INFRASTRUCTURE

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET 2016-17

PREVIOUS YEAR ACTUALS 30 JUNE 2017

Calculation Column

DRAFT BUDGET 2017-2018

G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
ROAD INFRASTRUCTURE								
ROAD CONSTRUCTION								
38014	Roads To Recovery Projects	\$0	\$666,605	\$0	\$655,700		\$0	\$577,135
38014 RR02	Borden-Bremer Bay Road Reseal	\$0	\$0	\$0	\$0		\$0	\$0
38014 RR02	Materials	\$0	\$0	\$0	\$0	\$174,840	\$0	\$0
38014 RR47	Nightwell Rd Gravel Sheet	\$0	\$0	\$0	\$0		\$0	\$0
38014 RR47	Salaries & Wages	\$0	\$0	\$0	\$0	\$26,500	\$0	\$0
38014 RR47	Materials	\$0	\$0	\$0	\$0	\$30,200	\$0	\$0
38014 RR47	Overheads	\$0	\$0	\$0	\$0	\$34,520	\$0	\$0
38014 RR47	Plant Operating costs	\$0	\$0	\$0	\$0	\$50,200	\$0	\$0
38014 RR59	Ongerup-Pingrup Road Reseal and Widen	\$0	\$0	\$0	\$0		\$0	\$0
38014 RR59	Materials	\$0	\$0	\$0	\$0	\$260,875	\$0	\$0
38004	Regional Road Group Projects	\$0	\$405,000	\$0	\$406,002		\$0	\$114,000
38004 RG03	Tieline Road Reseal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38004 RG03	Materials	\$0	\$0	\$0	\$0	\$114,000	\$0	\$0
38004 RG17	Ongerup-Pingrup RD (SLK 19.70-21.70)	\$0	\$0	\$0	\$0		\$0	\$0
38004 RG17	Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal Road Construction Projects		\$0	\$0					
38104	Road Reseals	\$0	\$0	\$0	\$0		\$0	\$198,466
38104	Ongerup Pingrup Rd	\$0	\$0	\$0	\$0		\$0	\$0
38104	Materials	\$0	\$0	\$0	\$0	\$106,000	\$0	\$0
38104 RS52	Aylmore St Reseal	\$0	\$0	\$0	\$0		\$0	\$0
38104	Materials	\$0	\$0	\$0	\$0	\$11,975	\$0	\$0
38104 RS13	Quinn St Reseal	\$0	\$0	\$0	\$0		\$0	\$0
38104	Materials	\$0	\$0	\$0	\$0	\$8,958	\$0	\$0
38104 RS14	Cecil Street Reseal	\$0	\$0	\$0	\$0		\$0	\$0
38104	Materials	\$0	\$0	\$0	\$0	\$18,847	\$0	\$0
38104	Airport Road Reseal	\$0	\$0	\$0	\$0		\$0	\$0
38104	Materials	\$0	\$0	\$0	\$0	\$52,686	\$0	\$0
38094	Council Road Program	\$0	\$583,376	\$0	\$518,955		\$0	\$328,034
38094	Boxwood Hill Ongerup Rd Repair Failed Section Slk 11.76-15.79	\$0	\$0	\$0	\$0		\$0	\$0
38094	Materials	\$0	\$0	\$0	\$0	\$186,494	\$0	\$0
38094	Toompup South Gravel Resheet 200mm 4klm	\$0	\$0	\$0	\$0		\$0	\$0
38094	Salaries & Wages	\$0	\$0	\$0	\$0	\$26,560	\$0	\$0
38094	Materials	\$0	\$0	\$0	\$0	\$30,260	\$0	\$0
38094	Overheads	\$0	\$0	\$0	\$0	\$34,520	\$0	\$0
38094	Plant Operating costs	\$0	\$0	\$0	\$0	\$50,200	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$1,654,981	\$0	\$1,580,657	\$1,217,635	\$0	\$1,217,635
Total - ROADS		\$0	\$1,654,981	\$0	\$1,580,657	\$1,217,635	\$0	\$1,217,635
Total - INFRASTRUCTURE ASSETS ROAD RESERVES		\$0	\$1,654,981	\$0	\$1,580,657	\$1,217,635	\$0	\$1,217,635



CAPITAL EXPENDITURE

FOOTPATH INFRASTRUCTURE
AIRPORT INFRASTRUCTURE
DRAINAGE INFRASTRUCTURE
SEWERAGE INFRASTRUCTURE
PARKS & OVALS INFRASTRUCTURE
SOLID WASTE INFRASTRUCTURE

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

PREVIOUS YEAR ADOPTED BUDGET

2016-17

PREVIOUS YEAR ACTUALS

30 JUNE 2017

DRAFT BUDGET

2017-2018

G/L	JOB		Income	Expenditure	Income	Expenditure	Column	Income	Expenditure
FOOTPATHS									
38304	PC01	Footpath Construction/Renewal	\$0	\$5,000	\$0	\$2,875	\$0	\$0	\$5,000
38304		Salaries & Wages	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
38304		Materials	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
38304		Overheads	\$0	\$0	\$0	\$0	\$800	\$0	\$0
38304		Plant Operating costs	\$0	\$0	\$0	\$0	\$700	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$5,000	\$0	\$2,875	\$5,000	\$0	\$5,000
Total - TRANSPORT - FOOTPATHS			\$0	\$5,000	\$0	\$2,875	\$5,000	\$0	\$5,000
Total - FOOTPATH ASSETS			\$0	\$5,000	\$0	\$2,875	\$5,000	\$0	\$5,000
AIRPORT									
43004		Airstrip Capital Improvements	\$0	\$0	\$0	\$0		\$0	\$5,000
43004		Materials - Line marking			\$0	\$0	\$5,000	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
Total - TRANSPORT - AERODROMES			\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
Total - AERODROME ASSETS			\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
DRAINAGE									
38404		Drainage Renewals	\$0	\$5,000	\$0	\$4,203	\$0	\$0	\$5,000
38404		Materials	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$5,000	\$0	\$4,203	\$5,000	\$0	\$5,000
Total - TRANSPORT - DRAINAGE			\$0	\$5,000	\$0	\$4,203	\$5,000	\$0	\$5,000
Total - DRAINAGE ASSETS			\$0	\$5,000	\$0	\$4,203	\$5,000	\$0	\$5,000
SEWERAGE									
26014		Ongerup Waste Water Ponds	\$0	\$150,000	\$0	\$143,702	\$0	\$0	\$100,000
26014		Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26014		Replacement of Waste Water Infrastructure Assets	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
26014		Overheads	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26014		Plant Operating costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$150,000	\$0	\$143,702	\$100,000	\$0	\$100,000
Total - COMMUNITY AMENITIES - SEWERAGE			\$0	\$150,000	\$0	\$143,702	\$100,000	\$0	\$100,000
Total - SEWERAGE ASSETS			\$0	\$150,000	\$0	\$143,702	\$100,000	\$0	\$100,000
PARKS & OVALS									
		Community Park Capital	\$0	\$0	\$0	\$0		\$0	\$5,900
33174		Replace Shade Sail Cloth x 2	\$0	\$0			\$4,400	\$0	\$0
33174		Replace bent pole	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
33174		Gnp, Ongerup, Borden Main Streets Renewal	\$0	\$9,000				\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$9,000	\$0	\$0	\$5,900	\$0	\$5,900
Total - PARKS & OVALS			\$0	\$9,000	\$0	\$0	\$5,900	\$0	\$5,900
Total - INFRASTRUCTURE ASSETS - PARKS & OVALS			\$0	\$9,000	\$0	\$0	\$5,900	\$0	\$5,900
INFRASTRUCTURE - SOLID WASTE									
COMMUNITY AMENITIES									
24004	WME	Ongerup Landfill	\$0	\$10,000	\$0	\$9,299	\$0	\$0	\$0
24004	WME	Materials - Fencing & bin site	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24014	WME	Borden Landfill & Transfer Station Construction	\$0	\$10,000	\$0	\$11,994	\$0	\$0	\$0
24014	WME	Rehabilitation works	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24024	WME	Gnp Landfill Site	\$0	\$25,000	\$0	\$7,469	\$0	\$0	\$0
24024	WME	Rehabilitation works	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$45,000	\$0	\$28,761	\$0	\$0	\$0
Total - COMMUNITY AMENITIES			\$0	\$45,000	\$0	\$28,761	\$0	\$0	\$0
Total - INFRASTRUCTURE ASSETS - SOLID WASTE			\$0	\$45,000	\$0	\$28,761	\$0	\$0	\$0



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

OTHER INFRASTRUCTURE

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
ECONOMIC SERVICES								
New	Street Banners & Banner Poles						\$0	\$3,000
New	Replace Banners					\$3,000	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$3,000	\$0	\$3,000
Total - ECONOMIC SERVICES		\$0	\$0	\$0	\$0	\$3,000	\$0	\$3,000
Total - INFRASTRUCTURE ASSETS - OTHER		\$0	\$45,000	\$0	\$28,761	\$3,000	\$0	\$3,000
GRAND TOTALS		(\$8,215,967)	\$8,215,967	(\$10,633,964)	\$9,064,201	(\$0)	(\$14,167,428)	\$14,167,428

12.12	ANIMALS, ENVIRONMENT AND NUISANCE LOCAL LAW 2016
Location:	Physical location
Proponent:	N/A
File Ref:	19.6.5
Date of Report:	13 th July 2017
Business Unit:	Strategy and Governance
Officer:	Bruce Wittber, BHW Consulting
Disclosure of Interest:	Nil

ATTACHMENTS

- Letter from the Joint Standing Committee on Delegated Legislation – *Confidential*

PURPOSE OF THE REPORT

The purpose of this report is for the Council to consider correspondence from the Joint Standing Committee on Delegated Legislation (JSCDL) following its review of the recently adopted Animals, Environment and Nuisance Local Law 2016.

BACKGROUND

The *Shire of Gnowangerup Animals, Environment and Nuisance Local Law 2016* was adopted by the Council on 27 July 2016 and was advertised in the Government Gazette on 15 November 2016.

All local laws are subject to a review by the JSCDL and in a letter to Shire President Cr House, dated the 26 June 2017, the Chair of the JSCDL Ms Emily Hamilton MLA, advised that the JSCDL wished to raise three issues with the Council two of which require an amendment to the Animals, Environment and Nuisance Local Law 2016. The delay in the local law being reviewed is due to the state election on 11 March 2017.

COMMENTS

The JSCDL advised that the following amendments were required to the Animals, Environment and Nuisance Local Law 2016:

1. Clause 3.7 states:

3.7 Disposing of disused refrigerators or similar containers

A person shall not place, leave or dispose of a disused refrigerator, ice chest, ice box, trunk, chest or other similar article having a compartment which has a capacity of 0.04 cubic metres or more on any land without first—

- (a) removing every door and lid and every lock, catch and hinge attached to a door or lid; or
- (b) rendering every door and lid incapable of being fastened; and
- (c) removing any refrigerants as per requirements of the *Environment Protection (Ozone Protection) Policy 2000*

Clause 3.7(c) relates to the *Environment Protection (Ozone Protection) Policy 2000* which was repealed in 2009. The revocation occurred because the Commonwealth took over control of ozone protection and subsequently drafted regulations.

The JSCDL is of the view that clause 3.7(c) is “potentially hazardous as it requires ‘persons’ rather than those skilled and qualified to remove refrigerants”.

The JSCDL has requested that clause 3.7(c) be deleted.

2. The JSCDL is of the view that clause 4.14(1) purports to prohibit the placing of “any letter, figure, device, poster, sign or advertisement on any buildings, fences or posts” without Shire approval. The JSCDL is of the view that would include “for example, house numbers, ‘no junk mail’ signs, ‘beware of the dog’ signs and the like”.

The JSCDL has requested that clause 4.14(1) be deleted.

3. The JSCDL has advised that the Department of Environment Regulation has recently expressed the view that there were “reasonable grounds” to require the consent of the CEO of the Department of Environment Regulation under section 6(1) of the *Waste Avoidance and Resource Recovery Act 2007*, to certain waste-related provisions of the Shire of Cunderdin’s *Animals, Environment and Nuisance Local Law 2016*. The same issue arises in clause 3.1 and 3.2 of the Shire of Gnowangerup’s local law.

The JSCDL has written to the Minister for Environment seeking his views as to whether the consent of the CEO of the Department of Environment Regulation is required.

The JSCDL in its letter to the Minister for Environment has indicated that its preliminary view is the relevant local law does not come within section 64(2) of the *Waste Avoidance and Resource Recovery Act 2007* and therefore not require the consent of the CEO.

No further action is required on this matter at this time.

The JSCDL requests that the Council provide undertakings that the Shire “will”, within 6 months:

- Delete clauses 3.7(c) and 4.14(1);
- Make all necessary consequential changes;
- Until clause 3.7(c) is deleted, post a notice on the Shire’s website next to the local law alerting residents to the error and the fact that the Commonwealth now regulates this field through a licensing system;
- Not enforce the local law in a manner contrary to the above undertaking;
- Provide the JSCDL with a copy of the minutes of the meeting at which the Council resolves to provide these undertakings; and
- Where the local law is made publicly available, whether in hard copy or electronic form, that the law be accompanied by a copy of these undertakings.

The JSCDL requires a response signed by the President, by Friday 4 August 2017.

A full copy of the correspondence from the JSCDL is attached to this agenda.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

No consultation is required at this time.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995 – s3.12

POLICY IMPLICATIONS

N/A

FINANCIAL IMPLICATIONS

Advertising the amended Local Law \$1,500 – includes public advertising and gazettal costs

STRATEGIC IMPLICATIONS

n/a

RISK MANAGEMENT CONSIDERATIONS

There is a risk to Council if it chooses to go against the advice of the Joint Standing Committee on Delegated Legislation. The existing local laws could not be enforced and at some point Council would need to recommence the local law making process, which it has previously funded, at some considerable cost to Council.

IMPACT ON CAPACITY

There will be minimal impact on existing staff resources.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

The Council has the following options available:

Not provide the undertaking required by the Joint Standing Committee on Delegated Legislation

The Council has the option to not provide the undertaking required by the Joint Standing Committee on Delegated Legislation which will mean that the local laws will be disallowed by the Legislative Council and if the Council wishes to have the local law it will need to recommence the local law making process.

Support the proposed undertaking

The Council can choose to support the proposed undertaking as presented.

CONCLUSION

The proposed undertaking adopted as presented.

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

Moved: Cr F Gaze

Seconded: Cr F Hmeljak

0717.73 That the Shire of Gnowangerup, by simple majority, resolves:

1. To advise the Chair of the Joint Standing Committee on Delegated Legislation, in relation to the Shire of Gnowangerup *Animals, Environment and Nuisance Local Law 2016* that the Shire will within 6 months undertake to:
 - Delete clauses 3.7(c) and 4.14(1);
 - Make all necessary consequential changes;
 - Until clause 3.7(c) is deleted, post a notice on the Shire's website next to the local law alerting residents to the error and the fact that the Commonwealth now regulates this field through a licensing system;
 - Not enforce the local law in a manner contrary to the above undertaking;
 - Provide the JSCDL with a copy of the minutes of the meeting at which the Council resolves to provide these undertakings; and
 - Where the local law is made publicly available, whether in hard copy or electronic form, that the law be accompanied by a copy of these undertakings.
2. To authorise the President to formally advise the Chair of the Joint Standing Committee on Delegated Legislation of these undertakings.
3. Prepare a draft amendment to the *Animals, Environment and Nuisance Local Law 2016* to rectify the errors identified by the Joint Standing Committee on Delegated Legislation.

