

*Heart of the Stirling*



**SHIRE OF GNOWANGERUP**

## **MINUTES**

### **SPECIAL MEETING OF COUNCIL**

**13<sup>th</sup> August 2018**  
**Commencing at 9:30am**

**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 A SPECIAL MEETING OF COUNCIL**

Dear Council Member

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

.....  
**S. Pike**  
**CHIEF EXECUTIVE OFFICER**

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**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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## OPENING PROCEDURES

### 1. OPENING AND ANNOUNCEMENT OF VISITORS

Shire President, Keith House welcomed Councillors, Staff and visitors and opened the meeting at 9:31 am.

### 2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

#### 2.1 ATTENDANCE

Cr Keith House

Cr Fiona Gaze

Cr Chris Thomas

C Richard House

Cr Ben Moore

Cr Lex Martin

Cr Frank Hmeljak

Cr Greg Stewart

Cr Shelley Hmeljak

Shelley Pike

Vin Fordham Lamont

Carol Shaddick

Rena Walker

Chief Executive Officer

Deputy Chief Executive Officer

Senior Finance Officer

Executive Assistant

#### 2.2 APOLOGIES

Yvette Wheatcroft

Manager of Works

#### 2.3 APPROVED LEAVE OF ABSENCE

Cr Lex Martin – August 2018 Council Meeting and September 2018 Councillor and Executive Workshop

### 3. APPLICATION FOR LEAVE OF ABSENCE

### 4. RESPONSE TO QUESTIONS TAKEN ON NOTICE

### 5. PUBLIC QUESTION TIME

### 6. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY

### 7. PETITIONS / DEPUTATIONS / PRESENTATIONS

#### 7.1 PETITIONS

#### 7.2 DEPUTATIONS

#### 7.3 PRESENTATIONS

### 8. CONFIRMATION OF PREVIOUS MEETING MINUTES

9. USE OF THE COMMON SEAL

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

REPORTS FOR DECISION

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:	ADM0104
Date of Report:	8 <sup>th</sup> August 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 7 August 2018, 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 \$3,797,395.

\$3,797,395 to be raised by way of rates will impact as follows -

- (a) Rates levied will result in \$180,243 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 the 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 15.1769 cents, equating to a 5.00% increase; and

- (b) UV rate in the dollar for 2018-2019 will increase from 1.0486 cents to 1.1010 cents, equating to a 5.00% 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

**COUNCIL RESOLUTION**

**Moved: Cr L Martin**

**Seconded: Cr F Gaze**

**0818.80 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-**

<b>Gross Rental Valuations</b>	<b>\$ 3,666,011</b>
<b>Unimproved Valuations</b>	<b>\$288,643,210</b>

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

<b>GRV properties</b>	<b>15.1769 cents in the dollar</b>
<b>UV properties</b>	<b>1.1010 cents in the dollar</b>

**CARRIED: 8/1**

Cr R House spoke for the motion: “We have a few projects on the go, we would all like lower rates, once we have a few items like Cueno Close completed, we can reduce rates but we also need to continue with the Financial Plan. We do need to focus on the Wireless Towers and the service it will provide to the town. That is why we need the rate increase.”

Cr B Moore spoke against the motion: “I would like to stick to my thinking. Each year the officers do an outstanding job to bring us with a surplus each year.”

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## 12.2 MINIMUM PAYMENT FOR 2018-2019 ANNUAL BUDGET

<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>File Ref:</b>	ADM0104
<b>Date of Report:</b>	24 <sup>th</sup> July 2018
<b>Business Unit:</b>	Finance
<b>Officer:</b>	D Long – Finance Consultant
<b>Disclosure of Interest:</b>	Nil

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### 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 7 August 2018, 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 \$3,797,395.

\$3,797,395 to be raised by way of rates in 2018-19 will impact as follows -

- (a) General Rates levied will result in \$180,243 additional revenue when compared to the rates levied in the 2017-2018 financial year.

The Minimum Payment for both UV and GRV properties is proposed to increase from \$714 to \$750 representing a 5.00% increase on the 2017-2018 Minimum Rate levied.

The proposed 2018-2019 UV Minimum Payment will be imposed on 20 UV property assessments, being 5.3% of the total UV property assessments.

