



SHIRE OF GNOWANGERUP

MINUTES

ORDINARY MEETING OF COUNCIL

25th July 2018

Commencing at 3:30pm

Council Chambers

28 Yougenup Road, Gnowangerup WA 6335

COUNCIL'S VISION

Gnowangerup Shire – A progressive, inclusive and prosperous community built on opportunity

Shire of Gnowangerup

NOTICE OF AN ORDINARY MEETING OF COUNCIL

Dear Council Member

The next Ordinary Meeting of the Shire of Gnowangerup will be held on Wednesday 22nd August 2018, at the Council Chambers 28 Yougenup Road Gnowangerup, commencing at 3:30pm.

.....
S. Pike
CHIEF EXECUTIVE OFFICER

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

When Council uses this expression it means that:

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

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

Disclaimer:

"Warning - Verbal Information & Advice:

Given the inherent unreliability and uncertainty that surrounds verbal communication, the Shire strongly recommends that, if a matter is of importance to you, then you should NOT act upon or otherwise rely upon any VERBAL information or advice you receive from the Shire unless it is first confirmed in writing."



DECLARATION OF INTEREST FORM

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

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

Agenda Item(3) _____

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

- Financial pursuant to Section 5.60A of the Local Government Act 1995
- Proximity pursuant to Section 5.60B of the Local Government Act 1995
- Indirect Financial pursuant to Section 6.51 of the Local Government Act 1995
- Closely Associated Persons pursuant to Section 5.62 of the Local Government Act 1995
- Impartiality pursuant to Regulation 11 of the Local Government (Rules of Conduct) Regulations 2007.

The nature of my interest is (5) _____

The extent of my interest is (6) _____

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

Yours sincerely

Signed

Date

Notes:

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

DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)

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

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

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

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

NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)

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

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

INTERESTS AFFECTING IMPARTIALITY

DEFINITION: An interest that would give rise to a reasonable belief that the impartiality of the person having the interest would be adversely affected, but does not include an interest as referred to in Section 5.60 of the 'Act'. A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest; (a) in a written notice given to the Chief Executive Officer before the Meeting; or
(b) at the Meeting, immediately before the matter is discussed.

IMPACT OF AN IMPARTIALITY DISCLOSURE

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

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8. CONFIRMATION OF PREVIOUS MEETING MINUTES

8.1 ORDINARY MEETING OF COUNCIL MINUTES 27th JUNE 2018

COUNCIL RESOLUTION

Moved: Cr F Gaze

Seconded: Cr F Hmeljak

0718.61 That the minutes of the Ordinary Council Meeting held on 27th June 2018 be confirmed as a true record of proceedings.

UNANIMOUSLY CARRIED: 9/0

9. USE OF THE COMMON SEAL

9.1	COMMON SEAL
Location:	Shire of Gnowangerup
Proponent:	N/A
Business Unit:	Strategy and Governance
Date of Report:	19 th July 2018
Officer:	S Pike - Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENT

- Copy of Common Seal Register

PURPOSE

This report is a standard report and for noting purposes only.

BACKGROUND

Section 2.5 of *the Local Government Act 1995* states that a Local Government is a Body Corporate with perpetual succession and a common seal. A document is validly executed by a Body Corporate when the common seal of the Local Government is affixed to it by the Chief Executive Officer, and the President/Chairman and the Chief Executive Officer attest the affixing of the seal.

Since the last meeting of Council the common seal has been applied to the:

- WA Planning Commission – Town Planning Scheme Amendment

The Chief Executive Officer is primarily responsible for the governance role of the Shire of Gnowangerup which includes ensuring all legislative requirements are complied with including: adopting plans and reports, accepting tenders, directing operations, setting and amending budgets. This use of the Common Seal is a Standard Report for noting by Council.

All documents validly executed will have the common seal affixed and the President and the Chief Executive Officer's attestations affixing the seal. Use of the common seal is to be recorded in the common seal register and must have the Council resolution number included and the date that the seal was applied.

POLICY IMPLICATIONS

Nil

LEGISLATIVE IMPLICATIONS

Section 2.5(2) of the Local Government Act 1995. The local government is a body corporate with perpetual succession and a common seal Section 9.49. Documents, how authenticated. A document, is, unless this Act requires otherwise, sufficiently authenticated by a local government without its common seal if signed by the CEO or an employee of the local government who purports to be authorised by the CEO to so sign.

CONCLUSION

This is a standard report for Elected Members' information.



COMMON SEAL REGISTER

Register Reference No	Party (company etc.)	Description e.g. Contract Agreement	Date Signed	Resolution No.	Signed
013	WA Planning Commission	<ul style="list-style-type: none"> Town Planning Scheme 2 Amendment 3 	12/07/2018		Yes

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1 ELECTED MEMBERS ACTIVITY REPORT

Date of Report: 19th July 2018

Councillors: Various

Attended the following meetings/events

Cr F Gaze: Attended the Budget Workshops held on 27th June and 18th July.

Cr C Thomas: Attended the Budget Workshops held on 27th June and 18th July, Councillor and Executive Workshop held on 11th July and Strategic Digital Plan meeting held on 11th July.

Cr R House: Attended the Budget Workshop held on 27th June, Councillor and Executive Workshop held on 11th July and Strategic Digital Plan meeting held on 11th July.

Cr B Moore: Attended the Budget Workshops held on 27th June and 18th July, Councillor and Executive Workshop held on 11th July, Gnowangerup Star meeting held on 9th July and Strategic Digital Plan meeting held on 11th July.

Cr L Martin: Attended the Budget Workshops held on 27th June and 18th July, Great Southern Zone WALGA meeting held on 29th June, Pallinup Landcare meeting held on 3rd July, Councillor and Executive Workshop held on 11th July and Strategic Digital Plan meeting held on 11th July.

Cr F Hmeljak: Attended the Budget Workshop held on 27th June.

Cr G Stewart: Attended the Budget Workshops held on 27th June and 18th July, Councillor and Executive Workshop held on 11th July and Strategic Digital Plan meeting held on 11th July.

Cr S Hmeljak: Attended the Budget Workshops held on 27th June and 18th July, Councillor and Executive Workshop held on 11th July and Strategic Digital Plan meeting held on 11th July.

Cr K House: Attended the Budget Workshops held on 27th June and 18th July, Great Southern Zone WALGA meeting held on 29th June, State Council meeting held on 4th July, Health Service/Shire meeting held on 9th July, Gnowangerup Star meeting held on 9th July, Councillor and Executive Workshop held on 11th July, Strategic Digital Plan meeting held on 11th July.

11. COMMITTEES OF COUNCIL

12. STRATEGY AND GOVERNANCE

12.1 VALUATIONS AND GENERAL RATES FOR 2018-2019 ANNUAL BUDGET

Location: Shire of Gnowangerup
Proponent: N/A
File Ref:
Date of Report: 20th July 2018
Business Unit: Finance
Officer: D Long – Finance Consultant
Disclosure of Interest: Nil

ATTACHMENTS

- Copy of the proposed 2018-2019 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 18 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 2018-2019 financial year amounts to \$3,743,185.

\$3,743,185 to be raised by way of rates will impact as follows-

- (a) Rates levied will result in \$126,153 additional revenue when compared to the rates levied in the 2017-2018 financial year.

Every year, the unimproved value (UV) of each property is reassessed by the State's Valuer Generals Office. The gross rental valuation (GRV) of each property for country local governments is reassessed by the State's Valuer Generals Office every five (5) years, with the most recent valuation occurring in June 2018, with revaluations to take effect from 1 July 2018. The Shire's UV properties were revalued effective 1 July 2018.

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

- (a) Unimproved Valuations (UV) - \$288,816,210, of which \$173,000 applies to non-rateable property assessments, giving a net UV rateable value of \$288,643,210; and
- (b) Gross Rental Valuations (GRV) - \$3,776,288, of which \$110,277 applies to non-rateable property assessments, giving a net GRV rateable value of \$3,666,011.

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 2017-2018 financial year was set, for UV properties at 1.0794 cents, and for GRV properties at 15.2730 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. The increase in UV and GRV valuations necessitates an adjustment to the UV and GRV rates in the dollar as follows:

1. UV - from 1.0794 cents to 1.0486 cents to account for the valuation increment; and
2. GRV – from 15.2730 cents to 14.4542 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 2018-2019 will increase from 14.4542 cents to 14.9601 cents, equating to a 3.50% increase; and
- (b) UV rate in the dollar for 2018-2019 will increase from 1.0486 cents to 1.0853 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 2018-2019 Annual Budget and relevant information is disclosed in the Statement of Rating Information.

STRATEGIC IMPLICATIONS

This report forms part of the 2018-2019 Annual Budget. The 2018-2019 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

OFFICERS RECOMMENDATION

0718. That Council:

1. That Council adopt the valuations, as supplied by the Valuer General's Office and recorded in the Rate Book, for the 2018-2019 year-

Gross Rental Valuations	\$ 3,666,011
Unimproved Valuations	\$288,643,210

2. That Council, pursuant to Section 6.32 of the Local Government Act 1995, impose the following general rates for 2018-2019-

GRV properties	14.9601 cents in the dollar
UV properties	1.0853 cents in the dollar

PROCEDURAL MOTION

Moved: Cr S Hmeljak

Seconded: Cr F Gaze

0718.62 That Council:

Defer the item for consideration of the following matters at budget workshop on Tuesday 7th August 2018 at 6:00pm and then resubmitted to Council for consideration.

Reason:

- 1. To consider advice received from CEO regarding the below items.**
 - a. \$150,000 for Wireless Project**
 - b. \$100,000 for Marketing and Tourism Project**
 - c. Review rate increase and Long Term Financial Plan implications**

Carried 8/1

12.2 RATE CONCESSIONS FOR 2018-2019 ANNUAL BUDGET

Location: Shire of Gnowangerup
Proponent: N/A
File Ref:
Date of Report: 24th July 2018
Business Unit: Finance
Officer: D Long – Finance Consultant
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 assessment, 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 states-

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 straightforward 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 2018-2019 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2018-2019 Annual Budget. The 2018-2019 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 Hmeljak

0718.63 That Council:

Pursuant to Section 6.47 of the Local Government Act 1995, grant the following rating concessions for the 2018-19 financial year –

A213 50% concession on 2018-2019 general rates only
A293 50% concession on 2018-2019 general rates only
A314 50% concession on 2018-2019 general rates only
A556 50% concession on 2018-2019 general rates only

CARRIED: 8/0

Cr C Thomas re-entered the room at 3:52pm

12.3 MINIMUM PAYMENT FOR 2018-2019 ANNUAL BUDGET

Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	
Date of Report:	24 th July 2018
Business Unit:	Finance
Officer:	D Long – Finance Consultant
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of the proposed 2018-2019 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 2018-2019.

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 18 July 2017, the following minimum payments are presented for Council's consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2018-2019 financial year amounts to \$3,743,185.

\$3,743,185 to be raised by way of rates in 2018-19 will impact as follows -

- (a) General Rates levied will result in \$126,153 additional revenue when compared to the rates levied in the 2017-2018 financial year;
- (b) Specified Area Rates for the Borden Pavilion loan repayments of \$10,077 will be raised during 2018-2019;
- (c) Specified Area Rates for the maintenance and replacement of the Ongerup Effluent System of \$35,000 will be raised during 2018-2019; and
- (d) Specified Area Rates for the Gnowangerup Sporting Complex loan repayments of \$29,981 will be raised during 2018-2019.

The Minimum Payment for both UV and GRV properties is proposed to increase from \$714 to \$739, representing a 3.50% increase on the 2017-2018 Minimum Rate levied.

The proposed 2018-2019 UV Minimum Payment will be imposed on 24 UV property assessments, being 6.4% of the total UV property assessments.

The proposed 2018-2019 GRV Minimum Payment will be imposed on 127 GRV property assessments, being 25.6% 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 2018-2019 Annual Budget and relevant information is disclosed in the Statement of Rating Information.

STRATEGIC IMPLICATIONS

This report forms part of the 2018-2019 Annual Budget. The 2018-2019 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

OFFICERS RECOMMENDATION

0718. That Council:

Pursuant to Sections 6.32 and 6.35 of the Local Government Act 1995, impose the following Minimum Payment for 2018-2019 -

GRV properties	\$739 per rateable assessment
UV properties	\$739 per rateable assessment

PROCEDURAL MOTION

Moved: Cr S Hmeljak

Seconded: Cr F Gaze

0718.64 That Council:

Defer the item for consideration of the following matters at budget workshop on Tuesday 7th August 2018 at 6:00pm and then resubmitted to Council for consideration.

Reason:

- 1. To consider advice received from CEO regarding the below items.**
 - a. \$150,000 for Wireless Project**
 - b. \$100,000 for Marketing and Tourism Project**
 - c. Review rate increase and Long Term Financial Plan implications**

UNANIMOUSLY CARRIED: 9/0

12.4 SPECIFIED AREA RATES - GNOWANGERUP SPORTING COMPLEX FOR 2018-2019 ANNUAL BUDGET

Location: Shire of Gnowangerup
Proponent: N/A
File Ref:
Date of Report: 24th July 2018
Business Unit: Finance
Officer: D Long – Finance Consultant
Disclosure of Interest: Nil

ATTACHMENTS

- Copy of the proposed 2018-2019 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 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 2018-2019.

BACKGROUND

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

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 2018-2019 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	2017-18
Unspent/(Overspent) balance Carried Forward	\$29,913.79	\$37,662.11	\$37,973.85	\$7,973.85	\$62.57	(\$86.83)
Actual specified area rate levied	\$29,929.02	\$30,312.44	\$0	\$22,088.72	\$29,850.60	\$30,018.61
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)	(\$30,000.00)
Unspent/(Overspent) Balance Carried Forward	\$37,662.11	\$37,973.85	\$7,973.85	\$62.57	(\$86.83)	(\$68.22)

** - 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 2018-2019 budget. This can be calculated as follows-

Current Shortfall from 2017-18	(\$68.22)
Less loan repayment for 2018-2019	<u>(\$30,000.00)</u>
Rates required to be levied in 2018-2019	<u>\$30,068.22</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

\$30,068.22 = 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 = \$19,544.34/128,868,500

Rate in Dollar for UV properties = \$0.000151 (rounded to 6 decimal places)

This will yield approximately \$19,459.14 due to rounding to 4 decimal places in the rating system.

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 = \$10,523.88/2,748,039

Rate in Dollar for GRV properties = \$0.003829 (rounded to 6 decimal places)

This will yield approximately \$10,522.24 due to rounding to 4 decimal places in the rating system.

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 2018-2019 Annual Budget and relevant information is disclosed in the Statement of Rating Information and Note 1(e) in the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2018-2019 Annual Budget. The 2018-2019 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

OFFICERS RECOMMENDATION

0718. That Council:

Pursuant to Sections 6.32 and 6.37 of the Local Government Act 1995, impose a specified area rate for 2018-2019 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	\$0.003829 Rate in the dollar
UV properties	\$0.000151 Rate in the dollar

PROCEDURAL MOTION

Moved: Cr S Hmeljak

Seconded: Cr F Gaze

0718.65 That Council:

Defer the item for consideration of the following matters at budget workshop on Tuesday 7th August 2018 at 6:00pm and then resubmitted to Council for consideration.

Reason:

1. To consider advice received from CEO regarding the below items.
 - a. \$150,000 for Wireless Project
 - b. \$100,000 for Marketing and Tourism Project
 - c. Review rate increase and Long Term Financial Plan implications

UNANIMOUSLY CARRIED: 9/0

12.5 SPECIFIED AREA RATES – BORDEN PAVILION FACILITY FOR 2018-2019 ANNUAL BUDGET

Location: Shire of Gnowangerup
Proponent: N/A
File Ref:
Date of Report: 24th July 2018
Business Unit: Finance
Officer: D Long – Finance Consultant
Disclosure of Interest: Nil

ATTACHMENTS

- Copy of the proposed 2018-2019 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 2018-2019.

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	2017-18
Unspent/(Overspent) balance Carried Forward	\$238.02	\$378.69	(\$33.84)	\$233.81	(\$234.82)
Actual specified area rate levied	\$9,998.75	\$9445,55	\$10,267.68	\$9,708.55	\$10,311.65
Less Expenses					
Loan Repayments (Principal & Interest for Loan 276)	(\$9,858.08)	(\$9,858.08)	(\$10,000.03)	(\$10,177.18)	(\$10,129.71)
Unspent/(Overspent) Balance Carried Forward	\$378.69	(33.84)	\$233.81	(\$234.82)	(\$52.88)

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 2018-2019 budget. This can be calculated as follows-

Current shortfall 2017-18	(\$52.88.)
Less loan repayment for 2018-2019	<u>(\$10,056.67)</u>
Rates required to be levied in 2018-2019	<u>\$10,109.55</u>

It is noted that the loan repayment for 2018-19 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 2018-19 would be as follows-

Rates to be levied = \$10,109.55

GRV Rates to be levied = \$10,109.55 x 5% = \$505.48

UV Rates to be levied = \$10,109.55 x 95% = \$9,604.07

Rate in Dollar Formula Calculation

The formula for the determination of the 2018-2019 rate in the dollar is as follows-

Rates to be levied = GRV Rates + UV Rates

\$10,109.55 = 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 = \$9,604.07/101,823,500

Rate in Dollar for UV properties = \$0.000094

This will yield approximately \$9,571.41 due to rounding to 4 decimal places in the rating system.

This will be charged against 112 UV property assessments.

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

Rate in Dollar for GRV properties = \$505.48/225,694

Rate in Dollar for GRV properties = \$0.002240

This will yield approximately \$505.55 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 2018-2019 Annual Budget and relevant information is disclosed in the Statement of Rating Information and Note 1(e) in the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2018-2019 Annual Budget. The 2018-2019 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

OFFICERS RECOMMENDATION

0718. 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	\$0.002240 Rate in the dollar
UV properties	\$0.000094 Rate in the dollar

PROCEDURAL MOTION

Moved: Cr S Hmeljak

Seconded: Cr F Gaze

0718.66 That Council:

Defer the item for consideration of the following matters at budget workshop on Tuesday 7th August 2018 at 6:00pm and then resubmitted to Council for consideration.

Reason:

- 1. To consider advice received from CEO regarding the below items.**
 - a. \$150,000 for Wireless Project**
 - b. \$100,000 for Marketing and Tourism Project**
 - c. Review rate increase and Long Term Financial Plan implications**

UNANIMOUSLY CARRIED: 9/0

12.6 SPECIFIED AREA RATES – ONGERUP EFFLUENT SYSTEM FOR 2018-2019 ANNUAL BUDGET

Location: Shire of Gnowangerup
Proponent: N/A
File Ref:
Date of Report: 24th July 2018
Business Unit: Finance
Officer: D Long – Finance Consultant
Disclosure of Interest: Nil

ATTACHMENTS

- Copy of the proposed 2018-2019 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 2018-2019.

BACKGROUND

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

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 2018-2019 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 rates 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 \$35,000 was spent on maintaining and operating the Ongerup Effluent system during 2017-2018.

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 their useful life.

Council has renewed all of the vitreous clay piping with UPVC piping over the last 2 financial years, effectively extending the life of these assets for another 30 plus years.

Rate in Dollar Formula Calculation

The formula for the determination of the 2018-2019 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 = \$35,000/457,274

Rate in Dollar for GRV properties = \$0.076540

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 2018-2019 Annual Budget and relevant information is disclosed in the Statement of Rating Information and Note 1(e) in the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2018-2019 Annual Budget. The 2018-2019 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

12.7 WASTE COLLECTION RATE FOR 2018-2019 ANNUAL BUDGET

Location: Shire of Gnowangerup
Proponent: N/A
File Ref:
Date of Report: 24th July 2018
Business Unit: Finance
Officer: D Long – Finance Consultant
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 2018-19 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 it faced 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 2017-2018 resulted in 667 properties being levied with a minimum rate of \$200.00.

It is suggested that the Waste Collection Rate for 2018-2019 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 667 properties, providing a yield of \$133,400.

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 2018-2019 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2018-2019 Annual Budget. The 2018-2019 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

OFFICERS RECOMMENDATION

0718. 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 2018-2019 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 (minimum payment)	\$200 per rateable assessment
UV properties (minimum payment)	\$200 per rateable assessment

PROCEDURAL MOTION

Moved: Cr S Hmeljak

Seconded: Cr F Gaze

0718.68 That Council:

Defer the item for consideration of the following matters at budget workshop on Tuesday 7th August 2018 at 6:00pm and then resubmitted to Council for consideration.

Reason:

1. To consider advice received from CEO regarding the below items.
 - a. \$150,000 for Wireless Project
 - b. \$100,000 for Marketing and Tourism Project
 - c. Review rate increase and Long Term Financial Plan implications

UNANIMOUSLY CARRIED: 9/0

12.8 PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2018-2019 ANNUAL BUDGET

Location: Shire of Gnowangerup
Proponent: N/A
File Ref:
Date of Report: 24th July 2018
Business Unit: Finance
Officer: D Long – Finance Consultant
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 2018-2019 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 2018-2019 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 2018-2019 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2018-2019 Annual Budget. The 2018-2019 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

OFFICERS RECOMMENDATION

0718. 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 2018-19 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.

PROCEDURAL MOTION

Moved: Cr S Hmeljak

Seconded: Cr F Gaze

0718.69 That Council:

Defer the item for consideration of the following matters at budget workshop on Tuesday 7th August 2018 at 6:00pm and then resubmitted to Council for consideration.

Reason:

- 1. To consider advice received from CEO regarding the below items.**
 - a. \$150,000 for Wireless Project**
 - b. \$100,000 for Marketing and Tourism Project**
 - c. Review rate increase and Long Term Financial Plan implications**

UNANIMOUSLY CARRIED: 9/0

12.9 2018-2019 BUDGET STATEMENT OF FINANCIAL ACTIVITY AND MATERIALITY THRESHOLD

Location: Shire of Gnowangerup
Proponent: N/A
File Ref:
Date of Report: 24th July 2018
Business Unit: Finance
Officer: D Long – Finance Consultant
Disclosure of Interest: Nil

ATTACHMENTS

- Attachment 1 - 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 2019; 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 2018-2019 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 \$10,000, whichever is the greater.

LEGAL AND STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996, r34.

FINANCIAL IMPLICATIONS

This report forms part of the 2018-2019 Annual Budget and relevant information is disclosed in the Budget Statement of Financial Activity.

STRATEGIC IMPLICATIONS

This report forms part of the 2018-2019 Annual Budget. The 2018-2019 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

OFFICERS RECOMMENDATION

0718. That Council:

1. Pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, adopts the 2018-2019 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 2018-2019:
 - (a) \$10,000 or 10%, whichever is the greater.

PROCEDURAL MOTION

Moved: Cr S Hmeljak

Seconded: Cr F Gaze

0718.70 That Council:

Defer the item for consideration of the following matters at budget workshop on Tuesday 7th August 2018 at 6:00pm and then resubmitted to Council for consideration.

Reason:

1. To cConsider advice received from CEO regarding the below items.
 - a. \$150,000 for Wireless Project
 - b. \$100,000 for Marketing and Tourism Project
 - c. Review rate increase and Long Term Financial Plan implications

UNANIMOUSLY CARRIED: 9/0

SHIRE OF GNOWANGERUP
BUDGET STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2019

2017-18 ADOPTED BUDGET		2017-18 ACTUAL	2018-19 ADOPTED BUDGET	2018-19 JULY	2018-19 AUGUST	2018-19 SEPTEMBER	2018-19 OCTOBER	2018-19 NOVEMBER	2018-19 DECEMBER	2018-19 JANUARY	2018-19 FEBRUARY	2018-19 MARCH	2018-19 APRIL	2018-19 MAY	2018-19 JUNE
	\$ OPERATING REVENUE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
829,414	General Purpose Funding	1,511,111	771,744	2,122	158,300	232,123	262,438	418,569	426,191	436,188	592,305	595,041	597,518	599,353	771,744
2,100	Governance	182	0	0	0	0	0	0	0	0	0	0	0	0	0
53,393	Law, Order Public Safety	75,889	54,052	40	79	909	18,645	18,919	19,261	35,939	36,417	36,565	53,588	53,750	54,052
300	Health	395	300	0	0	0	0	0	0	0	0	0	300	300	300
11,400	Education and Welfare	12,023	11,500	956	1,864	2,820	3,728	4,636	5,544	6,500	7,612	8,520	9,680	10,588	11,500
72,280	Housing	79,729	84,280	7,585	15,170	22,756	30,341	37,926	45,511	53,096	60,682	68,267	75,852	83,437	84,280
284,192	Community Amenities	317,181	293,921	1,161	4,648	256,750	264,404	267,303	271,040	275,096	282,151	286,660	289,780	292,826	293,921
22,955	Recreation and Culture	30,717	24,400	250	250	337	834	11,641	14,906	19,522	22,685	24,179	24,400	24,400	24,400
6,144,100	Transport	7,721,579	3,448,829	269,209	538,420	891,356	1,160,564	1,429,764	1,934,530	1,934,538	2,203,747	2,472,955	2,708,513	3,179,621	3,448,829
10,932	Economic Services	15,524	12,372	179	422	652	754	1,383	2,086	10,039	10,267	10,598	10,862	11,255	12,372
108,330	Other Property and Services	204,999	120,408	9,900	26,498	33,368	47,603	57,466	66,126	74,501	84,679	93,138	101,671	110,366	120,408
7,539,396		9,969,328	4,821,806	291,401	745,652	1,441,070	1,789,309	2,247,607	2,785,194	2,845,419	3,300,543	3,595,923	3,872,163	4,365,896	4,821,806
	LESS OPERATING EXPENDITURE														
(147,372)	General Purpose Funding	(132,502)	(129,467)	(9,154)	(23,098)	(37,985)	(47,231)	(56,966)	(66,056)	(75,924)	(85,123)	(94,214)	(110,312)	(119,374)	(129,467)
(988,233)	Governance	(677,481)	(1,101,541)	(66,159)	(160,612)	(293,310)	(393,950)	(484,027)	(600,001)	(666,672)	(730,728)	(792,388)	(855,670)	(936,730)	(1,101,541)
(311,336)	Law, Order, Public Safety	(280,370)	(337,336)	(55,813)	(73,288)	(92,405)	(115,356)	(140,638)	(167,200)	(185,860)	(207,152)	(234,444)	(274,199)	(299,416)	(337,336)
(233,540)	Health	(249,730)	(250,299)	(26,329)	(45,990)	(59,677)	(80,162)	(104,485)	(120,283)	(141,111)	(156,784)	(179,611)	(191,837)	(217,009)	(250,299)
(22,709)	Education and Welfare	(15,828)	(26,524)	(2,632)	(7,254)	(9,524)	(12,970)	(15,059)	(16,696)	(18,152)	(19,789)	(21,245)	(22,791)	(24,337)	(26,524)
(65,503)	Housing	(73,691)	(73,788)	(11,558)	(13,969)	(16,962)	(19,962)	(23,962)	(26,962)	(29,962)	(32,962)	(35,962)	(38,962)	(41,962)	(45,503)
(512,543)	Community Amenities	(527,767)	(599,003)	(74,661)	(136,384)	(168,270)	(266,343)	(307,912)	(372,030)	(415,307)	(442,163)	(473,921)	(506,617)	(541,804)	(599,003)
(1,420,206)	Recreation and Culture	(1,598,827)	(1,719,491)	(200,376)	(344,971)	(453,428)	(706,732)	(837,290)	(985,372)	(1,097,702)	(1,222,325)	(1,340,412)	(1,470,251)	(1,591,275)	(1,719,491)
(9,760,863)	Transport	(10,993,149)	(6,660,078)	(511,713)	(1,022,633)	(1,872,482)	(2,388,324)	(2,891,442)	(3,663,343)	(3,939,005)	(4,476,340)	(4,957,806)	(5,368,941)	(6,067,806)	(6,660,078)
(140,955)	Economic Services	(92,060)	(416,278)	(31,919)	(63,127)	(96,499)	(153,671)	(188,143)	(220,000)	(254,062)	(285,205)	(319,097)	(350,184)	(381,825)	(416,278)
(132,647)	Other Property & Services	(531,252)	(209,590)	(100,021)	(83,473)	(96,439)	(130,711)	(267,808)	(248,944)	(292,896)	(283,969)	(292,574)	(305,656)	(281,928)	(209,590)
(13,735,907)		(15,172,657)	(11,523,394)	(1,090,335)	(1,974,799)	(3,196,982)	(4,328,612)	(5,330,396)	(6,502,798)	(7,134,867)	(7,966,243)	(8,764,300)	(9,525,270)	(10,533,926)	(11,523,395)
(6,196,511)	<i>Increase/(Decrease)</i>	(5,203,329)	(6,701,588)	(798,934)	(1,229,147)	(1,755,911)	(2,539,303)	(3,082,789)	(3,717,604)	(4,289,448)	(4,665,700)	(5,168,377)	(5,653,107)	(6,168,030)	(6,701,589)
	ADD														
2,480,475	Depreciation Written Back	2,692,057	2,985,960	248,730	497,461	746,191	994,922	1,243,652	1,492,383	1,741,113	1,989,844	2,238,574	2,487,305	2,736,035	2,985,960
0	(Profit)/Loss on Sale of Asset	23,298	0	0	0	0	0	0	0	0	0	0	0	0	0
47,144	Movement in Non-Current Items	60,430	47,299	0	0	0	0	0	0	0	0	0	0	0	47,299
2,527,619		2,775,785	3,033,259	248,730	497,461	746,191	994,922	1,243,652	1,492,383	1,741,113	1,989,844	2,238,574	2,487,305	2,736,035	3,033,259
(3,668,892)	<i>Increase/(Decrease)</i>	(2,427,545)	(3,668,329)	(550,203)	(731,686)	(1,009,720)	(1,544,381)	(1,839,137)	(2,225,221)	(2,548,335)	(2,675,856)	(2,929,803)	(3,165,802)	(3,431,995)	(3,668,330)
	LESS CAPITAL PROGRAMME														
(427,588)	Purchase Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(121,951)	Purchase Buildings	(344,132)	(1,430,630)	(49,570)	(123,925)	(222,780)	(314,165)	(563,020)	(900,375)	(1,124,230)	(1,283,630)	(1,430,630)	(1,430,630)	(1,430,630)	(1,430,630)
(1,217,635)	Infrastructure Assets - Roads	(1,218,668)	(1,300,381)	0	(58,979)	(143,172)	(252,459)	(420,011)	(839,381)	(839,381)	(965,381)	(1,272,781)	(1,300,381)	(1,300,381)	(1,300,381)
(5,000)	Infrastructure Assets - Footpaths	0	(5,000)	0	0	0	0	0	0	0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
(5,000)	Infrastructure Assets - Aerodromes	(3,099)	0	0	0	0	0	0	0	0	0	0	0	0	0
(5,000)	Infrastructure Assets - Drainage	0	(9,000)	0	0	0	0	0	0	0	0	(4,500)	(9,000)	(9,000)	(9,000)
(100,000)	Infrastructure Assets - Sewerage	(45,775)	(50,000)	0	(1,155)	(1,155)	(3,860)	(38,520)	(42,840)	(49,550)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
(5,900)	Infrastructure Assets - Parks & Ovals	(4,700)	(4,858)	0	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)
0	Infrastructure Assets - Solid Waste	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(3,000)	Infrastructure Assets - Other	(3,000)	(8,000)	0	0	0	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
(358,000)	Purchase Plant and Equipment	(329,993)	(752,000)	0	0	0	(85,000)	(212,000)	(217,000)	(747,000)	(752,000)	(752,000)	(752,000)	(752,000)	(752,000)
(30,900)	Purchase Furniture and Equipment	(20,702)	(5,000)	0	0	0	0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
142,000	Proceeds from Sale of Assets	77,809	223,000	0	0	0	0	187,000	187,000	187,000	187,000	187,000	187,000	223,000	223,000
685,135	Contributions for the Development of Assets	654,212	1,095,672	0	0	180,800	236,034	291,269	346,503	725,863	871,497	871,497	871,497	871,497	1,095,672
(163,109)	Repayment of Debt - Loan Principal	(163,099)	(1,177,238)	0	0	0	(1,000,000)	(1,069,522)	(1,084,352)	(1,084,352)	(1,084,352)	(1,084,352)	(1,084,352)	(1,155,406)	(1,177,238)
26,352	Principal Repayment Received -Loans	0	27,433	0	0	0	0	13,579	13,579	13,579	13,579	13,579	13,579	27,433	27,433
(516,057)	Transfer to Reserves	(331,600)	(234,656)	(2,249)	(4,498)	(6,747)	(8,996)	(11,246)	(13,495)	(15,744)	(17,993)	(20,242)	(22,491)	(24,740)	(234,656)
507,588	Transfer from Reserves	237,668	790,302	0	0	0	0	0	0	0	0	0	0	0	790,302
(1,598,065)		(1,495,079)	(2,840,356)	(51,819)	(188,558)	(197,912)	(1,433,304)	(1,840,329)	(2,568,218)	(2,951,673)	(3,104,138)	(3,565,287)	(3,599,636)	(3,623,085)	(2,840,356)
0	Plus Rounding	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,598,065)		(1,495,079)	(2,840,356)	(51,819)	(188,558)	(197,912)	(1,433,304)	(1,840,329)	(2,568,218)	(2,951,673)	(3,104,138)	(3,565,287)	(3,599,636)	(3,623,085)	(2,840,356)
(5,266,957)	<i>Increase/(Decrease)</i>	(3,922,624)	(6,508,685)	(602,022)	(920,244)	(1,207,632)	(2,977,685)	(3,679,466)	(4,793,439)	(5,500,008)	(5,779,994)	(6,495,090)	(6,765,438)	(7,055,080)	(6,508,686)
	FUNDING FROM														
0	Loans	1,000,000	517,500	0	0	0	0	0	0	0	517,500	517,500	517,500	517,500	517,500
1,648,385	Opening Funds	1,552,914	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000
3,618,572	Amount Raised from General Rates	3,617,710	3,743,185	0	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185
5,266,957		6,170,624	6,508,685	2,248,000	5,991,185	5,991,185	5,991,185	5,991,185	5,991,185	5,991,185	6,508,685	6,508,685	6,508,68		

12.10 IMPOSITION OF FEES AND CHARGES INCLUDING RUBBISH REMOVAL CHARGES FOR 2018-2019 ANNUAL BUDGET

Location: Shire of Gnowangerup
Proponent: N/A
File Ref:
Date of Report: 19th July 2018
Business Unit: Finance
Officer: C. Shaddick – Senior Finance officer
Disclosure of Interest: Nil

ATTACHMENTS

- Schedule of Fees and Charges 2018-2019

PURPOSE OF THE REPORT

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

3. Fees and Charges for the 2018-2019 financial year; and
4. Rubbish Removal Charges and Recycling Removal Charges for the 2018-2019 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 —*
- providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
 - supplying a service or carrying out work at the request of a person;*
 - subject to section 5.94, providing information from local government records;*
 - receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
 - supplying goods;*
 - 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 2018-2019 financial year-

2017-2018 NO OF SERVICES	2017-2018 AMOUNT \$ (GST FREE)	DESCRIPTION	2018-2019 AMOUNT \$ (GST FREE)	2018-2019 NO OF SERVICES
119	\$91.00	Commercial Rubbish Removal	\$91.00	119
373	\$91.00	Residential Rubbish Removal	\$91.00	374
450	\$82.00	Residential Recycling Removal	\$89.00	451

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 2018-2019 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2018-2019 Annual Budget. The 2018-2019 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

Simple majority

OFFICERS RECOMMENDATION

0718. 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 2018-2019, and incorporates the Schedule into the 2018-2019 Annual Budget.