UNANIMOUSLY CARRIED: 8/0

12.13	PROPOSED NEW OUTBUILDING ON LOT 62 (NO. 38) CORBETT STREET, GNOWANGERUP
Location:	Lot 62 Corbett Street, Gnowangerup
Proponent:	R Smith
File Ref:	P17/005 (A6097)
Date of Report:	21 st July 2017
Business Unit:	Strategy & Governance
Officer:	Phil Shephard, Planning Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of site and layout plans.

PURPOSE OF THE REPORT

The Council is required to decide on a development application which involves constructing a new 81m² outbuilding which will see some aspects exceeding the standards set down in the R-Codes and adopted Local Planning Scheme Policy on Outbuildings.

The recommendation is to approve the proposal with conditions.

BACKGROUND

Nil.

COMMENTS

Proposal

The proposed new outbuilding will be constructed of steel frames with a concrete floor and have a wall height of 3.4m, roof apex height of 4.19m and the entire outbuilding will be clad with coloured colorbond metal sheeting. The outbuilding will have 2 roller access doors and 1 personal door.

The outbuilding will be located behind the existing dwelling and setback 1m from the rear and southern side boundaries, 40m from the front boundary and 9.5m from the northern side boundary.

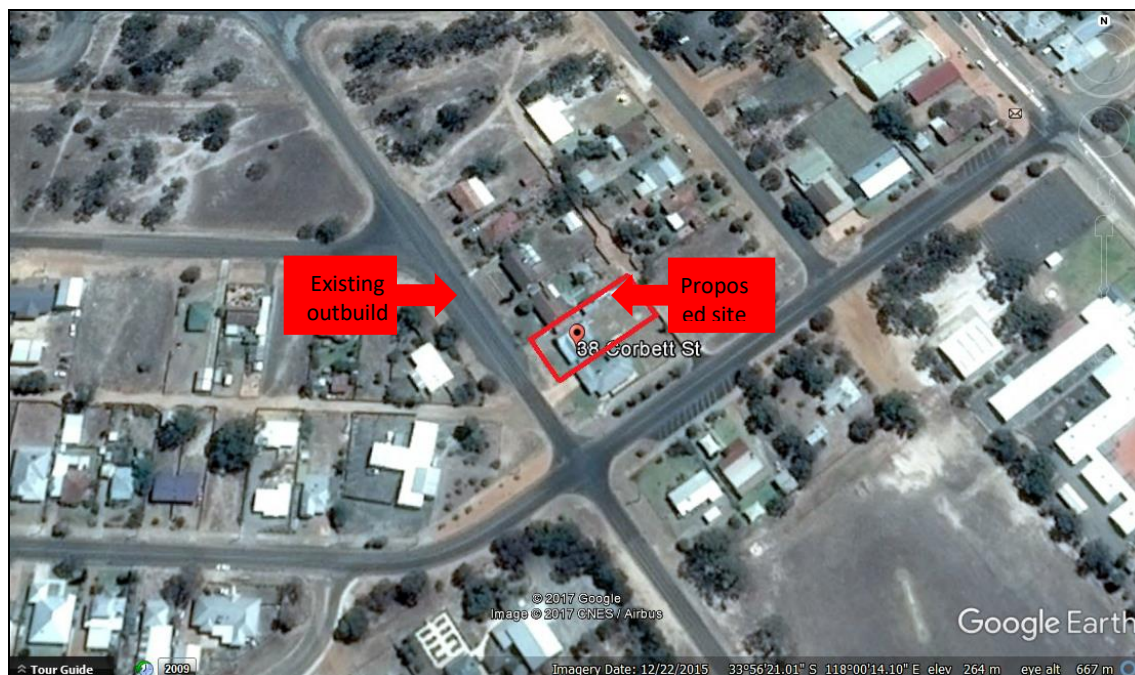
The applicant intends to use the new outbuilding for storage of vehicles and personal effects.

Subject Site

Lot 62 faces Corbett Street and is 1,012m² in area and the land gently slopes upwards from Corbett Street towards the rear of the lot and has been cleared and developed with a single dwelling and 2 detached outbuildings with a combined floor area of 42m² (see images below).

Corbett Street is sealed and partly kerbed and is a local road under the management of the Shire of Gnowangerup. No change to the present access arrangements are proposed in the application.

The lot has access to water supply, reticulated sewer, electricity and telecommunications infrastructure.



Aerial view of Lot 62 Corbett Street, Gnowangerup – bordered in red (Image Google Earth)

As seen in the above image, the new outbuilding will not be able to be seen from Corbett Street with the existing 1.8m boundary fencing screening the yard from outside view.

Zoning and Land Use

The lot is zoned 'Residential' with a density code of R20 under the Shire's Local Planning Scheme No.2 (LPS2).

The objectives for the Residential zone are *to provide for residential development at a range of densities with a variety of housing to meet the needs of different household types through the application of the Residential Design Codes.*

LPS2 (c.5.2) requires that residential development including outbuildings comply with the requirements of the Residential Design Codes and the proposed new outbuilding does not comply with some elements of the R-Codes and Council's adopted Local Planning Policy and requires Council to grant development approval to proceed. The variations can be accommodated under the Codes and Council can approve, or not, the proposal.

The primary street for Lot 62 is Corbett Street and the following standards apply from Table 1 of the R-Codes:

1 R-Code	2 Dwelling Type	3 Min site area per dwelling (m ²)	4 Min lot area/rear battleaxe (m ²)	5 Min frontage (m)	6 Open space		7 Minimum setbacks (m)		
					Min total (% of site)	Min outdoor living (m ²)	Primary street	Secondary street	Other / rear
R20	Single house	Min 350 Av 450	450	10	50	30	6	1.5	*

* see Tables 2a and 2b and clause 5.1.3

The new outbuilding will achieve the open space and minimum setback standards. The new outbuilding does not achieve the deemed to comply standards for outbuildings under the R-Codes (c.5.4.3) as it exceeds the 60m² floor area and 10% of site area and wall height of 2.4m requirements.

As the outbuilding does not achieve the deemed to comply standards, the Council is required to assess the proposal against the design principles, which are discussed below:

5.4.3 Outbuildings	
Design principles Development demonstrates compliance with the following design principles (P)	Comment
P3 Outbuildings that do not detract from the streetscape or the visual amenity of residents or neighbouring properties.	<p>The majority of the streetscape along Corbett Street is dominated by dwellings fronted with extensive lawns and small garden areas facing the street. The setbacks and orientation of the dwellings varies with the majority built at the front of the lot with large rear yards. The age and style of the housing also varies along the street with new larger dwellings mixed in with older and smaller dwellings. Those properties with outbuildings show them to be mainly built at the rear of the properties behind the dwelling. There are similar sized outbuildings in the area.</p> <p>The 2 existing outbuildings are along the northern side boundary and also behind the dwelling building line.</p> <p>The existing dwelling provides screening from the front boundary to the outbuilding.</p> <p>The new outbuilding is not expected to negatively impact on the streetscape and/or visual amenity of the area or the adjoining Lot 61.</p>

Matters to be Considered

The Scheme and *Planning and Development (Local Planning Schemes) Regulations 2015* requires the Council have due regard to the 30 matters mentioned in determining whether to approve/refuse the development application for the use and development. In this instance, not all matters affect the proposal and those relevant ones are discussed in the table below:

Matter to be Considered	Comment
(a) the aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area;	<p>The relevant aim from LPS2 relating to the proposal is:</p> <ul style="list-style-type: none"> <i>To safeguard and enhance the character and amenity of the built and natural environment of the Shire</i> <p>The new 81m² outbuilding will result in the cumulative floor area of outbuildings on Lot 62 of 123m². The new outbuilding does not comply with some aspects of the R-Codes and the Shire's adopted Local Planning Policy as discussed in this report.</p>
(b) the requirements of orderly and proper planning including any proposed local	The proposal would meet the requirements of orderly and proper planning.

Matter to be Considered	Comment
planning scheme or amendment to this Scheme that has been advertised under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> or any other proposed planning instrument that the local government is seriously considering adopting or approving;	
(e) any policy of the Commission;	The new outbuilding must comply with the R-Codes which is a WA Planning Commission State Planning Policy as discussed in this report.
(g) any local planning policy for the Scheme area;	See Policy Section in this report.
(m) the compatibility of the development with its setting including the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development;	<p>The new outbuilding exceeds the floor area and wall height standards in the R-Codes and floor area and maximum 2 outbuildings per site standard in the Shire's adopted Local Planning Policy.</p> <p>The proposed outbuilding is similar in size and dimensions to other existing outbuildings developed in the residential areas in Gnowangerup and is considered compatible with adjoining residential development in Corbett Street.</p>
(n) the amenity of the locality including the following - (i) environmental impacts of the development; (ii) the character of the locality; (iii) social impacts of the development;	<p>The new outbuilding will not impact on the environment as the land is already cleared and stormwater can be contained on-site.</p> <p>The proposed new outbuilding and retention of the existing outbuildings is not expected to create any adverse effect on the character or society in the area as the proponent is the occupant of the dwelling.</p>
(o) the likely effect of the development on the natural environment or water resources and any means that are proposed to protect or to mitigate impacts on the natural environment or the water resource;	The new outbuilding will not adversely impact on the natural environment or water resource as the land is already cleared and stormwater can be contained on-site.
(p) whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved;	No clearing is required.
(q) the suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, landslip, bush fire, soil erosion, land degradation or any other risk;	There are no land suitability issues attached to the proposal.
(r) the suitability of the land for the	There are no human health or safety risks

Matter to be Considered	Comment
development taking into account the possible risk to human health or safety;	attached to the proposal.
(s) the adequacy of - (i) the proposed means of access to and egress from the site; and (ii) arrangements for the loading, unloading, manoeuvring and parking of vehicles;	The proposal does not propose any changes to the existing access/egress point.
(w) the history of the site where the development is to be located;	The site has a history of residential use.
Clause 78E.(1) of the <i>Planning and Development (Local Planning Schemes) Amendment Regulations 2015</i> In considering an application for development approval for development to which this Part applies, the local government is to have regard to the bushfire resistant construction requirements of the Building Code.	The lot is not identified as bush fire prone under the Department of Fire and Emergency Service mapping. Irrespective, the proposal is exempt from the requirements of the WAPC's State Planning Policy 3.7 Planning in Bushfire Prone Areas as the lot is less than 1,100m ² in area.

The construction of the outbuilding will also require the proponent to obtain a building permit from the Shire and meet the Building Code of Australia requirements.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil undertaken or considered necessary in this instance.

LEGAL AND STATUTORY REQUIREMENTS

The application is required to be determined in accordance with the requirements of Local Planning Scheme No. 2 which is an operative local planning scheme under the *Planning and Development Act 2005*.

The Council is being requested to relax some requirements of the Scheme and its Local Planning Policy and approve the proposed outbuilding. This is a discretionary decision and the applicant has a right to request a review of any decision and/or condition made by the Local Government to the State Administrative Tribunal if aggrieved by the decision.

POLICY IMPLICATIONS

The Local Government has an adopted Local Planning Policy No. 2 - Outbuildings that applies to the development of outbuildings within the Shire. The Policy states:

The objectives of this Policy are to:

- a) *To provide clear guidelines for the development of outbuildings in the Residential, Town Centre, Rural Residential and General Agriculture zones; and*
- b) *To achieve a balance between providing for the various legitimate needs for outbuildings, and minimising any adverse impacts outbuildings have on neighbours, the streetscape, the amenity of the neighbourhood or locality and of the Shire as a whole.*

LOCAL PLANNING POLICY No.2 - Requirements

1. Exemptions from Planning Approval

- a. *Where a proposed outbuilding complies with the requirements specified in sections 2 and 3 below, and Table 1 of this Policy, Planning Approval is not required.*

- b. Prefabricated garden sheds and animal enclosures (such as kennels and aviaries) less than 9m² in aggregate area and less than 2.4m in height area exempt from the requirements of this Policy.

2. General Requirements

- a. Outbuildings are required to comply with the requirements of the Residential Design Codes of WA or as varied by the criteria set out in Table 1 below.
- b. Outbuildings proposed for vacant Residential, Rural Residential or Town Centre zoned land require Council approval and will generally not be supported unless a Building Permit has been issued for a Single House.
- c. Where an outbuilding is proposed to be erected on vacant Residential or Rural Residential zoned land (pursuant to 2b), Council will require a Statutory Declaration that the outbuilding is not to be used for residential, commercial or industrial purposes.
- d. Council will not permit residential habitation of a building approved as an outbuilding or shed on any land in the Shire.
- e. In the Residential, Rural Residential and Town Centre zones, Council may require the use of non-reflective materials if any portion of the outbuilding is visible from a public place or adjacent property, having regard for factors such as visual impact, wall height, screening vegetation, the use of adjacent properties and any other matter that Council considers relevant.
- f. Ablutions are only permitted in an outbuilding where a house exists on the same site.

Table 1 – Outbuilding Requirements

Zoning	Max Wall Height	Max Ridge Height	Max Floor Area (aggregate)	Special Requirements
Residential	3.6m	4.2m	90m ²	<p>Setbacks are to be in accordance with the R-Codes. Any setback variation will be assessed on its individual merit and Council may consult with adjacent landowners.</p> <p>Floor area is not to reduce the amount of open space required by Table 1 of the R-Codes.</p> <p>Council will not support the construction of outbuildings in front of the main building line.</p> <p>Council may, in special circumstances, support the erection of no more than 2 outbuildings with a maximum aggregate of 120m² where:</p> <ol style="list-style-type: none"> i The lot size exceeds 1,000m²; and ii The outbuildings are not visually prominent as viewed from a street or public place (in the opinion of the Council); and iii Consultation has occurred with the adjacent landowners; and iv The building is essential for the storage of goods or vehicles that the applicant has demonstrated they own; and v The proposal complies with the open space requirements of Table 1 of the R-Codes; and vi The materials are non-reflective; and

Zoning	Max Wall Height	Max Ridge Height	Max Floor Area (aggregate)	Special Requirements
				vii The outbuilding will not negatively impact the amenity of the area.

3 Variations to the Policy

Any variations to the Policy will require the applicant to demonstrate exceptional circumstances as to why the Policy should be relaxed with the proposal being presented to an Ordinary Meeting of Council for determination. Assessment of the application will require consultation with adjoining and affected landowners.