The proposed 2018-2019 GRV Minimum Payment will be imposed on 131 GRV property assessments, being 26.4% 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

**COUNCIL RESOLUTION**

**Moved: Cr F Gaze**

**Seconded: Cr L Martin**

**0818.81 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**

**\$750 per rateable assessment**

**UNANIMOUSLY CARRIED: 9/0**

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

**Location:** Shire of Gnowangerup  
**Proponent:** N/A  
**File Ref:** ADM0472  
**Date of Report:** 8<sup>th</sup> August 2018  
**Business Unit:** Finance  
**Officer:** D Long – Finance Consultant  
**Disclosure of Interest:** Nil

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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.

Section 6.32 of the *Local Government Act 1995* states

**6.32. Rates and service charges-**

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

### **6.37. Specified area rates**

- (1) *A local government may impose a specified area rate on rateable land within a portion of its district for the purpose of meeting the cost of the provision by it of a specific work, service or facility if the local government considers that the ratepayers or residents within that area —*
  - (a) *have benefited or will benefit from; or*
  - (b) *have access to or will have access to; or*
  - (c) *have contributed or will contribute to the need for, that work, service or facility.*
- (2) *A local government is required to —*
  - (a) *use the money from a specified area rate for the purpose for which the rate is imposed in the financial year in which the rate is imposed; or*
  - (b) *to place it in a reserve account established under section 6.11 for that purpose.*
- (3) *Where money has been placed in a reserve account under subsection (2)(b), the local government is not to —*
  - (a) *change the purpose of the reserve account; or*
  - (b) *use the money in the reserve account for a purpose other than the service for which the specified area rate was imposed,*

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

***(NB: Section 6.11(2), (3) and (4) deal with the power to change the purpose or proposed use of money from a reserve account.)***
- (4) *A local government may only use the money raised from a specified area rate —*
  - (a) *to meet the cost of providing the specific work, service or facility for which the rate was imposed; or*
  - (b) *to repay money borrowed for anything referred to in paragraph (a) and interest on that money.*
- (5) *If a local government receives more money than it requires from a specified area rate on any land or if the money received from the rate is no longer required for the work, service or facility the local government —*
  - (a) *may, and if so requested by the owner of the land is required to, make a refund to that owner which is proportionate to the contributions received by the local government; or*
  - (b) *is required to allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.*
- (6) *Where —*
  - (a) *before the coming into operation of the Local Government Amendment Act 2012 Part 2 Division 5, a specified area rate was imposed, or purportedly imposed, under this*

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

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

#### COMMENTS

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

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

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

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%
				<b>31,000</b>	<b>100.00%</b>

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 Councils 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%
				<b>30,000</b>	<b>100.00%</b>

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%
				<b>30,000</b>	<b>100.00%</b>

**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
<b>Less Expenses</b>						
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)
<b>Unspent/(Overspent) Balance Carried Forward</b>	<b>\$37,662.11</b>	<b>\$37,973.85</b>	<b>\$7,973.85</b>	<b>\$62.57</b>	<b>(\$86.83)</b>	<b>(\$68.22)</b>

\*\* - 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

**COUNCIL RESOLUTION**

**Moved: Cr R HOUSE**

**Seconded: Cr G Stewart**

**0818.82 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-**

<b>GRV properties</b>	<b>\$0.003829 Rate in the dollar</b>
<b>UV properties</b>	<b>\$0.000151 Rate in the dollar</b>

**UNANIMOUSLY CARRIED: 9/0**

Cr R House spoke for the motion: "This is an ongoing structure that has been set up from the beginning and should be carried out for its term."