PROCEDURAL MOTION

Moved: Cr S Hmeljak

Seconded: Cr F Gaze

0718.62 That Council:

Defer the item for consideration of the following matters at budget workshop on Tuesday 7th August 2018 at 6:00pm and then resubmitted to Council for consideration.

Reason:

- 1. To consider advice received from CEO regarding the below items.**
 - a. \$150,000 for Wireless Project**
 - b. \$100,000 for Marketing and Tourism Project**
 - c. Review rate increase and Long Term Financial Plan implications**

UNANIMOUSLY CARRIED: 9/0

SCHEDULE OF FEES AND CHARGES 2018-2019

Description of Fee/Charge	Basis of Fee	GST	18/19 TOTAL AMOUNT (Includes GST, where applicable)
General Purpose Funding			
Rate Revenue General			
Rate Enquiry Fee (including Orders & Requisitions)	Council	N	175.00
Rates Enquiry only	Council	N	60.00
Rating enquiries not of a general nature requiring research (per hour)	Council	N	57.75
Administration Fee - Rate Instalments (per notice excluding first notice)	Council	Y	12.75
Administration Fee - Rate Payment Plan	Council	Y	23.00
Copy of Rates Notice owner only per notice excluding first notice	Council	Y	5.75
Legal Fee incurred in Rate debt collection	Council	N	at cost
Dishonoured cheque fee	Council	N	10.75
Governance			
Other Governance			
Sale of Electoral Rolls	Council	N	59.50
Sale of Council Agendas AND Minutes (per annum)	Council	N	178.50
Sale of Council Minutes OR Agenda (per copy)	Council	N	at cost
Sale of Annual Report OR Budget	Council	N	17.85
Copies of Maps			
- Cadastral A4 size	Council	Y	2.40
- Cadastral A3 size	Council	Y	5.95
Freedom of Information			
- Application Fee (for an application of a non-personal information)	FOI Regs 1993	N	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
- 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
- Charges for Photocopying staff time (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00
- Charges for Photocopying per copy	FOI Regs 1993	N	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
- Charges for duplicating a tape, film or computer information	FOI Regs 1993	N	actual cost
- Charge for delivery, packaging and postage	FOI Regs 1993	N	actual cost
Sale of Council Tie	Council	Y	12.50
Sale of Council Scarf	Council	Y	12.50
Enquiries not of a general nature requiring research (per hour)	Council	Y	66.00
Admin Fee for Sub contracting Shire Contractors to External parties	Council	Y	contractor fee + 10% + GST
Law, Order & Public Safety			
Fire Prevention			
Sale of Fire Maps	Council	Y	29.50
Infringement Notices - Issuing of Final Demand	AGR Amendment Regs 2018	N	19.90
Works Costs Recoverable under the Bush Fires Act	Council	Y	at cost + GST
Animal and Ranger Control			
Dog Registration Fees (Statutory)			
- Dog/Bitch Unsterilised 1 year	Dog Regs 2013	N	50.00
- Dog/Bitch Unsterilised 3 years	Dog Regs 2013	N	120.00
- Dog/Bitch Unsterilised for its lifetime	Dog Regs 2013	N	250.00
- Dog/Bitch Sterilised 1 year	Dog Regs 2013	N	20.00
- Dog/Bitch Sterilised 3 years	Dog Regs 2013	N	42.50
- Dog/Bitch Sterilised for its lifetime	Dog Regs 2013	N	100.00
- Dangerous Dog 1 year	Dog Regs 2013	N	50.00
Pensioners are granted a 50% concession on above fees			
- Working Dog Unsterilised - 1 year (25% of standard fee)	S. 15(5) Dog Act 1976	N	12.50
- Working Dog Unsterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	30.00
- Working Dog Sterilised - 1 year (25% of standard fee)	S. 15(5) Dog Act 1976	N	5.00
- Working Dog Sterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	10.63

Registration of Dog kept in an approved kennel establishment licensed under s. 27 (per establishment)	Dog Regs 2013	N	200.00
Application to Keep More than Two Dogs	Council	N	52.50
Dog Impounding Fee (first impoundment)	Council	N	89.25
Dog Impounding Fee (second offence in same year)	Council	N	107.00
Sustenance fee of Dog in Pound (per day)	Council	N	31.65
Cat Registration Fees (Statutory)			
- Cat Sterilised - registered between 31 May and 31 October	Cat Regs 2012	N	10.00
- Cat Sterilised - 1 year	Cat Regs 2012	N	20.00
- Cat Sterilised - 3 years	Cat Regs 2012	N	42.50
- Cat Sterilised - Lifetime	Cat Regs 2012	N	100.00
- Application to Breed Cats (per breeding male or female cat)	Cat Regs 2012	N	100.00
Pensioners are granted a 50% concession on above fees			
Cat Impounding Fee (first impoundment)	Council	N	52.50
Cat Impounding Fee (second and subsequent impoundments)	Council	N	89.25
Cat Sustenance Fee (per day)	Council	N	31.65
Cat Trap Bond	WA Contract Ranger Services	N	100.00
Kennel Licence Fees	Council	N	209.00
Impounding Fees (other than dogs or cats)	Council	N	42.35
Sustenance Fees (other than dogs and cats)	Council	N	10.75
Animal destruction fee	Council	Y	117.25
Ranger Services - after hours callout	Council	Y	173.50
Microchipping	Council	N	56.50
Microchipping - Pensioner concession	Council	N	51.50
Impounding Fees for vehicle	Council	Y	117.25
Storage of vehicle (per day)	Council	Y	22.65
Towing fee for vehicle (at cost)	Council	Y	at cost + GST
Health			
Preventative Services - Administration & Inspection			
Hawkers Licenses (per annum)	Council	Y	115.75
Itinerant Vendors License - 3 Inspections (per annum)	Council	Y	115.75
Food Act 2008 (s110(3)) Registration (initial application)	Council	N	140.00
Food Premises - Annual Inspection Fee	Council	Y	34.65
Food Premises - Annual Inspection Fee	Council	Y	34.65
Household Water Sampling (bacteriological)	Council	Y	57.75
Liquor Licensing Application & Inspection	Council	Y	34.65
Lodging Houses - Annual Inspection	Council	Y	34.65
Public Building Certificate of Approval	Council	Y	115.75
Commercial Stallholders Permit	Council	Y	115.75
Commercial Stallholder Daily Charge	Council	Y	5.75
Community Group Stallholders Permit & Daily Charge	Council	Y	5.75
Community Amenities			
Sanitation - Household Refuse			
Rubbish Collection - 1 x 240 litre Sulo Bin	Council	N	91.00
Recycling Service	Council	N	89.00
Commercial Waste Tipping Fee (per cubic metre)	Council	Y	110.00
Sewerage			
Cleaning Septic Tanks	Council	Y	552.00
Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot)	Council	Y	2.90
Oil deposit at depot excluding cooking oil (per litre)	Council	Y	0.20
Cleaning of Grease Traps - once off	Council	Y	105.00
Contractual Cleaning of Grease Traps - small	Council	Y	65.00
Contractual Cleaning of Grease Traps - large	Council	Y	90.00
Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility (per litre)	Council	Y	0.10

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
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
Site inspections	As Above	N	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
b) more than \$50,000 but not more than \$500,000	Planning & Dev Regs 2009	N	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
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
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
f) more than \$21.5million	Planning & Dev Regs 2009	N	34196.00
(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
(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
(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
(5) Providing a subdivision clearance for: (a) not more than 5 lots	Planning & Dev Regs 2009	N	\$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
(c) more than 195 lots	Planning & Dev Regs 2009	N	7393.00
(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
(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
(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
(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
(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
(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
(12) Providing a zoning certificate	Planning & Dev Regs 2009	N	73.00
(13) Replying to a property settlement questionnaire	Planning & Dev Regs 2009	N	73.00
(14) Planning written planning advice	Planning & Dev Regs 2009	N	73.00
Part 2 - Scheme Amendments & Structure Plans			

Shire Planner (per hour)	<i>Planning & Dev Regs 2009</i>	N	88.00
Other professional staff e.g. Environmental Health Officer (per hour)	<i>Planning & Dev Regs 2009</i>	N	36.85
Secretary/Administrative Clerk (per hour)	<i>Planning & Dev Regs 2009</i>	N	30.20
Other Town Planning Fees and Charges			
Copy of Scheme	Council	Y	28.95
Directional Signs	Council	Y	at cost plus GST
Assessment of Caravan Rigid Annexes	Council	N	107.00
Rural Number Application	Council	Y	57.70
Gate Permit Application	Council	Y	63.00
Gate Permit Renewal	Council	Y	63.00
Other Community Amenities			
Cemeteries			
Burials - 2.1 depth			
- Interment (no prior reservation)	Council	Y	1080.00
- Interment (with prior reservation)	Council	Y	1030.00
- Interment (child)	Council	Y	710.00
Extra Charges			
- Interment on a Saturday, Sunday or Public Holiday	Council	Y	440.00
- Exhumation of Grave to be completed by Metro Cemetery Board	Council	Y	at cost plus GST
- Re-opening of Grave for second interment	Council	Y	895.00
- Grant of Right of Burial	Council	Y	52.50
- Use of excavator (if required to dig grave)	Council	Y	at cost plus GST
Interment of Ashes			
- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	Y	166.50
- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	Y	220.85
- Grant of Right for interment in Niche Wall	Council	Y	52.50
- Interment of Ashes into gravesite	Council	Y	142.80
- Registration of Ashes interred into existing grave	Council	Y	30.00
- Transfer of Ashes (plus cost of plaque if required)	Council	Y	101.50
- Removal of Ashes from Cemetery to authorised family member	Council	Y	94.50
Miscellaneous Fees			
- Funeral Directors Annual Licence Fee	Council	Y	231.00
- Single Funeral Permit	Council	Y	77.25
- Monumental Masons Annual Licence Fee	Council	Y	101.50
- Single Monument Permit	Council	Y	59.65
- Copy of Grant of Right of Burial	Council	Y	25.50
- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	Y	52.50
Recreation & Culture			
Public Halls & Civic Centre			
Hire of Public Hall FULL DAY	Council	Y	201.95
Hire of Public Hall HALF DAY	Council	Y	86.70
Hire of Public Hall Hourly Rate	Council	Y	17.40
Refundable Memorial Hall Hire Bond for Function with Alcohol	Council	N	260.00
Refundable Memorial Hall Hire Bond for Function without Alcohol	Council	N	56.00
Bond for Equipment Hire (Chairs and Trestle tables)	Council	N	205.00
Hire fee for Chairs (Per Day Per Chair)	Council	Y	0.70
Hire fee for Trestle Tables (Per table per day)	Council	Y	4.85
Bond for Hire of Lectern	Council	N	50.00
Hire of Lectern (per day)	Council	Y	30.00
Swimming Areas			
Family Season Ticket (2 Adults + 3 Children)	Council	Y	205.00
Adult Season Ticket	Council	Y	108.00
Child Season Ticket (Under 18 Yrs)	Council	Y	77.00
Adult Single Entry	Council	Y	4.65
Child Single Entry (Under 18 Yrs)	Council	Y	3.00
Senior Season Pass - Pensioner Concession	Council	Y	86.50
Senior Single Entry - Pensioner Concession	Council	Y	3.75
Adult Supervisor/Spectator Entry	Council	Y	0.00

Early Morning Swimming Swipe Card	Council	N	10.00
School Group including entry fee for accompanying teachers/parents	Council	Y	2.60
Gnowangerup Community Swimming Pool Facilitated Activity Costs	Council	Y	at cost plus GST
Libraries			
Administration fee for lost/damaged books	Council	Y	7.50
Administration fee for overdue book (6 weeks)	Council	Y	7.50
Replacement of lost book as per LISWA depreciated value basis	Council	Y	at cost plus GST
Transport			
Traffic Control			
Special Series Shire Number Plates D.O.T. Fee	Dept Transport	N	200.00
Special Series Shire Number Plates Gnowangerup Shire Fee	Council	Y	59.65
Economic Services			
Tourism & Area Promotion			
Caravan Parks & Camping Grounds			
- Application/renewal of license (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	<i>Caravan Parks & Camping Grounds Regs 1997</i>	N	200.00
- Late renewal penalty	<i>Caravan Parks & Camping Grounds Regs 1997</i>	Y	22.00
- Temporary License (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	<i>Caravan Parks & Camping Grounds Regs 1997</i>	N	100.00
- License Transfer	<i>Caravan Parks & Camping Grounds Regs 1997</i>	N	100.00
Building Control			
Building Permits (certified) - Class 1 & 10 (minimum fee or 0.19% of value of work)	<i>Building Regs 2012</i>	N	97.70
Building Permits (certified) - Other Classes (minimum fee or 0.09% of value of work)	<i>Building Regs 2012</i>	N	97.70
Building Permits (uncertified) - All Classes (minimum fee or 0.32% of value of work)	<i>Building Regs 2012</i>	N	97.70
BCITF Levy (statutory) for > \$20,000 value of works	<i>Building & Construction Industry Training Levy Act 1990</i>	N	0.20% of value
BRB Levy (statutory) per licence	<i>Building Commission</i>	N	61.65
Footpath/Kerb Deposit on Building Application	Council	N	1050.00
Footpath/Kerb Deposit on Demolition Application	Council	N	1050.00
Demolition Permit (per storey)	<i>Building Regs 2012</i>	N	97.70
Extension of Building or Demolition Permit	<i>Building Regs 2012</i>	N	97.70
Inspection of Pool enclosures (reg 53)	<i>Building Regs 2012</i>	Y	56.00
Economic Services (continued)			
Public Utility Services			
Sale of Water from Standpipes (per kilolitre) minimum \$10 charge	Council	N	3.65
Standpipe swipe card	Council	Y	23.00
Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of exploration or investigation for water, minerals or other purposes			
- 1 to 5 holes (inclusive)	Council	N	238.50
- 6 to 10 holes (inclusive)	Council	N	357.00
- 11 to 30 holes (inclusive)	Council	N	714.00
- 31 to 100 holes (inclusive)	Council	N	1313.25
- 101 holes and over	Council	N	1785.00
Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of Seed Collection			
- Initial Fee	Council	Y	59.95
- Administration Fee	Council	Y	59.95
Other Property & Services			
Private Works			
Plant & Machinery (Wet hire only) per hour	Council		
- Grader	Council	Y	at cost + 30% +GST
- Loader	Council	Y	at cost + 30% +GST
- Tip Truck	Council	Y	at cost + 30% +GST
- Small Truck (Dutro)	Council	Y	at cost + 30% +GST
- Pig Trailer	Council	Y	at cost + 30% +GST

- Prime Mover	Council	Y	at cost + 30% +GST
- Side Tipper	Council	Y	at cost + 30% +GST
- Low Loader	Council	Y	at cost + 30% +GST
- Roller	Council	Y	at cost + 30% +GST
- Tray Top Ute	Council	Y	at cost + 30% +GST
- John Deer Tractor	Council	Y	at cost + 30% +GST
- Trailers (per day)	Council	Y	at cost + 30% +GST
- Vibrating Plate Compactor (per day)	Council	Y	at cost + 30% +GST
- Cement Mixers (per day)	Council	Y	at cost + 30% +GST
- Sundry Plant Items	Council	Y	at cost + 30% +GST
Labour & Overheads (i.e. no machinery)	Council	Y	at cost + 30% +GST
Bond for Equipment Hire			
Mini Truck (Gardeners Truck)	Council	N	50.00
Backhoe	Council	N	50.00
Trailer	Council	N	30.00
Lawn Mower	Council	N	10.00
Whipper Sniper	Council	N	10.00
Chainsaw	Council	N	10.00
Gravel/Mulch/Sand/Aggregate per cubic metre	Council	Y	23.50
Delivery Fee up to 3 cubic metres	Council	Y	23.50
Delivery Fee over 3 cubic metres	Council	Y	at cost + 30% + GST
Gravel ex Pit (per m3)	Council	Y	7.00

* indicates statutory fee.

12.11 ADOPTION OF 2018-2019 ANNUAL BUDGET

Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	
Date of Report:	19 th July 2018
Business Unit:	Finance
Officer:	C. Shaddick – Senior Finance officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of the proposed 2018-2019 Annual Budget
- Copy of Budget Statement of Financial Activity for Year Ending 30 June 2019 (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider and adopt the 2018-2019 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 2018. The following draft Annual Budget is presented to Council, as a balanced budget, for consideration and adoption.

The 2018-2019 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 2018-2019 Annual Budget comprises the following information-

1. Budget Statement of Comprehensive Income By Nature/Type for the Year Ending 30 June 2019
2. Budget Statement of Comprehensive Income By Program for the Year Ending 30 June 2019
3. Budget Statement of Cash Flows for the Year Ending 30 June 2019
4. Budget Rate Setting Statement by Program for the Year Ending 30 June 2019
5. Budget Rate Setting Statement by Nature or Type for the Year Ending 30 June 2019
6. Budget Statement of Financial Activity for the Year Ending 30 June 2019 (*under separate cover*)

Budget Highlights

Corporate Governance

Completion of the actions from the Records Audit completed in 2016 will commence, with funding of \$34,000 set aside in the 2018-19 budget.

A contribution of \$150,000 has been set aside in the budget towards the installation of a fixed wireless internet solution; this contribution is subject to a grant application by the project proposer. Council's contribution will be funded by way of a loan over 5 years.

A contribution of \$100,000 has been set aside in the budget towards marketing and promoting the Shire as an attractive business development destination.

Capital Program

Council has budgeted \$735,000 for the construction of two new staff houses. These will be funded from \$367,500 in grant funding and \$367,500 in loan funds.

Renewal works of \$144,930 will be undertaken to various council buildings; with \$55,000 for new building structures. \$495,700 has been allocated for land development costs associated with Cuneo Close, which will be funded from Council's Land Development Reserve.

\$752,000 will be spent on heavy plant and vehicle replacements; with funding for these purchases coming from \$223,000 in anticipated proceeds from sale of existing plant, \$300,000 from the Plant Reserve Account and the balance from General Revenue.

Council has budgeted \$1,300,381 on road construction projects for the year, with \$678,000 on Regional Road Group projects; \$276,172 on Roads to Recovery projects of which all of this amount will be funded by commonwealth grants; and \$346,209 on Council local road projects. Funding of \$1,586,959 for road maintenance activities has also been provided for. Significant flood damage works on the road network will be funded through the WANDRRA program, estimated at approximately \$3,365,000.

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

\$50,000 is proposed to be spent on the Ongerup Effluent system, completing replacement of the vitreous clay pipes with UPVC.

Drainage renewals works of \$9,000 are proposed to be completed during the 2018-19 year.

Community Assistance Applications

The draft budget provides \$19,500 of funding for general community grant applications in 2018-2019.

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 2018-19 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 2018-2019 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

OFFICERS RECOMMENDATION

0718. 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 2018-19 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 2019 showing a net result of (\$1,862,731);
- (b) Budget Statement of Comprehensive Income by Program for the year ending 30 June 2019 showing a net result of (\$1,862,731);
- (c) Budget Statement of Cash Flows for the year ending 30 June 2019;
- (d) Budget Rate Setting Statement by Program for the year ending 30 June 2019 showing an amount required to be raised from general rates of \$3,743,185;
- (e) Budget Rate Setting Statement by Nature or Type for the year ending 30 June 2019 showing an amount required to be raised from general rates of \$3,743,185;
- (f) Budget Statement of Financial Activity for the year ending 30 June 2019;
- (g) Rates and Services Charges;
- (h) Net Current Assets;
- (i) Reconciliation of Cash;
- (j) Fixed Assets;
- (k) Asset Depreciation;
- (l) Borrowings;
- (m) Cash Backed Reserves;
- (n) Fees and Charges;
- (o) Grant Revenue;
- (p) Other Information;
- (q) Major Land Transactions;
- (r) Trust information;
- (s) Significant Accounting Policies;
- (t) Detailed Operating and Capital Budget papers;
- (u) Schedule of Fees and Charges for 2018-2019

UNANIMOUSLY CARRIED: 0/0

PROCEDURAL MOTION

Moved: Cr S Hmeljak

Seconded: Cr F Gaze

0718.71 That Council:

Defer the item for consideration of the following matters at budget workshop on Tuesday 7th August 2018 at 6:00pm and then resubmitted to Council for consideration.

Reason:

- 1. To Consider advice received from CEO regarding the below items.**
 - a. \$150,000 for Wireless Project**
 - b. \$100,000 for Marketing and Tourism Project**
 - c. Review rate increase and Long Term Financial Plan implications**

UNANIMOUSLY CARRIED: 9/0

SHIRE OF GNOWANGERUP
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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SHIRE'S VISION

"A thriving, inclusive and growing community build on opportunity."

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	3,951,643	3,826,608	3,857,491
Operating grants, subsidies and contributions	9	746,003	1,466,396	863,103
Fees and charges	8	346,222	255,040	289,583
Interest earnings	10(a)	67,420	97,645	68,500
Other revenue	10(b)	3,453,703	7,941,350	6,079,291
		<u>8,564,991</u>	<u>13,587,039</u>	<u>11,157,968</u>
Expenses				
Employee costs		(2,157,672)	(2,382,318)	(2,276,669)
Materials and contracts		(5,570,701)	(9,542,471)	(8,182,912)
Utility charges		(172,750)	(152,816)	(169,080)
Depreciation on non-current assets	5	(2,985,960)	(2,692,057)	(2,480,475)
Interest expenses	10(d)	(59,054)	(47,263)	(52,271)
Insurance expenses		(211,068)	(169,375)	(220,083)
Other expenditure		(366,189)	(163,060)	(354,417)
		<u>(11,523,394)</u>	<u>(15,149,360)</u>	<u>(13,735,907)</u>
		<u>(2,958,403)</u>	<u>(1,562,321)</u>	<u>(2,577,939)</u>
Non-operating grants, subsidies and contributions	9	1,095,672	654,212	685,135
Loss on asset disposals	4(b)	0	(23,298)	0
Net result		(1,862,731)	(931,407)	(1,892,804)
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		(1,862,731)	(931,407)	(1,892,804)

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

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.

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 14 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUES (CONTINUED)

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		0	182	2,100
General purpose funding		4,514,929	5,128,821	4,447,986
Law, order, public safety		54,052	75,889	53,393
Health		300	395	300
Education and welfare		11,500	12,023	11,400
Housing		84,280	79,729	72,280
Community amenities		293,921	317,181	284,192
Recreation and culture		24,400	30,717	22,955
Transport		3,448,829	7,721,579	6,144,100
Economic services		12,372	15,524	10,932
Other property and services		120,408	204,998	108,330
		8,564,991	13,587,038	11,157,968
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(1,101,541)	(677,481)	(988,233)
General purpose funding		(129,467)	(132,502)	(142,372)
Law, order, public safety		(337,336)	(280,370)	(311,336)
Health		(250,299)	(249,730)	(233,540)
Education and welfare		(26,524)	(15,828)	(22,709)
Housing		(56,914)	(56,816)	(48,629)
Community amenities		(598,782)	(526,696)	(511,465)
Recreation and culture		(1,692,532)	(1,569,509)	(1,390,887)
Transport		(6,648,078)	(10,969,852)	(9,760,863)
Economic services		(413,278)	(92,060)	(140,955)
Other property and services		(209,589)	(531,252)	(132,647)
		(11,464,340)	(15,102,096)	(13,683,636)
Finance costs	6, 10(d)			
General purpose funding		0	0	(5,000)
Housing		(16,874)	(16,874)	(16,874)
Community amenities		(221)	(1,071)	(1,078)
Recreation and culture		(26,959)	(29,318)	(29,319)
Transport		(12,000)	0	0
Economic services		(3,000)	0	0
		(59,054)	(47,263)	(52,271)
		(2,958,403)	(1,562,321)	(2,577,939)
Non-operating grants, subsidies and contributions	9	1,095,672	654,212	685,135
(Loss) on disposal of assets	4(b)	0	(23,298)	0
Net result		(1,862,731)	(931,407)	(1,892,804)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,862,731)	(931,407)	(1,892,804)

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

FOR THE YEAR ENDED 30TH JUNE 2019

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	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	To collect revenue to allow for the provision of services	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	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health	Inspection of food outlets and their control, noise control and waste disposal compliance.
EDUCATION AND WELFARE	To provide services to the elderly, children and youth.	The provision of pre-school facilities to relevant community groups and the support of youth in the community.
HOUSING	To provide and maintain staff and other housing.	Provision and maintenance of staff and other housing.
COMMUNITY AMENITIES	To provide services required by the community.	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	To establish and effectively manage infrastructure and resources which will help the social well being of the community.	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	To provide safe, effective and efficient transport services to the community.	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	To help promote the Shire and its economic well being.	Tourism and area promotion including maintenance and operation of the caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control services.
OTHER PROPERTY AND SERVICES	To monitor and control Shire's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operating costs, administration costs allocated, and other unclassified works and services.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,951,643	3,824,530	3,826,158
Operating grants, subsidies and contributions		746,003	1,216,395	1,538,103
Fees and charges		346,222	255,040	289,583
Interest earnings		67,420	97,645	68,500
Goods and services tax		109,879	190,185	53,132
Other revenue		5,591,971	6,759,853	6,079,291
		10,813,138	12,343,648	11,854,767
Payments				
Employee costs		(2,110,373)	(2,319,985)	(2,228,555)
Materials and contracts		(5,565,059)	(9,284,124)	(8,333,083)
Utility charges		(172,750)	(152,816)	(169,080)
Interest expenses		(59,054)	(47,263)	(52,271)
Insurance expenses		(211,068)	(169,375)	(220,083)
Goods and services tax		0	(300,000)	(55,171)
Other expenditure		(366,189)	(163,060)	(354,417)
		(8,484,493)	(12,436,623)	(11,412,660)
Net cash provided by (used in) operating activities	3	2,328,645	(92,975)	442,107
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,187,630)	(694,827)	(938,439)
Payments for construction of infrastructure	4(a)	(1,377,239)	(1,275,243)	(1,341,535)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,095,672	654,212	685,135
Proceeds from sale of plant & equipment	4(b)	223,000	77,809	142,000
Net cash provided by (used in) investing activities		(2,246,197)	(1,238,049)	(1,452,839)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(1,177,238)	(163,109)	(163,109)
Proceeds from self supporting loans	6(a)	27,433	0	26,352
Proceeds from new borrowings	6(b)	517,500	1,000,010	0
Net cash provided by (used in) financing activities		(632,305)	836,901	(136,757)
Net increase (decrease) in cash held		(549,857)	(494,123)	(1,147,489)
Cash at beginning of year		2,579,916	3,074,039	3,074,039
Cash and cash equivalents at the end of the year	3	2,030,059	2,579,916	1,926,551

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	2,248,000	1,552,914	1,648,385
		2,248,000	1,552,914	1,648,385
Revenue from operating activities (excluding rates)				
Governance		0	182	2,100
General purpose funding		771,744	1,511,111	829,414
Law, order, public safety		54,052	75,889	53,393
Health		300	395	300
Education and welfare		11,500	12,023	11,400
Housing		84,280	79,729	72,280
Community amenities		293,921	317,181	284,192
Recreation and culture		24,400	30,717	22,955
Transport		3,448,829	7,721,579	6,144,100
Economic services		12,372	15,524	10,932
Other property and services		120,408	204,998	108,330
		4,821,806	9,969,328	7,539,396
Expenditure from operating activities				
Governance		(1,101,541)	(677,481)	(988,233)
General purpose funding		(129,467)	(132,502)	(147,372)
Law, order, public safety		(337,336)	(280,370)	(311,336)
Health		(250,299)	(249,730)	(233,540)
Education and welfare		(26,524)	(15,828)	(22,709)
Housing		(73,788)	(73,690)	(65,503)
Community amenities		(599,003)	(527,767)	(512,543)
Recreation and culture		(1,719,491)	(1,598,827)	(1,420,206)
Transport		(6,660,078)	(10,993,150)	(9,760,863)
Economic services		(416,278)	(92,060)	(140,955)
Other property and services		(209,589)	(531,252)	(132,647)
		(11,523,394)	(15,172,657)	(13,735,907)
Operating activities excluded from budget				
Loss on disposal of assets	4(b)	0	23,298	0
Depreciation on assets	5	2,985,960	2,692,057	2,480,475
Movement in employee benefit provisions (non-current)		47,299	60,430	47,144
Amount attributable to operating activities		(1,420,329)	(874,630)	(2,020,507)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,095,672	654,212	685,135
Purchase property, plant and equipment	4(a)	(2,187,630)	(694,827)	(938,439)
Purchase and construction of infrastructure	4(a)	(1,377,239)	(1,275,243)	(1,341,535)
Proceeds from disposal of assets	4(a)	223,000	77,809	142,000
Amount attributable to investing activities		(2,246,197)	(1,238,049)	(1,452,839)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(1,177,238)	(163,109)	(163,109)
Proceeds from new borrowings	6(b)	517,500	1,000,010	0
Proceeds from self supporting loans	6(a)	27,433	0	26,352
Transfers to cash backed reserves (restricted assets)	7(a)	(234,656)	(331,600)	(516,057)
Transfers from cash backed reserves (restricted assets)	7(a)	790,302	237,668	507,588
Amount attributable to financing activities		(76,659)	742,969	(145,226)
Budgeted deficiency before general rates		(3,743,185)	(1,369,710)	(3,618,572)
Estimated amount to be raised from general rates	1	3,743,185	3,617,710	3,618,572
Net current assets at end of financial year - surplus/(deficit)	2	0	2,248,000	0