The Policy requires the Council have regard to the following matters in considering the variation requested and the following comments are offered:

LP Policy No. 2 Consideration	Comment
1 The visibility of the proposed outbuilding(s) as viewed from a street, public place or neighbouring property.	The new outbuilding will not be visible from Corbett Street and will only be visible to the adjoining lots to the side and rear. The boundary screen fencing reduces the visibility of the outbuilding to the surrounding properties. Part of the roof and walls of the new outbuilding will still be able to be seen above the fence. The new outbuilding is not considered to adversely impact on the existing streetscape or views from the adjoining lots.
2 The need for removal of any native vegetation or major trees.	No vegetation is affected by the proposed development.
3 Comments from adjacent neighbours/landowners.	As the proposed outbuilding achieves the required minimum setbacks, no consultation with any neighbours is considered necessary in this instance.
4 Preservation of useable on-site open space areas.	The new outbuilding and retention of the 2 existing outbuildings on the lot still achieves the 50% open space requirement under the R-Codes and Local Planning Policy.
5 The ability for the outbuilding(s) to be screened by existing or proposed landscaping.	There is no existing or proposed landscaping shown in the application. No landscaping is considered necessary in this instance as the existing fencing along the rear and side boundaries provides screening of the new outbuilding.
6 Whether support for the application will set an undesirable precedent for similar sized surrounding lots.	The proposal is required to be judged on its merits and whilst it may be viewed by some to create a precedent for other outbuildings in Gnowangerup, the proposal represents minor changes to the Shire's adopted Local Planning Policy.
7 The impact of the development on streetscape and the character of the area.	Most of the streetscape is comprised of single dwellings with expansive lawns and small

LP Policy No. 2 Consideration	Comment
	<p>gardens facing the street. The general character of the area consists of residential lots developed with houses and detached outbuildings. The dwellings are a mix of ages and materials.</p> <p>The outbuilding will not impact on the existing streetscape along Corbett Street and will be screened by the dwelling and fencing. The proposal is not considered to adversely affect the character of the area.</p>
8 Any potential for impact on the amenity of the locality.	<p>Amenity is defined as all those factors which combine to form the character of an area and shall include the present and likely future amenity.</p> <p>The proposed new outbuilding and retention of the 2 existing outbuildings is not expected to adversely impact on the amenity or the pleasantness or attractiveness of the locality.</p> <p>The proposal is not considered to impact negatively on the future use or development opportunities on the adjoining land.</p>
9 The objectives of the zone.	<p>The land is within the Residential Zone and the objectives are to provide for residential development at a range of densities with a variety of housing to meet the needs of different household types through the application of the Residential Design Codes.</p> <p>The proposed outbuilding will be used to store the personal effects of the landowner and does not conflict with the objectives for the zone.</p>
10 All relevant general matters as set out in Clause 10.2 of the Scheme.	See Matters to be Considered part of this report.
11 Any other matter considered relevant by the Council.	The construction of the outbuilding will also require the proponent to obtain a building permit from the Local Government and meet the Building Code of Australia requirements.

In considering the weight to be placed upon the policy in making a decision, c.2.3 'Relationship of Local Planning Policies to Scheme' of LPS2 advises:

2.3 Relationship of Local Planning Policies to Scheme

2.3.1 If a provision of a Local Planning Policy is inconsistent with the Scheme, the Scheme prevails.

2.3.2 A Local Planning Policy is not part of the Scheme and does not bind the local government in respect of any application for planning approval but the local government is to have due regard to the provisions of the Policy and the objectives which the Policy is designed to achieve before making its determination.

Note: Local Planning Policies are guidelines used to assist the local government in making decisions under the Scheme. Although Local Planning Policies are not part of the Scheme they must be consistent with, and cannot vary, the intent of the Scheme provisions, including the

Residential Design Codes. In considering an application for planning approval, the local government must have due regard to relevant Local Planning Policies as required under clause 10.2.

IMPACT ON CAPACITY

Nil.

RISK MANAGEMENT CONSIDERATIONS

The item covers several risk areas to Council functions. The organisational risk and proposed treatment or mitigation is summarised in the following table from the Shire's Risk Management Plan:

Risk Description	Risk Likelihood	Risk Consequence	Risk Classification	Risk Treatment
Council does not grant permission for the new outbuilding	Possible	Minor	Moderate (6)	Moderate (5-9) Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring

FINANCIAL IMPLICATIONS

The applicant is required to pay the planning application fee of \$147 as set out in the adopted 2016/17 Schedule of Fees and Charges.

Should the applicant appeal the Council decision to refuse the application and/or any condition on the approval, there would be costs to the Council in defending the appeal and decision/condition. It is not possible to estimate the costs to defend any appeal at this stage.

STRATEGIC IMPLICATIONS

The application impacts on a number of items in the strategic plan as follows:

Strategic Focus	Built Environment and Infrastructure
Goals:	A built environment and infrastructure that supports the community and the economy
Outcome 3.1:	<ul style="list-style-type: none"> Appropriate planning and development
Strategy 3.1.2	Provide planning and development advice on land developments.
Strategy 3.1.3	Ensure quality, consistent and responsive development and building assessment approval processes.

Strategic Focus	Governance and Organisation
Goals:	Proactive leadership, good governance and efficient service delivery
Outcome 5.1:	<ul style="list-style-type: none"> Strategic governance and leadership
Strategy 5.1.5	Ensure compliance with Local Laws and statutory requirements.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

The Council have a number of options available to it, which are discussed below:

1 *Not approve the proposal*

The Local Government can choose to refuse the application and advise the proponent giving reasons. If this option was selected, the new outbuilding would not be permitted to be constructed.

2 *Approve the proposal*

The Local Government can approve, all or part of the application, and with or without conditions. Staff recommend the application be approved with conditions/advice.

3 *Defer the proposal*

The Local Government may defer consideration of the application for a period of time and seek additional information before proceeding to make a decision.

CONCLUSION

On balance, the proposal is considered generally consistent overall with the requirements of LPS2 and the variations to the R-Codes and adopted Local Planning Policy proposed by the application have been adequately addressed and justified.

The new outbuilding and retention of the existing 2 outbuildings is supported by staff with conditions and advice to be placed on the approval to reflect the proponent's commitments in the application and LPS2 requirements.

VOTING REQUIREMENTS

Simple Majority.

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr S Lance

0717.74 **That Council:**

Vary the R-Codes and Local Planning Policy No 2 Outbuildings requirements and grant development approval for the proposed 9m x 9m outbuilding on Lot 62 (No. 38) Corbett Street, Gnowangerup subject to the following conditions:

- 1) The new outbuilding to be sited and developed as shown on the attached stamped approved plans unless a variation has been approved in writing by the Chief Executive Officer.**
- 2) The walls and roof of the outbuilding to be clad with coloured metal sheeting.**
- 3) Stormwater from the outbuilding to be collected and disposed of on-site unless discharge off-site has been approved by the Shire.**

UNANIMOUSLY CARRIED: 8/0

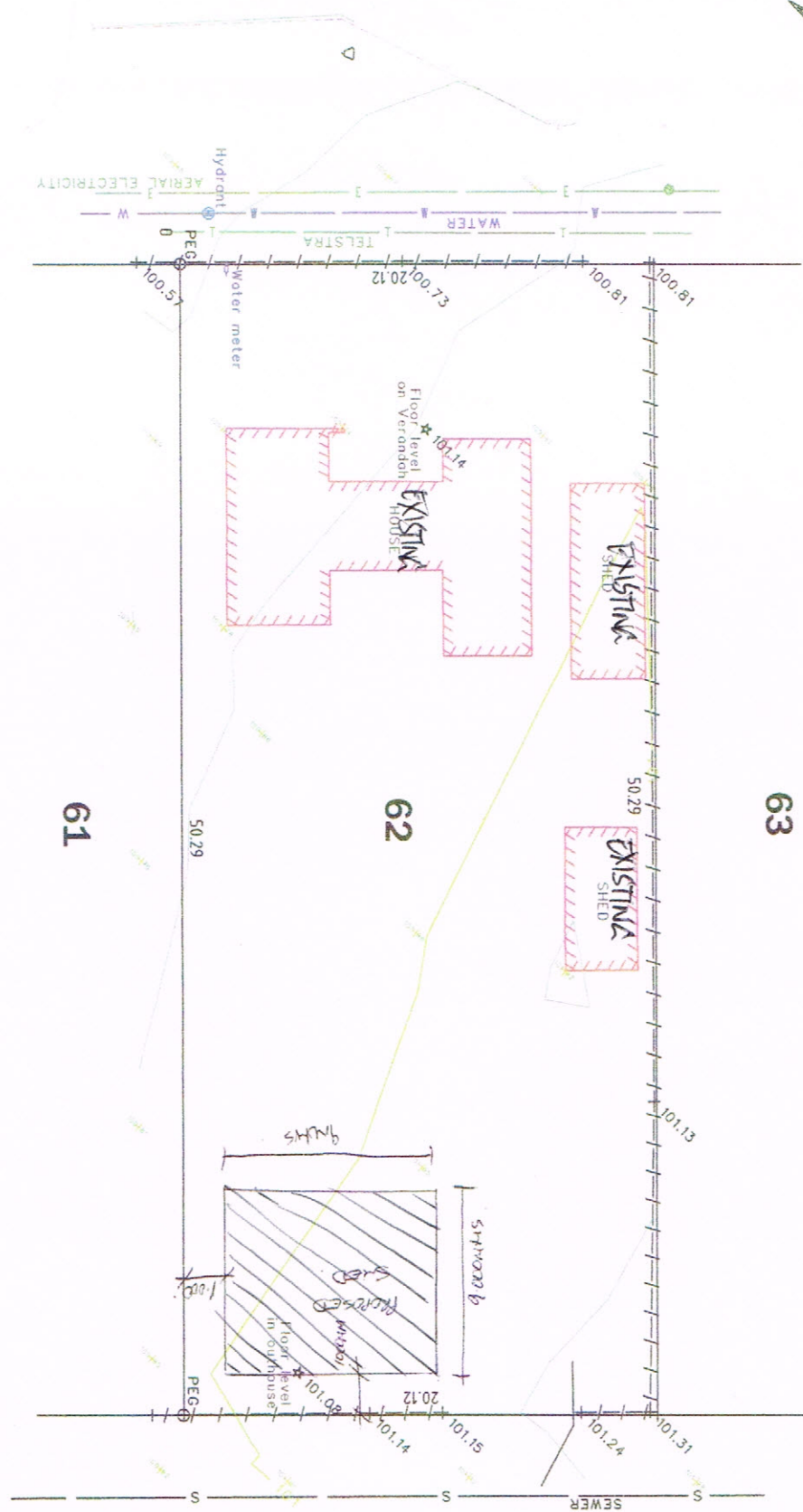
Advice Notes:

- *The construction of the outbuilding cannot proceed until the landowner has obtained a Building Permit.*
- *The Council has allowed a significant variation to the standards in the R-Codes and its adopted Local Planning Policy for Outbuildings to approve your request and any further applications for outbuildings on Lot 62 are unlikely to be supported.*



SCALE 1:200 ON A3 SIZE PAPER
0 2 4 6 8 10

CORBETT STREET



CONTOUR INTERVAL 0.2m

Water - meter plotted
Sewer - connection at rear of lot
Telstra - pit plotted
Power - existing overhead
Drainage - none visible on site
Gas - not available

Assumed Levels only
Services Plotted are surface features located and
DBVD information received - approx. alignments only

CALDWELL LAND SURVEYS
email: caldwellsurveys@bigpond.com

SCALE @ A3 1:200

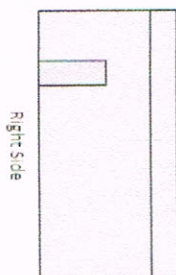
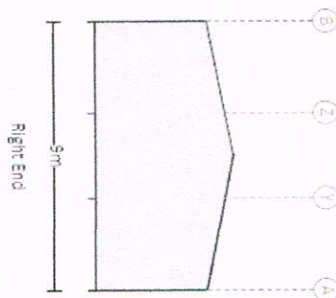
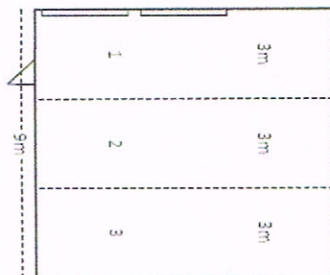
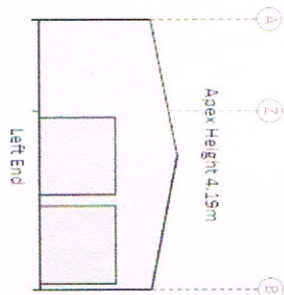
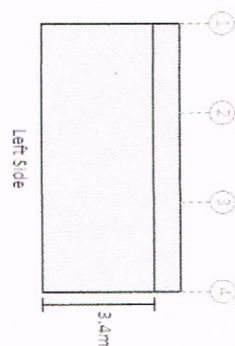
Site Survey at Lot 62
(38) Corbett Street, Growwangerup

Horizontal Datum Assumed
Assumed Level Datum



2012-75-01A

Minutes



Layout
© Copyright Steek IP Pty Ltd

Seller: THE Steek Company Manufacturing
DT Edwards & TG Edwards
Phone: (08) 6394 5020
Fax: (08) 6295 0725
Email: munding@the-steekcompany.com.au

TNC ENGINEERING PTY LTD
ACN 610 855 250
ME/PEL (Registered NER Structural & Civil) 2741240
MLD (PEL) No. 13750 TNC/EDC/484 TNS/CO28888 NT/22552 ES.
Practising Professional Structural & Civil Engineer
Signature: *R. Narayana* R. Narayana Date: 18/07/17

Purchaser Name: Randall Smith

Site Address: 38 Campbell St GUNNAWONGERUP WA Australia 6335

Drawing # TMA/170036-3

Print Date: 18/07/17

Phil Shephard left the meeting at 4:14pm

13. CORPORATE SERVICES & COMMUNITY DEVELOPMENT

13.1 COMMUNITY FINANCIAL ASSISTANCE GRANTS - ADVANCED APPROVAL APPLICANTS

Location: Gnowangerup, Borden and Ongerup
Proponent: Various
File Ref: 15.1.1
Date of Report: 18th July 2017
Business Unit: Community Services
Officer: Anna Boschman, Manager of Community Services
Disclosure of Interest: Nil

ATTACHMENTS

- Wirrpanda Foundation - Letter Requesting a Variation to Community Financial Assistance Grant 2017/18.

PURPOSE OF THE REPORT

To consider a variation to the Wirrpanda Foundation Community Financial Assistance Grants (CFAG) application for NAIDOC Week Celebrations.

BACKGROUND

At the Council Meeting on 28th June, Council voted to provide funding to Community Financial Assistance Grant (CFAG) applicants in the 2017/18 funding round. The Wirrpanda Foundation applied for \$5000 towards the 2017 NAIDOC Week Celebrations which was proposed to take place on Saturday 1st July 2017. The full amount of funding requested was granted to the Wirrpanda Foundation in the 2017/18 funding round.

The Wirrpanda Foundation CFAG application stated the funds requested from Council would be used to purchase custom designed football jumpers and catering for participants. The application also highlighted the Wirrpanda Foundation's commitment to meeting funding criteria such as the use of Shire logos on all advertising, providing an invitation for a Shire representative to attend the event and public recognition of the Shire's contribution.

NAIDOC Week takes place annually in early July and is an Australia wide celebration. The Wirrpanda Foundation application has highlighted a need to implement a process for CFAG applicants that intend to run events or initiate projects in June, July and August each year who may find it difficult to fulfil funding obligations due to the timing associated with the setting of Council budgets each year.