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

**Location:** Shire of Gnowangerup  
**Proponent:** N/A  
**File Ref:** ADM0472  
**Date of Report:** 8<sup>th</sup> August 2018  
**Business Unit:** Finance  
**Officer:** D Long – Finance Consultant  
**Disclosure of Interest:** Nil

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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%
				<b>10,000</b>	<b>100.00%</b>

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%
				<b>10,000</b>	<b>100.00%</b>

***Application of Rates levied***

The purpose of the 2018-2019 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 five 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
<b>Less Expenses</b>					
Loan Repayments (Principal & Interest for Loan 276)	(\$9,858.08)	(\$9,858.08)	(\$10,000.03)	(\$10,177.18)	(\$10,129.71)
<b>Unspent/(Overspent) Balance Carried Forward</b>	<b>\$378.69</b>	<b>(33.84)</b>	<b>\$233.81</b>	<b>(\$234.82)</b>	<b>(\$52.88)</b>

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	<b><u>\$10,109.55</u></b>

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(c) 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

**COUNCIL RESOLUTION**

**Moved: Cr F Gaze**

**Seconded: Cr F Hmeljak**

**0818.83 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 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 -**

<b>GRV properties</b>	<b>\$0.002240 Rate in the dollar</b>
<b>UV properties</b>	<b>\$0.000094 Rate in the dollar</b>

**UNANIMOUSLY CARRIED: 9/0**

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

**Location:** Shire of Gnowangerup  
**Proponent:** N/A  
**File Ref:** ADM0472  
**Date of Report:** 8<sup>th</sup> August 2018  
**Business Unit:** Finance  
**Officer:** D Long – Finance Consultant  
**Disclosure of Interest:** Nil

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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.

Section 6.32 of the *Local Government Act 1995* states

**6.32. Rates and service charges -**

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

### **6.37. Specified area rates**

- (1) *A local government may impose a specified area rate on rateable land within a portion of its district for the purpose of meeting the cost of the provision by it of a specific work, service or facility if the local government considers that the ratepayers or residents within that area —*
  - (a) *have benefited or will benefit from; or*
  - (b) *have access to or will have access to; or*
  - (c) *have contributed or will contribute to the need for, that work, service or facility.*
- (2) *A local government is required to —*
  - (a) *use the money from a specified area rate for the purpose for which the rate is imposed in the financial year in which the rate is imposed; or*
  - (b) *to place it in a reserve account established under section 6.11 for that purpose.*
- (3) *Where money has been placed in a reserve account under subsection (2)(b), the local government is not to —*
  - (a) *change the purpose of the reserve account; or*
  - (b) *use the money in the reserve account for a purpose other than the service for which the specified area rate was imposed,*

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

**(NB: Section 6.11(2), (3) and (4) deal with the power to change the purpose or proposed use of money from a reserve account.)**
- (4) *A local government may only use the money raised from a specified area rate —*
  - (a) *to meet the cost of providing the specific work, service or facility for which the rate was imposed; or*
  - (b) *to repay money borrowed for anything referred to in paragraph (a) and interest on that money.*
- (5) *If a local government receives more money than it requires from a specified area rate on any land or if the money received from the rate is no longer required for the work, service or facility the local government —*
  - (a) *may, and if so requested by the owner of the land is required to, make a refund to that owner which is proportionate to the contributions received by the local government; or*
  - (b) *is required to allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.*
- (6) *Where —*
  - (a) *before the coming into operation of the Local Government Amendment Act 2012 Part 2 Division 5, a specified area rate was imposed, or purportedly imposed, under this*

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

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

**COMMENTS**

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

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

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

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

***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 rate levied against the relevant costs associated with the work, service or facility. In this respect the Council needs to perform an annual reconciliation to establish whether it has levied more, less, or the precise amount, of specified area rates to meet the maintenance and operational costs associated with the Ongerup Effluent System. Any surplus is to be transferred to a reserve account for the specific purpose of the specified area rate, or refunded to the relevant ratepayers on a proportionate basis.

The financial records of the Council show that more than \$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

## **COUNCIL RESOLUTION**

**Moved: Cr G Stewart**

**Seconded: Cr F Gaze**

**0818.84 That Council:**

- 1. Pursuant to Sections 6.32 and 6.37 of the Local Government Act 1995, impose a specified area rate for 2018-2019 on Ongerup townsite (GRV) properties, for the purposes of contributing towards the operational and maintenance costs, and renewal/replacement of the Ongerup Effluent System, as follows -**

**GRV properties \$0.076540 Rate in the dollar**

- 2. Make provision in the 2018-19 budget for a transfer \$10,000 from the Municipal Fund to the Ongerup Effluent Reserve Account.**

**UNANIMOUSLY CARRIED: 9/0**

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**12.6 WASTE COLLECTION RATE FOR 2018-2019 ANNUAL BUDGET**

**Location:** Shire of Gnowangerup  
**Proponent:** N/A  
**File Ref:** ADM0040  
**Date of Report:** 8<sup>th</sup> August 2018  
**Business Unit:** Finance  
**Officer:** D Long – Finance Consultant  
**Disclosure of Interest:** Nil

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**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 issued facing the Council from a waste management perspective.