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	2,248,000	1,552,914	1,648,385
		2,248,000	1,552,914	1,648,385
Revenue from operating activities (excluding rates)				
Specified area rates	1(c)	208,458	208,898	238,919
Operating grants, subsidies and contributions	9	746,003	1,466,396	863,103
Fees and charges	8	346,222	255,040	289,583
Interest earnings	10(a)	67,420	97,645	68,500
Other revenue	10(b)	3,453,703	7,941,350	6,079,291
		4,821,806	9,969,329	7,539,396
Expenditure from operating activities				
Employee costs		(2,157,672)	(2,382,318)	(2,276,669)
Materials and contracts		(5,570,701)	(9,542,471)	(8,182,912)
Utility charges		(172,750)	(152,816)	(169,080)
Depreciation on non-current assets	5	(2,985,960)	(2,692,057)	(2,480,475)
Interest expenses	10(d)	(59,054)	(47,263)	(52,271)
Insurance expenses		(211,068)	(169,375)	(220,083)
Other expenditure		(366,189)	(163,060)	(354,417)
Loss on asset disposals	4(b)	0	(23,298)	0
		(11,523,394)	(15,172,658)	(13,735,907)
Operating activities excluded from budget				
Loss on disposal of assets	4(b)	0	23,298	0
Depreciation on assets	5	2,985,960	2,692,057	2,480,475
Movement in employee benefit provisions (non-current)		47,299	60,430	47,144
Amount attributable to operating activities		(1,420,329)	(874,630)	(2,020,507)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,095,672	654,212	685,135
Purchase property, plant and equipment	4(a)	(2,187,630)	(694,827)	(938,439)
Purchase and construction of infrastructure	4(a)	(1,377,239)	(1,275,243)	(1,341,535)
Proceeds from disposal of assets	4(b)	223,000	77,809	142,000
Amount attributable to investing activities		(2,246,197)	(1,238,049)	(1,452,839)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(1,177,238)	(163,109)	(163,109)
Proceeds from new borrowings	6	517,500	1,000,010	0
Proceeds from self supporting loans	6(a)	27,433	0	26,352
Transfers to cash backed reserves (restricted assets)	7(a)	(234,656)	(331,600)	(516,057)
Transfers from cash backed reserves (restricted assets)	7(a)	790,302	237,668	507,588
Amount attributable to financing activities		(76,659)	742,969	(145,226)
Budgeted deficiency before general rates		(3,743,185)	(1,369,710)	(3,618,572)
Estimated amount to be raised from general rates	1	3,743,185	3,617,710	3,618,572
Net current assets at end of financial year - surplus/(deficit)	2	0	2,248,000	0

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

**SHIRE OF GNOWANGERUP
BUDGET STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2019**

2017-18 ADOPTED BUDGET		2017-18 ACTUAL	2018-19 ADOPTED BUDGET	2018-19 JULY	2018-19 AUGUST	2018-19 SEPTEMBER	2018-19 OCTOBER	2018-19 NOVEMBER	2018-19 DECEMBER	2018-19 JANUARY	2018-19 FEBRUARY	2018-19 MARCH	2018-19 APRIL	2018-19 MAY	2018-19 JUNE
	\$ OPERATING REVENUE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
829,414	General Purpose Funding	1,511,111	771,744	2,122	158,300	232,123	262,438	418,569	426,191	436,188	592,305	595,041	597,518	599,353	771,744
2,100	Governance	182	0	0	0	0	0	0	0	0	0	0	0	0	0
53,393	Law, Order Public Safety	75,889	54,052	40	79	909	18,645	18,919	19,261	35,939	36,417	36,565	53,588	53,750	54,052
300	Health	395	300	0	0	0	0	0	0	0	0	0	300	300	300
11,400	Education and Welfare	12,023	11,500	956	1,864	2,820	3,728	4,636	5,544	6,500	7,612	8,520	9,680	10,588	11,500
72,280	Housing	79,729	84,280	7,585	15,170	22,756	30,341	37,926	45,511	53,096	60,682	68,267	75,852	83,437	84,280
284,192	Community Amenities	317,181	293,921	1,161	4,648	256,750	264,404	267,303	271,040	275,096	282,151	286,660	289,780	292,826	293,921
22,955	Recreation and Culture	30,717	24,400	250	250	337	834	11,641	14,906	19,522	22,685	24,179	24,400	24,400	24,400
6,144,100	Transport	7,721,579	3,448,829	269,209	538,420	891,356	1,160,564	1,429,764	1,934,530	2,203,747	2,472,955	2,708,513	3,179,621	3,448,829	3,448,829
10,932	Economic Services	15,524	12,372	179	422	652	754	1,383	2,086	10,039	10,267	10,598	10,862	11,255	12,372
108,330	Other Property and Services	204,999	120,408	9,900	26,498	33,368	47,603	57,466	66,126	74,501	84,679	93,138	101,671	110,366	120,408
7,539,396		9,969,328	4,821,806	291,401	745,652	1,441,070	1,789,309	2,247,607	2,785,194	2,845,419	3,300,543	3,595,923	3,872,163	4,365,896	4,821,806
	LESS OPERATING EXPENDITURE														
(147,372)	General Purpose Funding	(132,502)	(129,467)	(9,154)	(23,098)	(37,985)	(47,231)	(56,966)	(66,056)	(75,924)	(85,123)	(94,214)	(110,312)	(119,374)	(129,467)
(988,233)	Governance	(677,481)	(1,101,541)	(66,159)	(160,612)	(293,310)	(393,950)	(484,027)	(600,001)	(666,672)	(730,728)	(792,388)	(855,670)	(936,730)	(1,101,541)
(311,336)	Law, Order, Public Safety	(280,370)	(337,336)	(55,813)	(73,288)	(92,405)	(115,356)	(140,638)	(167,200)	(185,860)	(207,152)	(234,444)	(274,199)	(299,416)	(337,336)
(233,540)	Health	(249,730)	(250,299)	(26,329)	(45,990)	(59,677)	(80,162)	(104,485)	(120,283)	(141,111)	(156,784)	(179,611)	(191,837)	(217,009)	(250,299)
(22,709)	Education and Welfare	(15,828)	(26,524)	(2,632)	(7,254)	(9,524)	(12,970)	(15,059)	(16,696)	(18,152)	(19,789)	(21,245)	(22,791)	(24,337)	(26,524)
(65,503)	Housing	(73,691)	(73,788)	(11,558)	(13,969)	(16,962)	(19,962)	(23,962)	(26,962)	(29,962)	(32,962)	(35,962)	(38,962)	(41,962)	(45,962)
(512,543)	Community Amenities	(527,767)	(599,003)	(74,661)	(136,384)	(168,270)	(266,343)	(307,912)	(372,030)	(415,307)	(442,163)	(473,921)	(506,617)	(541,804)	(599,003)
(1,420,206)	Recreation and Culture	(1,598,827)	(1,719,491)	(200,376)	(344,971)	(453,428)	(706,732)	(837,290)	(985,372)	(1,097,702)	(1,222,325)	(1,340,412)	(1,470,251)	(1,591,275)	(1,719,491)
(9,760,863)	Transport	(10,993,149)	(6,660,078)	(511,713)	(1,022,633)	(1,872,482)	(2,388,324)	(2,891,442)	(3,663,343)	(3,939,005)	(4,476,340)	(4,957,806)	(5,368,941)	(6,067,806)	(6,660,078)
(140,955)	Economic Services	(92,060)	(416,278)	(31,919)	(63,127)	(96,499)	(153,671)	(188,143)	(220,000)	(254,062)	(285,205)	(319,097)	(350,184)	(381,825)	(416,278)
(132,647)	Other Property & Services	(531,252)	(209,590)	(100,021)	(83,473)	(96,439)	(130,711)	(267,808)	(248,944)	(292,896)	(283,969)	(292,574)	(305,656)	(281,928)	(209,590)
(13,735,907)		(15,172,657)	(11,523,394)	(1,090,335)	(1,974,799)	(3,196,982)	(4,328,612)	(5,330,396)	(6,502,798)	(7,134,867)	(7,966,243)	(8,764,300)	(9,525,270)	(10,533,926)	(11,523,395)
(6,196,511)	<i>Increase/(Decrease)</i>	(5,203,329)	(6,701,588)	(798,934)	(1,229,147)	(1,755,911)	(2,539,303)	(3,082,789)	(3,717,604)	(4,289,448)	(4,665,700)	(5,168,377)	(5,653,107)	(6,168,030)	(6,701,589)
	ADD														
2,480,475	Depreciation Written Back	2,692,057	2,985,960	248,730	497,461	746,191	994,922	1,243,652	1,492,383	1,741,113	1,989,844	2,238,574	2,487,305	2,736,035	2,985,960
0	(Profit)/Loss on Sale of Asset	23,298	0	0	0	0	0	0	0	0	0	0	0	0	0
47,144	Movement in Non-Current Items	60,430	47,299	0	0	0	0	0	0	0	0	0	0	0	47,299
2,527,619		2,775,785	3,033,259	248,730	497,461	746,191	994,922	1,243,652	1,492,383	1,741,113	1,989,844	2,238,574	2,487,305	2,736,035	3,033,259
(3,668,892)	<i>Increase/(Decrease)</i>	(2,427,545)	(3,668,329)	(550,203)	(731,686)	(1,009,720)	(1,544,381)	(1,839,137)	(2,225,221)	(2,548,335)	(2,675,856)	(2,929,803)	(3,165,802)	(3,431,995)	(3,668,330)
	LESS CAPITAL PROGRAMME														
(427,588)	Purchase Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(121,951)	Purchase Buildings	(344,132)	(1,430,630)	(49,570)	(123,925)	(222,780)	(314,165)	(563,020)	(900,375)	(1,124,230)	(1,283,630)	(1,430,630)	(1,430,630)	(1,430,630)	(1,430,630)
(1,217,635)	Infrastructure Assets - Roads	(1,218,668)	(1,300,381)	0	(58,979)	(143,172)	(252,459)	(420,011)	(839,381)	(839,381)	(965,381)	(1,272,781)	(1,300,381)	(1,300,381)	(1,300,381)
(5,000)	Infrastructure Assets - Footpaths	0	(5,000)	0	0	0	0	0	0	0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
(5,000)	Infrastructure Assets - Aerodromes	(3,099)	0	0	0	0	0	0	0	0	0	0	0	0	0
(5,000)	Infrastructure Assets - Drainage	0	(9,000)	0	0	0	0	0	0	0	0	(4,500)	(9,000)	(9,000)	(9,000)
(100,000)	Infrastructure Assets - Sewerage	(45,775)	(50,000)	0	(1,155)	(1,155)	(3,860)	(38,520)	(42,840)	(49,550)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
(5,900)	Infrastructure Assets - Parks & Ovals	(4,700)	(4,858)	0	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)
0	Infrastructure Assets - Solid Waste	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(3,000)	Infrastructure Assets - Other	(3,000)	(8,000)	0	0	0	0	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
(358,000)	Purchase Plant and Equipment	(329,993)	(752,000)	0	0	0	(85,000)	(212,000)	(217,000)	(747,000)	(752,000)	(752,000)	(752,000)	(752,000)	(752,000)
(30,900)	Purchase Furniture and Equipment	(20,702)	(5,000)	0	0	0	0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
142,000	Proceeds from Sale of Assets	77,809	223,000	0	0	0	0	187,000	187,000	187,000	187,000	187,000	187,000	223,000	223,000
685,135	Contributions for the Development of Assets	654,212	1,095,672	0	0	180,800	236,034	291,269	346,503	725,863	871,497	871,497	871,497	871,497	1,095,672
(163,109)	Repayment of Debt - Loan Principal	(163,099)	(1,177,238)	0	0	0	(1,000,000)	(1,069,522)	(1,084,352)	(1,084,352)	(1,084,352)	(1,084,352)	(1,084,352)	(1,155,406)	(1,177,238)
26,352	Principal Repayment Received -Loans	0	27,433	0	0	0	0	13,579	13,579	13,579	13,579	13,579	13,579	27,433	27,433
(516,057)	Transfer to Reserves	(331,600)	(234,656)	(2,249)	(4,498)	(6,747)	(8,996)	(11,246)	(13,495)	(15,744)	(17,993)	(20,242)	(22,491)	(24,740)	(234,656)
507,588	Transfer from Reserves	237,668	790,302	0	0	0	0	0	0	0	0	0	0	0	790,302
(1,598,065)		(1,495,079)	(2,840,356)	(51,819)	(188,558)	(197,912)	(1,433,304)	(1,840,329)	(2,568,218)	(2,951,673)	(3,104,138)	(3,565,287)	(3,599,636)	(3,623,085)	(2,840,356)
0	Plus Rounding	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,598,065)		(1,495,079)	(2,840,356)	(51,819)	(188,558)	(197,912)	(1,433,304)	(1,840,329)	(2,568,218)	(2,951,673)	(3,104,138)	(3,565,287)	(3,599,636)	(3,623,085)	(2,840,356)
(5,266,957)	<i>Increase/(Decrease)</i>	(3,922,624)	(6,508,685)	(602,022)	(920,244)	(1,207,632)	(2,977,685)	(3,679,466)	(4,793,439)	(5,500,008)	(5,779,994)	(6,495,090)	(6,765,438)	(7,055,080)	(6,508,686)
	FUNDING FROM														
0	Loans	1,000,000	517,500	0	0	0	0	0	0	0	517,500	517,500	517,500	517,500	517,500
1,648,385	Opening Funds	1,552,914	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000	2,248,000
3,618,572	Amount Raised from General Rates	3,617,710	3,743,185	0	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185	3,743,185
5,266,957		6,170,624	6,508,685	2,248,000	5,991,185	5,991,185	5,991,185	5,991,185	5,991,185	5,991,185	6,508,685	6,508,685	6,508,685	6,508,6	

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
Uniform General rate								
<u>Gross Rental Values</u>								
GRV - Residential	0.149601	321	2,736,800	409,428	0	0	409,428	392,702
GRV - Commercial	0.149601	28	414,542	62,016	0	0	62,016	78,693
GRV - Industrial	0.149601	17	185,266	27,716	0	0	27,716	27,606
GRV - Amelup Tourism	0.149601	4	114,660	17,153	0	0	17,153	19,973
<u>Unimproved Values</u>								
UV - Rural	0.010853	352	287,834,015	3,123,859	0	0	3,123,859	3,018,758
UV - Mining	0.010853	0	0	0	0	0	0	0
Sub-Totals		722	291,285,283	3,640,172	0	0	3,640,172	3,537,732
Minimum								
	\$							
Minimum payment								
<u>Gross Rental Values</u>								
GRV - Residential	739	96	165,023	70,944	0	0	70,944	54,978
GRV - Commercial	739	21	30,827	15,519	0	0	15,519	9,996
GRV - Industrial	739	9	14,733	6,651	0	0	6,651	6,426
GRV - Amelup Tourism	739	1	4,160	739	0	0	739	714
<u>Unimproved Values</u>								
UV - Rural	739	20	724,685	14,780	0	0	14,780	14,280
UV - Mining	739	4	84,510	2,956	0	0	2,956	3,570
Sub-Totals		151	1,023,938	111,589	0	0	111,589	89,964
		873	292,309,221	3,751,761	0	0	3,751,761	3,627,696
Discounts/concessions (Refer note 1(e))							(8,576)	(9,986)
Total amount raised from general rates							3,743,185	3,617,710
Specified area rates (Refer note 1(c))							208,458	208,898
Total rates							3,951,643	3,826,608

All land (other than 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 for the 2018/19 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 rate(s) has/have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
One Payment	Date 1	0	0.00%	11.00%
Option two				
Instalment 1	Date 1	0	5.50%	11.00%
Instalment 2	Date 2	10	5.50%	11.00%
Instalment 3	Date 3	10	5.50%	11.00%
Instalment 4	Date 4	10	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	4,500	4,740
Instalment plan interest earned	11,500	12,014
Pensioner Deferred Interest	920	916
Unpaid rates and service charge interest earned	13,000	22,428
	29,920	40,098

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2018/19 Budgeted specified area rate revenue	2018/19 Interim specified area rate revenue	2018/19 Back specified area rate revenue	2018/19 Total specified area rate revenue	2017/18 Actual revenue
Specified area rate		\$	\$	\$	\$	\$	\$	\$
Gnp Sporting Complex	GRV	0.0038	2,748,039	10,522	0	0	10,522	10,531
Gnp Sporting Complex	UV	0.0002	128,868,500	19,459	0	0	19,459	19,488
Borden Pavilion	GRV	0.0022	225,694	506	0	0	506	518
Borden Pavilion	UV	0.0001	101,823,500	9,571	0	0	9,571	9,794
Ongerup Effluent	GRV	0.0765	457,274	35,000	0	0	35,000	35,000
			234,123,007	75,058	0	0	75,058	75,331

	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
Specified area rate			\$	\$	\$
Gnowangerup 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.	29,981	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.	10,077	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
			75,058	0	0


(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

(e) Waste Collection Rate

	Basis of valuation	Rate in	Minimum Rate	Rateable Properties	Rateable value	2018/19 Budgeted specified area rate revenue	2018/19 Interim specified area rate revenue	2017/18 Actual revenue
Waste Collection Rate		\$	\$		\$	\$	\$	\$
Waste Collection Rate	GRV	0.000001	200.00	280	3,666,011	56,000	0	56,526
Waste Collection Rate	UV	0.000001	200.00	387	288,643,210	77,400	0	77,041
				667	292,309,221	133,400	0	133,567

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
25 Yougenup Road	Waiver	100%	0	991	Written request to Council	
43 Whitehead Road	Waiver	100%	461	448	Written request to Council	
35 Yougenup Road	Waiver	100%	1,202	1,167	Written request to Council	
196 Stutley Street	Waiver	100%	0	1,747	Written request to Council	
30 Eldridge Street	Waiver	100%	982	954	Written request to Council	
			2,645	5,307		
Assess A213	Concession	50%	(2,334)	(2,978)	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A293	Concession	50%	(4,395)	(5,003)	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A314	Concession	50%	(797)	(814)	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A556	Concession	50%	(1,050)	(1,191)	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism Precinct.
			(8,576)	(9,986)		

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. NET CURRENT ASSETS

Note	2018/19 Budget	2017/18 Actual
	\$	\$
Composition of estimated net current assets		
Current assets		
Cash - unrestricted	3 594,920	584,970
Cash - restricted reserves	3 1,435,139	1,994,946
Receivables	237,712	2,484,145
Inventories	29,548	29,548
	2,297,319	5,093,609
Less: current liabilities		
Trade and other payables	(508,616)	(502,974)
Long term borrowings	(222,419)	(1,177,248)
Provisions	(325,974)	(325,974)
	(1,057,009)	(2,006,196)
Unadjusted net current assets	1,240,310	3,087,413
Adjustments		
Less: Cash - restricted reserves	3 (1,434,663)	(1,990,309)
Less: Current loans - clubs / institutions	(28,066)	(26,352)
Add: Current portion of borrowings	222,419	1,177,248
Adjusted net current assets - surplus/(deficit)	0	2,248,000

Reason for Adjustments

The 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 above.

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

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.

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.

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.

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

3. 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:

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Cash - unrestricted	594,920	584,970	21,704
Cash - restricted	1,435,139	1,994,946	1,904,847
	2,030,059	2,579,916	1,926,551
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Reserves cash backed - Leave Reserve	85,230	84,089	142,246
Reserves cash backed - Plant Replacement	696,284	884,288	954,862
Reserves cash backed - Ongerup Effluent	65,370	54,629	19,789
Reserves cash backed - Area Promotion	30,021	29,619	29,418
Reserves cash backed - Swimming Pool	208,260	150,222	149,582
Reserves cash backed - Land Development	18,476	501,969	253,331
Reserves cash backed - Computer Replacement	7,925	7,819	37,766
Reserves cash backed - Waste Disposal	243,579	240,319	230,687
Reserves cash backed - Future Funds	48,289	15,917	65,809
Reserves cash backed - Liquid Waste Facility	31,229	21,438	21,356
Unspent Grants	476	4,637	0
	1,435,139	1,994,946	1,904,846
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,862,731)	(931,407)	(1,892,804)
Depreciation	2,985,960	2,692,057	2,480,475
(Profit)/loss on sale of asset	0	23,298	0
(Increase)/decrease in receivables	2,248,147	(1,555,427)	718,132
(Increase)/decrease in inventories	0	(8,345)	0
Increase/(decrease) in payables	5,642	278,728	(226,675)
Increase/(decrease) in employee provisions	47,299	62,333	48,114
Grants/contributions for the development of assets	(1,095,672)	(654,212)	(685,135)
Net cash from operating activities	2,328,645	(92,975)	442,107

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year

Asset class	Reporting program											2018/19 Budget total	2017/18 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		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>													
Land - freehold land	0	0	0	0	0	0	495,700	0	0	0	0	495,700	251,088
Buildings - non-specialised	0	0	0	0	0	747,400	0	0	0	0	0	747,400	16,919
Buildings - specialised	0	0	0	0	0	0	0	114,030	64,000	0	9,500	187,530	76,125
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	5,000	5,000	20,702
Plant and equipment	0	0	0	0	0	0	0	5,000	667,000	0	80,000	752,000	329,993
	0	0	0	0	0	747,400	495,700	119,030	731,000	0	94,500	2,187,630	694,827
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,300,381	0	0	1,300,381	1,218,668
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	5,000	0	0	5,000	0
Infrastructure - Drainage	0	0	0	0	0	0	0	0	9,000	0	0	9,000	0
Infrastructure - Parks and ovals	0	0	0	0	0	0	0	4,858	0	0	0	4,858	4,700
Infrastructure - Other	0	0	0	0	0	0	0	0	0	8,000	0	8,000	3,000
Infrastructure - Airports	0	0	0	0	0	0	0	0	0	0	0	0	3,099
Infrastructure - Sewer	0	0	0	0	0	0	0	0	50,000	0	0	50,000	45,776
	0	0	0	0	0	0	0	4,858	1,364,381	8,000	0	1,377,239	1,275,243
Total acquisitions	0	0	0	0	0	747,400	495,700	123,888	2,095,381	8,000	94,500	3,564,869	1,970,070

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows
Detailed Operating and Capital Schedules

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Community amenities	36,000	36,000	0	0	0	0	0	0
Transport	137,000	137,000	0	0	0	(23,298)	0	0
Other property and services	50,000	50,000	0	0	0	0	0	0
	223,000	223,000	0	0	0	(23,298)	0	0
By Class								
<i>Property, Plant and Equipment</i>								
Land - freehold land	36,000	36,000	0	0	0	0	0	0
Plant and equipment	187,000	187,000	0	0	0	(23,298)	0	0
	223,000	223,000	0	0	0	(23,298)	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:
Detailed Revenues and Expenses by Function Schedules

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

5. ASSET DEPRECIATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
By Program			
Law, order, public safety	(119,720)	(98,945)	(106,325)
Health	(13,505)	(22,264)	(12,815)
Education and welfare	(5,920)	0	(5,920)
Housing	(85,730)	(32,945)	(24,195)
Community amenities	(145,755)	(125,090)	(48,765)
Recreation and culture	(858,493)	(789,322)	(544,525)
Transport	(1,398,690)	(1,314,262)	(1,391,820)
Economic services	(2,375)	(2,180)	(1,025)
Other property and services	(355,772)	(307,049)	(345,085)
	(2,985,960)	(2,692,057)	(2,480,475)
By Class			
Buildings - specialised	(899,374)	(810,850)	(370,228)
Furniture and equipment	(13,753)	(12,400)	(16,302)
Plant and equipment	(348,227)	(313,952)	(390,379)
Infrastructure - Roads	(1,179,656)	(1,063,544)	(1,134,104)
Infrastructure - Footpaths	(9,831)	(8,863)	(9,658)
Infrastructure - Drainage	(65,065)	(58,661)	(64,231)
Infrastructure - Parks and ovals	(256,370)	(231,136)	(289,332)
Infrastructure - Other	(1,796)	(1,619)	(1,685)
Infrastructure - Airports	(178,061)	(160,535)	(175,986)
Infrastructure - Sewer	(25,487)	(22,978)	(21,378)
Infrastructure - Solid Waste	(8,340)	(7,519)	(7,192)
	(2,985,960)	(2,692,057)	(2,480,475)

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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.

DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	30 to 50 Years
Buildings - specialised	30 to 50 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	5 to 15 Years
Infrastructure - Roads	5 to 50 Years
Infrastructure - Footpaths	5 to 50 Years
Infrastructure - Drainage	5 to 50 Years
Infrastructure - Parks and ovals	5 to 50 Years
Infrastructure - Other	5 to 50 Years
Infrastructure - Airports	5 to 50 Years
Infrastructure - Sewer	5 to 50 Years
Infrastructure - Solid Waste	5 to 50 Years

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Housing								
277 - GROH Housing	343,570	0	80,614	77,332	262,956	343,570	16,874	16,874
282 - Staff Housing	0	367,500	0	0	367,500	0	0	0
Community amenities								
270 - Yongergnow	6,864	0	6,864	13,092	0	6,864	221	1,070
Recreation and culture								
273 - Gnp Community Centre	160,975	0	16,105	15,153	144,870	160,975	9,703	10,654
278 - Borden Pavilion	89,565	0	16,425	15,742	73,140	89,565	4,351	4,351
279 - Gnp Synthetic Surface	195,747	0	16,098	15,438	179,649	195,747	8,112	8,772
Transport								
280 - WANDRRA Flood Damage	1,000,000	0	1,000,000	0	0	1,000,000	12,000	0
Economic services								
281 - Fixed Wireless Project	0	150,000	13,699	0	136,301	0	3,000	0
	1,796,721	517,500	1,149,805	136,757	1,164,416	1,796,721	54,261	41,721
Self Supporting Loans								
Recreation and culture								
275 Gnp Sporting Complex	80,769	0	18,992	18,244	61,777	80,769	3,088	3,837
276 - Borden Pavilion	35,898	0	8,441	8,108	27,457	35,898	1,705	1,705
	116,667	0	27,433	26,352	89,234	116,667	4,793	5,542
	1,913,388	517,500	1,177,238	163,109	1,253,650	1,913,388	59,054	47,263

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
281 - Fixed Wireless project	WATC	Debenture	5	4	150,000	16,990	150,000	0
282 - Staff Housing	WATC	Debenture	10	4	367,500	82,002	367,500	0
					517,500	98,992	517,500	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**
Bank overdraft limit
Bank overdraft at balance date
Credit card limit
Total amount of credit unused

2018/19 Budget	2017/18 Actual	2017/18 Budget
\$	\$	\$
500,000	500,000	500,000
0	0	0
10,000	10,000	10,000
510,000	510,000	510,000
Loan facilities		
Loan facilities in use at balance date	1,253,650	1,913,388
	913,388	

SIGNIFICANT ACCOUNTING POLICIES

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
Reserves cash backed - Leave Reserve	\$ 84,089	\$ 1,141	\$ 0	\$ 85,230	\$ 81,091	\$ 11,717	\$ (8,719)	\$ 84,089	\$ 81,091	\$ 61,155	\$ 0	\$ 142,246
Reserves cash backed - Plant Replacemer	884,288	111,996	(300,000)	696,284	734,406	149,882	0	884,288	734,406	220,456	0	954,862
Reserves cash backed - Ongerup Effluent	54,629	10,741	0	65,370	88,529	11,875	(45,775)	54,629	88,529	11,260	(80,000)	19,789
Reserves cash backed - Area Promotion	29,619	402	0	30,021	29,005	614	0	29,619	29,005	413	0	29,418
Reserves cash backed - Swimming Pool	150,222	58,038	0	208,260	92,268	57,954	0	150,222	92,268	57,314	0	149,582
Reserves cash backed - Land Developmer	501,969	6,809	(490,302)	18,476	608,697	76,446	(183,174)	501,969	608,696	72,223	(427,588)	253,331
Reserves cash backed - Computer Replac	7,819	106	0	7,925	7,657	162	0	7,819	7,657	30,109	0	37,766
Reserves cash backed - Waste Disposal	240,319	3,260	0	243,579	227,448	12,871	0	240,319	227,448	3,239	0	230,687
Reserves cash backed - Future Funds	15,917	32,372	0	48,289	15,587	331	0	15,917	15,587	50,222	0	65,809
Reserves cash backed - Liquid Waste Faci	21,438	9,791	0	31,229	11,690	9,748	0	21,438	11,690	9,666	0	21,356
	1,990,309	234,656	(790,302)	1,434,663	1,896,378	331,600	(237,668)	1,990,309	1,896,377	516,057	(507,588)	1,904,846

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Reserves cash backed - Leave Reserve	Never	to be used to fund annual and long service leave requirements.
Reserves cash backed - Plant Replacemer	Never	to be used for the purchase of major plant.
Reserves cash backed - Ongerup Effluent	Never	to be used for the maintenance of the Ongerup Effluent System.
Reserves cash backed - Area Promotion	Never	to be used for the promotion of the Gnowangerup Shire.
Reserves cash backed - Swimming Pool	Never	to be used to assist with upgrade of the Gnowangerup Swimming Pool.
Reserves cash backed - Land Developmer	Never	to be used to fund the purchase of or development of land and buildings and building renewal.
Reserves cash backed - Computer Replac	Never	to be used to fund the maintenance and replacement of the administration computer system.
Reserves cash backed - Waste Disposal	Never	to be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
Reserves cash backed - Future Funds	Never	to be used for contributions towards major externally grant funded projects and programs within the Shire of Gnowangerup.
Reserves cash backed - Liquid Waste Faci	Never	to be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
General purpose funding	46,724	46,147
Law, order, public safety	4,320	5,311
Health	0	240
Education and welfare	11,500	12,023
Housing	84,280	0
Community amenities	114,726	133,226
Recreation and culture	24,400	22,388
Transport	100	105
Economic services	12,302	14,782
Other property and services	47,870	20,818
	346,222	255,040

9. GRANT REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
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	612,542	1,310,189
Law, order, public safety	49,732	70,578
Recreation and culture	0	1,900
Transport	83,729	83,729
	746,003	1,466,396
Non-operating grants, subsidies and contributions		
Housing	367,500	0
Transport	728,172	654,212
	1,095,672	654,212

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	27,000	40,157	27,000
- Other funds	15,000	22,130	15,000
Other interest revenue (refer note 1b)	25,420	35,358	26,500
	67,420	97,645	68,500
(b) Other revenue			
Reimbursements and recoveries	3,400,013	7,634,977	6,000,000
Other	53,690	306,374	79,291
	3,453,703	7,941,351	6,079,291
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	44,000	17,130	22,500
Other services	3,750	1,550	3,750
	47,750	18,680	26,250
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	59,054	47,263	47,271
Other	0	0	5,000
	59,054	47,263	52,271
(e) Elected members remuneration			
Meeting fees	80,000	72,000	80,000
Mayor/President's allowance	15,000	15,000	15,000
Deputy Mayor/President's allowance	3,000	3,000	3,000
Travelling expenses	6,500	4,178	6,500
Telecommunications allowance	5,940	5,940	5,940
	110,440	100,118	110,440
(f) Operating lease expenses			
Office equipment	12,680	14,392	11,830
	12,680	14,392	11,830

SIGNIFICANT ACCOUNTING POLICIES

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.

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

14. 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 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Builders Registration Board	0	2,100	(2,100)	0
BCITF	0	1,300	(1,300)	0
Hall Hire Bonds	0	1,000	(1,000)	0
Agricultural Society	4,436	0	0	4,436
Housing Bonds	9,306	500	(500)	9,306
Unclaimed Rates	56	0	0	56
Trust Interest	59	0	0	59
Cat Trap Bonds	150	0	(150)	0
	14,007	4,900	(5,050)	13,857

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

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.

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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

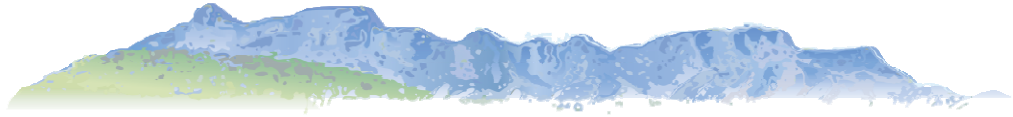
Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

REVENUE RECOGNITION

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.