COMMENTS

The review of the Community Financial Assistance Grants Program that took place in 2017 recommended that Community Financial Assistance Grant should be approved by Council as a standalone budget item each year. In order to allow CFAG applicants to apply for funding for events and projects taking place in June, July and August 2017, it is proposed that these

applicants would apply for funding in the funding round prior to the event or project. These applicants would be classed as “*Advanced Approval Applicants*”. In the case of the Wirrpanda Foundation, the funding allocated in the 2017/18 budget would be used for NAIDOC Week Celebrations taking place in July 2018.

Applicants classed as *Advanced Approval Applicants* would submit an invoice for Shire funds prior to June 30 in the year of their application and would also be required to acquit their grant within 6 weeks of the completion of the event or project. *Advanced Approval Applicants* would also be eligible to apply for funding prior to completion and acquittal of Shire funds on the condition that acquittal is completed prior to the Shire releasing fund in each new financial year.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

The Shire’s has consulted with a number of other Shires and Councils regarding standard procedure with community funding applications that overlap with Council budgets. The proposed model is currently being used by the City of Bunbury; a leader in the state in the provision of community funding to improve community outcomes.

LEGAL AND STATUTORY REQUIREMENTS

Nil.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Community Financial Assistance Grant Funds are allocated in Councils draft budget each year to cover the cost of the recommended grant contributions. *Advanced Approval Applicants* would be required to submit an invoice for payment in the year in which funding was allocated.

STRATEGIC IMPLICATIONS

All Community Financial Assistance Grants have been required to align with objectives detailed in the *Shire of Gnowangerup Strategic Community Plan 2013 – 2022*. Part B question 5 of each application details the strategic alignment of each project/activity for which funds are being requested. All applications have been assessed using a multi-criterion analysis tool which includes a component related to strategic direction.

IMPACT ON CAPACITY

The CFAG Process allows the Shire to support community driven activities across the Shire. This structure for service delivery encourages greater community ownership of facilities and increases community action. Without this multiplier effect the Shire would not have the resources to deliver such a wide range of services across all three communities.

The mechanisms for the distribution of community funding, put in place by Council, ensures the equitable distribution of funds for community projects, activities and sport and recreation services across the Shire. This process provides high value for each dollar invested. Shire funds often form the basis for community groups to leverage additional funding for local activities

from external funding bodies. This funding process allows the Shire to allocate its limited resources to high value activities that encourage and enhance local community action.

RISK MANAGEMENT CONSIDERATIONS

The Shire has requested that all CFAG applicants consider the fact that licences and/ or permits may be required for the activities and events they are undertaking. The Manager of Community Services works closely with applicants to ensure that Occupational Health and Safety requirements have been considered, however it is the responsibility of the applicant to maintain the health and safety of volunteers, staff and the general public and ensure any other matters of compliance have been adhered to.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council could opt to decline applications for projects and events taking place in June, July and August each year. This change could impact on the number of CFAG applications and limit community activities.

CONCLUSION

The Wirrpanda Foundation have requested a variation to CFAG application submitted in the 2017/18 funding round, to allow them to deliver a better quality event by allowing a longer lead time; therefore, giving the organisation an opportunity to seek additional funding, improve community engagement and fulfil the funding obligations.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr F Gaze

Seconded: Cr L Martin

0716.75 That Council:

Note the variation to the Wirrpanda Foundation CFAG application as part of the 2017/18 funding round so approved grant funds can be allocated to the 2018 NAIDOC Week Celebrations taking place July 2018.

UNANIMOUSLY CARRIED: 8/0

17 July 2017

PO Box 508
Subiaco WA 6904

P: (08) 9242 6700

F: (08) 9242 6701

admin@wf.org.au

www.wf.org.au

Anna Boschman
Manager of Community Services
Shire of Gnowangerup
28 Yougenup Rd
Gnowangerup WA 6335
C/O Anna.Boschman@gnowangerup.wa.gov.au

Dear Anna,

2017/2018 Shire of Gnowangerup Community Grant Application – Variation Request

Thank you for corresponding with us regarding our application for the 2017/2018 Shire of Gnowangerup Community Grants.

Following our discussions regarding the difficulty of implementing our event in July 2017, as originally planned, we would like to propose a variation to our initial application. That would be to run the same NAIDOC Week event, but in 2018, with the same details as outlined in the original application.

Unfortunately the timing of both our 2017 event and the grant round processes for the Shire of Gnowangerup did not enable us to run the event in 2017. We knew it would be a difficult time frame, and were hoping to work through this, but just were not able to. Our event was scheduled for July 1st and the outcome of the funding applications was not finalised by then, which is completely understandable. Therefore, while the sporting fixtures went ahead, we were unable to deliver the cultural and community engagement components of what we had proposed as part of this NAIDOC Week celebration project, as we do not have additional or external funding to rely on. We had requested some funding from the Department of Prime Minister and Cabinet, which we were successful in obtaining, but this would have only allowed us to cover the costs for provision of items such as mentors and merchandise which on its own was not enough to successfully deliver the full event.

We believe that by gaining a variation to the application whereby we can use these funds to run the event in 2018, we will have ample time to prepare an excellent event, allowing us to appropriately recognise the Shire's contribution, invite Shire personnel, and maximise local community engagement in the event.

As outlined in the application this year, we would also be seeking funds from external sources next year, most likely the Department of Prime Minister and Cabinet through their *Indigenous Advancement Strategy – NAIDOC Week Grants program*, as well as providing in-kind contributions from us, Wirrpanda Foundation. The Foundation understands that by doing this, we would be required to acquit the funds within 6 weeks of our event taking place.

We thank you for your support in this process, and look forward to your response.

Kate Bobridge

Grants Manager
Wirrpanda Foundation
M 0432 752 673 **T** 08 9242 6703
E kateb@wforg.au

14. INFRASTRUCTURE AND ASSET MANAGEMENT

14.1 TRAFFIC MANAGEMENT POLICY - FOR WORKS ON ROADS

Proponent: Main Roads Western Australia
File Ref: n/a
Date of Report: 12th July 2017
Business Unit: Infrastructure
Officer: Yvette Wheatcroft, Manager Works
Disclosure of Interest: Nil

ATTACHMENTS

- Traffic Management Policy - for Works on Roads

PURPOSE OF THE REPORT

For Council to adopt the addition of a new Traffic Management for Works on Roads policy and approve its inclusion into the Shire of Gnowangerup Policy Manual.

BACKGROUND

In early December 2016, the following email was received from Main Roads WA:

From: PEERS Gareth (RSPC) [<mailto:gareth.peers@mainroads.wa.gov.au>]

Sent: Thursday, 8 December 2016 10:19 AM

Subject: Authority to Use Traffic Signs and Devices for Works on Roads

Importance: High

Good morning

AUTHORITY TO USE TRAFFIC SIGNS AND DEVICES FOR WORKS ON ROADS INSTRUMENT OF AUTHORISATION – PROCEDURES FOR AUTHORISING TRAFFIC MANAGEMENT

The Commissioner of Main Roads, in accordance with regulation 297(2) Road Traffic Code 2000, has previously issued an Instrument of Authorisation to the Shire to allow deployment of temporary traffic signs and devices on roads within its jurisdiction for the purposes of managing traffic during road works (subject to the conditions of the Instrument) without further approval from Main Roads.

Condition (b) of the Instrument of Authorisation (the Instrument) is the Shire shall develop and implement procedures that will satisfy the Commissioner that traffic management implemented by the Authorised Body, its employees, agents and contractors will in all respects conform to and comply with the requirements of the Traffic Management for Works on Roads Code of Practice.

In a letter sent on the 23 July 2015, the Commissioner of Main Roads requested to obtain a copy of the procedures that have been implemented within the Shire when authorising temporary traffic management.

To assist you meet this condition, Main Roads, with significant contribution from the City of Nedlands and the City of Perth, has developed Administrative Protocol and Procedural Manual templates, see attached, you may modify these to suit your requirements.

Please complete and send back to me as soon as possible.

Kind regards

Gareth Peers

Road Safety Policy Coordinator

Planning and Technical Services

p: +61 8 9323 4619 e: gareth.peers@mainroads.wa.gov.au

w: www.mainroads.wa.gov.au

COMMENTS

Council needs to adopt the new policy to comply with the conditions set by Main Roads WA in its Authorisation to the Shire to allow deployment of temporary traffic signs and devices on roads within its jurisdiction for the purposes of managing traffic during road works (subject to the conditions of the Instrument) without further approval from Main Roads.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government act 1995

Part 2 Constitution of local government

Division 2 Local Governments and councils of local governments

POLICY IMPLICATIONS

The new Traffic Management for Works on Roads policy will be added to the Policy Manual.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Community Plan 2013-2022

Goal 5 Proactive Leadership, Good Governance and Efficient Service Delivery

Outcome 5.2 An effective and efficient organisation

Strategy 5.2.5 Manage corporate risks, supported by appropriate policies and procedures

RISK MANAGEMENT CONSIDERATIONS:

Nil

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council could choose not to adopt the draft policy but this would mean that Shire officers would need to seek the approval of Main Roads WA each time the Shire needed to deploy temporary traffic management signs and devices on its roads.

CONCLUSION

It is appropriate for Council to adopt the proposed policy.

VOTING REQUIREMENTS

Absolute majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr B Gaze

0717.76 **That Council:**

- 1. Adopts the new Traffic Management for Works on Roads policy; and**
- 2. Approves its inclusion into the Shire of Gnowangerup Policy Manual.**

UNANIMOUSLY CARRIED: 8/0

5.9 TRAFFIC MANAGEMENT (*procedure 5.21*)

Ensure the safety of all workers and road users in line with safe system principles; by establishing uniform procedures for reviewing and authorising traffic management at work sites ensuring compliance with conditions given in the Instrument of Authorisation.

This policy recognises that in accordance with the *Road Traffic Code 2000* (the Code): Regulation 297(2), Instrument of Authorisation (IoA) issued to the Shire of Gnowangerup by the Commissioner (the Commissioner) of Main Roads Western Australia (MRWA), the Shire of Gnowangerup is obliged to develop and implement traffic management procedures that will satisfy the Commissioner, that work on roads within the Shire of Gnowangerup will always comply with the “Traffic Management for Works on Roads Code of Practice”.

The Shire of Gnowangerup actively supports the MRWA “Traffic Management for Works on Road Code of Practice” (Works Code of Practice) and will conduct its business in such a way as to:

- Comply with the requirements of the latest amendment to the Works Code of Practice AND AS1742.3 for all work within the road reserve undertaken by the Shire of Gnowangerup and its agents;
- Authorise other parties not subject to an IoA to implement roadworks traffic management within their jurisdiction. Prior to and after authorisation is given, the Shire of Gnowangerup shall ensure that the traffic management is in accordance with the “Works Code of Practice”.
- Recognise that it has a duty of care under the Occupational Safety and Health Act 1984 to provide and maintain a safe place of work for its employees, consultants, agents and contractors to ensure that persons who have access to the workplace including road users are not exposed to hazards.
- Ensure that a generic or specific (dependant on situation) traffic management plan (TMP) has been prepared for all works within the road reserve that require traffic management.
- Keep a record of the traffic management plans and in particular the sign and device arrangement and any changes to such during the works for a period of seven (7) years from the date of completion of the works.
- Ensure operational road works traffic management tasks are only undertaken by persons who are accredited or are directly managed onsite by a person with MRWA - Basic Worksite Traffic Management accreditation. Where persons are controlling traffic they shall have MRWA – Traffic controller accreditation.

- Ensure that appropriate training is given to allow for the preparation, modification, review and recommendation of TMP's for roadworks sites.

Related documentation

Main Roads Western Australia Instrument of Authorisation for Works.

Main Roads Western Australia Traffic Management for Works on Roads Code of Practice.

Australian Standard AS 1742.3 Manual of Uniform Traffic Control Devices, Part 3 Traffic Control for Works on Roads.

AS/NZS ISO 31000 – Risk Management – Principles and Guidelines

Traffic Controllers' Handbook.

Related local law and legislation

Local Government Act 1995

Local Government (Uniform Local Provisions) Regulations 1996

Main Roads Act 1930

Occupational Safety and Health Act 1984

Road Traffic Act 1974

Road Traffic Code 2000

Thoroughfares Local Law

Adopted:

15. STATUTORY COMPLIANCE

Nil

16. FINANCE

16.1 ACCOUNTS FOR PAYMENT AND AUTHORISATION – JUNE 2017

Location: Shire of Gnowangerup
File Ref: 12.14.1
Date of Report: 17th July 2017
Business Unit: Finance
Officer: Carol Shaddick, Senior Finance Officer
Disclosure of Interest: Nil

ATTACHMENT

- June 2017 Cheque Listing

COMMENTS

The June 2017 cheque list is attached as follows

FUND	AMOUNT
Municipal Fund	\$ 600,274.44
Trust Fund	\$ 460.42
Credit Card	\$ 2,598.22

TOTAL	\$ 603,333.08
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COUNCIL RESOLUTION

Moved: Cr S Lance

Seconded: Cr F Hmeljak

0717.77 That the Schedule of Accounts: Municipal Fund Cheques 27021 - 27047, EFT 12273 – EFT 12401, Click Super DD totalling \$600,274.44 and Trust Fund Cheques 846 - 849 totalling \$460.42 and Corporate Credit Card totalling \$2,598.22 be approved.