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

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

The Waste Collection Rate for 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

**COUNCIL RESOLUTION**

**Moved: Cr F Gaze**

**Seconded: Cr R House**

**0818.85 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 -**

<b>GRV properties</b>	<b>\$0.000001 Rate in the Dollar</b>
<b>UV properties</b>	<b>\$0.000001 Rate in the Dollar</b>
<b>GRV properties</b>	<b>\$200 per rateable assessment</b>
<b>UV properties</b>	<b>\$200 per rateable assessment</b>

**UNANIMOUSLY CARRIED: 9/0**

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

**Location:** Shire of Gnowangerup  
**Proponent:** N/A  
**File Ref:** ADM0151  
**Date of Report:** 8<sup>th</sup> August 2018  
**Business Unit:** Finance  
**Officer:** D Long – Finance Consultant  
**Disclosure of Interest:** Nil

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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

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr L Martin

0818.86

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.

**UNANIMOUSLY CARRIED: 9/0**

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**12.8**    **2018-2019 BUDGET STATEMENT OF FINANCIAL ACTIVITY AND MATERIALITY THRESHOLD**

**Location:** Shire of Gnowangerup  
**Proponent:** N/A  
**File Ref:** ADM0040  
**Date of Report:** 8<sup>th</sup> August 2018  
**Business Unit:** Finance  
**Officer:** D Long – Finance Consultant  
**Disclosure of Interest:** Nil

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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 Councils 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

COUNCIL RESOLUTION

Moved: Cr F Gaze

Seconded: Cr S Hmeljak

0818.87 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.

**UNANIMOUSLY CARRIED: 9/0**



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

**Location:** Shire of Gnowangerup  
**Proponent:** N/A  
**File Ref:** ADM0040  
**Date of Report:** 19<sup>th</sup> July 2018  
**Business Unit:** Finance  
**Officer:** C. Shaddick – Senior Finance officer  
**Disclosure of Interest:** Nil

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### 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-

<b>2017-2018 NO OF SERVICES</b>	<b>2017-2018 AMOUNT \$ (GST FREE)</b>	<b>DESCRIPTION</b>	<b>2018-2019 AMOUNT \$ (GST FREE)</b>	<b>2018-2019 NO OF SERVICES</b>
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