Heart of the Stirlings



SHIRE OF GNOWANGERUP

SHIRE OF GNOWANGERUP

**DETAILED OPERATING
&
CAPITAL BUDGET**

2018-2019

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets							
	-						
40015	Sale of CEO Vehicle GN00	\$0	\$0	\$0	\$0	(\$25,000)	\$0
40345	Sale of MCCS Vehicle GN002	\$0	\$0	\$0	\$0	(\$25,000)	\$0
40295	Sale of Holden Colorado Single Cab Utility	(\$11,000)	\$0	(\$9,264)	\$0	\$0	\$0
40155	Sale of Utility (GN.0036)	(\$11,000)	\$0	(\$9,455)	\$0	\$0	\$0
40235	Sale of Tip Truck GN.0038	(\$20,000)	\$0	\$0	\$0	\$0	\$0
40145	Sale of Utility (GN0048)	\$0	\$0	\$0	\$0	(\$11,000)	\$0
40505	Sale of Utility GN.037	\$0	\$0	\$0	\$0	(\$11,000)	\$0
40355	Sale of Utility GN.0004	\$0	\$0	\$0	\$0	(\$25,000)	\$0
40065	Sale of Tip Truck - GN.0035	\$0	\$0	(\$22,727)	\$0	\$0	\$0
40215	Sale of Loader GN.0040	\$0	\$0	\$0	\$0	(\$80,000)	\$0
40245	Sale of Backhoe GN.0089	\$0	\$0	\$0	\$0	(\$10,000)	\$0
23015	Proceeds - Sale of Land	(\$100,000)	\$0	(\$36,364)	\$0	(\$36,000)	\$0
	PROCEEDS FROM SALE OF ASSETS	(\$142,000)	\$0	(\$77,809)	\$0	(\$223,000)	\$0
Written Down Value							
	Written Down Value - Works Plant	\$0	\$142,000	\$0	\$0	\$0	\$223,000
	Sub Total - WDV ON DISPOSAL OF ASSET	\$0	\$142,000	\$0	\$0	\$0	\$223,000
	Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$142,000)	\$142,000	(\$77,809)	\$0	(\$223,000)	\$223,000
	Total - OPERATING STATEMENT	(\$142,000)	\$142,000	(\$77,809)	\$0	(\$223,000)	\$223,000



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 3

GENERAL PURPOSE FUNDING

(RATES)

(OTHER GENERAL PURPOSE FUNDING)

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
RATES							
OPERATING EXPENDITURE							
01002	Finance Unit Costs	\$0	\$60,350	\$0	\$43,290	\$0	\$61,913
01012	Administration Activity Costs	\$0	\$35,927	\$0	\$29,178	\$0	\$39,059
01032	Notice Printing & Stationary	\$0	\$2,950	\$0	\$2,109	\$0	\$4,450
01042	Advertising & Promotion	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
01052	Collection Costs	\$0	\$5,000	\$0	\$16,886	\$0	\$5,000
01062	Valuation Charges	\$0	\$29,500	\$0	\$28,261	\$0	\$9,100
01072	Search Costs	\$0	\$500	\$0	\$658	\$0	\$650
01082	Rates Written Off	\$0	\$50	\$0	\$181	\$0	\$50
Sub Total - GENERAL RATES OP EXP		\$0	\$136,277	\$0	\$122,564	\$0	\$122,222
OPERATING INCOME							
01003	Rates Income	(\$3,618,573)	\$0	(\$3,617,032)	\$0	(\$3,743,185)	\$0
01013	Ex Gratia Rates Contribution	(\$30,500)	\$0	(\$31,577)	\$0	(\$32,524)	\$0
01053	Admin Fee Rate Instalments	(\$4,500)	\$0	(\$4,740)	\$0	(\$4,500)	\$0
01043	Interest On Rates Instalments	(\$11,500)	\$0	(\$12,014)	\$0	(\$11,500)	\$0
01033	Non Payment Penalty	(\$13,000)	\$0	(\$22,428)	\$0	(\$13,000)	\$0
01023	Pensioner Deferred Rate Interest	(\$2,000)	\$0	(\$916)	\$0	(\$920)	\$0
01063	Rate Enquiries	(\$5,700)	\$0	(\$5,830)	\$0	(\$5,700)	\$0
01073	ESL Administration Fees	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
01083	Back Rates Raised	\$0	\$0	(\$679)	\$0	\$0	\$0
01103	Legal Charges Reimbursed	(\$5,000)	\$0	(\$16,800)	\$0	(\$5,000)	\$0
01113	Specified Area Rate - Gnp	(\$30,087)	\$0	(\$30,019)	\$0	(\$29,981)	\$0
01143	Specified Area Rate - Borden	(\$10,332)	\$0	(\$10,312)	\$0	(\$10,077)	\$0
Sub Total - GENERAL RATES OP INC		(\$3,735,192)	\$0	(\$3,756,346)	\$0	(\$3,860,387)	\$0
Total - GENERAL RATES		(\$3,735,192)	\$136,277	(\$3,756,346)	\$122,564	(\$3,860,387)	\$122,222
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
02022	Interest on Overdraft	\$0	\$5,000	\$0	\$0	\$0	\$0
02042	Bank Fees	\$0	\$4,590	\$0	\$4,631	\$0	\$4,600
02052	Rates Waiver	\$0	\$1,505	\$0	\$5,307	\$0	\$2,645
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/E		\$0	\$11,095	\$0	\$9,938	\$0	\$7,245
OPERATING INCOME							
02003	WA Local Govt Grants Commission - General Purpose	(\$398,080)	\$0	(\$699,542)	\$0	(\$339,684)	\$0
02013	WA Local Govt Grants Commission - Untied Roads Grant	(\$272,715)	\$0	(\$610,647)	\$0	(\$272,858)	\$0
02023	Self Supporting Loan Interest	\$0	\$0	\$0	\$0	\$0	\$0
02033	Interest on Investments	(\$15,000)	\$0	(\$22,130)	\$0	(\$15,000)	\$0
02043	Interest on Reserve Fund	(\$27,000)	\$0	(\$40,157)	\$0	(\$27,000)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/IN		(\$712,795)	\$0	(\$1,372,475)	\$0	(\$654,542)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$712,795)	\$11,095	(\$1,372,475)	\$9,938	(\$654,542)	\$7,245
Total - GENERAL PURPOSE FUNDING		(\$4,447,987)	\$147,372	(\$5,128,821)	\$132,502	(\$4,514,929)	\$129,467



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 4

GOVERNANCE

(MEMBERS AND OTHER GOVERNANCE)

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
03002	Strategy & Governance Unit Costs	\$0	\$53,249	\$0	\$20,275	\$0	\$55,112
03032	Members Travelling	\$0	\$6,500	\$0	\$4,178	\$0	\$6,500
03042	Conference Expenses	\$0	\$32,000	\$0	\$3,320	\$0	\$17,000
03052	Election Expenses	\$0	\$20,418	\$0	\$6,176	\$0	\$2,444
03062	Members Allowances	\$0	\$98,000	\$0	\$90,000	\$0	\$98,000
03072	Telecommunication Allowance	\$0	\$5,940	\$0	\$5,940	\$0	\$5,940
03082	Refreshments & Receptions	\$0	\$19,000	\$0	\$12,652	\$0	\$19,000
03092	Legal Expenses	\$0	\$0	\$0	\$0	\$0	\$0
03102	Members Insurance	\$0	\$6,997	\$0	\$6,995	\$0	\$7,162
03112	Consultants Expenses	\$0	\$5,000	\$0	\$0	\$0	\$11,000
03122	Subscriptions	\$0	\$16,525	\$0	\$16,535	\$0	\$18,432
03132	Other Member Related Costs	\$0	\$1,000	\$0	\$540	\$0	\$1,000
03142	Donations & Grants	\$0	\$40,100	\$0	\$39,251	\$0	\$58,841
03152	Publications & Legislation	\$0	\$600	\$0	\$0	\$0	\$600
03172	Project/Development Funds	\$0	\$6,500	\$0	\$669	\$0	\$6,500
03202	Administration Activity Costs	\$0	\$72,895	\$0	\$66,601	\$0	\$89,081
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$384,724	\$0	\$273,132	\$0	\$396,612
OPERATING INCOME							
03003	Reimbursements	(\$500)	\$0	\$0	\$0	\$0	\$0
3023	Sale of Scrap	(\$600)	\$0	(\$182)	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		(\$1,100)	\$0	(\$182)	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		(\$1,100)	\$384,724	(\$182)	\$273,132	\$0	\$396,612
GOVERNANCE							
OPERATING EXPENDITURE							
04002	Strategy & Governance Costs	\$0	\$383,668	\$0	\$244,718	\$0	\$502,076
04012	Corporate & Community Costs	\$0	\$0	\$0	\$0	\$0	\$15,000
04032	Public Relations	\$0	\$47,628	\$0	\$2,808	\$0	\$38,618
04042	Shire Website	\$0	\$19,363	\$0	\$10,820	\$0	\$12,356
04052	Civic Receptions & Events	\$0	\$19,093	\$0	\$31,202	\$0	\$19,129
04062	Refreshments	\$0	\$3,000	\$0	\$1,309	\$0	\$3,000
04072	Minor Furniture & Equipment	\$0	\$1,000	\$0	\$798	\$0	\$3,000
04082	Legal Costs	\$0	\$25,000	\$0	\$19,114	\$0	\$35,000
04092	Audit Fees	\$0	\$26,250	\$0	\$18,680	\$0	\$47,750
04102	Advertising	\$0	\$16,000	\$0	\$13,138	\$0	\$13,000
04112	Minor Admin Expenses	\$0	\$1,000	\$0	\$654	\$0	\$1,000
04192	Valuation Costs	\$0	\$57,507	\$0	\$61,107	\$0	\$11,000
04232	EEO/DAIP Planning	\$0	\$4,000	\$0	\$0	\$0	\$4,000
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$0	\$603,509	\$0	\$404,348	\$0	\$704,929
OPERATING INCOME							
04013	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
04033	Other Minor Income	(\$1,000)	\$0	\$0	\$0	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC		(\$1,000)	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		(\$1,000)	\$603,509	\$0	\$404,348	\$0	\$704,929
Total - GOVERNANCE		(\$2,100)	\$988,233	(\$182)	\$677,481	\$0	\$1,101,541



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 5

LAW, ORDER & PUBLIC SAFETY

(FIRE PREVENTION)

(ANIMAL CONTROL)

(OTHER LAW & ORDER)

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
05032	Bushfire Insurance	\$0	\$24,021	\$0	\$22,919	\$0	\$23,055
05042	Advertising/Printing/Other Expenses	\$0	\$1,800	\$0	\$3,150	\$0	\$1,800
05062	Fire Vehicles - Operations	\$0	\$700	\$0	\$1,098	\$0	\$1,000
05092	Bushfire Depreciation	\$0	\$92,185	\$0	\$83,275	\$0	\$100,760
05122	Base Operators Allowance	\$0	\$800	\$0	\$800	\$0	\$800
05182	Gnp BFB Expenses	\$0	\$7,005	\$0	\$8,813	\$0	\$6,775
05192	Borden BFB Expenses	\$0	\$6,775	\$0	\$4,829	\$0	\$6,770
05202	Ongerup BFB Expenses	\$0	\$6,775	\$0	\$5,567	\$0	\$6,770
05212	Fire Break Inspection Costs	\$0	\$2,000	\$0	\$0	\$0	\$5,000
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$142,061	\$0	\$130,451	\$0	\$152,730
OPERATING INCOME							
05003	DFES BFB Grant	(\$33,023)	\$0	(\$45,622)	\$0	(\$33,277)	\$0
05023	Fines & Penalties	\$0	\$0	(\$1,000)	\$0	(\$250)	\$0
05033	Sale of Fire Maps	\$0	\$0	(\$25)	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$33,023)	\$0	(\$46,647)	\$0	(\$33,527)	\$0
Total - FIRE PREVENTION		(\$33,023)	\$142,061	(\$46,647)	\$130,451	(\$33,527)	\$152,730
ANIMAL CONTROL							
OPERATING EXPENDITURE							
06032	Ranger Services Expenses	\$0	\$46,800	\$0	\$31,487	\$0	\$46,800
06042	Other Animal Control Expenses	\$0	\$3,575	\$0	\$853	\$0	\$3,575
06072	Admin Allocations	\$0	\$42,784	\$0	\$38,551	\$0	\$50,916
06082	Cat Sterilisation Program	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$93,159	\$0	\$70,892	\$0	\$101,291
OPERATING INCOME							
06003	Fines & Penalties	(\$120)	\$0	\$0	\$0	(\$120)	\$0
06013	Dog Registration Fees	(\$4,000)	\$0	(\$4,021)	\$0	(\$3,800)	\$0
06023	Dog Pound Fees	(\$500)	\$0	(\$265)	\$0	(\$150)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$4,620)	\$0	(\$4,286)	\$0	(\$4,070)	\$0
Total - ANIMAL CONTROL		(\$4,620)	\$93,159	(\$4,286)	\$70,892	(\$4,070)	\$101,291
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
07052	Emergency Vehicle Maintenance	\$0	\$30,800	\$0	\$30,838	\$0	\$30,800
07082	SES Emergency Building Operation	\$0	\$3,828	\$0	\$577	\$0	\$3,835
07092	Gnp SES Depreciation	\$0	\$14,140	\$0	\$15,669	\$0	\$18,960
07112	SES Expenditure	\$0	\$19,310	\$0	\$24,394	\$0	\$21,940
07132	SMS Register Expenses	\$0	\$5,000	\$0	\$6,094	\$0	\$5,000
07142	Kerbside Numbering	\$0	\$1,038	\$0	\$92	\$0	\$680
07152	Emergency Management Expenses	\$0	\$2,000	\$0	\$1,364	\$0	\$2,100
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$0	\$76,116	\$0	\$79,028	\$0	\$83,315
OPERATING INCOME							
07003	Emergency Grant Income	(\$15,750)	\$0	(\$21,209)	\$0	(\$16,455)	\$0
07063	SES Lottery/West Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP / INC		(\$15,750)	\$0	(\$24,956)	\$0	(\$16,455)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		(\$15,750)	\$76,116	(\$24,956)	\$79,028	(\$16,455)	\$83,315
Total - LAW ORDER & PUBLIC SAFETY		(\$53,393)	\$311,336	(\$75,889)	\$280,370	(\$54,052)	\$337,336



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 7

HEALTH

(HEALTH ADMINISTRATION)

(PEST CONTROL)

(PREVENTATIVE SERVICES OTHER)

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
HEALTH ADMINISTRATION & INSPECTION							
OPERATING EXPENDITURE							
11012	Infrastructure Unit Costs	\$0	\$3,570	\$0	\$3,696	\$0	\$3,700
11032	Analytical Costs	\$0	\$850	\$0	\$614	\$0	\$850
11052	Health Costs - Contract Services	\$0	\$53,600	\$0	\$78,735	\$0	\$56,000
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$0	\$58,020	\$0	\$83,045	\$0	\$60,550
OPERATING INCOME							
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		\$0	\$0	(\$240)	\$0	\$0	\$0
Total - HEALTH ADMIN & INSPECTION		\$0	\$58,020	(\$240)	\$83,045	\$0	\$60,550
PREVENTIVE SERVICES- PEST CONTROL							
OPERATING EXPENDITURE							
12032	Mosquito Control	\$0	\$6,070	\$0	\$0	\$0	\$5,200
Sub Total - PEST CONTROL OP/EXP		\$0	\$6,070	\$0	\$0	\$0	\$5,200
OPERATING INCOME							
Sub Total - PEST CONTROL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PEST CONTROL		\$0	\$6,070	\$0	\$0	\$0	\$5,200
PREVENTIVE SERVICES - OTHER							
OPERATING EXPENDITURE							
14002	Strategy & Governance Unit Costs	\$0	\$2,420	\$0	\$930	\$0	\$2,446
14032	25 McDonald St Building Maintenance	\$0	\$1,565	\$0	\$1,152	\$0	\$20,567
14042	25 McDonald St Building Operation	\$0	\$6,706	\$0	\$14,263	\$0	\$0
14052	Medical Centre Building Maintenance	\$0	\$1,491	\$0	\$1,488	\$0	\$1,525
14062	Medical Centre Building Operations	\$0	\$12,269	\$0	\$14,453	\$0	\$17,011
14112	Doctor Vehicle Expenses	\$0	\$7,000	\$0	\$1,995	\$0	\$5,000
14132	Surgery IT Costs	\$0	\$2,000	\$0	\$144	\$0	\$2,000
14152	Medical Equipment	\$0	\$3,500	\$0	\$261	\$0	\$3,500
14162	Other Surgery Costs	\$0	\$500	\$0	\$0	\$0	\$500
14182	Practice Incentive Costs	\$0	\$132,000	\$0	\$132,000	\$0	\$132,000
Sub Total - PREVENTIVE SRVS - OP/EXP		\$0	\$169,450	\$0	\$166,685	\$0	\$184,549
OPERATING INCOME							
14013	Reimbursements	(\$300)	\$0	(\$155)	\$0	(\$300)	\$0
Sub Total - PREVENTIVE SRVS - OP/INC		(\$300)	\$0	(\$155)	\$0	(\$300)	\$0
Total - PREVENTIVE SERVICES		(\$300)	\$169,450	(\$155)	\$166,685	(\$300)	\$184,549
Total - HEALTH		(\$300)	\$233,540	(\$395)	\$249,730	(\$300)	\$250,299



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 8

EDUCATION & WELFARE

(OTHER EDUCATION)

(CARE OF FAMILIES & CHILDREN)

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER EDUCATION							
OPERATING EXPENDITURE							
16032	School Mowing Contract	\$0	\$9,925	\$0	\$8,887	\$0	\$9,045
16052	Corporate & Community Costs	\$0	\$1,194	\$0	\$840	\$0	\$1,042
Sub Total - OTHER EDUCATION OP/EXP		\$0	\$11,119	\$0	\$9,727	\$0	\$10,087
OPERATING INCOME							
16003	School Mowing Contract Income	(\$10,900)	\$0	(\$11,423)	\$0	(\$10,900)	\$0
Sub Total - OTHER EDUCATION OP/INC		(\$10,900)	\$0	(\$11,423)	\$0	(\$10,900)	\$0
Total - OTHER EDUCATION		(\$10,900)	\$11,119	(\$11,423)	\$9,727	(\$10,900)	\$10,087
CARE OF FAMILIES AND CHILDREN							
OPERATING EXPENDITURE							
17022	Old Kindy Building Maintenance	\$0	\$10,396	\$0	\$5,051	\$0	\$15,395
17032	Family Centre	\$0	\$0	\$0	\$210	\$0	\$0
17062	Ongerup Pre-School Building Operations	\$0	\$0	\$0	\$0	\$0	\$0
17082	Corporate & Community Costs	\$0	\$1,194	\$0	\$840	\$0	\$1,042
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP		\$0	\$11,590	\$0	\$6,101	\$0	\$16,437
OPERATING INCOME							
17003	Rental Income - Family Centre	(\$500)	\$0	(\$600)	\$0	(\$600)	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC		(\$500)	\$0	(\$600)	\$0	(\$600)	\$0
Total - CARE OF FAMILIES AND CHILDREN		(\$500)	\$11,590	(\$600)	\$6,101	(\$600)	\$16,437
Total - EDUCATION & WELFARE		(\$11,400)	\$22,709	(\$12,023)	\$15,828	(\$11,500)	\$26,524



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 9

HOUSING

**(STAFF HOUSING)
(OTHER HOUSING)**

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
STAFF HOUSING							
OPERATING EXPENDITURE							
23152	2 CECIL STREET - BUILDING OPERATION	\$0	\$0	\$0	\$0	\$0	\$13,559
23162	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$430
23172	4 Grocock Street Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$5,120
23182	4 Grocock Street Building Operation	\$0	\$0	\$0	\$0	\$0	\$17,377
23192	3396 Broomehill-Gnp Rd Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$2,240
23202	3396 Broomehill-Gnp Rd Building Operations	\$0	\$0	\$0	\$0	\$0	\$14,072
23212	25 McDonald St Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$3,760
23222	25 McDonald St Building Operation	\$0	\$0	\$0	\$0	\$0	\$16,807
23072	20 McDonald Street - Building Operation	\$0	\$0	\$0	\$0	\$0	\$10,867
23142	20 McDonald Street - Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$5,045
23232	Less Housing Allocation to Other Programs	\$0	\$0	\$0	\$0	\$0	(73,365)
Sub Total - STAFF HOUSING OP/EXP		\$0	\$0	\$0	\$0	\$0	\$15,912
OPERATING INCOME							
23043	Commonwealth Grants	\$0	\$0	\$0	\$0	(\$367,500)	\$0
Sub Total - STAFF HOUSING OP/INC		\$0	\$0	\$0	\$0	(\$367,500)	\$0
Total - STAFF HOUSING		\$0	\$0	\$0	\$0	(\$367,500)	\$15,912
HOUSING OTHER							
OPERATING EXPENDITURE							
23082	Lot 117 Vaux Street, Ongerup (Police Station)	\$0	\$11,168	\$0	\$16,775	\$0	\$20,857
23102	Lot 61 Corbett St - Building operations	\$0	\$16,360	\$0	\$17,533	\$0	\$18,597
23112	Lot 61 Corbett St - Building Maintenance	\$0	\$1,000	\$0	\$1,188	\$0	\$810
23122	Lot 191 Corbett St - Building operations	\$0	\$16,955	\$0	\$17,627	\$0	\$16,802
23132	Lot 191 Corbett St - Building Maintenance	\$0	\$1,000	\$0	\$807	\$0	\$810
23072	20 McDonald Street - Building Operation	\$0	\$10,290	\$0	\$11,024	\$0	\$0
23142	20 McDonald Street - Building Maintenance	\$0	\$8,730	\$0	\$8,737	\$0	\$0
Sub Total - HOUSING OTHER OP/EXP		\$0	\$65,503	\$0	\$73,691	\$0	\$57,876
OPERATING INCOME							
23013	Reimbursements	(\$72,280)	\$0	(\$79,729)	\$0	(\$84,280)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$72,280)	\$0	(\$79,729)	\$0	(\$84,280)	\$0
Total - HOUSING OTHER		(\$72,280)	\$65,503	(\$79,729)	\$73,691	(\$84,280)	\$57,876
Total - HOUSING		(\$72,280)	\$65,503	(\$79,729)	\$73,691	(\$451,780)	\$73,788



SHIRE OF GNOWANGERUP

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE							
OPERATING EXPENDITURE							
24002	Strategy & Governance Unit Costs	\$0	\$16,979	\$0	\$6,528	\$0	\$17,094
24022	Refuse Collection	\$0	\$45,048	\$0	\$39,836	\$0	\$43,445
24032	Refuse Site Management	\$0	\$113,410	\$0	\$121,333	\$0	\$118,575
24052	Recycling Domestic & Commercial	\$0	\$36,609	\$0	\$35,562	\$0	\$43,140
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$0	\$212,046	\$0	\$203,260	\$0	\$222,254
OPERATING INCOME							
24003	Refuse Collection Charges	(\$44,772)	\$0	(\$45,227)	\$0	(\$41,076)	\$0
24013	Waste Avoidance & Resource Recovery Fees	(\$133,000)	\$0	(\$133,567)	\$0	(\$133,400)	\$0
24073	Recycling Income	(\$36,654)	\$0	(\$37,310)	\$0	(\$40,050)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$214,426)	\$0	(\$216,104)	\$0	(\$214,526)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$214,426)	\$212,046	(\$216,104)	\$203,260	(\$214,526)	\$222,254
SANITATION OTHER							
OPERATING EXPENDITURE							
25002	Drum Muster	\$0	\$5,057	\$0	\$9,606	\$0	\$5,120
25012	Refuse Collection From Streets Works Dept	\$0	\$10,607	\$0	\$19,354	\$0	\$17,130
25022	Oil Disposal (Wren Oil)	\$0	\$1,764	\$0	\$15	\$0	\$1,264
Sub Total - SANITATION OTHER OP/EXP		\$0	\$17,428	\$0	\$28,975	\$0	\$23,514
OPERATING INCOME							
25003	Drum Muster & Oil Collection	(\$5,057)	\$0	(\$10,074)	\$0	(\$5,120)	\$0
Sub Total - SANITATION OTHER OP/INC		(\$5,057)	\$0	(\$10,074)	\$0	(\$5,120)	\$0
Total - SANITATION OTHER		(\$5,057)	\$17,428	(\$10,074)	\$28,975	(\$5,120)	\$23,514
EFFLUENT DRAINAGE SYSTEM							
OPERATING EXPENDITURE							
26022	Septic Tank Cleaning	\$0	\$16,830	\$0	\$23,783	\$0	\$24,300
26032	Grease Trap Cleaning	\$0	\$5,118	\$0	\$4,055	\$0	\$4,480
26042	Ongerup Effluent Maintenance	\$0	\$31,315	\$0	\$26,313	\$0	\$36,265
26072	Ongerup Effluent operations	\$0	\$0	\$0	\$9,018	\$0	\$0
Sub Total - SEWERAGE OP/EXP		\$0	\$53,263	\$0	\$63,169	\$0	\$65,045
OPERATING INCOME							
26013	Septic Tank Application Fees	\$0	\$0	\$0	\$0	\$0	\$0
26023	Septic Tank Cleaning	(\$5,800)	\$0	(\$16,727)	\$0	(\$15,000)	\$0
26033	Grease Trap Cleaning	(\$1,600)	\$0	(\$2,226)	\$0	(\$1,800)	\$0
26043	Ongerup Sewerage Specified Area Rate	(\$35,000)	\$0	(\$35,000)	\$0	(\$35,000)	\$0
26063	Septic Waste Receptival - Gnp Ponds	(\$9,500)	\$0	(\$8,055)	\$0	(\$9,500)	\$0
Sub Total - SEWERAGE OP/INC		(\$51,900)	\$0	(\$62,008)	\$0	(\$61,300)	\$0
Total - SEWERAGE		(\$51,900)	\$53,263	(\$62,008)	\$63,169	(\$61,300)	\$65,045

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
28022	Other Environment Costs	\$0	\$345	\$0	\$60	\$0	\$345
28032	Yongergnow Eco Tourism Centre	\$0	\$23,419	\$0	\$90,856	\$0	\$109,000
28042	NSPNRG Contribution	\$0	\$330	\$0	\$549	\$0	\$330
28052	Loan Interest - Yongergnow	\$0	\$1,188	\$0	\$1,181	\$0	\$221
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EX		\$0	\$25,282	\$0	\$92,646	\$0	\$109,896
OPERATING INCOME							
28003	Reimbursements	(\$5,509)	\$0	(\$5,313)	\$0	(\$5,675)	\$0
28023	Seed Collection Income	\$0	\$0	(\$53)	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INI		(\$5,509)	\$0	(\$5,366)	\$0	(\$5,675)	\$0
Total - PROTECTION OF THE ENVIRONMENT		(\$5,509)	\$25,282	(\$5,366)	\$92,646	(\$5,675)	\$109,896
TOWN PLANNING & REGIONAL DEVELOPMENT							
OPERATING EXPENDITURE							
29042	Virginia Land Development Admin Allocation	\$0	\$1,816	\$0	\$225	\$0	\$1,835
29062	Town Planning Scheme Amendment Fees	\$0	\$0	\$0	\$407	\$0	\$0
29072	Land Development	\$0	\$51,816	\$0	\$1,180	\$0	\$14,850
29102	Town Planning Salaries	\$0	\$57,514	\$0	\$55,658	\$0	\$68,652
29112	Town Planning Insurances	\$0	\$1,900	\$0	\$1,900	\$0	\$1,830
29122	Town Planning Superannuation	\$0	\$8,340	\$0	\$4,349	\$0	\$6,522
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$121,386	\$0	\$63,718	\$0	\$93,689
OPERATING INCOME							
29023	Planning Applications/ Approval Fees	(\$1,300)	\$0	(\$8,132)	\$0	(\$1,300)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$1,300)	\$0	(\$8,132)	\$0	(\$1,300)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		(\$1,300)	\$121,386	(\$8,132)	\$63,718	(\$1,300)	\$93,689
OTHER COMMUNITY AMENITIES							
OPERATING EXPENDITURE							
30002	Cemeteries Administration	\$0	\$2,791	\$0	\$2,887	\$0	\$3,057
30012	Cemeteries Maintenance	\$0	\$19,650	\$0	\$16,148	\$0	\$19,750
30022	Grave Digging	\$0	\$15,448	\$0	\$16,443	\$0	\$12,780
30032	Public Conveniences Building Maintenance	\$0	\$4,670	\$0	\$1,879	\$0	\$10,197
30042	Public Conveniences Building Operation	\$0	\$34,999	\$0	\$34,760	\$0	\$32,806
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$0	\$77,558	\$0	\$72,117	\$0	\$78,590
OPERATING INCOME							
30003	Cemetery Fees- Gnowangerup	(\$6,000)	\$0	(\$15,495)	\$0	(\$6,000)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$6,000)	\$0	(\$15,495)	\$0	(\$6,000)	\$0
Total - OTHER COMMUNITY AMENITIES		(\$6,000)	\$77,558	(\$15,495)	\$72,117	(\$6,000)	\$78,590
URBAN STORMWATER DRAINAGE							
OPERATING EXPENDITURE							
27002	Drainage Maintenance	\$0	\$5,580	\$0	\$3,844	\$0	\$5,980
27012	Depreciation	\$0	\$0	\$0	\$37	\$0	\$35
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP		\$0	\$5,580	\$0	\$3,882	\$0	\$6,015
Total - URBAN STORMWATER DRAINAGE		\$0	\$5,580	\$0	\$3,882	\$0	\$6,015
Total - COMMUNITY AMENITIES		(\$284,192)	\$512,543	(\$317,181)	\$527,767	(\$293,921)	\$599,003



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 11

RECREATION AND CULTURE

(PUBLIC HALLS & CIVIC CENTRES)

(OTHER RECREATION)

(SWIMMING POOLS)

(LIBRARIES)

(OTHER CULTURE)

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES							
OPERATING EXPENDITURE							
31012	Gnp Memorial Hall Building Maintenance	\$0	\$15,140	\$0	\$13,087	\$0	\$6,903
31022	Gnp Memorial Hall Building Operation	\$0	\$31,803	\$0	\$93,535	\$0	\$102,339
31052	Ongerup Hall Building Maintenance	\$0	\$1,535	\$0	\$3,090	\$0	\$4,000
31062	Ongerup Hall Building Operation	\$0	\$33,311	\$0	\$77,231	\$0	\$82,887
31092	Borden CWA Hall Building Maintenance	\$0	\$1,502	\$0	\$180	\$0	\$910
31102	Borden CWA Hall Building Operation	\$0	\$2,050	\$0	\$2,757	\$0	\$3,002
31152	Gnp Old Ambulance Building - Building Operation	\$0	\$1,890	\$0	\$1,898	\$0	\$2,067
31182	Ongerup CWA	\$0	\$2,580	\$0	\$9,350	\$0	\$10,437
31202	Yougenup Centre - Building Maintenance & Operation	\$0	\$36,353	\$0	\$62,765	\$0	\$64,972
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$0	\$126,164	\$0	\$263,894	\$0	\$277,517
OPERATING INCOME							
31003	Gnowangerup Memorial Hall	(\$300)	\$0	(\$407)	\$0	(\$300)	\$0
31023	Ongerup Hall	(\$500)	\$0	(\$1,040)	\$0	(\$500)	\$0
31043	Borden CWA Hall	(\$600)	\$0	(\$600)	\$0	(\$600)	\$0
31053	HALL HIRE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$1,400)	\$0	(\$2,090)	\$0	(\$1,400)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		(\$1,400)	\$126,164	(\$2,090)	\$263,894	(\$1,400)	\$277,517
OTHER RECREATION & SPORT							
OPERATING EXPENDITURE							
33012	Depreciation	\$0	\$123,315	\$0	\$107,686	\$0	\$117,655
33022	Gnowangerup Parks & Gardens	\$0	\$86,354	\$0	\$118,699	\$0	\$99,012
33032	Ongerup Parks & Gardens	\$0	\$32,420	\$0	\$44,314	\$0	\$45,595
33042	Borden Parks & Gardens	\$0	\$21,630	\$0	\$29,473	\$0	\$26,750
33052	Gnp Sporting Complex Grounds Maintenance	\$0	\$108,010	\$0	\$105,166	\$0	\$110,560
33062	Gnp Sporting Complex Building Maintenance	\$0	\$3,786	\$0	\$4,176	\$0	\$3,500
33072	Gnp Sporting Complex Building Operation	\$0	\$73,614	\$0	\$138,709	\$0	\$145,098
33082	Ongerup Sporting Complex Grounds Maintenance	\$0	\$20,151	\$0	\$17,295	\$0	\$18,806
33092	Ongerup Sporting Complex Building Maintenance	\$0	\$1,230	\$0	\$360	\$0	\$1,100
33102	Ongerup Sporting Complex Building Operation	\$0	\$51,387	\$0	\$75,966	\$0	\$82,477
33112	Borden Sporting Complex Grounds Maintenance	\$0	\$18,602	\$0	\$20,184	\$0	\$21,745
33122	Borden Sporting Complex Building Maintenance	\$0	\$1,350	\$0	\$389	\$0	\$1,350
33132	Borden Sporting Complex Building Operation	\$0	\$81,993	\$0	\$110,223	\$0	\$118,098
33222	Gnowangerup Bowling Club	\$0	\$20,151	\$0	\$39,514	\$0	\$35,522
33252	Old Borden Bowling Club	\$0	\$670	\$0	\$39	\$0	\$0
33232	Depreciation - Infrastructure	\$0	\$1,220	\$0	\$1,118	\$0	\$1,220
33282	Corporate & Community Unit Costs	\$0	\$23,882	\$0	\$16,973	\$0	\$20,778
33332	Pistol Club Building Operations	\$0	\$768	\$0	\$9,528	\$0	\$10,263
33342	Housing - Salary Sacrifice	\$0	\$6,600	\$0	\$3,000	\$0	\$0
33432	Other Recreation Expenditure	\$0	\$11,280	\$0	\$5,120	\$0	\$11,280
33442	Kidz Sport Grant Expenditure	\$0	\$4,884	\$0	\$5,884	\$0	\$0
33452	Nobarach Park - Buildings	\$0	\$26,651	\$0	\$25,791	\$0	\$9,658
33492	MCD Vehicle Expenses	\$0	\$6,515	\$0	\$14,095	\$0	\$14,000
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$0	\$726,463	\$0	\$893,702	\$0	\$894,467
OPERATING INCOME							
33003	Other Sport and Rec Income	\$0	\$0	(\$1,900)	\$0	\$0	\$0
33053	VARIOUS REIMBURSEMENT			(\$6)	\$0		
33303	REIMBURSEMENTS	\$0	\$0	(\$3,000)	\$0	\$0	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		\$0	\$0	(\$4,906)	\$0	\$0	\$0
Total - OTHER RECREATION & SPORT		\$0	\$726,463	(\$4,906)	\$893,702	\$0	\$894,467