UNANIMOUSLY CARRIED: 8/0

Chq/EFT	Date	Name	Description	Amount
846	20/06/2017	WA CONTRACT RANGER SERVICES	MICRO CHIPPING	\$ 55.00
847	20/06/2017	SHIRE OF GNOWANGERUP	RETURNED SUPER FUNDS FROM GESB PAID TO ATO THROUGH MUNICIAL ACCOUNT	\$ 343.77
848	30/06/2017	BUILDING COMMISSION	BUILDING APPLICATIIONS FOR JUNE 2017	\$ 56.65
849	30/06/2017	SHIRE OF GNOWANGERUP	BEING COMMISSION FOR BUILDING APPLICATIONS JUNE 2017	\$ 5.00
TOTAL TRUST ACCOUNT				\$ 460.42
EFT12273	7/06/2017	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 80.00
EFT12274	7/06/2017	ADRIENNE JOYCE	RENT 26 JAEKEL ST 01/06/2017-14/06/2017	\$ 240.00
EFT12275	7/06/2017	AIR LIQUIDE	CYLINDER FEE HIRE SIZE G, E, D	\$ 142.69
EFT12276	7/06/2017	ALBANY PRINTERS	LARGE POSTER COLOUR AND LAMINATED FOR SES (ACCOUNT ID 1299)	\$ 78.00 F
EFT12277	7/06/2017	ASHLEIGH ANNE NUTTALL	RENT 22 GROCOCK ST 05/06/2017-18/06/2017	\$ 500.00
EFT12278	7/06/2017	BEST OFFICE SYSTEMS	COPIER CHARGE FOR DEPOT 23/04/2017 - 23/05/217	\$ 91.90
EFT12279	7/06/2017	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 135.00
EFT12280	7/06/2017	CS LEGAL	TITLE SEARCHES AND DRAFTING OF CORRESPONDENCE TO INTEREST HOLDERS OF LOT 11 AND 13 BELL STREET, GNOWANGERUP	\$ 2,134.94
EFT12281	7/06/2017	G & M DETERGENTS	HYGIENE SERVICE AGREEMENT 3405 GNOWANGERUP SES	\$ 392.00 F
EFT12282	7/06/2017	GNOWANGERUP COMMUNITY RESOURCE CENTRE	ADVERTISING FOR MAY CLEANING, ELECTRICITY, TELEPHONE & INTERNET	\$ 1,498.80 \$ 630.96
EFT12283	7/06/2017	GNOWANGERUP FUEL SUPPLIES	FUEL FOR ONGERUP DEPOT 3000LTRS @ \$1.17 P/LTR FUEL FOR SHIRE VEHICLES FUEL FOR SES VEHICLES	\$ 3,498.90 \$ 1,232.85 \$ 82.40 F
EFT12284	7/06/2017	GNOWANGERUP NEWSAGENCY	SUBSCRIPTIONS FOR MAY 2017	\$ 70.70

EFT12285	7/06/2017	GNOWANGERUP TYRE SERVICE	4 TYRES 14.00R24 FOR KOMATSU GRADER	\$	5,941.04	
			4 TYRES FOR ISUZU TIPPER	\$	1,344.00	
			TYRE REPAIRS	\$	172.50	
EFT12286	7/06/2017	GNOWANGERUP VOLUNTEER SES UNIT INC	MONTHLY PRINTER SERVICE MARCH AND APRIL 2017	\$	344.30	F
EFT12287	7/06/2017	IPWEA NATIONAL OFFICE	IPWEA MANUALS	\$	688.00	
EFT12288	7/06/2017	IT VISION	PAYROLL SYSTEM HEALTH CHECK	\$	2,200.00	
EFT12289	7/06/2017	JAGUAR ELECTRICAL CABLING SECURITY	SES BASE SECURITY MONITORING 01/04/2017-30/06/2017	\$	90.00	F
EFT12290	7/06/2017	JR & A HERSEY PTY LTD	DELINEATORS FOR GUIDE POSTS	\$	528.00	
EFT12291	7/06/2017	M & MP BUILDERS	LABOUR TO CUT HOLES IN BASKET BALL COURT FOR SUB FLOOR INSPECTION	\$	82.50	
EFT12292	7/06/2017	MARKETFORCE	TENDER ADVERTS RFT 1 -2 - 3 (2017) - THE WEST AUSTRALIAN	\$	1,067.10	W
EFT12293	7/06/2017	METROCOUNT	2 X METRO COUNT TRAFFIC COUNTERS	\$	5,489.00	
EFT12294	7/06/2017	MINING & DRILLING SERVICES PTY LTD	RESTORATION WORKS FROM 30/03/2017 - 28/04/2017 AGRN 743	\$	42,715.75	W
EFT12295	7/06/2017	OLUMAYOKUN OLUYEDE	CASH SUBSIDY AS PER CONTRACT FOR MAY 2017	\$	11,000.00	
EFT12296	7/06/2017	ONGERUP TYRES & AUTOMOTIVE	REPAIR GRADER TYRE KOMATSU GRADER GN.0021	\$	174.50	
EFT12297	7/06/2017	OPUS INTERNATIONAL CONSULTANCY	PRELIMINARY DESIGN, GEOTECHNICAL INVESTIGATION AND DESIGN DEVELOPMENT FOR LAND DEVELOPMENT FOR CUNEO CLOSE	\$	6,000.50	
EFT12298	7/06/2017	SERVICEWEST	CABLING FOR THE GNOWANGERUP LIBRARY PRINTER	\$	11.44	
EFT12299	7/06/2017	SHIRE OF BROOMEHILL-TAMBELLUP	HIRE OF JETPATCHER INCLUDING EMULSION FOR BORDEN BREMER BAY ROAD	\$	4,127.00	
			BITUMEN PATCHING	\$	3,204.00	
			TIELINE ROAD	\$	1,360.00	
			KWOBRUP ROAD	\$	1,500.00	
			SANDALWOOD ROAD	\$		
EFT12300	7/06/2017	STAPLES AUSTRALIA PTY LIMITED	STATIONERY AND PUBIC TOILET SUPPLIES	\$	351.45	

EFT12301	7/06/2017 TALIS CONSULTANTS PTY LTD	ASSET MANAGEMENT FRAMEWORK	\$ 3,048.31
EFT12302	7/06/2017 WA CONTRACT RANGER SERVICES	RANGER SERVICES 24/05/2017, 01/06/2017	\$ 1,916.75
EFT12303	7/06/2017 YONGERGNOW - ONGERUP CRC	ADVERTISING IN GRAPEVINE ACT-BELONG-COMMIT, PLANNING AND DEVELOPMENT, WANNDRA EVENT	\$ 348.00
EFT12304	14/06/2017 ALEXANDER EDGAR MARTIN	MEETING FEES AND COMMUNICATION ALLOWANCE JAN - JUNE 2017	\$ 4,330.00
EFT12305	14/06/2017 ARMADILLO GROUP	BAR AND CHAIN OIL FOR CHAINSAWS 25LTR	\$ 355.04
EFT12306	14/06/2017 AUSTRALIA POST	POSTAGE FOR MAY	\$ 191.57
EFT12307	14/06/2017 BECKS TRANSPORT	TRANSPORTATION OF GNP SWIMMING POOL VENDING MACHINE GRADER BLADES	\$ 125.73 \$ 272.42
EFT12308	14/06/2017 BTW CONTRACTING PTY LTD	SUMP PUMP FITTINGS AND ROLL OF PIPE FOR SPORTING COMPLEX CAR PARK	\$ 710.80
EFT12309	14/06/2017 CAST-TECH GROUP	4 X L1200 L-BLOCKS FOR RESTORATION WORKS AGRN 743	\$ 2,134.00 W
EFT12310	14/06/2017 COURIER AUSTRALIA	FREIGHT	\$ 69.48
EFT12311	14/06/2017 DEPARTMENT OF ENVIRONMENT REGULATION DER	MAY TRACKING FORMS SEPTIC	\$ 132.00
EFT12312	14/06/2017 GLENICE DAVIDSON	CONTRACT CLEANING BORDEN PUBLIC TOILETS 15/12/2016-30/06/2017	\$ 1,998.75
EFT12313	14/06/2017 HEWER CONSULTING SERVICES	MAY ADMINISTRATION AND SUPERVISION OF RESTORATION WORKS AGRN743	\$ 13,759.36 W
EFT12314	14/06/2017 HUDSON SEWAGE SERVICES	QUARTERLY SERVICE ON TAYLEX CLEARWATER SEWER SYSTEM 9 YOUGENUP RD	\$ 152.50
EFT12315	14/06/2017 IAN DAVID BEATON	TESTING ONGERUP STANDPIPE BACKFLOW	\$ 495.00
EFT12316	14/06/2017 JASON SIGN MAKERS	GNOWANGERUP CREEK S/SIDED (BLACK ON WHITE) SPORTING COMPLEX BLADE DIRECTIONAL ARROW TURN RIGHT	\$ 107.80 \$ 64.90 \$ 43.01
EFT12317	14/06/2017 KIRSTY BOYD	UNIFORMS	\$ 44.00
EFT12318	14/06/2017 LANDGATE	MINIMUM CHARGE ON VALUATION CHARGES	\$ 64.70

EFT12319	14/06/2017 ONGERUP FARM SUPPLIES - MICK CREAGH	ITEMS FOR ONGERUP GARDENS	\$	25.35
EFT12320	14/06/2017 ONGERUP TYRES & AUTOMOTIVE	TYRES FOR IVECO TRUCK GN.0014	\$	2,743.00
		TYRES FOR IVECO GN.0044	\$	1,689.50
		BATTERY FOR HOLDEN COLORADO	\$	175.00
EFT12321	14/06/2017 PRIMARIES GNOWANGERUP	VARIOUS HARDWARE ITEMS	\$	497.85
EFT12322	14/06/2017 SADLERS BUTCHERS	COUNCIL MEETINGS CATERING	\$	572.00
EFT12323	14/06/2017 SIGMA CHEMICALS	25 KG SODIUM BISULFATE	\$	289.30
EFT12324	14/06/2017 T. T DATACOMMS	INSTALLATION OF NEW PHONES AND PHONE LINES AT DEPOT	\$	923.44
EFT12325	14/06/2017 WARREN BLACKWOOD WASTE	BINS PICK UP 04/05, 1105, 18/05, 25/05	\$	7,157.88
EFT12326	14/06/2017 WESTRAC EQUIPMENT PTY LTD	DIAGNOSE SUSPECT ENGINE OIL TRANSFERING INTO TRANSMISSION	\$	1,149.50
EFT12327	21/06/2017 ADMIN SOCIAL CLUB	PAYROLL DEDUCTINS	\$	80.00
EFT12328	21/06/2017 ADRIENNE JOYCE	RENT 26 JAEKEL ST 15/06/2017-28/06/2017	\$	240.00
EFT12329	21/06/2017 AIR LIQUIDE	GAS FOR WELDING IN WORKSHOP	\$	232.25
EFT12330	21/06/2017 AIRPORT LIGHTING SPECIALISTS	30WATT HALOGEN GLOBES AND LENSES	\$	564.03
EFT12331	21/06/2017 ARMADILLO GROUP	RAGS	\$	63.58
EFT12332	21/06/2017 ASHLEIGH ANNE NUTTALL	RENT 22 GROCOCK ST 1906/2017-02/07/2017	\$	500.00
EFT12333	21/06/2017 B P HARRIS & SON	REPAIRS TO STICK RAKE ATTACHED TO CASE LOADER	\$	594.00
		REPAIRS TO POST HOLE DIGGER	\$	176.00
		WELDING RODS, ANGLE BAR, JOCKEY WHEEL	\$	199.34
EFT12334	21/06/2017 BGL SOLUTIONS	GARDEN MAINTENANCE OF GNOWANGERUP SWIMMING POOL MAY	\$	1,295.71
		GARDENING AS PER CONTRACT FOR MAY	\$	8,166.73
EFT12335	21/06/2017 BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	135.00
EFT12336	21/06/2017 BORDEN NETBALL CLUB INC	KIDSPORT SUBS	\$	70.00 F

EFT12337	21/06/2017 BRONWYN GAZE	JAN-JUNE MEETING AND COMMUNICATION FEES	\$ 4,330.00	
EFT12338	21/06/2017 COALCLIFF PLANT HIRE	HIRE WATER CART FOR GLEESON ROAD GRAVEL SHEET @ \$360 P/DAY	\$ 1,980.00	
EFT12339	21/06/2017 CR KEITH HENRY HOUSE	LG PRESIDENT ALLOWANCE, MEETING AND COMMUNICATION FEES	\$ 11,830.00	
EFT12340	21/06/2017 CUTTING EDGES EQUIPMENT PARTS	10 X GRADER BLADES FOR CAT LOADER GN.0020	\$ 2,103.22	
		10 X GRADER BLADES FOR JOHN DEERE GRADER GN.0015	\$ 2,071.19	
		CUTTING EDGES FOR CASE LOADER GN.0040	\$ 2,006.46	
EFT12341	21/06/2017 ENVIRONMENTAL MONITORING SYSTEMS PTY LTD	ENVIRONMENTAL HEALTH SERVICES FOR MARCH 2017	\$ 5,644.22	
EFT12342	21/06/2017 F J HMELJAK	MEETING AND COMMUNICATION FEES JAN-JUNE 2017	\$ 4,330.00	
EFT12343	21/06/2017 GNOWANGERUP JUNIOR FOOTBALL CLUB	KIDSPORT SUBS	\$ 400.00	F
EFT12344	21/06/2017 GNOWANGERUP LADIES HOCKEY CLUB	KIDSPORT SUBS	\$ 185.00	F
EFT12345	21/06/2017 GNOWANGERUP NETBALL CLUB	KIDSPORT SUBS	\$ 550.00	F
EFT12346	21/06/2017 GNOWANGERUP NEWSAGENCY	NEWSPAPERS 01/06/2017 TO 14/06/2017	\$ 12.70	
EFT12347	21/06/2017 GNOWANGERUP SMASH REPAIRS	JOHN DEERE TRACTOR REPLACE FRONT WINDSCREEN	\$ 1,614.50	
EFT12348	21/06/2017 GNOWANGERUP TYRE SERVICE	2 X NEW TYRES FITTED FOR GNOWANGERUP SEPTIC TRUCK GN.0019	\$ 920.00	
EFT12349	21/06/2017 HITACHI	BLADE INSERTS FOR JOHN DEERE GRADER	\$ 1,548.71	
EFT12350	21/06/2017 JERRAMUNGUP ELECTRICAL SERVICE	INSTALL POWER FOR NEW SUB SURFACE DRAIN SYSTEM AT GNOWANGERUP SPORTING COMPLEX	\$ 1,808.83	
EFT12351	21/06/2017 JERRAMUNGUP JUNIOR BASKETBALL ASSOCIATION	KIDSPORT SUBS	\$ 70.00	F
EFT12352	21/06/2017 KWINANA JUNIOR KNIGHTS FOOTBALL CLUB	JUNIOR KIDSPORT SUBS	\$ 200.00	F
EFT12353	21/06/2017 LOCAL GOVERNMENT SUPERVISORS ASSOCIATION WA	MEMBERS REGISTRATION TO LGSA CONFERENCE AND EXHIBITION 2017 YVETTE WHEATCROFT WORKS MANAGER	\$ 1,061.50	
EFT12354	21/06/2017 MOORE STEPHENS	GST TRAINING	\$ 660.00	

EFT12355	21/06/2017 ONLINE SAFETY SYSTEMS PTY LTD	PLANT ASSESSOR MONTHLY ACCESS FEE MAY	\$ 528.00
EFT12356	21/06/2017 PETER RODERICK DHU	PROFESSIONAL DEVELOPMENT SEMINAR : HOW TO HAVE DIFFICULT CONVERSATIONS	\$ 1,485.00
EFT12357	21/06/2017 SERVICEWEST	SUPPORT LABOUR PACKS	\$ 1,760.00
EFT12358	21/06/2017 CANCELLED	CANCELLED	\$ 0.00
EFT12359	21/06/2017 WA CONTRACT RANGER SERVICES	RANGER SERVICES 06/06, 07/06, 13/06	\$ 1,262.25
EFT12360	21/06/2017 WA REGIONAL PLUMBING	INSTALLATION OF SUB-SOIL DRAINAGE SYSTEM	\$ 25,111.44
EFT12361	21/06/2017 WESTRAC EQUIPMENT PTY LTD	PARTS FOR REPAIRS TO CAT GRADER GN.0020	\$ 527.52
EFT12362	29/06/2017 A D CONTRACTORS PTY LTD	CATAMUL FOR REPAIRS TO DEPOT YARD	\$ 1,135.20
EFT12363	29/06/2017 ACH CONTRACTORS	RESTORTATION WORKS FOR AGRN743	\$ 174,383.55 W
EFT12364	29/06/2017 ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 80.00
EFT12365	29/06/2017 ALBANY PRINTERS	LETTERHEAD 2500X	\$ 550.00
EFT12366	29/06/2017 ANNA BOSCHMAN	UNIFORMS	\$ 203.00
EFT12367	29/06/2017 BANK OF I.D.E.A.S.	PETER KENYON FACILITATOR FEE FOR: THE STRATEGIC COMMUNITY PLAN CONSULTATION PROJECT	\$ 9,900.00
EFT12368	29/06/2017 BENJAMIN WILLIAM MOORE	MEETING FEES TRAVEL AND COMMUNICATION ALLOWANCE JAN - JUNE 2017	\$ 4,618.00
EFT12369	29/06/2017 BGL SOLUTIONS	ADMIN OFFICE GARDEN REFURBISHMENT	\$ 13,505.39
EFT12370	29/06/2017 BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 135.00
EFT12371	29/06/2017 BOC GASES	RENTAL FOR FORKLIFT GAS BOTTLES	\$ 108.43
EFT12372	29/06/2017 CBCA WA BRANCH (INC)	CHILDREN'S BOOK WEEK COUNCIL AUSTRALIA 2017 MERCHANDISE	\$ 58.50
EFT12373	29/06/2017 COALCLIFF PLANT HIRE	HIRE WATER CART FOR GRAVEL SHEETING ON SANDALWOOD RD	\$ 1,188.00