**COUNCIL RESOLUTION**

**Moved: Cr L Martin**

**Seconded: Cr G Stewart**

**0818.88 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.**

**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)
<b>General Purpose Funding</b>			
<b>Rate Revenue General</b>			
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
<b>Governance</b>			
<b>Other Governance</b>			
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 devise. (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
<b>Law, Order &amp; Public Safety</b>			
<b>Fire Prevention</b>			
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
<b>Animal and Ranger Control</b>			
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
<b>Health</b>			
<b>Preventative Services - Administration &amp; Inspection</b>			
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
Non-Residential Water Sampling	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	Health (Public Building) Regs 1992	N	750.00
Commercial Stallholders Permit	Council	Y	115.75
Commercial Stallholder Daily Charge	Council	Y	25.00
<b>Community Amenities</b>			
<b>Sanitation - Household Refuse</b>			
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
<b>Sewerage</b>			
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
<b>Local Government Planning Charges</b>			
<b>Part 1 - Maximum fixed fees</b>			
(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
<b>Part 2 - Scheme Amendments &amp; Structure Plans</b>			
Shire Planner (per hour)	Planning & Dev Regs 2009	N	88.00
Other professional staff e.g. Environmental Health Officer (per hour)	Planning & Dev Regs 2009	N	36.85
Secretary/Administrative Clerk (per hour)	Planning & Dev Regs 2009	N	30.20
<b>Other Town Planning Fees and Charges</b>			
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
<b>Other Community Amenities</b>			
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
<b>Interment of Ashes</b>			
- 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
<b>Miscellaneous Fees</b>			
- 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
<b>Recreation &amp; Culture</b>			
<b>Public Halls &amp; Civic Centre</b>			
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
<b>Swimming Areas</b>			
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
<b>Libraries</b>			
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
<b>Transport</b>			
<b>Traffic Control</b>			
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
<b>Economic Services</b>			
<b>Tourism &amp; Area Promotion</b>			
<b>Caravan Parks &amp; Camping Grounds</b>			
- 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	Caravan Parks & Camping Grounds Regs 1997	N	200.00
- Late renewal penalty	Caravan Parks & Camping Grounds Regs 1997	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	Caravan Parks & Camping Grounds Regs 1997	N	100.00
- License Transfer	Caravan Parks & Camping Grounds Regs 1997	N	100.00
<b>Building Control</b>			
Building Permits (certified) - Class 1 & 10 (minimum fee or 0.19% of value of work)	Building Regs 2012	N	97.70
Building Permits (certified) - Other Classes (minimum fee or 0.09% of value of work)	Building Regs 2012	N	97.70
Building Permits (uncertified) - All Classes (minimum fee or 0.32% of value of work)	Building Regs 2012	N	97.70

BCITF Levy (statutory) for > \$20,000 value of works	<i>Building &amp; 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
<b>Economic Services (continued)</b>			
<b>Public Utility Services</b>			
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
<b>Other Property &amp; Services</b>			
<b>Private Works</b>			
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
<b>Bond for Equipment Hire</b>			
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.			

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**12.10 ADOPTION OF 2018-2019 ANNUAL BUDGET**

<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>File Ref:</b>	ADM0040
<b>Date of Report:</b>	8 <sup>th</sup> August 2018
<b>Business Unit:</b>	Finance
<b>Officer:</b>	D Long – Finance Consultant
<b>Disclosure of Interest:</b>	Nil

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**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 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, July and August 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
7. Notes to the Budget

**Budget Highlights**

Corporate Governance

Completion of the strategies 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 be 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.

A contribution of \$20,000 has be set aside in the budget towards marketing and promoting the Shire as an attractive business development destination.

### **Capital Program**

Council have budgeted \$735,000 for the construction of two new transient worker 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.

\$510,000 has been allocated for land development costs associated with Cuneo Close, which will be funded from Council's Land Development Reserve.

\$732,000 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 have 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 will be funded by \$276,172 in 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 WANDRAA 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

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr R House

0818.89 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 (\$1,744,286);
- (b) Budget Statement of Comprehensive Income by Program for the year ending 30 June 2019 showing a net result of (\$1,744,286);
- (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 \$3,797,395;
- (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 \$3,797,395;
- (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; and
- (u) Schedule of Fees and Charges for 2018-2019.

**CARRIED: 8/1**



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

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**SHIRE'S VISION**

"A thriving, inclusive and growing community built 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
		\$	\$	\$
<b>Revenue</b>				
Rates	1	4,005,853	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>8,619,201</u>	<u>13,587,039</u>	<u>11,157,968</u>
<b>Expenses</b>				
Employee costs		(2,157,672)	(2,382,318)	(2,276,669)
Materials and contracts		(5,503,216)	(9,542,471)	(8,182,912)
Utility charges		(173,500)	(152,816)	(169,080)
Depreciation on non-current assets	5	(2,985,960)	(2,692,057)	(2,480,475)
Interest expenses	10(d)	(56,054)	(47,263)	(52,271)
Insurance expenses		(211,068)	(169,375)	(220,083)
Other expenditure		(371,689)	(163,060)	(354,417)
		<u>(11,459,159)</u>	<u>(15,149,360)</u>	<u>(13,735,907)</u>
		<u>(2,839,958)</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
<b>Net result</b>		<b>(1,744,286)</b>	<b>(931,407)</b>	<b>(1,892,804)</b>
<b>Other comprehensive income</b>				
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(1,744,286)</b>	<b>(931,407)</b>	<b>(1,892,804)</b>