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
SWIMMING POOL							
OPERATING EXPENDITURE							
32002	Strategy & Governance Unit Costs	\$0	\$51,236	\$0	\$31,938	\$0	\$42,747
32012	Administration Activity Costs	\$0	\$39,628	\$0	\$36,185	\$0	\$47,562
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$84,236	\$0	\$78,664	\$0	\$101,171
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$6,200	\$0	\$2,224	\$0	\$2,850
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$89,500	\$0	\$50,428	\$0	\$56,047
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$24,330	\$0	\$22,566	\$0	\$21,535
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$13,800	\$0	\$4,972	\$0	\$7,650
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$15,300	\$0	\$9,419	\$0	\$7,288
32132	Corporate & Community Unit Costs	\$0	\$0	\$0	\$0	\$0	\$0
32142	Swimming Pool Insurances	\$0	\$3,205	\$0	\$3,205	\$0	\$2,995
32152	Swimming Pool Superannuation	\$0	\$11,817	\$0	\$10,317	\$0	\$13,160
32162	Swimming Pool Other Costs	\$0	\$15,300	\$0	\$3,430	\$0	\$8,800
Sub Total - SWIMMING POOL OP/EXP		\$0	\$354,552	\$0	\$253,347	\$0	\$311,805
OPERATING INCOME							
32003	Swimming Pool Entrance Fees	(\$20,255)	\$0	(\$23,235)	\$0	(\$23,000)	\$0
32013	Swimming Pool Grants	(\$32,000)	\$0	\$0	\$0	\$0	\$0
Sub Total - SWIMMING POOL OP/INC		(\$52,255)	\$0	(\$23,235)	\$0	(\$23,000)	\$0
Total - SWIMMING POOL		(\$52,255)	\$354,552	(\$23,235)	\$253,347	(\$23,000)	\$311,805
TELEVISION & RADIO REBROADCASTING							
OPERATING EXPENDITURE							
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$0	\$0	\$0	\$56	\$0	\$0
Total - TV & RADIO REBROADCASTING		\$0	\$0	\$0	\$56	\$0	\$0
LIBRARIES							
OPERATING EXPENDITURE							
35002	Administration Activity Costs	\$0	\$43,903	\$0	\$40,203	\$0	\$51,499
35022	Gnowangerup Library Salaries	\$0	\$40,157	\$0	\$40,017	\$0	\$40,552
35032	Ongerup Library Salaries	\$0	\$16,586	\$0	\$11,331	\$0	\$10,540
35052	Gnp Library Building Operation	\$0	\$10,538	\$0	\$8,288	\$0	\$10,285
35062	Ongerup Library Building Operation	\$0	\$1,000	\$0	\$1,109	\$0	\$1,100
35072	Gnowangerup Library Book Exchange	\$0	\$600	\$0	\$584	\$0	\$600
35082	Ongerup Library Book Exchange	\$0	\$695	\$0	\$752	\$0	\$695
35092	Gnowangerup Library Minor Items	\$0	\$3,500	\$0	\$661	\$0	\$2,300
35102	Ongerup Library Minor Items	\$0	\$5,500	\$0	\$0	\$0	\$5,500
35112	Gnowangerup Library	\$0	\$22,430	\$0	\$13,023	\$0	\$10,430
35122	Ongerup Library	\$0	\$5,100	\$0	\$1,228	\$0	\$13,500
35142	Regional Library Costs	\$0	\$2,000	\$0	\$2,000	\$0	\$2,225
35192	Library Insurance Expenses	\$0	\$1,665	\$0	\$1,665	\$0	\$1,521
Sub Total - LIBRARIES OP/EXP		\$0	\$153,674	\$0	\$120,861	\$0	\$150,747
OPERATING INCOME							
35003	Gnp Library Fines & Penalties	\$0	\$0	(\$66)	\$0	\$0	\$0
35013	Gnp Library Other	(\$1,300)	\$0	(\$420)	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC		(\$1,300)	\$0	(\$486)	\$0	\$0	\$0
Total - LIBRARIES		(\$1,300)	\$153,674	(\$486)	\$120,861	\$0	\$150,747

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER CULTURE							
OPERATING EXPENDITURE							
37002	Corporate & Community Unit Costs	\$0	\$11,940	\$0	\$8,474	\$0	\$10,382
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$0	\$500	\$0	\$0	\$0	\$500
37042	Old Gnowangerup Gaol Building Operation	\$0	\$7,086	\$0	\$8,603	\$0	\$9,292
37062	Borden Arts & Crafts Building Operation	\$0	\$0	\$0	\$39	\$0	\$0
37072	Ongerup Community Centre Building Maintenance	\$0	\$2,000	\$0	\$468	\$0	\$2,460
37082	Ongerup Community Centre Building Operation	\$0	\$12,580	\$0	\$22,973	\$0	\$26,127
37112	Gnp Historic Centre Building Maintenance	\$0	\$1,620	\$0	\$200	\$0	\$1,620
37122	Gnp Historic Centre Building Operation	\$0	\$4,266	\$0	\$4,985	\$0	\$5,372
37132	Ongerup Museum Building Operation	\$0	\$6,761	\$0	\$14,561	\$0	\$15,862
37212	Heritage Trail Plan Implementation	\$0	\$5,600	\$0	\$5,120	\$0	\$0
37222	Heritage Strategy & Municipal Inventory	\$0	\$7,000	\$0	\$0	\$0	\$10,000
37232	Heritage Tractor Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
37252	Loss on Disposal of Asset	\$0	\$0	\$0	\$0	\$0	\$0
37322	Old Gnowangerup Star Building Operation	\$0	\$0	\$0	\$1,544	\$0	\$3,340
Sub Total - OTHER CULTURE OP/EXP		\$0	\$59,353	\$0	\$66,968	\$0	\$84,955
OPERATING INCOME							
37023	Reimbursements/ Donations	\$0	\$0	\$0	\$0	\$0	\$0
37043	Government Grants	\$0	\$0	\$0	\$0	\$0	\$0
37073	Lottery West Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER CULTURE		\$0	\$59,353	\$0	\$66,968	\$0	\$84,955
Total - RECREATION AND CULTURE		(\$54,955)	\$1,420,206	(\$30,717)	\$1,598,827	(\$24,400)	\$1,719,491



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 12

TRANSPORT

(MAINTENANCE OF ROADS/STREETS)

(TRAFFIC CONTROL)

(AERODROMES)

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE							
OPERATING EXPENDITURE							
39002	Depreciation - Roads	\$0	\$1,159,950	\$0	\$1,094,206	\$0	\$1,159,950
39012	Bridges - Pallinup Bridge	\$0	\$37,647	\$0	\$30,107	\$0	\$37,660
39022	Depreciation - Footpaths	\$0	\$9,595	\$0	\$8,863	\$0	\$8,700
39032	Depreciation - Other	\$0	\$2,260	\$0	\$2,221	\$0	\$2,190
39042	Gnp Depot Building Maintenance	\$0	\$11,600	\$0	\$9,864	\$0	\$8,630
39052	Gnp Depot Building Operation	\$0	\$30,326	\$0	\$28,392	\$0	\$31,232
39062	Ongerup Depot Building Maintenance	\$0	\$1,905	\$0	\$4,575	\$0	\$4,985
39072	Ongerup Depot Building Operation	\$0	\$3,848	\$0	\$5,292	\$0	\$6,819
39102	Gravel Pit Reinstatements	\$0	\$23,110	\$0	\$0	\$0	\$6,100
39112	Road Maintenance	\$0	\$1,910,255	\$0	\$1,666,277	\$0	\$1,586,959
39122	Administration Department Costs Regional Road Group	\$0	\$214,978	\$0	\$156,562	\$0	\$87,915
39132	Roman Development	\$0	\$66,455	\$0	\$68,740	\$0	\$59,162
39142	Street Lighting	\$0	\$44,250	\$0	\$42,829	\$0	\$42,250
39182	Gnowangerup Depot General Maintenance	\$0	\$17,780	\$0	\$14,654	\$0	\$14,300
39192	Loss on Sale of Asset	\$0	\$0	\$0	\$23,298	\$0	\$0
39242	Kerb Renewal	\$0	\$7,380	\$0	\$0	\$0	\$6,000
39252	Urban Drainage Renewals/Maintenance	\$0	\$8,744	\$0	\$0	\$0	\$8,744
39262	Main Street Strategy	\$0	\$3,000	\$0	\$0	\$0	\$0
39272	Laneway Maintenance	\$0	\$17,420	\$0	\$7,876	\$0	\$12,060
39282	Natural Disaster Opening Up Costs	\$0	\$0	\$0	\$15,429	\$0	\$0
39292	Natural Disaster Restoration Works	\$0	\$6,000,000	\$0	\$7,634,977	\$0	\$3,365,000
39322	WATC Short Term Loan Interest	\$0	\$0	\$0	\$1,016	\$0	\$15,000
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$9,570,502	\$0	\$10,815,180	\$0	\$6,463,656
OPERATING INCOME							
38013	Regional Road Group Grants	(\$76,000)	\$0	(\$76,000)	\$0	(\$452,000)	\$0
38033	Roads To Recovery Grants	(\$577,135)	\$0	(\$578,212)	\$0	(\$276,172)	\$0
39003	MRWA Road Preservation Grant	(\$142,735)	\$0	(\$83,729)	\$0	(\$83,729)	\$0
39043	Profit/ Loss on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
39093	Reimbursements	(\$6,000,000)	\$0	(\$7,636,478)	\$0	(\$3,365,000)	\$0
39103	Vehicle Factory Rebate	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$6,795,870)	\$0	(\$8,374,419)	\$0	(\$4,176,901)	\$0
Total - MTCE STREETS ROADS DEPOTS		(\$6,795,870)	\$9,570,502	(\$8,374,419)	\$10,815,180	(\$4,176,901)	\$6,463,656
TRAFFIC CONTROL							
OPERATING EXPENDITURE							
Sub Total - TRAFFIC CONTROL OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
42013	Sale of Plates	(\$100)	\$0	(\$105)	\$0	(\$100)	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$100)	\$0	(\$105)	\$0	(\$100)	\$0
Total - TRAFFIC CONTROL		(\$100)	\$0	(\$105)	\$0	(\$100)	\$0
AERODROMES							
OPERATING EXPENDITURE							
43002	Gnowangerup Airstrip Maintenance	\$0	\$9,770	\$0	\$14,076	\$0	\$16,940
43012	Gnowangerup Airstrip Operations	\$0	\$180,591	\$0	\$163,894	\$0	\$179,482
Sub Total - AERODROMES OP/EXP		\$0	\$190,361	\$0	\$177,970	\$0	\$196,422
OPERATING INCOME							
43013	Transfer from Trust	(\$1,265)	\$0	(\$1,268)	\$0	\$0	\$0
Sub Total - AERODROMES OP/INC		(\$1,265)	\$0	(\$1,268)	\$0	\$0	\$0
Total - AERODROMES		(\$1,265)	\$190,361	(\$1,268)	\$177,970	\$0	\$196,422
Total - TRANSPORT		(\$6,797,235)	\$9,760,863	(\$8,375,791)	\$10,993,149	(\$4,177,001)	\$6,660,078



SHIRE OF GNOWANGERUP

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
TOURISM AND AREA PROMOTION							
OPERATING EXPENDITURE							
46012	Strategy & Governance Unit Costs	\$0	\$14,359	\$0	\$9,404	\$0	\$12,828
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$1,817	\$0	\$2,772	\$0	\$3,182
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$1,000	\$0	\$0	\$0	\$1,000
46122	Local Tourism Promotion	\$0	\$10,000	\$0	\$0	\$0	\$10,000
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$0	\$27,176	\$0	\$12,175	\$0	\$27,010
OPERATING INCOME							
46013	Caravan Park Licences	(\$800)	\$0	(\$800)	\$0	(\$800)	\$0
46023	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$800)	\$0	(\$800)	\$0	(\$800)	\$0
Total - TOURISM & AREA PROMOTION		(\$800)	\$27,176	(\$800)	\$12,175	(\$800)	\$27,010
BUILDING CONTROL							
OPERATING EXPENDITURE							
47002	Building Services - Contractor costs	\$0	\$54,000	\$0	\$42,346	\$0	\$54,000
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$54,000	\$0	\$42,346	\$0	\$54,000
BUILDING CONTROL OP/INC							
47003	Building Licences & Fees	(\$3,000)	\$0	(\$3,857)	\$0	(\$2,500)	\$0
47013	BRB & BCITF Commissions	(\$100)	\$0	(\$142)	\$0	(\$70)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$3,100)	\$0	(\$3,999)	\$0	(\$2,570)	\$0
Total - BUILDING CONTROL		(\$3,100)	\$54,000	(\$3,999)	\$42,346	(\$2,570)	\$54,000
ECONOMIC DEVELOPMENT							
OPERATING EXPENDITURE							
50002	Strategy & Governance Unit Costs	\$0	\$14,359	\$0	\$9,404	\$0	\$12,828
50022	Community Capacity Building	\$0	\$10,000	\$0	\$7,948	\$0	\$180,500
50042	Annual Business Forum	\$0	\$2,000	\$0	\$0	\$0	\$0
50052	Gnp Training Centre Expenses	\$0	\$25,000	\$0	\$9,978	\$0	\$0
50062	Bendigo Bank Contribution	\$0	\$0	\$0	\$0	\$0	\$25,000
50072	Marketing & Tourism Promotion	\$0	\$0	\$0	\$0	\$0	\$100,000
50082	Loan 281 Interest	\$0	\$0	\$0	\$0	\$0	\$3,000
50092	Business Development Expenses	\$0	\$0	\$0	\$0	\$0	\$5,000
Sub Total - ECONOMIC DEVELOPMENT OP/EXP		\$0	\$51,359	\$0	\$27,329	\$0	\$326,328
OPERATING INCOME							
50003	Reimbursements	\$0	\$0	(\$600)	\$0	\$0	\$0
Sub Total - ECONOMIC DEVELOPMENT OP/INC		\$0	\$0	(\$600)	\$0	\$0	\$0
Total - ECONOMIC DEVELOPMENT		\$0	\$51,359	(\$600)	\$27,329	\$0	\$326,328

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PUBLIC UTILITY SERVICES							
OPERATING EXPENDITURE							
51002	Standpipe Maintenance	\$0	\$1,280	\$0	\$1,351	\$0	\$1,800
51012	Gnowangerup Standpipe	\$0	\$4,000	\$0	\$2,082	\$0	\$4,000
51022	Ongerup Standpipe	\$0	\$650	\$0	\$639	\$0	\$650
51032	Borden Standpipe	\$0	\$400	\$0	\$580	\$0	\$400
51042	Formby Road Bore	\$0	\$900	\$0	\$4,983	\$0	\$900
51052	Highdenup Road Bore	\$0	\$890	\$0	\$574	\$0	\$890
51092	Toompup Bore	\$0	\$300	\$0	\$0	\$0	\$300
Sub Total - PUBLIC UTILITY SERVICES OP/EXP		\$0	\$8,420	\$0	\$10,209	\$0	\$8,940
OPERATING INCOME							
51003	Gnowangerup Standpipe Fees	(\$500)	\$0	(\$2,312)	\$0	(\$1,200)	\$0
51033	Virginia Land Lease	(\$6,382)	\$0	(\$7,752)	\$0	(\$7,752)	\$0
51063	Exploration on Road Reserves & Reserves	\$0	\$0	\$0	\$0	\$0	\$0
51073	Standpipe Swipe Card	(\$150)	\$0	(\$61)	\$0	(\$50)	\$0
Sub Total - PUBLIC UTILITY SERVICES OP/INC		(\$7,032)	\$0	(\$10,125)	\$0	(\$9,002)	\$0
Total - PUBLIC UTILITY SERVICES		(\$7,032)	\$8,420	(\$10,125)	\$10,209	(\$9,002)	\$8,940
Total - ECONOMIC SERVICES		(\$10,932)	\$140,955	(\$15,524)	\$92,060	(\$12,372)	\$416,278



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 14

OTHER PROPERTY & SERVICES

(PRIVATE WORKS)

(PUBLIC WORKS OVERHEADS)

(PLANT OPERATION COSTS)

(MATERIALS & STOCK)

(SALARIES & WAGES)

(ADMINISTRATION)

(UNCLASSIFIED)

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PRIVATE WORKS							
OPERATING EXPENDITURE							
53002	Private Works	\$0	\$12,950	\$0	\$16,758	\$0	\$12,950
53022	Motor Vehicle Licensing	\$0	\$54,376	\$0	\$37,628	\$0	\$58,660
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$67,326	\$0	\$54,386	\$0	\$71,610
OPERATING INCOME							
53003	Private Works Income	(\$12,950)	\$0	(\$20,818)	\$0	(\$12,950)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$12,950)	\$0	(\$20,818)	\$0	(\$12,950)	\$0
Total - PRIVATE WORKS		(\$12,950)	\$67,326	(\$20,818)	\$54,386	(\$12,950)	\$71,610
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
57002	Annual Leave	\$0	\$64,535	\$0	\$92,612	\$0	\$104,119
57012	Long Service Leave	\$0	\$24,178	\$0	\$67,556	\$0	\$29,588
57022	Public Holidays	\$0	\$30,989	\$0	\$44,456	\$0	\$43,955
57032	Sick Leave	\$0	\$25,000	\$0	\$37,192	\$0	\$43,955
57042	Supervision & Administration	\$0	\$238,160	\$0	\$228,994	\$0	\$232,430
57052	General Duties	\$0	\$22,500	\$0	\$44,921	\$0	\$22,500
57062	Toolbox Meetings	\$0	\$4,600	\$0	\$4,765	\$0	\$4,600
57072	Strategy & Governance Unit Costs	\$0	\$2,420	\$0	\$1,100	\$0	\$2,446
57082	Superannuation	\$0	\$162,255	\$0	\$122,623	\$0	\$175,973
57092	Works Training/ Conferences	\$0	\$24,500	\$0	\$32,703	\$0	\$24,500
57102	Workers Compensation	\$0	\$30,657	\$0	\$31,864	\$0	\$26,274
57112	Job Costed Expenses	\$0	\$1,200	\$0	\$0	\$0	\$0
57122	Mobile Phones - Works	\$0	\$8,280	\$0	\$3,931	\$0	\$8,280
57132	EBA Uniforms	\$0	\$9,340	\$0	\$8,011	\$0	\$9,340
57142	Safety Clothing & Equipment	\$0	\$2,500	\$0	\$1,817	\$0	\$2,500
57152	Other Costs	\$0	\$47,523	\$0	\$32,915	\$0	\$47,523
57162	Insurance	\$0	\$13,730	\$0	\$13,690	\$0	\$14,271
57172	Consultants	\$0	\$80,000	\$0	\$17,810	\$0	\$80,000
57182	In House Service Costs	\$0	\$89,087	\$0	\$67,724	\$0	\$97,891
57192	Rostered Days Off	\$0	\$500	\$0	\$1,826	\$0	\$500
57212	9 Yougenup Road - Building Maintenance	\$0	\$0	\$0	\$72	\$0	\$0
57222	9 Yougenup Road - Building Operation	\$0	\$0	\$0	\$238	\$0	\$0
57232	GNOWANGERUP GRADER DRIVER RENTAL	\$0	\$13,200	\$0	\$14,111	\$0	\$13,200
57242	ONGERUP GRADER DRIVER RENT	\$0	\$6,240	\$0	\$6,760	\$0	\$6,760
57992	Less Recovered From Works	\$0	(\$901,394)	\$0	(\$709,047)	\$0	(\$990,605)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$0	\$0	\$168,644	\$0	\$0
OPERATING INCOME							
57003	Reimbursements	(\$11,120)	\$0	(\$22,056)	\$0	(\$11,120)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$11,120)	\$0	(\$22,056)	\$0	(\$11,120)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$11,120)	\$0	(\$22,056)	\$168,644	(\$11,120)	\$0

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PLANT OPERATIONS COSTS							
OPERATING EXPENDITURE							
58002	Fleet Maintenance	\$0	\$143,765	\$0	\$179,080	\$0	\$143,765
58012	Insurance	\$0	\$29,707	\$0	\$26,838	\$0	\$27,208
58022	Fuels & oils	\$0	\$240,000	\$0	\$181,353	\$0	\$240,000
58032	Tyres	\$0	\$36,000	\$0	\$21,499	\$0	\$36,000
58042	Parts & Repairs	\$0	\$130,000	\$0	\$140,991	\$0	\$130,000
58052	Licences	\$0	\$28,500	\$0	\$9,513	\$0	\$10,000
58062	Blades & points	\$0	\$20,000	\$0	\$15,948	\$0	\$20,000
58072	Expendable Tools	\$0	\$13,000	\$0	\$10,723	\$0	\$13,000
58082	Depreciation - Plant	\$0	\$275,000	\$0	\$216,772	\$0	\$275,000
58092	Depreciation - Minor Plant	\$0	\$23,615	\$0	\$9,489	\$0	\$23,615
58112	2 CECIL STREET - BUILDING OPERATION	\$0	\$9,490	\$0	\$11,927	\$0	\$13,989
58122	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$2,650	\$0	\$3,560	\$0	\$0
58132	Mechanic Utility Costs	\$0	\$10,000	\$0	\$11,644	\$0	\$10,000
58142	Housing - 2 Cecil Street	\$0	\$5,760	\$0	\$5,760	\$0	\$5,760
58162	Other Costs	\$0	\$5,000	\$0	\$5,280	\$0	\$5,000
58992	Less Recovered From Works	\$0	(\$972,487)	\$0	(\$911,963)	\$0	(\$953,337)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$0	\$0	(\$61,585)	\$0	\$0
OPERATING INCOME							
58003	Reimbursements	(\$5,760)	\$0	(\$5,760)	\$0	(\$17,098)	\$0
58013	Fuel Rebates	(\$27,500)	\$0	(\$36,422)	\$0	(\$27,500)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$33,260)	\$0	(\$42,182)	\$0	(\$44,598)	\$0
Total - PLANT OPERATIONS COSTS		(\$33,260)	\$0	(\$42,182)	(\$61,585)	(\$44,598)	\$0
MATERIALS AND STOCK							
OPERATING EXPENDITURE							
55032	Fuel & Oils Purchased	\$0	\$240,000	\$0	\$0	\$0	\$240,000
55042	Less Fuel & Oils Allocated	\$0	(\$240,000)	\$0	\$0	\$0	(\$240,000)
55062	Stock Variance	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0	\$0	\$0
Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0	\$0	\$0
SALARIES AND WAGES							
OPERATING EXPENDITURE							
54002	Gross Salaries & Wages	\$0	\$2,018,265	\$0	\$2,017,706	\$0	\$2,114,752
54012	Less Salaries Allocated	\$0	(\$2,018,265)	\$0	(\$2,017,706)	\$0	(\$2,114,752)
54022	Workers Compensation Payments	\$0	\$0	\$0	\$35,680	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$0	\$0	\$35,680	\$0	\$0
OPERATING INCOME							
54003	Workers Compensation Reimbursements	\$0	\$0	(\$33,480)	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0	(\$33,480)	\$0	\$0	\$0
Total - SALARIES AND WAGES		\$0	\$0	(\$33,480)	\$35,680	\$0	\$0

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
ADMINISTRATION							
OPERATING EXPENDITURE							
Administration activity units							
59022	IT Licence Costs & Support	\$0	\$90,612	\$0	\$71,574	\$0	\$95,649
59032	Accounting	\$0	\$67,680	\$0	\$33,719	\$0	\$58,750
59042	Admin Telephone Mail & Reception	\$0	\$16,100	\$0	\$14,892	\$0	\$16,100
59052	Office Supplies & Equipment	\$0	\$23,500	\$0	\$23,775	\$0	\$24,680
59062	Records Management Costs	\$0	\$43,500	\$0	\$39,490	\$0	\$54,750
59072	Occ Health & Safety	\$0	\$26,564	\$0	\$24,100	\$0	\$30,160
59082	Administration Office Building Maintenance	\$0	\$6,350	\$0	\$6,846	\$0	\$5,890
59092	Administration Office Building Operation	\$0	\$53,388	\$0	\$67,575	\$0	\$88,440
59102	Police Licensing	\$0	\$1,500	\$0	\$0	\$0	\$1,500
59202	Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
59992	Less Recovered From Activities	\$0	(\$327,694)	\$0	(\$281,971)	\$0	(\$374,419)
Governance & Strategy							
60282	Governance & Strategy Salaries	\$0	\$226,864	\$0	\$243,994	\$0	\$229,293
60002	Employee Leave	\$0	\$0	\$0	\$40,457	\$0	\$0
60012	Long Service Leave	\$0	\$5,623	\$0	\$10,343	\$0	\$5,658
60022	Superannuation	\$0	\$32,757	\$0	\$35,745	\$0	\$33,104
60032	Governance Training/ Conferences	\$0	\$12,000	\$0	\$5,935	\$0	\$15,900
60042	Workers Compensation	\$0	\$6,040	\$0	\$6,040	\$0	\$4,838
60052	Housing	\$0	\$9,600	\$0	\$9,600	\$0	\$9,600
60082	Vehicle Expenses (Inc FBT)	\$0	\$31,000	\$0	\$35,169	\$0	\$30,000
60102	4 Grocock Street Building Maintenance	\$0	\$5,475	\$0	\$8,202	\$0	\$22,497
60112	4 Grocock Street Building Operation	\$0	\$9,482	\$0	\$14,037	\$0	\$0
60142	Insurances	\$0	\$6,826	\$0	\$5,675	\$0	\$5,919
60152	S&G Mobile Phone Expenses	\$0	\$1,750	\$0	\$1,605	\$0	\$1,750
60162	S&G Uniforms	\$0	\$1,240	\$0	\$0	\$0	\$1,240
60172	S&G Other Minor Expenses	\$0	\$6,335	\$0	\$6,444	\$0	\$1,460
60252	Resource Sharing Expenses	\$0	\$6,000	\$0	\$3,181	\$0	\$4,000
60272	Rostered Days Off	\$0	\$0	\$0	(\$210)	\$0	\$0
60292	Integrated Planning Costs	\$0	\$35,000	\$0	\$21,502	\$0	\$10,000
60992	Less Allocated To works	\$0	(\$354,992)	\$0	(\$168,909)	\$0	(\$361,259)
Corporate & Community							
61262	Corporate & Community Salaries	\$0	\$330,540	\$0	\$190,505	\$0	\$439,963
61002	Employee Leave	\$0	\$0	\$0	\$29,771	\$0	\$0
61012	Long Service Leave	\$0	\$8,798	\$0	\$5,247	\$0	\$8,931
61022	C&C Superannuation	\$0	\$47,670	\$0	\$27,793	\$0	\$63,371
61032	C&C Workers Compensation	\$0	\$8,351	\$0	\$8,351	\$0	\$8,988
61042	C&C Vehicle Costs	\$0	\$9,000	\$0	\$14,608	\$0	\$13,850
61062	C&C Mobile Phone Costs	\$0	\$3,880	\$0	\$1,203	\$0	\$3,000
61072	Corporate & Community Uniforms	\$0	\$1,840	\$0	\$150	\$0	\$2,720
61082	Corporate & Community Training Costs	\$0	\$6,575	\$0	\$3,460	\$0	\$17,500
61092	3396 Broomehill-Gnp Rd Building Maintenance	\$0	\$2,100	\$0	\$1,042	\$0	\$16,312
61102	3396 Broomehill-Gnp Rd Building Operations	\$0	\$8,417	\$0	\$11,049	\$0	\$0
61112	Corporate & Community Other Minor Costs	\$0	\$6,000	\$0	\$0	\$0	\$2,500
61122	Corporate & Community Insurance	\$0	\$3,698	\$0	\$4,847	\$0	\$8,478
61222	Rostered Days Off	\$0	\$0	\$0	\$254	\$0	\$0
61232	Housing	\$0	\$8,640	\$0	\$8,640	\$0	\$8,640
61272	Human Resource Costs	\$0	\$10,000	\$0	\$2,671	\$0	\$20,000
61992	Less Allocated To Services	\$0	(\$436,869)	\$0	(\$280,688)	\$0	(\$585,613)
Finance Overheads							
63202	Finance Salaries	\$0	\$142,116	\$0	\$127,961	\$0	\$0
63002	Employee Leave	\$0	\$0	\$0	\$20,207	\$0	\$0
63012	Long Service Leave	\$0	\$3,432	\$0	\$12,537	\$0	\$0
63022	Superannuation	\$0	\$20,334	\$0	\$16,874	\$0	\$0
63032	Workers Compensation	\$0	\$3,783	\$0	\$3,783	\$0	\$0
63062	Uniforms	\$0	\$880	\$0	\$728	\$0	\$0
63072	Training Costs	\$0	\$4,500	\$0	\$5,062	\$0	\$0
63102	Insurance	\$0	\$3,355	\$0	\$3,356	\$0	\$0
63222	Rostered Days Off	\$0	\$0	\$0	(\$253)	\$0	\$0
63992	Less Allocated To Services	\$0	(\$178,400)	\$0	(\$177,971)	\$0	\$0
Sub Total - ADMINISTRATION OP/EXP		\$0	\$61,140	\$0	\$319,996	\$0	\$44,140
OPERATING INCOME - ADMINISTRATION							
59003	Licensing Services	(\$21,500)	\$0	(\$22,478)	\$0	(\$21,000)	\$0
60003	Reimbursements	(\$18,740)	\$0	(\$32,428)	\$0	(\$21,740)	\$0
Sub Total - ADMINISTRATION OP/INC		(\$40,240)	\$0	(\$55,403)	\$0	(\$42,740)	\$0
Total - ADMINISTRATION		(\$40,240)	\$61,140	(\$55,403)	\$319,996	(\$42,740)	\$44,140

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
UNCLASSIFIED							
OPERATING EXPENDITURE							
62022	Donations & Grants	\$0	\$4,180	\$0	\$2,180	\$0	\$7,180
62042	Other Minor Expenses	\$0	\$0	\$0	\$1	\$0	\$0
62082	Toompup Dam Maintenance	\$0	\$0	\$0	\$1,534	\$0	\$10,415
62092	Old Airport Dam Maintenance	\$0	\$0	\$0	\$0	\$0	\$10,415
62102	Airport Dam Maintenance	\$0	\$0	\$0	\$0	\$0	\$10,415
62112	Magitup Dam Maintenance	\$0	\$0	\$0	\$10,416	\$0	\$40,415
62122	Bowling Club Dams Maintenance	\$0	\$0	\$0	\$0	\$0	\$15,000
Sub Total - UNCLASSIFIED OP/EXP		\$0	\$4,180	\$0	\$14,131	\$0	\$93,840
OPERATING INCOME							
62003	Insurance Claims Reimbursed	(\$10,760)	\$0	(\$31,061)	\$0	(\$9,000)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$10,760)	\$0	(\$31,061)	\$0	(\$9,000)	\$0
Total - UNCLASSIFIED		(\$10,760)	\$4,180	(\$31,061)	\$14,131	(\$9,000)	\$93,840
Total - OTHER PROPERTY AND SERVICES		(\$108,330)	\$132,646	(\$204,999)	\$531,252	(\$120,408)	\$209,590