EFT12374	29/06/2017	COURIER AUSTRALIA	FREIGHT	\$	120.52	
EFT12375	29/06/2017	CR S HMELJAK	MEETING FEES, COMMUNICATION & TRAVEL ALLOWANCE JAN - JUNE 2017	\$	4,390.00	
EFT12376	29/06/2017	CR SUSAN LANCE	MEETING FEES, COMMUNICATION & TRAVEL ALLOWANCE JAN-JUNE 2017	\$	5,350.00	
EFT12377	29/06/2017	CREATIVE SPACES	DESIGN OF SIGNS FOR THE GNOWANGERUP HERITAGE TRAIL: GRAPHIC DESIGN AND BROCHURE DESIGN	\$	11,773.35	
EFT12378	29/06/2017	DEPARTMENT OF ENVIRONMENT REGULATION DER	TRACKING FORMS SEPTICS JUNE	\$	88.00	
EFT12379	29/06/2017	DOWNRITE DEMOLITION	1ST STAGE DECOMMISSIONING OF OLD SWIMMING POOL SITE	\$	3,949.00	
EFT12380	29/06/2017	ENVIRONMENTAL MONITORING SYSTEMS PTY LTD	ENVIRONMENTAL HEALTH SERVICES FOR APRIL AND MAY 2017	\$	9,144.10	
EFT12381	29/06/2017	FIONA JUNE GAZE	DPRESIDENT, MEETING FEES AND COMMUNICATION ALLOW JAN - JUNE 2017	\$	5,830.00	
EFT12382	29/06/2017	G & M DETERGENTS	CLEANING PRODUCT FOR DEPOT SPRAY AND WIPE 5LTRS	\$	22.00	
EFT12383	29/06/2017	GNOWANGERUP COMMUNITY RESOURCE CENTRE	TRAFFIC MANAGEMENT TRAINING FOR DEPOT STAFF	\$	6,504.55	
EFT12384	29/06/2017	GNOWANGERUP FUEL SUPPLIES	FUEL FOR ONGERUP DEPOT 2200 LITRES @ 1.19	\$	2,620.86	
EFT12385	29/06/2017	GNOWANGERUP HERITAGE GROUP INC.	ALL REPAIRS AND PAINTING OF OLD GAOL	\$	6,965.25	
EFT12386	29/06/2017	GNOWANGERUP SPORTING COMPLEX	REIMBURSEMENT AS PER SCHEDULE FOR POWER, WATER AND TELEPHONE USED AT NEW POOL LOCATION	\$	19,341.39	
EFT12387	29/06/2017	GNOWANGERUP VOLUNTEER SES UNIT INC	MANAGED PRINTER SERVICES FOR JUNE	\$	344.30	F
EFT12388	29/06/2017	IAN DAVID BEATON	INSTALL STORM WATER LINE FROM BFB SHED	\$	1,991.00	F
EFT12389	29/06/2017	J.E. & K.N. DAVIS	REPAIRS TO TOOMPUP DAM REPAIRS TO AIRPORT DAM	\$ \$	17,325.00 4,455.00	
EFT12390	29/06/2017	JASON SIGN MAKERS	60ML CAPS FOR SIGNS	\$	33.00	
EFT12391	29/06/2017	JH COMPUTER SERVICES PTY LTD	PURCHASE OF PRINTER FOR THE GNOWANGERUP LIBRARY ADOBE SOFTWARE LICENSE	\$ \$	569.00 330.00	

EFT12392	29/06/2017	LEASECHOICE PTY LTD	APRIL 17 - MAY 17 COPY MANAGEMENT PLAN EXCESS COPIES	\$	460.80	
EFT12393	29/06/2017	MARKETFORCE	LOCAL PLANNING SCHEME NO 2. AMENDMENT NO 10 - GREAT SOUTHERN HERALD	\$	1,374.05	
			WANDRRA TENDER - GREAT SOUTHERN HERALD	\$	263.43	W
EFT12394	29/06/2017	OFFICEWORKS	COMPUTERS FOR SES X 3 - MONITOR, MOUSE, KEYBOARD AND COMPUTER.	\$	3,845.77	F
EFT12395	29/06/2017	OPUS INTERNATIONAL CONSULTANCY	COMPLETION OF GEOTECHNICAL INVESTIGATION AND DESIGN DEVELOPMENT	\$	4,514.50	
EFT12396	29/06/2017	RAY FORD SIGNS	RURAL ROAD NUMBERS FOR CHANGE OF YOUNGUP ROAD TO BROOMEHILL GNOWANGERUP ROAD	\$	492.80	
EFT12397	29/06/2017	RICHARD JOHN POULISH	DRONE PHOTOS OF ABORIGINAL SECTION OF THE GNP CEMETERY	\$	200.00	
EFT12398	29/06/2017	SHARON MAE MINITER	UNIFORMS	\$	65.00	
EFT12399	29/06/2017	STAPLES AUSTRALIA PTY LIMITED	TISSUES	\$	92.95	
EFT12400	29/06/2017	TAMBELLUP POST CAFE	LG PROFESSIONALS CATERING - 16TH JUNE 2017	\$	400.00	
EFT12401	29/06/2017	YAVANNA MURPHY	MEALS FOR TEST AND TAGGING TRAINING	\$	21.50	
27021	7/06/2017	GNOWANGERUP IGA	CONSUMABLES	\$	256.43	
27022	7/06/2017	CLASSIC CABINETRY	SHIRE OF GNOWANGERUP COUNCIL CHAMBERS FURNITURE	\$	9,670.00	
27023	7/06/2017	DEPARTMENT OF TRANSPORT	LICENSE RENEWAL AS PER EBA	\$	41.80	
27024	7/06/2017	MEU	PAYROLL DEDUCTIONS	\$	184.50	
27025	7/06/2017	MOTEL LE GRANDE	ACCOMODATION AND MEALS FOR SES TRAINING	\$	551.70	F
27026	7/06/2017	ORIGIN ENERGY	15KG FORKLIFT CYLINDER	\$	28.40	
27027	7/06/2017	SYNERGY	SUPPLY PERIOD TO 05/05/2017	\$	566.95	
27028	7/06/2017	TELSTRA	USAGE, SERVICE AND EQUIPMENT CHARGES	\$	341.00	

27029	7/06/2017	WATER CORPORATION	WATER USAGE	\$	468.58	
27030	14/06/2017	B K W CO-OPERATIVE LTD	COUNCIL REFRESHMENTS AND RECEPTIONS	\$	109.11	
27031	14/06/2017	SYNERGY	230 STREETLIGHTS 02/05/2017 - 01/06/2017	\$	3,523.80	
27032	14/06/2017	T & C SUPPLIES	PUMP FOR ADBLUE CONTAINER	\$	359.46	
27033	14/06/2017	TELSTRA	DIRECTORY CHARGES, USAGE, SERVICE AND EQUIPMENT	\$	1,302.52	
27034	21/06/2017	AUSTRALIAN TAXATION OFFICE	ACCRUED SUPERANNUATION PAYMENT FOR TERMINATED EMPLOYEES	\$	1,856.14	
27035	21/06/2017	CLASSIC CABINETRY	ANTE ROOM TABLE SAND AND VARNISH	\$	500.00	
27036	21/06/2017	CR RICHARD OLIPHANT HOUSE	MEETING AND COMMUNICATION FEES JAN-JUNE 2017	\$	4,330.00	
27037	21/06/2017	DEPARTMENT OF HOUSING	OVERPAYMENT OF RATES IN ERROR 22 JOHN STREET ONGERUP WA 6336	\$	1,457.89	
27038	21/06/2017	JOANNE EVELYN DAVIES	REIMBURSE FOR UNIFORM ALLOWANCE	\$	161.95	
27039	21/06/2017	KATANNING NETBALL ASSOCIATION INC	KIDSPORT SUBS	\$	195.00	F
27040	21/06/2017	MEU	PAYROLL DEDUCTIONS	\$	184.50	
27041	21/06/2017	SHIRE OF GNOWANGERUP	PETTY CASH ITEMS FOR MARCH TO JUNE	\$	405.95	
27042	21/06/2017	TELSTRA	MOBILE PHONES AND DATA PACKAGES	\$	733.43	
27043	29/06/2017	CLASSIC CABINETRY	RECTANGLE COUNCIL TABLE REFURBISHED - SAND AND POLISH TIMBER TOP	\$	500.00	
27044	29/06/2017	DEPARTMENT OF TRANSPORT	REGISTRATION FOR SES AND BFB VEHICLES	\$	560.55	F
27045	29/06/2017	MEU	PAYROLL DEDUCTIONS	\$	184.50	
27046	29/06/2017	ORIGIN ENERGY	LP GAS FACILITY FEE	\$	69.00	
27047	29/06/2017	WATER CORPORATION	INFRASTRUCTURE CONTRIBUTION FOR LOT 560 YUGENUP ROAD	\$	2,150.00	
DD3849.1	14/06/2017	WALGS PLAN	PAYROLL DEDUCTIONS	\$	7,613.58	

DD3849.2	14/06/2017 SMSF	Superannuation contributions	\$ 563.62
DD3849.3	14/06/2017 COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	Superannuation contributions	\$ 627.19
DD3849.4	14/06/2017 PRIME SUPER	Superannuation contributions	\$ 211.58
DD3849.5	14/06/2017 AUSTRALIAN SUPER	Superannuation contributions	\$ 428.81
DD3849.6	14/06/2017 BENDIGO SMARTOPTIONS SUPER	Superannuation contributions	\$ 67.52
DD3849.7	14/06/2017 BT SUPER FOR LIFE	Superannuation contributions	\$ 312.13
DD3858.1	28/06/2017 WALGS PLAN	Payroll deductions	\$ 7,698.42
DD3858.2	28/06/2017 SMSF	Superannuation contributions	\$ 563.62
DD3858.3	28/06/2017 COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	Superannuation contributions	\$ 627.19
DD3858.4	28/06/2017 PRIME SUPER	Superannuation contributions	\$ 211.58
DD3858.5	28/06/2017 AUSTRALIAN SUPER	Superannuation contributions	\$ 428.81
DD3858.6	28/06/2017 BENDIGO SMARTOPTIONS SUPER	Superannuation contributions	\$ 68.57
DD3858.7	28/06/2017 BT SUPER FOR LIFE	Superannuation contributions	\$ 312.13
TOTAL MUNICIPAL ACCOUNT			\$ 600,274.44
	12/05/2017 JB HI FI ONLINE	STOCK FOR LIBRARIES	\$ 48.34
	12/05/2017 TICKETSWA	SOCIAL INCLUSIONS SYMPOSIUM ATTENDEE ANNA BOSCHMAN	\$ 165.00
	15/05/2017 MCKAILS GENERAL STORE	FUEL FOR SHIRE VEHICLE	\$ 50.01
	24/05/2017 GNOWANGERUP HOTEL	MEALS PETER KENYON	\$ 17.00
	2/06/2017 SHIRE OF GNOWANGERUP	LICENSE RENEWAL TO BE INLINE WITH FLEET RENEW DATE GN.010, GN.003, GN.0016, GN.0046	\$ 339.20
	2/06/2017 WESTNET	SHIRE INTERNET	\$ 287.83

8/06/2017 TELSTRA	HOME INTERNET DCEO	\$	65.00
9/06/2017 CARD FEES	NAB BANK FEES	\$	27.00
19/06/2017 7-ELEVEN	FUEL FOR SHIRE VEHICLE	\$	52.00
20/06/2017 LAKESIDE B&B	ACCOMODATION CEO & MCS TO ATTEND JACK BENDAT AWARDS	\$	440.00
20/06/2017 CENTRAL REGIONAL TAFE	CERTIFICATE IV LOCAL GOVERNMENT ENROLMENT Y MURPHY	\$	103.10
20/06/2017 BP WILLIAMS	FUEL FOR SHIRE VEHICLE	\$	64.69
21/06/2017 ALBANY TOYWORLD	CARAFES AND GLASSES FOR CHAMBERS	\$	474.05
26/06/2017 QUALITY LIGHTHOUSE	ACCOMODATION FOR ATTENDEE AT LG PROFESSIONAL CONFERENCE	\$	465.00
	TOTAL CORPORATE CREDIT CARD JUNE	\$	2,598.22

CERTIFICATE OF SENIOR FINANCE OFFICER

I HEREBY CERTIFY THE FOLLOWING SCHEDULE OF ACCOUNTS:

TOTAL FOR MUNICIPAL FUND: EFT12273 - 12401 Cheque 27021 - 27047 DD Clicksuper = \$600,274.44

TOTAL FOR TRUST FUND: Cheque 846 - 849 \$460.42

TOTAL FOR CREDIT CARD: \$2,598.22

CHIEF EXECUTIVE OFFICER

F Fully Grant Funded
P Partial Grant Funded
R Other Funding (Reimbursements)
W Main Roads Flood Damage

16.2 JUNE 2017 MONTHLY FINANCIAL REPORT

Location: Shire of Gnowangerup
File Ref: 12.14.1
Date of Report: 19th July 2017
Business Unit: Finance
Officer: Darren Long, Finance Consultant
Carol Shaddick, Senior Finance Officer
Disclosure of Interest: Nil

Attachments

- Monthly Financial Statements for period 30 June 2017 including;
 - Statement of Financial Activity to 30 June 2017.
 - Report on Material Differences.
 - Comprehensive Income by Program and Nature & Type
 - Statement of Financial Position.
 - Statement of Cash Flows.
 - Current Assets and Liabilities.

Summary

Adoption of the June 2017 Monthly Financial Report

Comments

Presented to Council is the Financial Statement to 30 June 2017 subject to change as a result of end of year procedures and audit process.