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
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		0	182	2,100
General purpose funding		4,569,139	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
		<b>8,619,201</b>	<b>13,587,038</b>	<b>11,157,968</b>
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(1,102,041)	(677,481)	(988,233)
General purpose funding		(129,467)	(132,502)	(142,372)
Law, order, public safety		(340,336)	(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		(1,694,532)	(1,569,509)	(1,390,887)
Transport		(6,646,343)	(10,969,852)	(9,760,863)
Economic services		(343,278)	(92,060)	(140,955)
Other property and services		(214,589)	(531,252)	(132,647)
		<b>(11,403,105)</b>	<b>(15,102,096)</b>	<b>(13,683,636)</b>
<b>Finance costs</b>	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		0	0	0
		<b>(56,054)</b>	<b>(47,263)</b>	<b>(52,271)</b>
		<b>(2,839,958)</b>	<b>(1,562,321)</b>	<b>(2,577,939)</b>
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
<b>Net result</b>		<b>(1,744,286)</b>	<b>(931,407)</b>	<b>(1,892,804)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(1,744,286)</b>	<b>(931,407)</b>	<b>(1,892,804)</b>

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.

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	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.
<b>GENERAL PURPOSE FUNDING</b>	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.
<b>LAW, ORDER, PUBLIC SAFETY</b>	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.
<b>HEALTH</b>	To provide an operational framework for environmental and community health	Inspection of food outlets and their control, noise control and waste disposal compliance.
<b>EDUCATION AND WELFARE</b>	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.
<b>HOUSING</b>	To provide and maintain staff and other housing.	Provision and maintenance of staff and other housing.
<b>COMMUNITY AMENITIES</b>	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.
<b>RECREATION AND CULTURE</b>	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.
<b>TRANSPORT</b>	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.
<b>ECONOMIC SERVICES</b>	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.
<b>OTHER PROPERTY AND SERVICES</b>	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
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		4,005,853	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
		<b>10,867,348</b>	<b>12,343,648</b>	<b>11,854,767</b>
<b>Payments</b>				
Employee costs		(2,110,373)	(2,319,985)	(2,228,555)
Materials and contracts		(5,497,574)	(9,284,124)	(8,333,083)
Utility charges		(173,500)	(152,816)	(169,080)
Interest expenses		(56,054)	(47,263)	(52,271)
Insurance expenses		(211,068)	(169,375)	(220,083)
Goods and services tax		0	(300,000)	(55,171)
Other expenditure		(371,689)	(163,060)	(354,417)
		<b>(8,420,258)</b>	<b>(12,436,623)</b>	<b>(11,412,660)</b>
<b>Net cash provided by (used in) operating activities</b>	3	<b>2,447,090</b>	<b>(92,975)</b>	<b>442,107</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(2,201,930)	(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
<b>Net cash provided by (used in) investing activities</b>		<b>(2,260,497)</b>	<b>(1,238,049)</b>	<b>(1,452,839)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6	(1,163,539)	(163,109)	(163,109)
Proceeds from self supporting loans	6(a)	27,433	0	26,352
Proceeds from new borrowings	6(b)	367,500	1,000,010	0
<b>Net cash provided by (used in) financing activities</b>		<b>(768,606)</b>	<b>836,901</b>	<b>(136,757)</b>
<b>Net increase (decrease) in cash held</b>		<b>(582,013)</b>	<b>(494,123)</b>	<b>(1,147,489)</b>
Cash at beginning of year		2,579,916	3,074,039	3,074,039
<b>Cash and cash equivalents at the end of the year</b>	3	<b>1,997,903</b>	<b>2,579,916</b>	<b>1,926,551</b>