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

**TRANSFERS TO/(FROM) RESERVES
SURPLUS CARRIED FORWARD**

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES							
EXPENDITURE							
95001	Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$516,057	\$0	\$331,600	\$0	\$234,656
	Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$516,057	\$0	\$331,600	\$0	\$234,656
INCOME							
95002	Transfer from Reserve Fund	(\$507,588)	\$0	(\$237,668)	\$0	(\$790,302)	\$0
	Total - TRANSFER FROM OTHER COUNCIL FUNDS	(\$507,588)	\$0	(\$237,668)	\$0	(\$790,302)	\$0
	Total - FUND TRANSFER	(\$507,588)	\$516,057	(\$237,668)	\$331,600	(\$790,302)	\$234,656
	000000 (Surplus) / Deficit - Carried Forward	(\$1,648,385)	\$0	(\$1,552,914)	\$0	\$0	\$0
	Sub Total - SURPLUS C/FWD	(\$1,648,385)	\$0	(\$1,552,914)	\$0	\$0	\$0
	Total - SURPLUS	(\$1,648,385)	\$0	(\$1,552,914)	\$0	\$0	\$0



SHIRE OF GNOWANGERUP

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
LONG TERM LOANS							
	Sub Total - LOAN ADVANCES	\$0	\$0	\$0	\$0	\$0	\$0
INCOME							
80005	New Loans	\$0	\$0	\$0	\$0	(\$517,500)	\$0
80025	WATC SHORT TERM LOAN	\$0	\$0	(\$1,000,000)	\$0	\$0	\$0
	Sub Total - LONG TERM LOANS	\$0	\$0	(\$1,000,000)	\$0	(\$517,500)	\$0
	Total - DEFERRED ASSETS	\$0	\$0	(\$1,000,000)	\$0	(\$517,500)	\$0
LIABILITY LOANS - PRINCIPAL REPAYMENTS							
CAPITAL EXPENDITURE							
80004	Principal On Loans	\$0	\$163,109	\$0	\$163,099	\$0	\$1,177,238
	Sub Total - LOAN REPAYMENTS	\$0	\$163,109	\$0	\$163,099	\$0	\$1,177,238
CAPITAL INCOME							
80015	Principal Repaid - Self Supporting Loans	(\$26,352)	\$0	\$0	\$0	(\$27,433)	\$0
	Sub Total - LOANS RAISED	(\$26,352)	\$0	\$0	\$0	(\$27,433)	\$0
	Total - NON CURRENT LIABILITIES	(\$26,352)	\$163,109	\$0	\$163,099	(\$27,433)	\$1,177,238
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
	000000 Depreciation Written Back	\$0	(\$2,480,475)	\$0	(\$2,692,057)	\$0	(\$2,985,960)
	000000 Book Value of Assets Sold Written Back	\$0	(\$142,000)	\$0	\$1	\$0	(\$223,000)
	000000 Profit/Loss on Sale of Asset Written Back	\$0	\$0	\$0	(\$23,298)	\$0	\$0
	000000 Long Service Leave - Non Cash	\$0	(\$47,144)	\$0	(\$60,431)	\$0	(\$47,299)
	Sub Total - DEPRECIATION WRITTEN BACK	\$0	(\$2,669,619)	\$0	(\$2,775,785)	\$0	(\$3,256,259)
	Total - DEPRECIATION	\$0	(\$2,669,619)	\$0	(\$2,775,785)	\$0	(\$3,256,259)



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

FURNITURE & EQUIPMENT

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
	FURNITURE & EQUIPMENT						
	GOVERNANCE						
	CAPITAL EXPENDITURE						
03004	Furniture & Equipment Council Chambers	\$0	\$2,400	\$0	\$2,386	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$2,400	\$0	\$2,386	\$0	\$0
	Total - GOVERNANCE	\$0	\$2,400	\$0	\$2,386	\$0	\$0
	FURNITURE & EQUIPMENT						
	HEALTH						
	CAPITAL EXPENDITURE						
14014	Health Computer Equip & Software	\$0	\$25,000	\$0	\$16,353	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$25,000	\$0	\$16,353	\$0	\$0
	Total - HEALTH	\$0	\$25,000	\$0	\$16,353	\$0	\$0
	FURNITURE AND EQUIPMENT						
	RECREATION AND CULTURE						
	CAPITAL EXPENDITURE						
32104	Swimming Pool Furniture & Equipment	\$0	\$3,500	\$0	\$1,963	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$3,500	\$0	\$1,963	\$0	\$0
	Total - RECREATION & CULTURE	\$0	\$3,500	\$0	\$1,963	\$0	\$0
	FURNITURE AND EQUIPMENT						
	OTHER PROPERTY & SERVICES - ADMINISTRATION						
	CAPITAL EXPENDITURE						
59050	Administration Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$5,000
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$5,000
	Total - OTHER PROPERTY	\$0	\$0	\$0	\$0	\$0	\$5,000
	Total - FURNITURE AND EQUIPMENT	\$0	\$30,900	\$0	\$20,702	\$0	\$5,000



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

LAND & BUILDINGS

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS							
HEALTH							
CAPITAL EXPENDITURE							
14004	25 McDonald St Building Capital Expenses	\$0	\$5,132	\$0	\$8,664	\$0	\$0
14024	32 MCDONALD STREET - BUILDING			\$0	\$6,787		
Sub Total - CAPITAL WORKS		\$0	\$5,132	\$0	\$15,451	\$0	\$0
TOTAL - HEALTH		\$0	\$5,132	\$0	\$15,451	\$0	\$0
LAND AND BUILDINGS							
HOUSING							
CAPITAL EXPENDITURE							
23074	Construction of 2 houses on cnr Quinn & Whitehead Sts	\$0	\$0	\$0	\$0	\$0	\$735,000
23024	20 McDonald St Renewals	\$0	\$0	\$0	\$0	\$0	\$8,400
23034	4 Grocock Street Renewals	\$0	\$12,000	\$0	\$8,255	\$0	\$0
58004	2 Cecil Street	\$0	\$0	\$0	\$0	\$0	\$4,000
Sub Total - CAPITAL WORKS		\$0	\$12,000	\$0	\$8,255	\$0	\$747,400
Total - HOUSING		\$0	\$12,000	\$0	\$8,255	\$0	\$747,400
LAND AND BUILDINGS							
COMMUNITY AMENITIES							
CAPITAL EXPENDITURE							
29004	Purchase of Land	\$0	\$115,000	\$0	\$67,914	\$0	\$0
29024	Land Development	\$0	\$312,588	\$0	\$183,174	\$0	\$495,700
Sub Total - CAPITAL WORKS		\$0	\$427,588	\$0	\$251,088	\$0	\$495,700
Total - COMMUNITY AMENITIES		\$0	\$427,588	\$0	\$251,088	\$0	\$495,700
LAND AND BUILDINGS							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
32004	Swimming Pool Capital Expenditure	\$0	\$6,000	\$0	\$4,886	\$0	\$30,000
31004	Yougenup Community Centre	\$0	\$1,260	\$0	\$1,260	\$0	\$4,030
31024	Gnp Town Hall Capital	\$0	\$595	\$0	\$0	\$0	\$25,000
31014	Ongerup Town Hall Renewals	\$0	\$0	\$0	\$0	\$0	\$25,000
32024	Old Swimming Pool Redevelopment	\$0	\$30,000	\$0	\$0	\$0	\$10,000
33214	Gnowangerup Bowling Club Capital	\$0	\$124	\$0	\$0	\$0	\$0
33114	Gnowangerup Sporting Complex	\$0	\$9,240	\$0	\$9,010	\$0	\$0
37134	Ongerup Community Centre Capital	\$0	\$0	\$0	\$0	\$0	\$5,000
37024	Ongerup CWA Building Capital	\$0	\$0	\$0	\$0	\$0	\$5,000
37054	Ongerup Museum Capital	\$0	\$0	\$0	\$0	\$0	\$5,000
37324	Gnowangerup Star Building Capital	\$0	\$0	\$0	\$0	\$0	\$5,000
Sub Total - CAPITAL WORKS		\$0	\$47,219	\$0	\$15,156	\$0	\$114,030
Total - RECREATION AND CULTURE		\$0	\$47,219	\$0	\$15,156	\$0	\$114,030
LAND AND BUILDINGS							
TRANSPORT							
CAPITAL EXPENDITURE							
39004	Gnowangerup Works Depot Capital	\$0	\$0	\$0	\$13,691	\$0	\$59,000
39044	Ongerup Works Depot Capital	\$0	\$17,600	\$0	\$17,500	\$0	\$5,000
Sub Total - CAPITAL WORKS		\$0	\$17,600	\$0	\$31,191	\$0	\$64,000
Total - TRANSPORT		\$0	\$17,600	\$0	\$31,191	\$0	\$64,000

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS							
OTHER PROPERTY AND SERVICES							
CAPITAL EXPENDITURE							
62014	Water Corporation Admin Building	\$0	\$0	\$0	\$0	\$0	\$0
59040	Administration Centre Building Capital	\$0	\$40,000	\$0	\$22,991	\$0	\$9,500
62024	Quinn Street Lot Acquisition	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$40,000	\$0	\$22,991	\$0	\$9,500
Total - OTHER PROPERTY AND SERVICES		\$0	\$40,000	\$0	\$22,991	\$0	\$9,500
Total - LAND AND BUILDINGS		\$0	\$549,539	\$0	\$344,132	\$0	\$1,430,630



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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
33224	Purchase Pump and Water Tank - Ongerup oval	\$0	\$0	\$0	\$0	\$0	\$5,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$5,000
Total - RECREATION AND CULTURE		\$0	\$0	\$0	\$0	\$0	\$5,000
PLANT AND EQUIPMENT							
TRANSPORT							
CAPITAL EXPENDITURE							
40264	Purchase Loader GN0040	\$0	\$0			\$0	\$280,000
40304	Purchase Backhoe GN.0089	\$0	\$0			\$0	\$185,000
40364	Purchase Construction Tip Truck GN.007	\$0	\$0	\$0	\$0	\$0	\$0
40184	Purchase Tip Truck GN.0038	\$0	\$52,000			\$0	\$0
40464	Minor Plant Purchases	\$0	\$20,000	\$0	\$2,718	\$0	\$20,000
40224	4 Tonne Multi Roller	\$0	\$0	\$0	\$0	\$0	\$60,000
40084	Purchase of Utility (GN.010)	\$0	\$0	\$0	\$0	\$0	\$0
40194	Purchase of Utility (GN.0036)	\$0	\$38,000	\$0	\$36,598	\$0	\$0
40414	Purchase of Utility (GN.0051)	\$0	\$38,000	\$0	\$36,598	\$0	\$0
40354	Purchase of Utility GN.003	\$0	\$0	\$0	\$0	\$0	\$0
40374	Purchase of Utility GN.0016	\$0	\$0	\$0	\$0	\$0	\$0
40404	Purchase of Utility GN.0048	\$0	\$0	\$0	\$0	\$0	\$36,000
40034	Purchase of Utility GN.0046	\$0	\$0	\$0	\$0	\$0	\$0
40504	Purchase of Utility GN.037	\$0	\$0	\$0	\$0	\$0	\$36,000
40344	Purchase of Utility GN.004	\$0	\$0	\$0	\$0	\$0	\$45,000
40474	Purchase Skid Steer Loader	\$0	\$185,000	\$0	\$195,979	\$0	\$0
40484	Purchase Trailer for SSL Attachments	\$0	\$25,000	\$0	\$0	\$0	\$0
40524	Purchase Canopy for Utility (Ranger)	\$0	\$0	\$0	\$0	\$0	\$5,000
Sub Total - CAPITAL WORKS		\$0	\$358,000	\$0	\$329,993	\$0	\$667,000
Total - TRANSPORT		\$0	\$358,000	\$0	\$329,993	\$0	\$667,000
PLANT AND EQUIPMENT							
OTHER PROPERTY & SERVICES							
CAPITAL EXPENDITURE							
40014	CEO Vehicle	\$0	\$0	\$0	\$0	\$0	\$40,000
40154	DCEO Vehicle	\$0	\$0	\$0	\$0	\$0	\$0
40164	MCS Vehicle	\$0	\$0	\$0	\$0	\$0	\$20,000
40534	Admin Pool Vehicle	\$0	\$0	\$0	\$0	\$0	\$20,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$80,000
Total - ECONOMIC SERVICES		\$0	\$0	\$0	\$0	\$0	\$80,000
Total - PLANT AND EQUIPMENT		\$0	\$358,000	\$0	\$329,993	\$0	\$752,000



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

**ROAD INFRASTRUCTURE
FOOTPATH INFRASTRUCTURE**

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
ROAD INFRASTRUCTURE CAPITAL							
ROAD CONSTRUCTION							
38014							
	Roads To Recovery Projects	\$0	\$577,135	\$0	\$0	\$0	\$0
38014	RR146 Borden-Bremer Bay Road Reseal	\$0	\$0	\$0	\$174,840	\$0	\$0
38014	RR15 Rabbit Proof Fence Rd - Gravel Sheet	\$0	\$0	\$0	\$0	\$0	\$55,143
38014	RR20 Salt River Road	\$0	\$0	\$0	\$0	\$0	\$133,000
38014	RR51 Gleeson Road Gravel Sheet SLk 5.00 - 9.00	\$0	\$0	\$0	\$0	\$0	\$88,029
38014	RR100 Nightwell Rd Gravel Sheet	\$0	\$0	\$0	\$141,420	\$0	\$0
38014	RR002 Ongerup-Pingrup Road Reseal and Widen	\$0	\$0	\$0	\$260,875	\$0	\$0
38004	Regional Road Group Projects	\$0	\$114,000	\$0	\$0	\$0	\$0
38004	RG003 Tieline Road Reseal	\$0	\$0	\$0	\$114,180	\$0	\$138,000
38004	RG12 Borden - Bremer Road	\$0	\$0	\$0	\$0	\$0	\$120,000
38004	RG002 Ongerup-Pingrup RD (SLK 19.70-21.70)	\$0	\$0	\$0	\$0	\$0	\$420,000
Municipal Road Construction Projects							
38104	Road Reseals	\$0	\$198,466	\$0	\$0	\$0	\$0
38104	RS002 Ongerup Pingrup Rd	\$0	\$0	\$0	\$135,394	\$0	\$0
38104	RS020 Aylmore St Reseal	\$0	\$0	\$0	\$11,977	\$0	\$0
38104	RS026 Quinn St Reseal	\$0	\$0	\$0	\$8,916	\$0	\$0
38104	RS025 Cecil Street Reseal	\$0	\$0	\$0	\$18,763	\$0	\$0
38104	RS146 Borden-Bremer Bay Road Reseal	\$0	\$0	\$0	\$5,265	\$0	\$0
38104	RS100 Nightwell Road Reseal	\$0	\$0	\$0	\$5,318	\$0	\$0
38104	RS94 Sandalwood Road Reseal	\$0	\$0	\$0	\$0	\$0	\$103,881
38104	RS084 Airport Road Reseal	\$0	\$0	\$0	\$52,629	\$0	\$0
38094	Council Road Program	\$0	\$328,034	\$0	\$0	\$0	\$0
38094	GS005 Boxwood Hill Ongerup Rd Repair Failed Section Slk 11.76-15.79	\$0	\$0	\$0	\$120,261	\$0	\$0
38094	New Borden Bremer Bay Road	\$0	\$0	\$0	\$0	\$0	\$59,287
38094	GS87 Tieline Rd Resheet	\$0	\$0	\$0	\$0	\$0	\$41,041
38094	RC17 Nightwell Rd	\$0	\$0	\$0	\$0	\$0	\$50,000
38094	GS004 Toompup South Gravel Resheet 200mm 4klm	\$0	\$0	\$0	\$168,830	\$0	\$0
38094	GS04 Highdenup Rd Gravel Sheet	\$0	\$0	\$0	\$0	\$0	\$92,000
	Sub Total - CAPITAL WORKS	\$0	\$1,217,635	\$0	\$1,218,668	\$0	\$1,300,381
	Total - ROADS	\$0	\$1,217,635	\$0	\$1,218,668	\$0	\$1,300,381
	Total - INFRASTRUCTURE ASSETS ROADS	\$0	\$1,217,635	\$0	\$1,218,668	\$0	\$1,300,381
FOOTPATHS							
38304	PC01 Footpath Construction/Renewal	\$0	\$5,000	\$0	\$0	\$0	\$5,000
	Sub Total - CAPITAL WORKS	\$0	\$5,000	\$0	\$0	\$0	\$5,000
	Total - TRANSPORT - FOOTPATHS	\$0	\$5,000	\$0	\$0	\$0	\$5,000
	Total - FOOTPATH ASSETS	\$0	\$5,000	\$0	\$0	\$0	\$5,000



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

- AIRPORT INFRASTRUCTURE**
- DRAINAGE INFRASTRUCTURE**
- SEWERAGE INFRASTRUCTURE**
- PARKS & OVALS INFRASTRUCTURE**
- SOLID WASTE INFRASTRUCTURE**
- OTHER INFRASTRUCTURE**

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		DRAFT BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
AIRPORT							
43004	Airstrip Capital Improvements	\$0	\$5,000	\$0	\$3,099	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$5,000	\$0	\$3,099	\$0	\$0
	Total - TRANSPORT - AERODROMES	\$0	\$5,000	\$0	\$3,099	\$0	\$0
	Total - AERODROME ASSETS	\$0	\$5,000	\$0	\$3,099	\$0	\$0
DRAINAGE							
38404	Drainage Renewals	\$0	\$5,000	\$0	\$0	\$0	\$9,000
	Sub Total - CAPITAL WORKS	\$0	\$5,000	\$0	\$0	\$0	\$9,000
	Total - TRANSPORT - DRAINAGE	\$0	\$5,000	\$0	\$0	\$0	\$9,000
	Total - DRAINAGE ASSETS	\$0	\$5,000	\$0	\$0	\$0	\$9,000
SEWERAGE							
26014	Ongerup Waste Water Ponds	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
	Sub Total - CAPITAL WORKS	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
	Total - COMMUNITY AMENITIES - SEWERAGE	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
	Total - SEWERAGE ASSETS	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
PARKS & OVALS							
33174	Community Park Capital	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
	Gnp, Ongerup, Borden Main Streets Renewal	\$0	\$0			\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
	Total - PARKS & OVALS	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
	Total - INFRASTRUCTURE ASSETS - PARKS & OVALS	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
INFRASTRUCTURE - SOLID WASTE							
COMMUNITY AMENITIES							
24004	Ongerup Landfill	\$0	\$0	\$0	\$0	\$0	\$0
24014	Borden Landfill & Transfer Station Construction	\$0	\$0	\$0	\$0	\$0	\$0
24024	Gnp Landfill Site	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
	Total - COMMUNITY AMENITIES	\$0	\$0	\$0	\$0	\$0	\$0
	Total - INFRASTRUCTURE ASSETS - SOLID WASTE	\$0	\$0	\$0	\$0	\$0	\$0
INFRASTRUCTURE OTHER							
ECONOMIC SERVICES							
46024	Caravan Park Other Infrastructure	\$0	\$0	\$0	\$0	\$0	\$5,000
46014	Street Banners & Banner Poles	\$0	\$3,000	\$0	\$3,000	\$0	\$3,000
	Sub Total - CAPITAL WORKS	\$0	\$3,000	\$0	\$3,000	\$0	\$8,000
	Total - ECONOMIC SERVICES	\$0	\$3,000	\$0	\$3,000	\$0	\$8,000
	Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$3,000	\$0	\$3,000	\$0	\$8,000
GRAND TOTALS		(\$14,167,429)	\$14,167,428	(\$17,109,642)	\$14,861,641	(\$11,218,898)	\$13,466,898

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

IMPACT ON CAPACITY

Nil

RISK MANAGEMENT CONSIDERATIONS

Nil

CONCLUSION

Nil

VOTING REQUIREMENT

Simple majority

COUNCIL RESOLUTION

Moved: Cr F Gaze

Seconded: Cr F Hmeljak

0718.72 That Council:

Set and Advertise the Ordinary Council Meeting Dates for 2019 as follows:

**Wednesday 13th February 2019
Wednesday 27th March 2019
Wednesday 24th April 2019
Wednesday 22nd May 2019
Wednesday 26th June 2019
Wednesday 24th July 2019
Wednesday 28th August 2019
Wednesday 25th September 2019
Wednesday 23rd October 2019
Wednesday 27th November 2019
Wednesday 18th December 2019**

UNANIMOUSLY CARRIED: 9/0

COUNCIL MEETINGS

2019



Strategic Briefing Session



Information Briefing Session & Ordinary Council Meeting

JANUARY

M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY

M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

MARCH

M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL

M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MAY

M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE

M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JULY

M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

AUGUST

M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

SEPTEMBER

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

OCTOBER

M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

NOVEMBER

M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

DECEMBER

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

12.13	OFFER TO PURCHASE LOT 517 VAUX/CARPENTER STREETS, ONGERUP (OLD ONGERUP POLICE STATION & COURTHOUSE)
Location:	Lot 517 Vaux/Carpenter Streets, Ongerup
Proponent:	Shire of Gnowangerup
File Ref:	A6304
Date of Report:	18 th July 2018
Business Unit:	Strategy & Governance
Officer:	P Shephard - Planning Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

To consider an offer to purchase the above land under the *Local Government Act 1995*.

The recommendation is to:

- Accept the previous June 2017 valuation of \$50,000.00 as a fair/true value for the land now; and
- Authorise the Chief Executive Officer to progress the disposal of the land in accordance with Section 3.58 'Disposing of property' under the *Local Government Act 1995*.

BACKGROUND

The Shire of Gnowangerup owns Lot 517. The land/buildings were previously the police station and courthouse in Ongerup and are not used or required by the Shire and the land has been advertised for expressions of interest to purchase the lot.

COMMENTS

At the close of the submission period, the Shire had received 1 email offer (13 June 2018) from G Hart to purchase Lot 517 for the sum of \$22,500.00 (Inc. GST). Mr Hart advises his intention is to return to living in Ongerup and convert the buildings to residential.

As Council would be aware from last month's meeting the rezoning of the land to Residential is now in its final stages and awaiting approval from the WA Planning Commission/Minister for Planning.



Lot 517 bordered in red (Image Landgate Map Viewer Plus)

The Shire must dispose of the land in accordance with s3.58 'Disposing of property' of the *Local Government Act 1995* which states as follows:

3.58. *Disposing of property*

(1) *In this section —*

dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;

property includes the whole or any part of the interest of a local government in property, but does not include money.

(2) *Except as stated in this section, a local government can only dispose of property to —*

(a) *the highest bidder at public auction; or*

(b) *the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.*

(3) *A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —*

(a) *it gives local public notice of the proposed disposition —*

(i) *describing the property concerned; and*

(ii) *giving details of the proposed disposition; and*

(iii) *inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;*

and

(b) *it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*

(4) *The details of a proposed disposition that are required by subsection (3)(a)(ii) include —*

(a) *the names of all other parties concerned; and*

- (b) *the consideration to be received by the local government for the disposition; and*
 - (c) *the market value of the disposition —*
 - (i) *as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or*
 - (ii) *as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.*
- (5) *This section does not apply to —*
- (a) *a disposition of an interest in land under the Land Administration Act 1997 section 189 or 190; or*
 - (b) *a disposition of property in the course of carrying on a trading undertaking as defined in section 3.59; or*
 - (c) *anything that the local government provides to a particular person, for a fee or otherwise, in the performance of a function that it has under any written law; or*
 - (d) *any other disposition that is excluded by regulations from the application of this section.*

The land was valued by Opteon Property Group on 26 June 2017 and the market value was assessed as \$50,000.00 (\$7,500.00 land value and \$42,500.00 improvements value). As the valuation was completed on 26 June 2017, this clearly exceeds the 6-months' time limit imposed by clause (4)(c)(i). The Valuer (Opteon Property Group) was contacted (18 July 2018) and requested to review their valuation of June 2016 and have advised they do not believe there has been any significant change to their previous advice and valuation.

Staff have considered the advice of the valuer and agree that the value is not likely to have changed since June 2017 and the market value of \$50,000.00 is considered to be a fair/true indication of the value at this time. Alternatively, if Council believes that the value has changed, then it may seek a new valuation.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

I Rae (Valuer - Opteon Property Group)
 D Long (Finance Consultant)
 C Shaddick (Senior Finance Officer)

If the proposal proceeds, there is additional public consultation required (see clause (3)(a)(iii) above) under the *Local Government Act 1995*. The sale cannot proceed until such time as the consultation period has closed and the Council has considered any submissions received.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995 – Section 3.58 'Disposing of Property' sets out the process and procedure for a local government disposing of land.

POLICY IMPLICATIONS

There are no Local Planning Policies that apply to this report.

IMPACT ON CAPACITY

Nil

RISK MANAGEMENT CONSIDERATIONS

The item covers several risk areas to Council including compliance and reputational 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 support the sale of Lot 517	Unlikely (2)	Minor (2)	Low (4)	Acceptable. Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring

FINANCIAL IMPLICATIONS

The Shire currently expends monies maintaining the land/buildings and should the property be sold, these costs would be borne by the purchaser. The owner of the lot would also be responsible to pay the rates and other applicable charges and therefore some income would be received by the Shire.

The cost of the advertisement for submissions is expected to be between \$300.00 - \$500.00 and there will be some costs to finalise the sale should it proceed.

STRATEGIC IMPLICATIONS

The report impacts on the following item in the Strategic Community Plan 2017 – 2027 as follows:

THEME 6	QUALITY BUILT FORM
Objectives	Strategic Initiatives
2. Facilitate and integrate housing options, local services, employment and recreational spaces.	2.1 Facilitate diverse, inclusive, housing options.
4. Manage current and future assets and infrastructure.	4.1 Continue to improve asset management practices.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

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

1 Not support the proposal

The Local Government can choose to not support the sale. This would be contrary to previous decisions supporting the proposed sale of the land.

2 Support the proposal

The Local Government can choose to support the sale and commence the LGA process.

3 Defer the proposal

The Local Government may elect to defer the matter for a period and seek a new valuation or additional information or comment, if deemed necessary, before proceeding to make a decision.

CONCLUSION

The proposed sale of Lot 517 is consistent with the Shire's intent for the land and the proposed disposal should now be advertised in accordance with S.3.58 of the *Local Government Act 1995* for submissions.

VOTING REQUIREMENTS

Simple majority

COUNCIL RESOLUTION

Moved: Cr C Thomas

Seconded: Cr F Gaze

0718.73 That Council:

- 1) In accordance with c.(4)(c)(ii) of Section 3.58 of the Local Government Act 1995, the Council considers the valuation of \$50,000 completed on 26 June 2017 for Lot 517 cnr. Carpenter/Vaux Streets, Ongerup by Opteon Property Group to be a true indication of the value of the property.**
- 2) Authorise the Chief Executive Officer to commence the consultation period (21-days minimum) to dispose of Lot 517 for the sum of \$22,500 (inc. GST) to G Hart in accordance with Section 3.58 of the Local Government Act 1995.**

UNANIMOUSLY CARRIED: 9/0

12.14	OFFER TO PURCHASE LOT 8 FORMBY STREET, GNOWANGERUP
Location:	Lot 8 Formby Street, Gnowangerup
Proponent:	Shire of Gnowangerup
File Ref:	A1367
Date of Report:	18 th July 2018
Business Unit:	Strategy & Governance
Officer:	P Shephard - Planning Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

To consider an offer to purchase the above land under the *Local Government Act 1995*.

The recommendation is to:

- Accept the previous June 2017 valuation of \$18,000.00 as a fair/true value for the land now; and
- Authorise the Chief Executive Officer to progress the disposal of the land in accordance with Section 3.58 'Disposing of property' under the *Local Government Act 1995*.

BACKGROUND

Nil

COMMENTS

The Shire has received an email offer (5 July 2018) from G Richardson to purchase Lot 8 for the sum of \$17,500.00 (Inc. GST). Mr Richardson advises his intention is to seek an industrial rezoning for the land in conjunction with some other adjoining lots to facilitate the expansion of their present operations at Duraquip. The rezoning will be subject to a separate application and is not part of this report.

The Shire of Gnowangerup owns Lot 8 which is vacant and not required by the Shire for any future purpose. The lot is zoned Residential with a density code of R20 under the Shire's Local Planning Scheme No. 2.



Lot 8 bordered in red (Image Landgate Map Viewer Plus)

The Shire must dispose of the land in accordance with s3.58 'Disposing of property' of the *Local Government Act 1995* which states as follows:

3.58. *Disposing of property*

(1) *In this section —*

dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;
property includes the whole or any part of the interest of a local government in property, but does not include money.

(2) *Except as stated in this section, a local government can only dispose of property to —*

- (a) *the highest bidder at public auction; or*
- (b) *the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.*

(3) *A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —*

(a) *it gives local public notice of the proposed disposition —*

- (i) *describing the property concerned; and*
- (ii) *giving details of the proposed disposition; and*
- (iii) *inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;*

and

(b) *it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*

(4) *The details of a proposed disposition that are required by subsection (3)(a)(ii) include —*

- (a) *the names of all other parties concerned; and*
 - (b) *the consideration to be received by the local government for the disposition;*
- and*

- (c) *the market value of the disposition —*
 - (i) *as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or*
 - (ii) *as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.*
- (5) *This section does not apply to —*
 - (a) *a disposition of an interest in land under the Land Administration Act 1997 section 189 or 190; or*
 - (b) *a disposition of property in the course of carrying on a trading undertaking as defined in section 3.59; or*
 - (c) *anything that the local government provides to a particular person, for a fee or otherwise, in the performance of a function that it has under any written law; or*
 - (d) *any other disposition that is excluded by regulations from the application of this section.*

The land was valued by Griffin Valuation Advisory on 30 June 2017 and the fair value was assessed as \$18,000.00. As the valuation was completed on 30 June 2017, this clearly exceeds the 6-months' time limit imposed by clause (4)(c)(i). The Valuer (Griffin Valuation Advisory) was contacted (18 July 2018) and requested to review their valuation of June 2016 and have advised they do not believe there has been any significant change to their previous advice and valuation.

Staff have considered the advice of the valuer and agree that the value is not likely to have changed since June 2017 and the market value of \$18,000.00 is considered to be a fair/true indication of the value at this time. Alternatively, if Council believes that the value has changed, then it may seek a new valuation.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

J Harvey (Head of Property Valuations - Griffin Valuation Advisory)

D Long (Finance Consultant)

C Shaddick (Senior Finance Officer)

If the proposal proceeds, there is additional public consultation required (see clause (3)(a)(iii) above) under the *Local Government Act 1995*. The sale cannot proceed until such time as the consultation period has closed and the Council has considered any submissions received.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995 – Section 3.58 'Disposing of Property' sets out the process and procedure for a local government disposing of land.

POLICY IMPLICATIONS

There are no Local Planning Policies that apply to this report.

IMPACT ON CAPACITY

Nil

RISK MANAGEMENT CONSIDERATIONS

The item covers several risk areas to Council including compliance and reputational 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 support the sale of Lot 8	Unlikely (2)	Minor (2)	Low (4)	Acceptable. Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring

FINANCIAL IMPLICATIONS

The Shire currently expends monies maintaining the land and should the property be sold, these costs would be borne by the purchaser. The owner of the lot would also be responsible to pay the rates and other applicable charges and therefore some income would be received by the Shire.

The cost of the advertisement for submissions is expected to be between \$300.00 - \$500.00 and there will be some costs to finalise the sale should it proceed.

STRATEGIC IMPLICATIONS

The report impacts on the following item in the Strategic Community Plan 2017 – 2027 as follows:

THEME 6	QUALITY BUILT FORM
Objectives	Strategic Initiatives
4. Manage current and future assets and infrastructure.	4.1 Continue to improve asset management practices.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

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

1 Not support the proposal

The Local Government can choose to not support the sale.

2 Support the proposal

The Local Government can choose to support the sale and commence the LGA process.

3 Defer the proposal

The Local Government may elect to defer the matter for a period and seek a new valuation or additional information or comment, or undertake some marketing if deemed necessary, before proceeding to make a decision.

CONCLUSION

The proposed sale of Lot 8 is consistent with the Shire's intent to dispose of unnecessary land assets and the proposed disposal should now be advertised in accordance with S.3.58 of the *Local Government Act 1995* for submissions.