Consultation

Nil

Statutory Environment

Local Government Financial Regulations (1996) 22, 32 and 43 apply.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements

Simple Majority

COUNCIL RESOLUTION

Moved: Cr R House

Seconded: Cr F Hmeljak

0717.78 That the June 2017 Monthly Financial Report be received and noted.

UNANIMOUSLY CARRIED: 8/0



SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

30 JUNE 2017

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 30 JUNE 2017

	NOTES	2016-17 ANNUAL BUDGET	2016-17 REVISED BUDGET	2016-17 JULY - JUNE BUDGET	2016-17 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)		\$	\$	\$	\$
General Purpose Funding		(95,228)	(97,517)	(95,228)	(82,805)
Governance		(975,521)	(949,830)	(975,521)	(681,545)
Law, Order, Public Safety		(271,423)	(290,045)	(271,423)	(292,895)
Health		(234,667)	(233,665)	(234,667)	(221,466)
Education and Welfare		(24,639)	(24,889)	(24,639)	(21,222)
Housing		(62,785)	(61,245)	(88,041)	(46,609)
Community Amenities		(556,000)	(540,191)	(557,882)	(382,284)
Recreation and Culture		(1,506,816)	(1,444,259)	(1,540,691)	(1,224,548)
Transport		(3,441,381)	(4,237,068)	(3,441,381)	(4,847,178)
Economic Services		(108,281)	(99,302)	(108,281)	(55,577)
Other Property and Services		(168,671)	(50,575)	(168,671)	(538,986)
		(7,445,412)	(8,028,586)	(7,506,426)	(8,395,115)
REVENUE					
General Purpose Funding		4,923,955	4,926,217	4,923,955	5,626,722
Governance		450	2,044	450	5,964
Law, Order, Public Safety		51,108	70,671	51,108	85,735
Health		300	300	300	297
Education and Welfare		13,000	13,509	13,000	14,219
Housing		72,280	72,280	72,280	75,293
Community Amenities		278,633	276,089	278,633	282,639
Recreation and Culture		62,920	62,406	62,920	73,102
Transport		142,835	699,203	142,835	2,044,840
Economic Services		19,832	9,462	19,832	17,373
Other Property & Services		104,100	161,141	104,100	206,160
		5,669,413	6,293,322	5,669,413	8,432,343
<i>Increase(Decrease)</i>		(1,775,999)	(1,735,264)	(1,837,013)	37,228
FINANCE COSTS					
General Purpose Funding		0	0	0	0
Housing		(25,256)	(30,117)	0	(28,622)
Community Amenities		(1,882)	(1,882)	0	(1,789)
Recreation & Culture		(33,875)	(33,875)	0	(33,079)
Economic Services		0	0	0	0
Other Property & Services		0	0	0	0
Total Finance Costs		(61,013)	(65,874)	0	(63,490)
NON-OPERATING REVENUE					
General Purpose Funding		0	0	0	0
Law, Order & Public Safety		0	0	0	0
Recreation & Culture		326,495	296,495	0	312,945
Transport		936,605	936,605	1,263,100	945,444
Economic Services		0	0	0	0
Total Non-Operating Revenue		1,263,100	1,233,100	1,263,100	1,258,389
PROFIT/(LOSS) ON SALE OF ASSETS					
Law, Order & Public Safety		0	0	0	0
Health		0	0	0	0
Community Amenities		0	0	0	0
Recreation & Culture Profit		0	0	0	0
Recreation & Culture Loss		0	(27,935)	0	(27,935)
Transport Profit		0	0	0	0
Transport Loss		0	(25,897)	0	(31,406)
Other Property & Services Profit		0	0	0	0
Other Property & Services Loss		0	0	0	0
Total Profit/(Loss)		0	(53,832)	0	(59,341)
NET RESULT		(573,912)	(621,870)	(573,913)	1,172,786
Other Comprehensive Income					
Changes on revaluation of non-current assets		0	0	0	0
Total Abnormal Items		0	0	0	0
TOTAL COMPREHENSIVE INCOME		(573,912)	(621,870)	(573,913)	1,172,786

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 30 JUNE 2017

	2016-17 ORIGINAL BUDGET	2016-17 REVISED BUDGET	2016-17 ACTUAL
Expenses			
Employee Costs	(2,157,869)	(1,997,838)	(2,110,493)
Materials and Contracts	(1,900,603)	(2,665,230)	(3,281,969)
Utility Charges	(165,386)	(184,507)	(142,256)
Depreciation on Non-Current Assets	(2,656,214)	(2,656,214)	(2,461,460)
Interest Expenses	(61,013)	(65,874)	(63,490)
Insurance Expenses	(201,010)	(176,043)	(158,494)
Other Expenditure	(364,331)	(348,754)	(209,038)
	(7,506,425)	(8,094,460)	(8,427,199)
Revenue			
Rates	3,697,886	3,684,732	3,724,132
Operating Grants, Subsidies and Contributions	1,535,584	1,630,574	2,195,339
Fees and Charges	282,957	284,532	211,038
Service Charges	0	0	0
Interest Earnings	89,500	75,963	109,837
Other Revenue	63,486	64,053	2,160,591
	5,669,413	5,739,854	8,400,937
	(1,837,012)	(2,354,606)	(26,262)
Non-Operating Grants, Subsidies & Contributions	1,263,100	1,786,568	1,258,389
Fair Value Adjustments to financial assets at fair value through profit/loss	0		0
Profit on Asset Disposals	0		0
Loss on Asset Disposals	0	(53,832)	(59,341)
	1,263,100	1,732,736	1,199,048
Net Result	(573,912)	(621,870)	1,172,786
Other Comprehensive Income			
Changes on revaluation of non-current assets	0		0
Total Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	(573,912)	(621,870)	1,172,786

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 JUNE 2017

	Note	2015-16 ACTUAL \$	2016-17 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		622,843	1,153,453	530,610
Restricted Cash & Cash Equivalents		1,782,080	1,920,586	138,506
Trade and other receivables		579,002	1,109,199	530,196
Inventories		16,879	21,203	4,324
Other assets		0	0	0
Total current assets		3,000,804	4,204,441	1,203,637
Non-current assets				
Trade and other receivables		298,422	222,755	-75,668
LG House Unit Trust		6,186	6,186	0
Property, infrastructure, plant and equipment		28,154,071	28,818,225	664,154
Infrastructure Assets		124,386,355	124,478,902	92,547
Total non-current assets		152,845,034	153,526,068	681,034
Total assets		155,845,839	157,730,509	1,884,670
Current liabilities				
Trade and other payables		169,320	225,171	-55,851
Interest-bearing loans and borrowings		0	113,793	-113,793
Provisions		239,249	307,558	-68,309
Total current liabilities		408,569	646,522	-237,953
Non-current liabilities				
Interest-bearing loans and borrowings		1,311,421	962,704	348,717
Provisions		45,109	44,370	739
Total non-current liabilities		1,356,530	1,007,074	349,457
Total liabilities		1,765,100	1,653,596	111,504
Net assets		154,080,739	156,076,913	1,996,174
Equity				
Retained surplus		42,519,134	42,380,230	-138,904
Net Result		-344,443	1,172,786	1,517,229
Reserve - asset revaluation		110,124,444	110,627,519	503,075
Reserve - Cash backed		1,781,604	1,896,378	114,774
Total equity		154,080,739	156,076,913	1,996,174

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

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 JUNE 2017**

	Note	2015-16 ACTUAL \$	2016-17 BUDGET \$	2016-17 ACTUAL \$
Cash Flows from operating activities				
Payments				
Employee Costs		(1,956,582)	(2,109,103)	(2,059,118)
Materials & Contracts		(1,726,612)	(2,067,115)	(3,235,784)
Utilities (gas, electricity, water, etc)		(142,692)	(165,006)	(142,256)
Insurance		(178,991)	(201,010)	(158,494)
Interest Expense		(77,336)	(61,013)	(64,991)
Goods and Services Tax Paid		52,830	(81,693)	0
Other Expenses		(224,780)	(364,711)	(213,746)
		(4,254,163)	(5,049,651)	(5,874,390)
Receipts				
Rates		3,423,145	3,702,378	3,686,721
Operating Grants & Subsidies		924,977	1,535,584	2,195,339
Contributions, Reimbursements & Donations		0	-	0
Fees and Charges		326,808	573,968	(222,366)
Interest Earnings		145,683	89,500	109,837
Goods and Services Tax		11	60,523	(52,830)
Other		160,289	63,486	2,160,591
		4,980,913	\$6,025,439	7,877,292
Net Cash flows from Operating Activities	9	726,750	975,788	2,002,902
Cash flows from investing activities				
Payments				
Purchase of Land		0	0	0
Purchase of Buildings		(2,280,007)	(697,025)	(433,396)
Purchase Plant and Equipment		(648,829)	(463,000)	(342,252)
Purchase Furniture and Equipment		(10,809)	(42,909)	(47,326)
Purchase Road Infrastructure Assets		(1,289,300)	(1,654,981)	(1,580,537)
Purchase of Footpath Assets		(18,922)	(5,000)	(2,875)
Purchase Aerodrome Assets		(40,742)	0	0
Purchase Drainage Assets		(3,740)	(5,000)	(4,203)
Purchase Sewerage Assets		(1,239)	(150,000)	(143,702)
Purchase Parks & Ovals Assets		0	(9,000)	0
Purchase Other Infrastructure Assets		(16,751)	0	0
Purchase Solid Waste Assets		(235)	(45,000)	(28,761)
Receipts				
Proceeds from Sale of Assets		172,773	187,000	147,227
Non-Operating grants used for Development of Assets		1,499,514	1,263,100	1,258,389
		(2,638,289)	(1,621,815)	(1,177,436)
Cash flows from financing activities				
Repayment of Debentures		(202,834)	(185,607)	(234,924)
Advances to Community Groups		0	0	0
Revenue from Self Supporting Loans		54,067	29,306	78,622
Proceeds from New Debentures		0	0	0
Net cash flows from financing activities		(148,767)	(156,301)	(156,302)
Net increase/(decrease) in cash held		(2,060,306)	(802,328)	669,163
Cash at the Beginning of Reporting Period		4,465,229	2,404,923	2,404,876
Cash at the End of Reporting Period	9	2,404,923	1,602,595	3,074,039

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 JUNE 2017**

Notes

	2015-16 ACTUAL \$	2016-17 BUDGET \$	2016-17 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank	2,404,343	1,602,015	3,071,684
Cash on Hand	580	580	842
TOTAL CASH	2,404,923	1,602,595	3,072,526
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	10,702	(573,912)	1,172,786
Add back Depreciation	2,571,267	2,656,214	2,461,460
(Gain)/Loss on Disposal of Assets	68,519	-	59,341
Self Supporting Loan Principal Reimbursements	0	-	-
Contributions for the Development of Assets	(1,499,514)	(1,263,100)	(1,258,389)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	11,307	-	(692)
(Increase)/Decrease in Receivables	(401,469)	321,025	(480,934)
Increase/(Decrease) in Accounts Payable	(67,421)	(213,205)	2,782
Increase/(Decrease) in Prepayments	-	-	-
Increase/(Decrease) in Employee Provisions	33,359	48,766	46,067
Increase/(Decrease) in Accrued Expenses	-	-	-
Rounding	-	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	726,750	975,788	2,002,421

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SHIRE OF GNOWANGERUP
BUDGET REVIEW - FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDING 30 JUNE 2017

	2016-17 ORIGINAL BUDGET	2016-17 REVISED BUDGET	2016-17 JULY- JUNE BUDGET	2016-17 JULY- JUNE ACTUAL	MATERIAL VARIANCES %
OPERATING REVENUE	\$	\$	\$	\$	
General Purpose Funding	4,923,955	4,926,217	4,923,955	5,626,722	(12.49%)
Governance	450	2,044	450	5,964	(92.45%)
Law, Order Public Safety	51,108	70,671	51,108	85,735	(40.39%)
Health	300	300	300	297	Variance not > 10%
Education and Welfare	13,000	13,509	13,000	14,219	Variance not > 10%
Housing	72,280	72,280	72,280	75,293	Variance not > 10%
Community Amenities	278,633	276,089	278,633	282,639	Variance not > 10%
Recreation and Culture	62,920	62,406	62,920	73,102	(13.93%)
Transport	142,835	699,203	142,835	2,013,434	(92.91%)
Economic Services	19,832	9,462	19,832	17,373	14.15%
Other Property and Services	104,100	161,141	104,100	206,160	(49.51%)
	5,669,413	6,293,322	5,669,413	8,400,937	
LESS OPERATING EXPENDITURE					
General Purpose Funding	(95,228)	(97,517)	(95,228)	(82,805)	15.00%
Governance	(975,521)	(949,830)	(975,521)	(681,545)	43.13%
Law, Order, Public Safety	(271,423)	(290,045)	(271,423)	(292,895)	Variance not > 10%
Health	(234,667)	(233,665)	(234,667)	(221,466)	Variance not > 10%
Education and Welfare	(24,639)	(24,889)	(24,639)	(21,222)	16.10%
Housing	(88,041)	(91,362)	(88,041)	(75,231)	17.03%
Community Amenities	(557,882)	(542,073)	(557,882)	(384,073)	45.25%
Recreation and Culture	(1,540,691)	(1,506,069)	(1,540,691)	(1,285,563)	19.85%
Transport	(3,441,381)	(4,262,965)	(3,441,381)	(4,847,178)	(29.00%)
Economic Services	(108,281)	(99,302)	(108,281)	(55,577)	94.83%
Other Property & Services	(168,671)	(50,575)	(168,671)	(538,986)	(68.71%)
	(7,506,425)	(8,148,292)	(7,506,425)	(8,486,540)	
<i>Increase(Decrease)</i>	(1,837,012)	(1,854,970)	(1,837,012)	(85,603)	
ADD					
Movement in Employee Benefits (Non-current)	48,766	48,766	0	(739)	
Movement in Deferred Pensioners (Non-current)	0	0	0	0	
Movement in SS Loan (Non-current)	0	0	0	0	
(Profit)/ Loss on the disposal of assets	0	49,632	0	59,341	
Depreciation Written Back	2,656,214	2,656,214	2,656,214	2,461,460	
	2,704,980	2,754,612	2,656,214	2,520,061	
<i>Sub Total</i>	867,968	899,642	819,202	2,434,459	
LESS CAPITAL PROGRAMME					
Purchase Buildings	(697,025)	(685,365)	(697,025)	(433,396)	60.83%
Infrastructure Assets - Roads	(1,654,981)	(1,709,920)	(1,654,981)	(1,580,537)	Variance not > 10%
Infrastructure Assets - Footpaths	(5,000)	(5,000)	(5,000)	(2,875)	0.00%
Infrastructure Assets - Aerodromes	0	0	0	0	
Infrastructure Assets - Drainage	(5,000)	(5,000)	(5,000)	(4,203)	
Infrastructure Assets - Sewerage	(150,000)	(143,783)	(150,000)	(143,702)	Variance not > 10%
Infrastructure Assets - Parks & Ovals	(9,000)	0	(9,000)	0	
Infrastructure Assets - Solid Waste	(45,000)	(45,000)	(45,000)	(28,761)	56.46%
Infrastructure Assets - Other	0	0	0	0	
Purchase Plant and Equipment	(463,000)	(409,847)	(463,000)	(342,252)	35.28%
Purchase Furniture and Equipment	(42,909)	(54,629)	(42,909)	(47,326)	Variance not > 10%
Proceeds from Sale of Assets	187,000	170,002	187,000	147,227	27.01%
Contributions for the Development of Assets	1,263,100	1,233,100	1,263,100	1,258,389	0.00%
Repayment of Debt - Loan Principal	(185,607)	(234,923)	(185,607)	(234,924)	(20.99%)
Self Supporting Loan Principal Income	29,306	78,622	29,306	78,622	
Transfer to Reserves	(157,000)	(157,000)	(157,000)	(182,912)	(14.17%)
	(1,935,116)	(1,968,743)	(1,935,116)	(1,516,651)	
Plus Rounding					
<i>Sub Total</i>	(1,067,148)	(1,069,101)	(1,115,914)	917,808	
FUNDING FROM					
Transfer from Reserves	351,148	351,148	351,148	76,379	
Loans Raised	0	0	0	0	0.00%
Estimated Opening Surplus at 1 July	716,000	754,796	716,000	754,796	Variance not > 10%
Closing Funds	0	0	0	0	
	1,067,148	1,105,944	1,067,148	831,175	
NET SURPLUS/(DEFICIT)	(0)	36,843	(48,766)	1,748,983	

NOTE 1			
CURRENT RATIO	Current Assets	2,875,577	3.28
	Current Liabilities	877,088	
Ratios greater than one indicate that Council has sufficient current assets to meet its short term current liabilities.			
NOTE 2 - VARIANCES EXPLAINED			
	REVENUE	\$ VARIANCE	% VARIANCE
General Purpose Funding			
FAG grant payment received in June for 17/18	702,767	(12.49%)	
Governance			
Reimbursement of Legal Fees from Homes For The Aged Loan Agreement & LGIS Insurance Component of Fair Value costs	5,514	(92.45%)	
Law Order & Public Safety -			
SES Communication Tower out of budget reimbursement	34,627	(40.39%)	
Health			
Variance within 10%	(3)	Variance not > 10%	
Education & Welfare			
Variance within 10%	1,219	Variance not > 10%	
Housing			
Variance within 10%	3,013	Variance not > 10%	
Community Amenities			
Variance within 10%	4,006	Variance not > 10%	
Recreation & Culture			
Swimming pool entrance fees and vending machine income higher than	10,182	(13.93%)	
Transport			
WANDRRA claim 4, 5, 6, 7, 8 & 9 received	1,870,599	(92.91%)	
Economic Service			
Building applications lower than anticipated for the Financial year	(2,459)	14.15%	
Other Property and Services			
Workers Compensation reimbursements not anticipated for reporting period	102,060	(49.51%)	
EXPENDITURE			
	\$ VARIANCE	% VARIANCE	
General Purpose funding			
Administration allocations less than anticipated for reporting period, no monetary	12,424	15.00%	
Governance			
Strategy, Governance admin costs less than anticipated, no monetary impact	293,976	43.13%	
Law Order & Public Safety -			
SES Communications tower installed	(21,472)	Variance not > 10%	
Health			
Variance less than 10%	13,201	Variance not > 10%	
Education & Welfare			
Maintenance and materials for buildings less than anticipated for reporting period	3,417	16.10%	
Housing			
Maintenance and materials for buildings less than anticipated for reporting period	12,810	17.03%	
Community Amenities			
Refuse Site Management not undertaken as anticipated	173,809	45.25%	
Recreation & Culture			
Swimming pool staffing costs, operations and maintenance costs less than anticip	255,128	19.85%	
Transport			
WANDRRA opening up and restoration works higher than anticipated for	(1,405,797)	(29.00%)	
Economic Service			
Building Surveyor Contractor Services and administration allocations less than	52,704	94.83%	
Other Property & Services			
Adjustments required for Works and Services allocations, no monetary impact. Fi	(370,315)	(68.71%)	

CAPITAL EXPENDITURE			
<u>Furniture & Equipment</u>			
Council Chambers Equipment - Councillor iPads, Replace Monitors, Video Conferencing - budget amendment to be added of \$10,000 - completed under budget	(7,728)		
Doctors Surgery - Computer Equipment health check only to date	5,000		
Swimming Pool Computer Equipment completed under budget	31		
Administration Computer Equipment - CEO approved			
Administration HP Laptops	(1,720)		
Total (Over)/Under Budget	(4,417)	nce not > 10%	
<u>Land & Buildings</u>			
Medical Centre - Materials higher than anticipated	(1,540)		
20 McDonald St - Remove Pool and new Retaining Wall	58		
9 Yougenup Road - Replace ensuite bathroom, work completed under budget	5,583		
Land Development - Valuation & Engineer costs and Business Case contribution expenditure to date	274,788		
Swimming Pool Construction - Overburden removed, roller door for female changerooms, additional heating costs	(22,860)		
Old Swimming Pool Decommission - 1st stage only completed	10,000		
Gnp Sporting Complex - completed	1		
Old Art & Craft Shed demolition/ demolition completed under budget	679		
Old Gnp Gaol Renewals	0		
Total (Over)/Under Budget	266,709	60.83%	
<u>Plant & Equipment</u>			
Doctors Vehicle Replacement - purchased under budget	19,364		
Tip Truck Rreplacement GN.007 - purchased under budget	1,182		
Minor Plant Purchases - Workshop Air Compressor replaced as per OHS Standards	NB	(4,402)	
Utility Replacement GN.010 - purchased under budget	2,376		
Utility Replacement GN.003 - purchased under budget	1,954		
Utility Replacement GN.016 - purchased under budget	1,066		
Utility Replacement GN.046 - purchased under budget	1,066		
CEO Vehicle Replacement - Vehicle changeover not required	85,000		
DCEO Vehicle Replacement - purchased over budget	(455)		
MCS Vehicle Replacement GN.002 - purchased under budget	16,871		
Total (Over)/Under Budget	124,023	35.28%	
<u>Road Construction</u>			
Roads to Recovery - Subject to EOFY adjustments	10,905		
Regional Road Group Projects - Subject to EOFY adjustments	(1,002)		
Council Road Projects - Subject to EOFY adjustments	64,541		
Total (Over)/Under Budget	63,539	Variance not > 10%	
<u>Footpath Construction</u>			
Footpath Construction - Completed under budget	2,125		
Total (Over)/Under Budget	2,125	0.00%	
<u>Drainage Infrastructure</u>			
Drainage Infrastructure - Completed under budget	797		
Total (Over)/Under Budget	797	0.00%	
<u>Sewerage Infrastructure</u>			
Ongerup Effluent Scheme - Work 95% completed. Due to summer rains the remaining work (sludge removal) will be completed in 2017/18	6,298		
Total (Over)/Under Budget	6,298	Variance not > 10%	
<u>Parks & Ovals Infrastructure</u>			
Gnp, Borden & Ongerup Main Street Renewals - Costed against maintenance, adjustment to be made for EOFY	9,000		
Total (Over)/Under Budget	9,000	0.00%	
<u>Solid Waste Infrastructure</u>			
Ongerup Landfill - Completed under budget	701		
Borden Landfill - Material costs higher than anticipated	(1,994)		
Gnp Landfill - Planned rehabilitation work not completed due to landfill area filling slower than anticipated	17,531		
Total (Over)/Under Budget	16,239	56.46%	
Note: (NB) = No Budget Provision Made			

SHIRE OF GNOWANGERUP
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 30 JUNE 2017

	ACTUAL	ACTUAL	PROJECTED
CURRENT ASSET	30 JUNE 2017	30 JUNE 2016	30 JUNE 2016
91000 Municipal Fund Bank Account	\$1,152,611	\$622,263	248688.83
91003 Gnp Office Till Float	\$200	\$200	200
91004 Gnp Office Petty Cash	\$300	\$300	300
91005 Swimming Pool Float	\$200	\$80	80
91008 Swimming Pool Vending Machine	\$142		
91010 Restricted Cash - Long Service Leave Reserve	\$81,091	\$69,451	68774.13
91011 Restricted Cash - Plant Reserve	\$734,406	\$665,686	656665.89
91014 Restricted Cash - Ongerup Effluent Line Reserve	\$88,529	\$125,564	124437.8
91017 Restricted Cash - Area Promotion Reserve	\$29,005	\$28,336	28060.09
91020 Restricted Cash - Borden Community Development Res	\$0	\$0	0
91023 Restricted Cash - Swimming Pool Upgrade Reserve	\$92,268	\$35,431	35085.89
91025 Restricted Cash - Land Development Reserve	\$608,696	\$619,284	320076.17
91026 Restricted Cash - Unspent Grants Reserve	\$0	\$0	0
91027 Restricted Cash - Computer Replacement Reserve	\$7,657	\$7,480	7407.18
91029 Restricted Cash - Waste Disposal Reserve	\$227,448	\$213,978	212344.08
91030 Restricted Cash - Royalties for Regions Unspent Grant	\$0	\$1,167	1155.69
91031 Restricted Cash - Futures Fund Reserve	\$15,587	\$15,227	15078.83
91034 Restricted Cash - Liquid Waste Facility	\$11,690	\$0	0
91070 Restricted Cash - Kidz Sports Grant	\$4,884	\$0	
91071 Restricted Cash - Cat Sterilisation Grant (DLG)	\$0	\$0	
91072 Restricted Cash - ICCWA Stay on Your Feet Grant	\$476	\$476	
91073 Restricted Cash - CSRFF Grant Swim Pool (DSR)	\$0	\$0	
91074 Restricted Cash - CLGF Grant Swim Pool (RDL)	\$0	\$0	
91075 Restricted Cash - Workforce Planning Grant (DLG)	\$0	\$0	
91076 Restricted Cash - Club Development Officer Grant (DSF)	\$0	\$0	
91077 Restricted Cash - State Emergency Services Grant	\$6,327	\$0	
91078 Restricted Cash - Bush Fire Services Grant	\$11,008	\$0	
91079 Restricted Cash - CLFG Youth Dev	\$1,514	\$0	
91100 Rates Debtor - Rates	\$134,986	\$94,494	0
91101 Rates Debtor - Specified Area Rates	\$7,449	\$3,724	86694.29
91102 Rates Debtor - Rubbish Collection	\$10,146	\$9,164	2873.16
91103 Rates Debtor - Health Act Rate	\$20,396	\$16,433	7526.27
91104 Rates Debtor - Legal Charges	\$5,408	\$12,529	10660.13
91105 Rates Debtor - Interest/Admin Charges	\$15,143	\$11,889	4715
91106 Rates Debtor - ESL	\$6,385	\$4,473	9025.33
91107 Rates Debtor - Sundry Charges	\$0	\$0	4061.54
91108 Rates Debtor - Recycling Charges	\$7,616	\$6,365	0
91110 Sundry Debtors Control	\$873,295	\$441,142	4927.03
91111 Pensioner Rebate Claims - General Rates	\$1,358	\$1,067	17676.17
91112 Pensioner Rebate Claims - ESL Levy	\$108	\$78	357.88
91120 GST Receivable	\$64	\$64	26.26
93040 GST Payable	\$0	(\$52,830)	0
93041 GST Claimable	\$0	\$1,105	63.64
91130 Accrued Interest on SSL's	\$492	\$29,306	1215.58
91140 Self Supporting Loans (Current)	\$26,352	\$0	23358.41
55022 Less Allocated To Works	\$0	\$131,589	0
55032 Fuel & Oils Purchased	\$144,636	(\$142,825)	184632.74
55042 Less Fuel & Oils Allocated	(\$143,945)	\$28,115	-175544.04
91200 Stock On Hand - Fuel & Oils	\$20,511	\$0	19097.2
91201 Stock On Hand - Materials	\$0	\$0	0
	\$0	\$0	
	\$0	\$0	
	4,204,441	3,000,804	1,919,721
LESS CURRENT LIABILITIES			
93000 Sundry Creditors Control	(\$191,978)	(\$152,248)	-143903.79
93001 ESL Payable	\$3,009	\$10,156	0
93002 Accrued Expenses	\$4,708		
93010 Accrued Interest On Loans	(\$7,893)	(\$9,637)	-10565.87
93020 Accrued Salaries & Wages	(\$11,683)	(\$6,376)	-51034.32
Net Gst Payable/Receivable	\$0	\$0	0
93030 Rate Payments Received In Advance	(\$21,334)	(\$11,215)	0
93040 Net Gst Payable/Receivable	\$0		
93043 Payg (Payable)	\$0	\$0	0
93050 Net Salaries & Wages	\$0	\$0	0
93042 GST Liability (Payable)	\$0	\$0	-469.84
93110 Loan Liability (Current)	(\$113,793)	\$0	-116254.39
93200 Provision For Annual Leave (Current)	(\$158,072)	(\$116,254)	-87278.66
93210 Provision For Long Service Leave (Current)	(\$104,857)	(\$103,027)	-18240.24
93220 Provision for Sick Leave Bonus (Current)	(\$44,628)	(\$19,968)	0
xxxx1 suspense - police licensing	\$0	\$0	
	-646,522	-408,569	-427,747
SUB-TOTAL	3,557,919.13	2,592,235	1,491,974
LESS: Exclusions	-	-	-
95100 Reserves Accumulated Surplus	(\$1,896,378)	(\$1,781,604)	-1469085.75
ADD Loan Liability	\$113,793	\$0	\$470
Less Self Supporting Loan Repayments	(\$26,352)	(\$29,306)	(\$23,358)
	\$0	\$0	
Rounding	\$0	\$0	
SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	\$ 1,748,983	\$ 781,325	\$ (0)

17. CONFIDENTIAL ITEMS

PROCEDURAL MOTION

Moved: Cr S Hmeljak

Seconded: Cr S Lance

0717.79 That Council:

Close the meeting to members of the public to discuss item 17.1 as the item is considered confidential pursuant to Section 5.23(2)(c) of the Local Government Act 1995 as a contract will be entered into as a result of item 17.1.

UNANIMOUSLY CARRIED: 8/0

Jan Slee left the meeting at 4:28pm

Cr Frank Hmeljak left the meeting at 4:29pm.

17.1	REQUEST FOR TENDER RFT-01-17, RFT-02-17, RFT-03-17
Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	1.2.1
Date of Report:	10/07/2017
Business Unit:	Infrastructure
Officer:	Yvette Wheatcroft - Manager of Works
Disclosure of Interest:	Nil

COUNCIL RESOLUTION

Moved: Cr L Martin

Seconded: Cr B Gaze

0717.80 That Council accept the tenders for the supply of plant, equipment and labour hire for storm damage related reinstatement works and award tenders in the order of ranking to:

- RFT-01-2017 (Northern Sector) – Riverhill Contractors
- RFT 02-2017 (Mid Sector) – AA Contractors
- RFT-03/2017 (Southern Sector) – Phoenix Civil & Earthmoving

UNANIMOUSLY CARRIED:7/0

PROCEDURAL MOTION

Moved: Cr S Hmeljak

Seconded: Cr S Lance

0717.81 That Council:

Reopen the meeting to members of the public.

UNANIMOUSLY CARRIED:7/0

Jan Slee returned to the meeting at 4:31pm

OTHER BUSINESS AND CLOSING PROCEDURES

18. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

Nil.

19. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

20. DATE OF NEXT MEETING

That the next Ordinary Council Meeting will be held on the 23rd August 2017.

21. CLOSURE

The Shire President thanked council and staff for their time and declared the meeting closed at 4:32 pm.