VOTING REQUIREMENTS

Simple majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr G Stewart

0718.74 That Council:

- 1) In accordance with c.(4)(c)(ii) of Section 3.58 of the Local Government Act 1995, the Council considers the valuation of \$18,000 completed on 30 June 2017 for Lot 8 Formby Street, Gnowangerup by Griffin Valuation Advisory to be a true indication of the value of the property.**
- 2) Authorise the Chief Executive Officer to commence the consultation period (21-days minimum) to dispose of Lot 8 for the sum of \$17,500 (inc. GST) to G Richardson in accordance with Section 3.58 of the Local Government Act 1995.**

UNANIMOUSLY CARRIED: 9/0

13. CORPORATE SERVICES & COMMUNITY DEVELOPMENT

Nil

14. INFRASTRUCTURE AND ASSET MANAGEMENT

Nil

15. STATUTORY COMPLIANCE

Nil

16. FINANCE

16.1 ACCOUNTS FOR PAYMENT AND AUTHORISATION – JUNE 2018

Location: Shire of Gnowangerup
Proponent: N/A
File Ref:
Date of Report: 19th July 2018
Business Unit: Finance
Officer: C Shaddick – Senior Finance Officer
Disclosure of Interest: Nil

ATTACHMENT

- June 2018 Cheque Listing

COMMENTS

The May 2018 cheque list is attached as follows

FUND	AMOUNT
Municipal Fund	\$ 2,340,546.74
Trust Fund	\$ 3,203.28
Credit Card	\$ 1,557.04
TOTAL	\$ 2,345,307.06

COUNCIL RESOLUTION

Moved: Cr S Hmeljak **Seconded:** Cr F Gaze

0718.75 That Council:

Approve the Schedule of Accounts: Municipal Fund 27284 - 27305, EFT 13571 – EFT 13727, Superannuation and Direct Deposits totalling \$2,340,546.74 and Trust Fund Cheques 882 - 886 totalling \$3,203.28 and Corporate Credit Card totalling \$1,557.04

UNANIMOUSLY CARRIED: 9/0

Chq/EFT	Date	Name	Description	Amount
882	7/06/2018	BUILDING COMMISSION	BUILDING APPLICATIONS FOR MAY 2018	\$ 858.54
883	7/06/2018	BCITF	BUILDING APPLICATIONS FOR MAY 2018	\$ 920.64
884	7/06/2018	SHIRE OF GNOWANGERUP	BUILDING COMMISSIONS FOR MAY 2018	\$ 46.50
885	29/06/2018	SHIRE OF GNOWANGERUP	CONTRIBUTION TO AIRSTRIP FROM MR G THOMSON	\$ 1,267.60
886	29/06/2018	WA CONTRACT RANGER SERVICES	MICRO CHIPPING FOR BOLTON - INVOICE 01546	\$ 110.00
TOTAL TRUST ACCOUNT				\$ 3,203.28
EFT13571	8/06/2018	AA CONTRACTORS	AGRN743 RESTORATION WORKS GLEESON ROAD 21/5/18 - 24/5/18	\$ 168,855.50 W
EFT13572	8/06/2018	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 80.00
EFT13573	8/06/2018	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 130.00
EFT13574	8/06/2018	DEPARTMENT OF HUMAN SERVICES	PAYROLL DEDUCTIONS	\$ 103.52
EFT13575	8/06/2018	DEPT OF HUMAN SERVICES - DHS OFFICAL ADMIN	PAYROLL DEDUCTIONS	\$ 95.90
EFT13576	8/06/2018	HANSON CONSTRUCTION MATERIALS	42.6 TONNE X 10MM AGGREGATE FOR SEALING FLOODWAYS	\$ 9,151.44 w
EFT13577	8/06/2018	LGRCEU	PAYROLL DEDUCTIONS	\$ 184.50
EFT13578	8/06/2018	PHOENIX CIVIL & EARTHMOVING PTY LTD	AGRN743 RESTORATION WORKS SANDALWOOD ROAD 16/5/18 - 26/5/18	\$ 136,031.50 W
EFT13579	8/06/2018	RIVER HILL CONTRACTING	AGRN743 RESTORATION WORKS HINKLEY ROAD 14/5/18 - 17/5/18	\$ 171,806.25 W
EFT13580	8/06/2018	AA CONTRACTORS	AGRN743 RESTORATION WORKS ON BOXWOOD HILLS ONGERUP ROAD 1/5/18 - 4/5/18	\$ 23,916.75 W
EFT13581	8/06/2018	ADRIENNE JOYCE	RENT 30/05/2018 - 26/06/2018 ONGERUP GRADER DRIVER	\$ 480.00
EFT13582	8/06/2018	AMD CHARTERED ACCOUNTANTS	INTERIM AUDIT FOR YEAR ENDED 30/06/2018	\$ 6,358.00
EFT13583	8/06/2018	ARMADILLO GROUP	HYDRAULIC HOSE FOR CAT LOADER AND GREASE GUN	\$ 247.59
EFT13584	8/06/2018	ASHLEIGH ANNE NUTTALL	RENT 04/06/2018 - 01/07/2018 GNP GRADER DRIVER	\$ 1,000.00

EFT13585	8/06/2018 AUSPAN GROUP	SHEETS OF STAINLESS STEEL FOR NICHE WALL	\$	423.50
EFT13586	8/06/2018 APRA	MUSIC ON HOLD ADMIN 01/07*/2018-30/06/2019	\$	158.55
EFT13587	8/06/2018 BECKS TRANSPORT	FREIGHT PAINT FOR LINE MARKING AT GNOWANGEUP AIRSTRIP	\$	185.01
		FREIGHT GRADER BLADES	\$	204.77
EFT13588	8/06/2018 BGL SOLUTIONS	GROUNDS MAINTENANCE AS PER CONTRACT	\$	10,429.53
EFT13589	8/06/2018 BILL GIBBS EXCAVATIONS	160M3 OF 300MM ROCK FOR ROCK PITCHING	\$	4,224.00 W
EFT13590	8/06/2018 BOC GASES	FORKLIFT GAS CONTAINER SERVICE CHARGE 29/3/2018 - 27/04/2018	\$	7.00
EFT13591	8/06/2018 BULLSEYE PLUMBING & GAS	HYDROJET 150MM SEWER MAIN LINE AND REMOVE TWO SECTIONS OF TREE ROOTS @ REAR OF PUB AND LANEWAY BETWEEN WALKER AND JAEKEL STREET ONGERUP	\$	825.00
EFT13592	8/06/2018 BUNNINGS ALBANY	SCREWS CHIPBOARD GP ZENITH 8-10X20 PHL BX500 CCX6420	\$	13.87
EFT13593	8/06/2018 COURIER AUSTRALIA	FREIGHT	\$	80.95
EFT13594	8/06/2018 CS LEGAL	DEBT RECOVERY - RATES	\$	3,078.65
EFT13595	8/06/2018 ECHELON AUSTRALIA PTY LTD	DEVELOPMENT OF BUSINESS CONTINUITY PLAN	\$	3,157.00
EFT13596	8/06/2018 EDWARDS MOTORS PTY LTD	40,000KM SERVICE FOR MAZDA CX-9 (DR VEHICLE) GN.006	\$	272.65
EFT13597	8/06/2018 ENVIRONMENTAL MONITORING SYSTEMS PTY LTD	ENVIRONMENTAL HEALTH SERVICES FOR MAY 2018	\$	8,523.97
EFT13598	8/06/2018 FULTON HOGAN INDUSTRIES WA	SEALING ONGERUP PINGRUP RD	\$	11,122.32
EFT13599	8/06/2018 G & M DETERGENTS	HAND TOWELS FOR DEPOT	\$	52.00
EFT13600	8/06/2018 GNOWANGERUP CRC	ADVERTISING IN ROUNDUP RECYCLING	\$	121.00
EFT13601	8/06/2018 GNOWANGERUP FUEL SUPPLIES	14,235LTRS FUEL @ \$1.4382P/LTR GNOWANGERUP	\$	22,198.61
		ADMIN FLEET	\$	1,535.74
EFT13602	8/06/2018 GNOWANGERUP NEWSAGENCY	NEWSPAPERS FOR MAY 2018	\$	64.20
EFT13603	8/06/2018 GNOWANGERUP TYRE SERVICE	FIT TYRE KOMATSU GRADER 25 ORING" GN.0021	\$	67.00

EFT13604	8/06/2018 HARRIS CJ & AM	AS PER GRAVEL AGREEMENT #0016	\$	15,939.00	W
EFT13605	8/06/2018 IT VISION	ALTUS FINANCIAL REPORTING LICENSE	\$	550.00	
EFT13606	8/06/2018 JASON SIGN MAKERS	BOLT DOWN FLEXI GUIDE POSTS FOR FLOODWAYS	\$	594.00	
EFT13607	8/06/2018 JE & MP KIDDLE	PARTIAL PAYMENT GRAVEL AGREEMENT #208	\$	8,993.60	W
EFT13608	8/06/2018 JR & A HERSEY PTY LTD	200 X GUIDE POSTS, PAINT & DELINEATORS SAFETY CLOTHING AND EQUIPMENT	\$ \$	4,526.94 401.50	
EFT13609	8/06/2018 KP DAVIS & SON	AS PER AGREEMENT #213	\$	15,202.00	W
EFT13610	8/06/2018 LANDGATE	RURAL UV CHARGEABLE SCHD R2018/4	\$	268.00	
EFT13611	8/06/2018 MAMMOTH EQUIPMENT AND EXHAUSTS	ADBLUE FOR IVECO TRUCKS	\$	375.10	
EFT13612	8/06/2018 MESSAGEMEDIA	10271 MESSAGES SENT MAY 2018	\$	1,581.73	
EFT13613	8/06/2018 OLUMAYOKUN OLUYEDE	CASH SUBSIDY AS PER CONTRACT MAY 2018	\$	11,000.00	
EFT13614	8/06/2018 ONGERUP TYRES & AUTOMOTIVE	BATTERY FOR ONGERUP TIPPER GN.0035	\$	340.00	
EFT13615	8/06/2018 PALMER EARTHMOVING AUSTRALIA	ONGERUP PINGRUP ROAD EARTHWORKS BORDEN REFUSE NEW WASTE TRENCH	\$ \$	38,798.10 3,828.00	
EFT13616	8/06/2018 RELM FARMING	GRAVEL AGREEMENT #14 ONGERUP PINGRUP ROAD	\$	6,121.50	
EFT13617	8/06/2018 SHIRE OF CUBALLING	BUILDING SURVEYOR SERVICES MAY 2018	\$	4,401.30	
EFT13618	8/06/2018 STEWART AND HEATON CLOTHING PTY LTD	UNIFORMS BORDEN BFB	\$	1,055.41	F
EFT13619	8/06/2018 TOPAZ GLOBAL	STREET BANNERS GNOWANGERUP DESIGN X 6	\$	3,300.00	
EFT13620	8/06/2018 WA CONTRACT RANGER SERVICES	RANGER SERVICES 22/05, 23/05, 31/05	\$	1,729.75	
EFT13621	8/06/2018 WOODLANDS DISTRIBUTORS AND AGENCIES	DOG WASTE BAGS REFILL ROLL X 2 RE-ORDER CODE: OXO300	\$	51.48	
EFT13622	13/06/2018 AA CONTRACTORS	AGRN743 RESTORATION WORKS SIX MILE ROAD 28/5/18 - 5/6/18	\$	144,281.50	W
EFT13623	13/06/2018 AFGRI EQUIPMENT AUSTRALIA PTY LTD	JD MOWER BLADES GN.0032, GN.0029	\$	453.02	
EFT13624	13/06/2018 AIR LIQUIDE	WELDING GAS FOR WORKSHOP ARCAL FORCE	\$	243.64	

		CYLINDER HIRE FEE	\$	149.68	
EFT13625	13/06/2018 AIRPORT LIGHTING SPECIALISTS PT	ONE PALC POWER SUPPLY FOR GNOWANGERUP AIRSTRIP	\$	280.50	
EFT13626	13/06/2018 ALBANY CITY MOTORS	REMOVE AND REPLACE FUEL FILTER CARRY OUT RE-LEARN ON TYRE PRESSURE MONITOR SYSTEM GN.002	\$	123.95	
EFT13627	13/06/2018 AUSTRALIA POST	POSTAGE FOR MAY	\$	226.73	
EFT13628	13/06/2018 B P HARRIS & SON	20 X 3 FLAT BAR 35 X 35 X 2.5 PTD RHS	\$	159.83	
EFT13629	13/06/2018 BARRETT'S MINI EARTHMOVING & CHIPPING	TREE PRUNING UNDER POWER LINES IN GNP BORDEN AND ONGERUP	\$	13,413.40	
EFT13630	13/06/2018 BEST OFFICE SYSTEMS	DEPOT PHOTOCOPIER CHARGES 28/4/18 - 28/5/18	\$	136.55	
EFT13631	13/06/2018 BROOKS HIRE SERVICE PTY LTD	GRADER HIRE FOR TOOMPUP SOUTH ROAD GRAVEL SHEETING	\$	9,958.96	
EFT13632	13/06/2018 COURIER AUSTRALIA	FREIGHT	\$	48.98	
EFT13633	13/06/2018 CUTTING EDGES EQUIPMENT PARTS	GRADER BLADES AND BOLTS FOR GN.0020, GN.0021, GN.0015	\$	5,792.05	
EFT13634	13/06/2018 DEPT OF WATER AND ENVIRONMENTAL REG.	TRACKING FORM GREASE TRAPS MAY 2018	\$	44.00	
EFT13635	13/06/2018 DURAQUIP	DIVERTER VALVE FOR IVECO TRUCK GN.0014	\$	149.74	
EFT13636	13/06/2018 EDWARDS MOTORS PTY LTD	SUPPLY AND FIT 2 X NEW TYRES GN.00	\$	850.00	
		45,000KM SERVICE GN.00	\$	274.35	
EFT13637	13/06/2018 GNOWANGERUP CRC	CLEANING, ELECTRICITY, TELEPHONE & INTERNET FOR MAY	\$	606.46	
EFT13638	13/06/2018 GNOWANGERUP TYRE SERVICE	FLOAT TYRES X 6 275-70-22.5 GN.0057	\$	2,760.00	
		PUNCTURE REPAIRS	\$	126.50	
EFT13639	13/06/2018 HANSON CONSTRUCTION MATERIALS	22.3 TONNE X 10MM AGGREGATE FOR FLOODWAYS	\$	1,819.14	W
EFT13640	13/06/2018 HEWER CONSULTING SERVICES	AGRN743 RESTORATION WORKS PROJECT MANAGEMENT MAY 2018	\$	36,461.55	W
EFT13641	13/06/2018 IAN DAVID BEATON	REPAIR TOILET CISTERN AT COMMUNITY PARK PUBLIC TOILETS	\$	242.00	
		REPAIR HOT WATER SYSTEM CEO RESIDENCE	\$	88.00	
		REPAIR SHOWER TAPS DR RESIDENCE	\$	99.00	
EFT13642	13/06/2018 J.E. & K.N. DAVIS	AGRN743 GRAVEL STOCKPILING	\$	46,683.01	W

EFT13643	13/06/2018	JH COMPUTER SERVICES PTY LTD	DEPOT COMPUTER ERORR WILL NOT BOOT/LOGIN AFTER WINDOWS UPDATE	\$	440.00
EFT13644	13/06/2018	OFFICEWORKS	USB STICKS	\$	125.23
EFT13645	13/06/2018	ONGERUP FARM SUPPLIES	EXPENDABLE TOOLS FOR DEPOT	\$	281.60
EFT13646	13/06/2018	ONGERUP TYRES & AUTOMOTIVE	2 X BATTERIES FOR KOMATSU GRADER GN.0021	\$	580.00
EFT13647	13/06/2018	ONLINE SAFETY SYSTEMS PTY LTD	PLANT ASSESSOR MONTHLY ACCESS FEE JUNE 2018	\$	528.00
EFT13648	13/06/2018	PALMER EARTHMOVING AUSTRALIA	GRAVEL SHEETING BOXWOOD HILL ONGERUP RD	\$	132,287.10
EFT13649	13/06/2018	PERTH PREMIUM CLEANING SERVICES	STRIP AND SEAL VINYL AREAS, CARPETS CLEANED ADMIN BUILDING	\$	3,342.70
EFT13650	13/06/2018	PRIMARIES GNOWANGERUP	HARDWARE ITEMS	\$	472.01
EFT13651	13/06/2018	RELM FARMING	HIRE OF LOADER TO LOAD GRAVEL PINGRUP ONGERUP RD	\$	1,650.00
EFT13652	13/06/2018	SADLERS BUTCHERS	STRATEGIC BRIEFING SESSION 9TH MAY	\$	325.00
EFT13653	13/06/2018	STAR SALES & SERVICE	PARTS TO REPAIR CHAINSAWS & CHAIN 25FT ROLL 3/8 058 (H42)	\$	619.80
EFT13654	13/06/2018	WARREN BLACKWOOD WASTE	COMPACT LANDFILL AT GNOWANGERUP REFUSE SITE 10/5/18	\$	1,100.00
EFT13655	13/06/2018	WALGA	MANAGE RECOVERY ACTIVITIES IN LOCAL GOVERNMENT	\$	677.00
EFT13656	20/06/2018	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	80.00
EFT13657	20/06/2018	ALBANY AUTOS	FILTERS AND OIL HUB FOR ISUZU UTES	\$	253.99
EFT13658	20/06/2018	ALBANY OFFICE PRODUCTS DEPOT	PRINTER CARTRIDGE DEPOT	\$	129.00
EFT13659	20/06/2018	ARMADILLO GROUP	HYDRAULIC HOSE FOR SIDE TIPPER GN.17003	\$	348.09
EFT13660	20/06/2018	ASIA PACIFIC CONSTRUCTION MATERIALS	44 BULK BAGS CEMENT PLUS DELIVERY FOR GRAVEL STABILASTION OF FLOOD CROSSINGS	\$	7,852.90 W
EFT13661	20/06/2018	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	130.00
EFT13662	20/06/2018	CITY OF ALBANY	LINE MARKING AT GNOWANGERUP AIRSTRIP HIRE OF LINEMARKING MACHINE AND OPERATOR	\$	1,420.92
			GRADE GNOWANGERUP SECTION CHILLINUP ROAD	\$	716.55

EFT13663	20/06/2018 CLAW ENVIRONMENTAL	REMOVAL OF STEEL AND PLASTIC DRUMS - DRUM MUSTER	\$	7,824.99
EFT13664	20/06/2018 COURIER AUSTRALIA	FREIGHT	\$	73.37
EFT13665	20/06/2018 CR KEITH HENRY HOUSE	LG ALLOWANCE JAN - JUNE 2018	\$	11,830.00
EFT13666	20/06/2018 DEPARTMENT OF HUMAN SERVICES	PAYROLL DEDUCTIONS	\$	73.91
EFT13667	20/06/2018 DEPT OF HUMAN SERVICES - DHS OFFICAL ADMIN	PAYROLL DEDUCTIONS	\$	293.90
EFT13668	20/06/2018 EVERTRANS	TOW BAR & WIRING HARNESS GN.0035	\$	1,430.00
EFT13669	20/06/2018 HANSON CONSTRUCTION MATERIALS	32.35 TONNE X 14MM AGGREGATE FOR FLOODWAYS	\$	4,386.56 W
EFT13670	20/06/2018 LGRCEU	PAYROLL DEDUCTIONS	\$	184.50
EFT13671	20/06/2018 PHOENIX CIVIL & EARTHMOVING PTY LTD	AGRN743 RESTORATION WORKS OAKDALE ROAD 28/5/18 - 5/6/18	\$	132,205.15 W
EFT13672	20/06/2018 PROTECTOR FIRE SERVICE	FIRE EXTINGUISHER REFILL GN.0040	\$	212.85
EFT13673	20/06/2018 RECORDS ARCHIVES HISTORICAL MANAGEMENT	46.50 HR ARCHIVING AS PER QUOTE 14/06, 15/06, 16/06, 17/06, 18/06, 19/06	\$	6,393.75
EFT13674	20/06/2018 RIVER HILL CONTRACTING	AGRN743 RESTORATION WORKS OLD ONGERUP ROAD 2/6/18 - 5/6/18	\$	159,904.80 W
EFT13675	20/06/2018 S L R ENTERPRISES	SERVICE IVECO GN.0014 REPLACE WITH NEW CLUTCH	\$	18,031.41
EFT13676	20/06/2018 STAR SALES & SERVICE	CHAIN FOR CHAINSAWS H37 3/8LP .050 25FT PARTS FOR HUSQVARNA MOWERS	\$ \$	188.00 205.80
EFT13677	20/06/2018 STARTRACK EXPRESS	FREIGHT	\$	70.28
EFT13678	20/06/2018 T & L PAINTING ENTERPRISES	PAINT ALL EAVES AND BARGE BOARDS 25 MCDONALD ST	\$	1,567.50
EFT13679	20/06/2018 WA CONTRACT RANGER SERVICES	RANGER SERVICES 05/06, 06/06, 13/06	\$	1,496.00
EFT13680	20/06/2018 WESTRAC EQUIPMENT PTY LTD	TRANSMISSION, HYDRAULIC & ENGINE OIL CAT EQUIPMENT	\$	2,804.60
EFT13681	20/06/2018 WINC. (WORK INCORPORATED)	STATIONERY AND CLEANING ITEMS	\$	898.08
EFT13682	20/06/2018 YONGERGNOW - ONGERUP CRC	ADVERTISING IN THE GRAPEVINE 17/05/2018 - RECYCLING AD 24/05/2018 - RECYCLING AD 07/06/2018 - EOI ONG POLICE STATION	\$	66.00

EFT13683	26/06/2018	AA CONTRACTORS	AGRN743 RESTORATION WORKS FROM 11/6/18 TO 22/6/18	\$	171,116.00	W
EFT13684	26/06/2018	PHOENIX CIVIL & EARTHMOVING PTY LTD	RESTORATION WORKS FROM 11/6/18 TO 22/6/18 FOR AGRN743	\$	128,179.15	W
EFT13685	26/06/2018	RIVER HILL CONTRACTING	RESTORATION ROADS WORKS FOR AGRN743	\$	193,547.75	W
EFT13686	26/06/2018	AA CONTRACTORS	RESTORATION WORKS AGRN743 DRAINAGE FROM 18/6/18 TO 22/6/18	\$	9,108.00	W
EFT13687	26/06/2018	ADRIENNE JOYCE	ONGERUP GRADER DRIVER RENTAL 27/06/2018-24/07/2018	\$	520.00	
EFT13688	26/06/2018	ADVANCE PRESS PTY LTD	PRINTING OF 2018/2019 FIRE BREAK ORDERS	\$	1,771.00	
EFT13689	26/06/2018	AFGRI EQUIPMENT AUSTRALIA PTY LTD	SEAL KIT FOR BACKHOE P2031	\$	545.86	
EFT13690	26/06/2018	ALEXANDER EDGAR MARTIN	MEETING FEES JAN - JUNE 2018	\$	4,330.00	
EFT13691	26/06/2018	ARDESS NURSERY	PLANTS FOR BORDEN PARKS AND GARDENS	\$	298.10	
EFT13692	26/06/2018	ARMADILLO GROUP	205LT HD-6 15-40 OIL, 205LT MORRIS SUPER OIL	\$	1,683.98	
EFT13693	26/06/2018	ASHLEIGH ANNE NUTTALL	GNP GRADER DRIVER RENTAL 02/07/2018 - 29/07/2018	\$	1,000.00	
EFT13694	26/06/2018	B P HARRIS & SON	ANGLE BAR FOR URGENT REPAIRS TO CONTRUCTION TRUCK	\$	33.91	
EFT13695	26/06/2018	BENJAMIN WILLIAM MOORE	MEETING FEES JAN - JUNE 2018	\$	4,673.20	
EFT13696	26/06/2018	CAST-TECH GROUP	RESTORATION WORKS AGRN743 FOR DRAINANGE 30 X GP CEMENT 500KG BAGS FOR FLOODWAY REINSTATMENT	\$	6,649.50	W
EFT13697	26/06/2018	COURIER AUSTRALIA	FREIGHT	\$	13.11	
EFT13698	26/06/2018	CR S HMELJAK	MEETING FEES JAN - JUNE 2018	\$	4,415.60	
EFT13699	26/06/2018	CS LEGAL	LEGAL COST FOR RATES COLLECTION	\$	1,783.75	
EFT13700	26/06/2018	DEPT OF WATER AND ENVIRONMENTAL REG.	WASTE TRACKING FORM 5979008 FOR 14TH JUNE	\$	44.00	
EFT13701	26/06/2018	DL CONSULTING	PREPARE DRAFT 2018/19 BUDGET WORKPAPERS 35HRS AND 600KM TRAVEL FOR WORKSHOP	\$	5,320.70	
EFT13702	26/06/2018	F J HMELJAK	MEETING FEES JAN - JUNE 2018	\$	4,553.20	

EFT13703	26/06/2018	FIONA JUNE GAZE	MEETING FEES JAN-JUNE 2018	\$	6,007.60	
EFT13704	26/06/2018	FULTON HOGAN INDUSTRIES WA	SEALING OF FLOOD CROSSINGS FOR AGRN743	\$	53,048.82	W
EFT13705	26/06/2018	GATEWAY PRINTING	1500X DL PLAINFACE ENVELOPES	\$	499.99	
EFT13706	26/06/2018	GREGORY BRUCE STEWART	MEETING FEES JAN - JUNE 2018	\$	4,330.00	
EFT13707	26/06/2018	HITACHI	BACKHOE HYDRAILIC PUMP ASSY	\$	3,767.74	
EFT13708	26/06/2018	JH COMPUTER SERVICES PTY LTD	ARCHIVE/ZIP ISSUES AND FILE ASSOCIATION	\$	88.00	
EFT13709	26/06/2018	NURRUNGA COMMUNICATIONS GROUP	ATTEND GN0035 AND INSTALL NEW ANTENNA	\$	618.56	
EFT13710	26/06/2018	PAPERBARK MERCHANTS	PURCHASE BOOKS LINCOLN IN THE BARDO THE HANDMAIDS TALE THE PERFECT MOTHER THE PHARMACISTS WIFE	\$	93.46	
EFT13711	26/06/2018	STAR SALES & SERVICE	DECK WHEELS AND BLADES FOR HUSQVARNA MOWER	\$	278.00	
EFT13712	26/06/2018	WCP CIVIL PTY LTD	PROGRESS PAYMENT 2 FOR CUNEO CLOSE SUB DIVISION	\$	100,385.14	
EFT13713	26/06/2018	WESTRAC EQUIPMENT PTY LTD	REPAIRS TO CAT GRADER GN.0020	\$	1,330.56	
EFT13714	28/06/2018	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	80.00	
EFT13715	28/06/2018	AFGRI EQUIPMENT AUSTRALIA PTY LTD	FILTERS FOR SERVICE JD BACK HOE	\$	295.85	
EFT13716	28/06/2018	BECKS TRANSPORT	FREIGHT OIL 1 X PALLET	\$	141.52	
EFT13717	28/06/2018	BEST OFFICE SYSTEMS	PRINTER COSTS FOR DEPOT FROM 28/5/18 TO 28/6/18	\$	115.20	
EFT13718	28/06/2018	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	130.00	
EFT13719	28/06/2018	CS LEGAL	RATES LEGAL CHARGES	\$	1,101.20	
EFT13720	28/06/2018	DEPT OF HUMAN SERVICES - DHS OFFICAL ADMIN	PAYROLL DEDUCTIONS	\$	293.90	
EFT13721	28/06/2018	ECONOMIC REGULATION AUTHORITY	COST OF ERA AUDIT ON THE EFFLUENT SYSTEM AS REQUIRED UNDER THE WATER SERVICES ACT 2012	\$	9,919.99	
EFT13722	28/06/2018	GNOWANGERUP TYRE SERVICE	TWO TYRES FOR LOLOADER TRAILER GN.0057	\$	890.00	
EFT13723	28/06/2018	HEWER CONSULTING SERVICES	AGRN743 RESTORATION WORKS ENGINEERING SUPERVISION	\$	31,898.61	W

EFT13724	28/06/2018	JOHN ARTHUR SKINNER	WORKBOOTS	\$	139.95
EFT13725	28/06/2018	LANDGATE	GRV REVALUATION	\$	20,031.94
EFT13726	28/06/2018	LGRCEU	PAYROLL DEDUCTIONS	\$	184.50
EFT13727	28/06/2018	WA CONTRACT RANGER SERVICES	RANGER SERVICES 20/06, 27/06	\$	911.62
27284	8/06/2018	GNOWANGERUP IGA	CONSUMABLES	\$	333.08
27285	8/06/2018	BL & GL HEMLEY	AS PER GRAVEL AGREEMENT #209	\$	17,380.00 W
27286	8/06/2018	DT & WS OBORNE	GRAVEL AGREEMENT # 214	\$	7,040.00
27287	8/06/2018	GM & K PEAKALL	AS PER GRAVEL AGREEMENT #216	\$	11,000.00 W
27288	8/06/2018	MCLEODS BARRISTERS AND SOLICITORS	ADVICE TO CONTRACTUAL POSITION - GARDENING SERVICES	\$	2,667.88
27289	8/06/2018	SYNERGY	SUPPLY PERIOD 72 DAYS	\$	113.85
27290	8/06/2018	TELSTRA	USAGE, SERVICE AND EQUIPMENT AND DIRECTORY CHARGES	\$	1,180.08
27291	13/06/2018	HARJWAY	HIRE OF WATER CART FOR NIGHTWELL ROAD	\$	7,260.00
27292	13/06/2018	ORIGIN ENERGY	LP GAS FACILITY FEES 12 MONTHS COMMENCING MAY 2018	\$	28.40
27293	20/06/2018	CANCELLED	CANCELLED PRINTING ERROR	\$	0.00
27294	20/06/2018	CR RICHARD OLIPHANT HOUSE	MEETING FEES JAN - JUNE 2018	\$	4,330.00
27295	20/06/2018	HARJWAY	HIRE OF WATER CART FOR 11 DAYS UP TPO 31/5/2018 FOR TOOMPUP SOUTH GRAVEL SHEETING	\$	3,630.00
27296	20/06/2018	SHIRE OF GNOWANGERUP	PETTY CASH REIMBURSEMENT	\$	307.45
27297	20/06/2018	SYNERGY	SUPPLY PERIOD 65 DAYS	\$	234.70
27298	20/06/2018	TELSTRA	USAGE, SERVICE AND EQUIPMENT	\$	178.27
27299	20/06/2018	WATER CORPORATION	WATER USAGE	\$	652.75
27300	20/06/2018	CANCELLED	CANCELLED PRINTING ERROR	\$	0.00

27301	20/06/2018	CHRISTOPHER THOMAS	MEETING FEES JAN - JUNE 2018	\$	5,461.20
27302	26/06/2018	DEPARTMENT OF TRANSPORT	LICENSE RENEWAL EMERGENCY SERVICES FLEET	\$	486.20 F
27303	26/06/2018	HARVEY NORMAN	DISHWASHER REPLACEMNT	\$	584.00
27304	26/06/2018	TELSTRA	SHIRE MOBILE PLANS AND DATE PACKS	\$	709.91
27305	28/06/2018	SYNERGY	STREETLIGHTS SUPPLY PERIOD 30 DAYS	\$	3,586.05
DD4084.1	13/06/2018	WALGS PLAN	PAYROLL DEDUCTIONS	\$	6,999.65
DD4084.2	13/06/2018	MTAA SUPERANNUATION FUND	PAYROLL DEDUCTIONS	\$	595.41
DD4084.3	13/06/2018	SMSF	SUPERANNUATION CONTRIBUTIONS	\$	927.48
DD4084.4	13/06/2018	WEALTH PERSONAL SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$	314.94
DD4084.5	13/06/2018	COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$	711.36
DD4084.6	13/06/2018	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$	517.52
DD4084.7	13/06/2018	HOST PLUS SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$	482.28
DD4084.8	13/06/2018	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$	431.42
DD4084.9	13/06/2018	BENDIGO SMARTOPTIONS SUPER	SUPERANNUATION CONTRIBUTIONS	\$	97.45
DD4099.1	30/06/2018	LEASEIT LTD	EQUIPMENT RENTAL FOR PHOTOCOPIER	\$	1,196.25
DD4099.2	11/06/2018	NATIONAL AUSTRALIA BANK	CORPORATE CREDIT CARD EXPENDITURE LISTED BELOW	\$	0.00
DD4102.1	27/06/2018	WALGS PLAN	PAYROLL DEDUCTIONS	\$	7,128.00
DD4102.2	27/06/2018	MTAA SUPERANNUATION FUND	PAYROLL DEDUCTIONS	\$	595.41
DD4102.3	27/06/2018	SMSF	SUPERANNUATION CONTRIBUTIONS	\$	927.48
DD4102.4	27/06/2018	WEALTH PERSONAL SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$	314.94
DD4102.5	27/06/2018	COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$	711.36

DD4102.6	27/06/2018 AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$	517.52
DD4102.7	27/06/2018 HOST PLUS SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$	540.15
DD4102.8	27/06/2018 PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$	431.42
DD4102.9	27/06/2018 BENDIGO SMARTOPTIONS SUPER	SUPERANNUATION CONTRIBUTIONS	\$	117.90
DD4107.1	30/06/2018 NATIONAL AUSTRALIA BANK	CCC LISTED BELOW - EXPENDITURE TO 30.06.2018	\$	0.00
DD4084.10	13/06/2018 CBUS	SUPERANNUATION CONTRIBUTIONS	\$	219.23
DD4102.10	27/06/2018 CBUS	SUPERANNUATION CONTRIBUTIONS	\$	219.23
		TOTAL MUNICIPAL ACCOUNT	\$	2,340,546.74
	11/05/2018 JB HIFI	LIBRARY STOCK	\$	21.67
	21/05/2018 RIVERSIDE ROADHOUSE	FUEL GN.00	\$	59.55
	22/05/2018 THE MURRAY HOTEL	ACCOMODATION FOR LGIS TRAINING	\$	149.00
	4/06/2018 WESTNET	SHIRE AND CEO HOME INTERNET	\$	232.83
	7/06/2018 VIBE PETROLEUM	FUEL GN.001	\$	156.99
	11/06/2018 TELSTRA	DCEO HOME INTERNET - SHIRE REIMBURSED \$139.00 PERSONAL	\$	209.00
	11/06/2018 NAB	MONTHLY CARD FEES	\$	18.00
		TOTAL CORPORATE CREDIT CARD TO 11/06/2018	\$	847.04
	12/06/2018 CUSTOM MADE STAMPING	SHIRE PRESIDENT AUTHORITY STAMP	\$	70.00
	12/06/2018 DRAFTEX CORPORATION	DISPLAY HANGING BAGS FOR MAPS AND PLANS	\$	640.00
		TOTAL CORPORATE CREDIT CARD TO 30/06/2018	\$	710.00

CERTIFICATE OF SENIOR FINANCE OFFICER

I HEREBY CERTIFY THE FOLLOWING SCHEDULE OF ACCOUNTS:

TOTAL FOR MUNICIPAL FUND: EFT 13571 -13727, Cheque 27284 - 27305, DD Super Clearing House = \$2,340,546.74

TOTAL FOR TRUST FUND: Cheque 882 - 886 \$3,203.28

TOTAL FOR CREDIT CARD: \$1,557.04

CHIEF EXECUTIVE OFFICER

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

P Sheppard left the room at 4:23pm

16.2 JUNE 2018 MONTHLY FINANCIAL REPORT

Location: Shire of Gnowangerup
Proponent: N/A
File Ref: ADM
Date of Report: 18th July 2018
Business Unit: Finance
Officer: D Long - Finance Consultant
C Shaddick – Senior Finance Officer
Disclosure of Interest: Nil

ATTACHMENTS

- Monthly Financial Statements for period 30 June 2018 including;
 - Statement of Financial Activity to 30 June 2018
 - 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 2018 Monthly Financial Report

COMMENTS

Presented to Council is the Financial Statement to 30 June 2018 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 Gaze

0718.76 That Council:

Note the June 2018 Monthly Financial Report.

UNANIMOUSLY CARRIED: 9/0



SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

30 JUNE 2018

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 30 JUNE 2018

NOTES	2017-18 ANNUAL BUDGET	2017-18 JULY - JUNE BUDGET	2017-18 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)	\$	\$	\$
General Purpose Funding	(147,372)	(147,372)	(132,502)
Governance	(988,233)	(988,233)	(677,481)
Law, Order, Public Safety	(311,336)	(311,336)	(280,370)
Health	(233,540)	(233,540)	(249,730)
Education and Welfare	(22,709)	(22,709)	(15,828)
Housing	(48,629)	(65,503)	(56,816)
Community Amenities	(511,465)	(512,543)	(526,696)
Recreation and Culture	(1,390,887)	(1,420,206)	(1,569,509)
Transport	(9,760,863)	(9,760,863)	(10,652,758)
Economic Services	(140,955)	(140,955)	(92,060)
Other Property and Services	(132,646)	(132,646)	(531,252)
	(13,688,636)	(13,735,908)	(14,785,002)
REVENUE			
General Purpose Funding	4,447,987	829,414	5,128,821
Governance	2,100	2,100	182
Law, Order, Public Safety	53,393	53,393	75,889
Health	300	300	395
Education and Welfare	11,400	11,400	12,023
Housing	72,280	72,280	79,729
Community Amenities	284,192	284,192	317,181
Recreation and Culture	22,955	22,955	30,717
Transport	6,144,100	6,144,100	7,721,579
Economic Services	10,932	10,932	15,524
Other Property & Services	108,330	108,330	204,999
	11,157,969	7,539,396	13,587,038
<i>Increase(Decrease)</i>	(2,530,667)	(6,196,512)	(1,197,964)
FINANCE COSTS			
General Purpose Funding	0		0
Housing	(16,874)	(2,690)	(16,874)
Community Amenities	(1,078)	(110)	(1,071)
Recreation & Culture	(29,319)	(4,272)	(29,318)
Total Finance Costs	(47,271)	(7,072)	(47,263)
NON-OPERATING REVENUE			
Law, Order & Public Safety	0		0
Recreation & Culture	32,000	0	0
Transport	653,135	0	654,212
Economic Services	0	0	0
Total Non-Operating Revenue	685,135	0	654,212
PROFIT/(LOSS) ON SALE OF ASSETS			
Transport Profit	0	0	0
Transport Loss	0	0	(23,298)
<i>Total Profit/(Loss)</i>	0	0	(23,298)
NET RESULT	(1,892,803)	(6,203,584)	(614,313)
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	0
<i>Total Abnormal Items</i>	0	0	0
TOTAL COMPREHENSIVE INCOME	(1,892,803)	(6,203,584)	(614,313)

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 30 JUNE 2018

	2017-18 BUDGET	2017-18 ACTUAL
Expenses		
Employee Costs	(2,276,669)	(2,382,318)
Materials and Contracts	(8,182,912)	(9,225,377)
Utility Charges	(169,080)	(152,816)
Depreciation on Non-Current Assets	(2,480,475)	(2,692,057)
Interest Expenses	(52,271)	(47,263)
Insurance Expenses	(220,083)	(169,375)
Other Expenditure	(354,416)	(163,060)
	(13,735,907)	(14,832,266)
Revenue		
Rates	3,857,492	3,858,184
Operating Grants, Subsidies and Contributions	6,886,372	1,466,396
Fees and Charges	289,583	223,463
Service Charges	0	0
Interest Earnings	68,500	97,645
Other Revenue	56,022	7,941,351
	11,157,969	13,587,038
	(2,577,938)	(1,245,228)
Non-Operating Grants, Subsidies & Contributions	685,135	654,212
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	(23,297)
	685,135	630,915
Net Result	(1,892,803)	(614,313)
Other Comprehensive Income		
Changes on revaluation of non-current assets	0	0
Total Other Comprehensive Income	0	0
TOTAL COMPREHENSIVE INCOME	(1,892,803)	(614,313)

**SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 JUNE 2018**

	Note	2016-17 ACTUAL \$	2017-18 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		1,153,453	584,969	-568,484
Restricted Cash & Cash Equivalents		1,920,586	1,994,946	74,360
Trade and other receivables		1,078,375	2,484,145	1,405,770
Inventories		21,203	29,548	8,345
Other assets		0	0	0
Total current assets		4,173,617	5,093,608	919,991
Non-current assets				
Trade and other receivables		235,287	235,355	68
LG House Unit Trust		6,186	6,186	0
Property, infrastructure, plant and equipment		32,154,352	30,063,107	-2,091,245
Infrastructure Assets		124,459,581	126,807,427	2,347,846
Total non-current assets		156,855,406	157,112,075	256,669
Total assets		161,029,023	162,205,683	1,176,660
Current liabilities				
Trade and other payables		206,879	185,879	21,000
Interest-bearing loans and borrowings		113,793	1,000,010	-886,217
Provisions		307,558	325,974	-18,416
Total current liabilities		628,230	1,511,863	-883,633
Non-current liabilities				
Interest-bearing loans and borrowings		962,704	913,388	49,316
Provisions		44,370	104,800	-60,430
Total non-current liabilities		1,007,074	1,018,188	-11,114
Total liabilities		1,635,304	2,530,051	-894,747
Net assets		159,393,719	159,675,632	281,913
Equity				
Retained surplus		42,380,230	43,252,898	872,668
Net Result		1,150,069	-614,313	-1,764,382
Reserve - asset revaluation		113,967,043	115,046,738	1,079,695
Reserve - Cash backed		1,896,377	1,990,309	93,932
Total equity		159,393,719	159,675,632	281,913

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 2018

	Note	2016-17 ACTUAL \$	2017-18 BUDGET \$	2017-18 ACTUAL \$
Cash Flows from operating activities				
Payments				
Employee Costs		(2,060,459)	(2,228,555)	(2,319,448)
Materials & Contracts		(3,249,331)	(8,333,083)	(9,284,662)
Utilities (gas, electricity, water, etc)		(142,256)	(169,080)	(152,816)
Insurance		(158,494)	(220,083)	(169,375)
Interest Expense		(65,472)	(52,271)	(47,263)
Goods and Services Tax Paid		(52,830)	(55,171)	0
Other Expenses		(213,746)	(354,417)	(163,060)
		(5,942,588)	(11,412,660)	(12,136,624)
Receipts				
Rates		3,685,949	3,826,158	2,423,410
Operating Grants & Subsidies		1,763,186	1,538,103	1,466,396
Contributions, Reimbursements & Donations		0	0	0
Fees and Charges		210,559	289,583	224,646
Interest Earnings		110,318	68,500	97,645
Goods and Services Tax		0	53,132	(109,799)
Other		2,160,591	6,079,291	7,941,351
		7,930,602	11,854,767	12,043,648
Net Cash flows from Operating Activities		1,988,014	442,107	(92,977)
Cash flows from investing activities				
Payments				
Purchase of Land		(25,212)	(427,588)	(251,088)
Purchase of Buildings		(393,296)	(121,951)	(93,045)
Purchase Plant and Equipment		(342,252)	(358,000)	(329,993)
Purchase Furniture and Equipment		(47,326)	(30,900)	(20,702)
Purchase Road Infrastructure Assets		(1,580,537)	(1,217,635)	(1,218,668)
Purchase of Footpath Assets		(2,875)	(5,000)	0
Purchase Aerodrome Assets		0	(5,000)	(3,099)
Purchase Drainage Assets		(4,203)	(5,000)	0
Purchase Sewerage Assets		(143,702)	(100,000)	(45,775)
Purchase Parks & Ovals Assets		0	(5,900)	(4,700)
Purchase Solid Waste Assets		0	0	0
Purchase Other Infrastructure Assets		0	(3,000)	(3,000)
Receipts		(28,761)		
Proceeds from Sale of Assets		147,227	142,000	77,809
Non-Operating grants used for Development of Assets		1,258,389	685,135	654,212
		(1,162,549)	(1,452,839)	(1,238,049)
Cash flows from financing activities				
Repayment of Debentures		(234,924)	(163,109)	(163,099)
Advances to Community Groups		0	0	0
Revenue from Self Supporting Loans		78,622	26,352	0
Proceeds from New Debentures		0	0	1,000,000
Net cash flows from financing activities		(156,302)	(136,757)	836,901
Net increase/(decrease) in cash held		669,163	(1,147,489)	(494,124)
Cash at the Beginning of Reporting Period		2,404,876	3,074,039	3,074,039
Cash at the End of Reporting Period		3,074,039	1,926,551	2,579,915

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 JUNE 2018**

Notes

	2016-17 ACTUAL \$	2017-18 BUDGET \$	2017-18 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank - Unrestricted	3,073,459	1,925,709	583,126
Cash at Bank - Restricted	0	0	1,994,946
Cash on Hand	580	842	1,842
TOTAL CASH	3,074,039	1,926,551	2,579,914
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	1,150,069	(1,892,803)	(614,313)
Add back Depreciation	2,461,460	2,480,475	2,692,057
(Gain)/Loss on Disposal of Assets	67,171	-	23,297
Self Supporting Loan Principal Reimbursements	-	-	0
Contributions for the Development of Assets	(1,258,389)	(685,135)	(654,212)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(692)	0	(8,345)
(Increase)/Decrease in Receivables	(462,161)	718,132	(1,556,302)
Increase/(Decrease) in Accounts Payable	(15,510)	(226,675)	(38,367)
Increase/(Decrease) in Prepayments	-	0	0
Increase/(Decrease) in Employee Provisions	46,067	48,114	62,333
Increase/(Decrease) in Accrued Expenses	-	0	0
Rounding	-	0	
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	1,988,014	\$442,107	(93,852)

**SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDING 30 JUNE 2018**

	2016-17	2017-18	2017-18	2017-18	MATERIAL	MATERIAL	VAR
	ACTUAL	ANNUAL BUDGET	JULY- JUNE BUDGET (a)	JULY- JUNE ACTUAL (b)	VARIANCES (b)-(a) \$	VARIANCES (b)-(a)/(a) %	
OPERATING REVENUE	\$	\$	\$	\$			
General Purpose Funding	2,064,455	829,414	829,414	1,511,790	682,376	82.27%	▲
Governance	5,964	2,100	2,100	182	(1,918)	(91.34%)	▲
Law, Order Public Safety	85,735	53,393	53,393	75,889	22,496	42.13%	▲
Health	297	300	300	395	95	31.70%	
Education and Welfare	14,219	11,400	11,400	12,023	623	5.46%	
Housing	75,293	72,280	72,280	79,729	7,449	10.31%	
Community Amenities	282,639	284,192	284,192	317,181	32,989	11.61%	▲
Recreation and Culture	73,102	22,955	22,955	30,717	7,762	33.81%	
Transport	2,013,434	6,144,100	6,144,100	7,721,579	1,577,479	25.67%	▲
Economic Services	17,373	10,932	10,932	15,524	4,592	42.01%	
Other Property and Services	206,160	108,330	108,330	204,999	96,669	89.24%	▲
	4,838,670	7,539,396	7,539,396	9,970,007	2,430,611		
LESS OPERATING EXPENDITURE							
General Purpose Funding	(82,805)	(147,372)	(147,372)	(132,502)	14,870	10.09%	▲
Governance	(681,545)	(988,233)	(988,233)	(677,481)	310,752	31.45%	▲
Law, Order, Public Safety	(300,725)	(311,336)	(311,336)	(280,370)	30,966	9.95%	
Health	(221,466)	(233,540)	(233,540)	(249,730)	(16,190)	(6.93%)	
Education and Welfare	(21,222)	(22,709)	(22,709)	(15,828)	6,881	30.30%	
Housing	(75,231)	(65,503)	(65,503)	(73,691)	(8,188)	(12.50%)	
Community Amenities	(384,073)	(512,543)	(512,543)	(527,767)	(15,223)	(2.97%)	
Recreation and Culture	(1,300,450)	(1,420,206)	(1,420,206)	(1,598,827)	(178,622)	(12.58%)	▼
Transport	(4,847,178)	(9,760,863)	(9,760,863)	(10,676,055)	(915,192)	(9.38%)	
Economic Services	(55,577)	(140,955)	(140,955)	(92,060)	48,895	34.69%	▲
Other Property & Services	(538,986)	(132,646)	(132,646)	(531,252)	(398,606)	(300.50%)	▼
	(8,509,258)	(13,735,907)	(13,735,908)	(14,855,563)	(1,119,657)		
<i>Increase/Decrease</i>	(3,670,587)	(6,196,511)	(6,196,512)	(4,885,557)	1,310,954		
ADD							
Movement in Employee Benefits (Non-current)	(739)	47,144	0	60,430	60,430		▲
Movement in Deferred Pensioners (Non-current)	(12,532)	0	0	0	0		
(Profit)/ Loss on the disposal of assets	67,171	0	0	23,298	23,298		▲
Depreciation Written Back	2,461,460	2,480,475	2,480,475	2,692,057	211,582	8.53%	
	2,515,359	2,527,619	2,480,475	2,775,785	295,310		
<i>Sub Total</i>	(1,155,228)	(3,668,892)	(3,716,037)	(2,109,772)	1,606,264		
LESS CAPITAL PROGRAMME							
Purchase of Land	(25,212)	0	0	0	0		
Purchase Land & Buildings	(393,296)	(549,539)	(549,539)	(344,132)	205,407	37.38%	▲
Infrastructure Assets - Roads	(1,580,537)	(1,217,635)	(1,217,635)	(1,218,668)	(1,033)	(0.08%)	
Infrastructure Assets - Footpaths	(2,875)	(5,000)	(5,000)	0	5,000	100.00%	
Infrastructure Assets - Aerodromes	0	(5,000)	(5,000)	(3,099)	1,901	38.01%	
Infrastructure Assets - Drainage	(4,203)	(5,000)	(5,000)	0	5,000	100.00%	
Infrastructure Assets - Sewerage	(143,702)	(100,000)	(100,000)	(45,775)	54,225	54.22%	▲
Infrastructure Assets - Parks & Ovals	0	(5,900)	(5,900)	(4,700)	1,200	20.34%	
Infrastructure Assets - Solid Waste	(28,761)	0	0	0	0		
Infrastructure Assets - Other	0	(3,000)	(3,000)	(3,000)	0	0.00%	
Purchase Plant and Equipment	(342,252)	(358,000)	(358,000)	(329,993)	28,007	7.82%	
Purchase Furniture and Equipment	(47,326)	(30,900)	(30,900)	(20,702)	10,198	33.00%	▲
Proceeds from Sale of Assets	147,227	142,000	142,000	77,809	(64,191)	45.20%	
Contributions for the Development of Assets	1,258,389	685,135	685,135	654,212	(30,923)	4.51%	
Repayment of Debt - Loan Principal	(234,924)	(163,109)	(163,109)	(163,099)	10	0.01%	
Self Supporting Loan Principal Income	78,622	26,352	26,352	0	(26,352)	100.00%	
Transfer to Reserves	(182,912)	(516,057)	(516,057)	(331,600)	184,457	35.74%	▲
	(1,501,763)	(2,105,653)	(2,105,653)	(1,732,747)	372,906		
Plus Rounding							
<i>Sub Total</i>	(2,656,991)	(5,774,545)	(5,821,690)	(3,842,519)	1,979,170		
FUNDING FROM							
Transfer from Reserves	76,379	507,588	507,588	237,668	(269,920)	(53.18%)	▼
Loans Raised	0	0	(1,598,065)	1,000,000	2,598,065	(162.58%)	
Estimated Opening Surplus at 1 July	754,796	1,648,384	1,648,384	1,552,914	(95,470)	(5.79%)	
Amount Raised from General Rates	3,562,267	3,618,573	3,618,573	3,617,032	(1,541)	(0.04%)	
	4,393,442	5,774,545	4,176,480	6,407,614	2,231,134		
NET SURPLUS/(DEFICIT)	1,736,451	0	(1,645,209)	2,565,094	4,210,303		

NOTE - VARIANCES EXPLAINED		
	\$ VARIANCE	% VARIANCE
REVENUE		
General Purpose Funding		
FAG Grants received in June for 2018/19 Year	682,376	82.27%
Governance		
Minor Reimbursements less than expected for 2017/18	(1,918)	(91.34%)
Law Order & Public Safety -		
Emergency Services Operating Grants 2018/19 1st Quarter received June 2018	22,496	42.13%
Health		
Health Act Business Application fee	95	31.70%
Education & Welfare		
Less than 10% variance	623	5.46%
Housing		
Rental from Yougenup Rd not anticipated for 2017/18	7,449	10.31%
Community Amenities		
Drum muster, septic cleaning and planning applications higher than anticipated for 2017/18	32,989	11.61%
Recreation & Culture		
Kidsport Grant \$1000 and MCS Rental allocation - non monetary impact	7,762	33.81%
Transport		
WANDRRA income higher than anticipated for 2017/18	1,577,479	25.67%
Economic Service		
Extra parcel Land Lease with Complex Committee, increase Standpipe & Building app	4,592	42.01%
Other Property and Services		
Reimbursement of Workers Compensation, Insurance Claims and Paid parental leave not	96,669	89.24%
EXPENDITURE		
	\$ VARIANCE	% VARIANCE
General Purpose funding		
Admin & finance allocations and valuation costs less than anticipated for reporting Period	14,870	10.09%
Governance		
Strategy & Governance costs less than anticipated - non monetary impact. Election & Conference costs less than anticipated	310,752	31.45%
Law Order & Public Safety -		
Less than 10% variance	30,966	9.95%
Health		
Less than 10% variance	(16,190)	(6.93%)
Education & Welfare		
Education Dept mowing costs and building maintenance less than anticipated	6,881	30.30%
Housing		
Depreciation on housing higher than anticipated - no monetary impact	(8,188)	(12.50%)
Community Amenities		
Less than 10% variance	(15,223)	-2.97%
Recreation & Culture		
Depreciation rates higher than anticipated due to fair value	(178,622)	(12.58%)
Transport		
Less than 10% variance	(915,192)	(9.38%)
Economic Service		
Gnp Training Centre, Local Tourism and Business Forum projects not yet completed as anticipated for reporting period	48,895	34.69%
Other Property & Services		
Administration costs recovered from Activities adjustment required no monetary impact	(398,606)	(300.50%)

NOTE - VARIANCES EXPLAINED		
	\$ VARIANCE	% VARIANCE
CAPITAL EXPENDITURE		
<i>Furniture & Equipment</i>		
Furniture & Equipment Council Chambers	14	
Furniture purchased under budget		
Health Computer Equip & Software	8,647	
Budget Review reduced expenditure by \$5000, to be finalised in June		
Swimming Pool Furniture & Equipment	1,537	
Furniture purchases to be finalised in June		
Total (Over)/Under Budget	<u>10,198</u>	33.00%
<i>Land & Buildings</i>		
25 McDonald St Building Capital Expenses	(3,532)	
Renewals not complete, planned for May/June		
32 MCDONALD STREET BUILDING	(6,787)	
Urgent repairs to Wall and Ceiling - Revised in Budget Review process		
4 Grocock Street Renewals	3,745	
Flooring completed under budget		
Purchase of Land	47,086	
Bell Street to be finalised		
Land Development	129,414	
Stage 1 commenced May for Cuneo Close		
Swimming Pool Construction	1,114	
Sump pump works completed under budget		
Yougenup Community Centre	0	
Gnp Town Hall Capital	595	
To be completed in June		
Old Swimming Pool Redevelopment	30,000	
Projected not completed this financial year		
Gnowangerup Bowling Club Capital	124	
Planned for May/June		
Gnowangerup Sporting Complex	230	
Completed under budget		
Ongerup Works Depot Capital	100	
Fuel tank installed under budget		
Administration Centre Building Capital	17,009	
Adjustment Cost of Depot solar panels as per Council amendment May		
Total (Over)/Under Budget	<u>219,097</u>	37.38%
<i>Plant & Equipment</i>		
Purchase Tip Truck GN.0035	(6,100)	
Purchase price higher than anticipated		
Minor Plant Purchases	17,282	
Attachment for Skid Steer to be costed under Minor plant		
Purchase of Utility (GN.0036)	1,402	
Purchased under budget		
Purchase of Utility (GN.0051)	1,402	
Purchased under budget		
Purchase Skid Steer Loader	(10,979)	
Attachments to be costed from Minor plant		
Purchase Trailer for SSL Attachments	25,000	
No longer purchasing this year		
Total (Over)/Under Budget	<u>28,007</u>	7.82%

NOTE - VARIANCES EXPLAINED		
	\$ VARIANCE	% VARIANCE
CAPITAL EXPENDITURE		
<u>Road Construction</u>		
Roads To Recovery Projects	0	
To be completed by June 2018		
Regional Road Group Projects	(180)	
Works completed		
Road Reseals	(39,796)	
Ongerup Pingrup Rd completed with budget funds from Council Road Program		
Council Road Program	38,943	
Under spend used to compleyte Ongerup pingrup Rd as per Budget Review		
Total (Over)/Under Budget	<u><u>(1,033)</u></u>	-0.08%
CAPITAL EXPENDITURE		
<u>Footpath Construction</u>		
Footpath Construction/Renewal	5,000	
Not required this financial year		
Total (Over)/Under Budget	<u><u>5,000</u></u>	100.00%
<u>Airport Infrastructure</u>		
Airstrip Capital Improvements	1,901	
Completed under budget		
Total (Over)/Under Budget	<u><u>1,901</u></u>	100.00%
<u>Drainage Infrastructure</u>		
Drainage Renewals	5,000	
Not required this financial year		
Total (Over)/Under Budget	<u><u>5,000</u></u>	100.00%
<u>Sewerage Infrastructure</u>		
Ongerup Waste Water Ponds	54,225	
Funds decreased \$50,000 in budget review process		
Total (Over)/Under Budget	<u><u>54,225</u></u>	54.22%
<u>Parks & Ovals Infrastructure</u>		
Community Park Capital	1,200	
Completed Under budget		
Total (Over)/Under Budget	<u><u>1,200</u></u>	20.34%
<u>Other Infrastructure</u>		
Street Banners & Banner Poles	0	
Total (Over)/Under Budget	<u><u>0</u></u>	0.00%
Note: (NB) = No Budget Provision Made		

SHIRE OF GNOWANGERUP
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 30 JUNE 2018

CURRENT ASSET	ACTUAL 30 JUNE 2018	ACTUAL 30 JUNE 2017
91000 Municipal Fund Bank Account	\$583,127	\$1,152,611
91003 Gnp Office Till Float	\$200	\$200
91004 Gnp Office Petty Cash	\$300	\$300
91005 Swimming Pool Float	\$200	\$200
91008 SWIMMING POOL VENDING MACHINE	\$142	\$142
91009 Cash on Hand - Banking Change	\$1,000	\$0
91010 Restricted Cash - Long Service Leave Reserve	\$84,089	\$81,091
91011 Restricted Cash - Plant Reserve	\$884,288	\$734,406
91014 Restricted Cash - Ongerup Effluent Line Reserve	\$54,629	\$88,529
91017 Restricted Cash - Area Promotion Reserve	\$29,619	\$29,005
91023 Restricted Cash - Swimming Pool Upgrade Reserve	\$150,222	\$92,268
91025 Restricted Cash - Land Development Reserve	\$501,969	\$608,696
91027 Restricted Cash - Computer Replacement Reserve	\$7,819	\$7,657
91029 Restricted Cash - Waste Disposal Reserve	\$240,319	\$227,448
91031 Restricted Cash - Futures Fund Reserve	\$15,917	\$15,587
91034 RESTRICTED CASH - LIQUID WASTE FACILITY	\$21,438	\$11,690
91070 Restricted Cash - Kidz Sports Grant	\$0	\$4,884
91072 Restricted Cash - ICCWA Stay on Your Feet Grant	\$476	\$476
91077 RESTRICTED CASH - STATE EMERGENCY SERVICES GRANT	\$1,077	\$6,327
91078 RESTRICTED CASH - BUSH FIRE SERVICES GRANT	\$695	\$11,008
91079 RESTRICTED CASH - CLGF YOUTH DEV SCHOLAR	\$2,389	\$1,514
91100 Rates Debtor - Rates	\$116,149	\$111,446
91101 Rates Debtor - Specified Area Rates	\$6,604	\$6,322
91102 Rates Debtor - Rubbish Collection	\$7,114	\$9,422
91103 Rates Debtor - Health Act Rate	\$17,269	\$17,951
91104 Rates Debtor - Legal Charges	\$17,627	\$5,408
91105 Rates Debtor - Interest/Admin Charges	\$14,757	\$15,143
91106 Rates Debtor - ESL	\$5,614	\$4,170
91108 Rates Debtor - Recycling Charges	\$5,661	\$6,844
91110 Sundry Debtors Control	\$2,155,204	\$873,295
91111 Pensioner Rebate Claims - General Rates	\$1,331	\$1,358
91112 Pensioner Rebate Claims - ESL Levy	\$92	\$108
91120 GST Receivable	\$109,879	\$64
91130 Accrued Interest on SSL's	\$492	\$492
91140 Self Supporting Loans (Current)	\$26,352	\$26,352
55032 Fuel & Oils Purchased	\$166,026	\$144,636
55042 Less Fuel & Oils Allocated	(\$157,681)	(\$143,945)
91200 Stock On Hand - Fuel & Oils	\$21,203	\$20,511
91201 Stock On Hand - Materials	\$0	\$0
	5,093,608	4,173,617
LESS CURRENT LIABILITIES		
93000 Sundry Creditors Control	(\$150,279)	(\$191,978)
93001 ESL Payable	\$12,250	\$3,009
93002 Accrued Expenses	(\$12,660)	\$4,708
93010 Accrued Interest On Loans	(\$7,893)	(\$7,893)
93020 Accrued Salaries & Wages	(\$12,220)	(\$11,683)
93030 Rate Payments Received In Advance	(\$15,078)	(\$3,042)
93043 Payg (Payable)	\$0	\$0
93050 Net Salaries & Wages	\$0	\$0
93042 GST Liability (Payable)	\$0	\$0
93110 Loan Liability (Current)	(\$10)	(\$113,793)
80025 WATC SHORT TERM LOAN	(\$1,000,000)	\$0
93200 Provision For Annual Leave (Current)	(\$156,019)	(\$158,072)
93210 Provision For Long Service Leave (Current)	(\$125,327)	(\$104,857)
93220 Provision for Sick Leave Bonus (Current)	(\$44,628)	(\$44,628)
xxxx1 suspense - police licensing	\$0	\$0
	-1,511,863	-628,230
SUB-TOTAL	3,581,745	3,545,387
LESS: Exclusions	-	-
95100 Reserves Accumulated Surplus	(\$1,990,309)	(\$1,896,378)
ADD Loan Liability	\$1,000,010	\$113,793
Less Self Supporting Loan Repayments	(\$26,352)	(\$26,352)
	\$0	\$0
Rounding	\$0	\$0
SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	\$ 2,565,094	\$ 1,736,451

17. CONFIDENTIAL ITEMS

PROCEDURAL MOTION

Moved: Cr F Gaze

Seconded: Cr G Stewart

0718.77 That Council:

Close the meeting to members of the public to discuss items 17.1 as the item is considered confidential pursuant, respectively, to Section 5.23(f)(iii) of the Local Government Act 1995 as the matter relates to enforcement of a lawful measure for protecting public safety.

UNANIMOUSLY CARRIED: 9/0

At the conclusion of debate the Shire President put Cr F Gaze proposed Substantive Motion, which reads:

Moved: Cr F Gaze

Seconded: Cr R House

1. Authorise the CEO to contact (Name and Details as contained in Confidential Report 17.1) to request her application to the Shire, to register her food business known as (Name and Details as contained in Confidential Report 17.1), to be received in the next 14 working days.
2. Council authorises the CEO Under section 9.24 of the Local Government Act, authorises the CEO to commence prosecution against the owner/occupier of the property as detailed in confidential item 17.1 for breaching the provisions of Sections 107 and 109 of the Food Act 2008 of Western Australia, should this not occur.

CARRIED: 7/1

SUBSTANTIVE MOTION:

Moved: Cr F Gaze

Seconded: Cr R House

0718.78 That Council:

1. Authorise the CEO to contact (Name and Details as contained in Confidential Report 17.1) to request her application to the Shire, to register her food business known as (Name and Details as contained in Confidential Report 17.1), to be received in the next 14 working days.
2. Council authorises the CEO Under section 9.24 of the Local Government Act, authorises the CEO to commence prosecution against the owner/occupier of the property as detailed in confidential item 17.1 for breaching the provisions of Sections 107 and 109 of the Food Act 2008 of Western Australia, should this not occur.

CARRIED: 7/1

Cr S Hmeljak left the meeting at 4:47pm

PROCEDURAL MOTION

Moved: Cr R House

Seconded: Cr F Gaze

0718.79 That Council:

Reopen the meeting to members of the public

UNANIMOUSLY CARRIED: 8/0

Maurice Walsh left the meeting at 4:48pm

OTHER BUSINESS AND CLOSING PROCEDURES

18. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

19. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

20. DATE OF NEXT MEETING

That the next Ordinary Council Meeting will be held on the 22nd August 2018.

21. CLOSURE

The Shire President thanked council and staff for their time and declared the meeting closed at 4:50 pm.