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
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	2,248,000	1,552,914	1,648,385
		2,248,000	1,552,914	1,648,385
<b>Revenue from operating activities (excluding rates)</b>				
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
<b>Expenditure from operating activities</b>				
Governance		(1,102,041)	(677,481)	(988,233)
General purpose funding		(129,467)	(132,502)	(147,372)
Law, order, public safety		(340,336)	(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		(1,721,491)	(1,598,827)	(1,420,206)
Transport		(6,658,343)	(10,993,150)	(9,760,863)
Economic services		(343,278)	(92,060)	(140,955)
Other property and services		(214,589)	(531,252)	(132,647)
		(11,459,159)	(15,172,657)	(13,735,907)
<b>Operating activities excluded from budget</b>				
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
<b>Amount attributable to operating activities</b>		(1,356,094)	(874,630)	(2,020,507)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,095,672	654,212	685,135
Purchase property, plant and equipment	4(a)	(2,201,930)	(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
<b>Amount attributable to investing activities</b>		(2,260,497)	(1,238,049)	(1,452,839)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(1,163,539)	(163,109)	(163,109)
Proceeds from new borrowings	6(b)	367,500	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)	(202,500)	(331,600)	(516,057)
Transfers from cash backed reserves (restricted assets)	7(a)	790,302	237,668	507,588
<b>Amount attributable to financing activities</b>		(180,804)	742,969	(145,226)
<b>Budgeted deficiency before general rates</b>		(3,797,395)	(1,369,710)	(3,618,572)
<b>Estimated amount to be raised from general rates</b>	1	3,797,395	3,617,710	3,618,572
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>0</b>	<b>2,248,000</b>	<b>0</b>

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	
	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	2,248,000	1,552,914	1,648,385
		2,248,000	1,552,914	1,648,385
<b>Revenue from operating activities (excluding rates)</b>				
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
<b>Expenditure from operating activities</b>				
Employee costs		(2,157,672)	(2,382,318)	(2,276,669)
Materials and contracts		(5,503,216)	(9,542,471)	(8,182,912)
Utility charges		(173,500)	(152,816)	(169,080)
Depreciation on non-current assets	5	(2,985,960)	(2,692,057)	(2,480,475)
Interest expenses	10(d)	(56,054)	(47,263)	(52,271)
Insurance expenses		(211,068)	(169,375)	(220,083)
Other expenditure		(371,689)	(163,060)	(354,417)
Loss on asset disposals	4(b)	0	(23,298)	0
		(11,459,159)	(15,172,658)	(13,735,907)
<b>Operating activities excluded from budget</b>				
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
<b>Amount attributable to operating activities</b>		(1,356,094)	(874,630)	(2,020,507)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,095,672	654,212	685,135
Purchase property, plant and equipment	4(a)	(2,201,930)	(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
<b>Amount attributable to investing activities</b>		(2,260,497)	(1,238,049)	(1,452,839)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(1,163,539)	(163,109)	(163,109)
Proceeds from new borrowings	6	367,500	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)	(202,500)	(331,600)	(516,057)
Transfers from cash backed reserves (restricted assets)	7(a)	790,302	237,668	507,588
<b>Amount attributable to financing activities</b>		(180,804)	742,969	(145,226)
<b>Budgeted deficiency before general rates</b>		(3,797,395)	(1,369,710)	(3,618,572)
<b>Estimated amount to be raised from general rates</b>	1	3,797,395	3,617,710	3,618,572
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	0	2,248,000	0

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





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
	\$		\$	\$	\$	\$	\$	\$
<b>Uniform General rate</b>								
<u>Gross Rental Values</u>								
GRV - Residential	0.151769	318	2,721,980	413,112	0	0	413,112	392,702
GRV - Commercial	0.151769	27	409,602	62,165	0	0	62,165	78,693
GRV - Industrial	0.151769	17	185,266	28,118	0	0	28,118	27,606
GRV - Amelup Tourism	0.151769	4	114,660	17,402	0	0	17,402	19,973
<u>Unimproved Values</u>								
UV - Rural	0.011010	352	287,834,015	3,169,049	0	0	3,169,049	3,018,758
UV - Mining	0.011010	0	0	0	0	0	0	0
<b>Sub-Totals</b>		718	291,265,523	3,689,846	0	0	3,689,846	3,537,732
<b>Minimum</b>								
	\$							
<b>Minimum payment</b>								
<u>Gross Rental Values</u>								
GRV - Residential	750	99	179,843	74,250	0	0	74,250	54,978
GRV - Commercial	750	22	35,767	16,500	0	0	16,500	9,996
GRV - Industrial	750	9	14,733	6,750	0	0	6,750	6,426
GRV - Amelup Tourism	750	1	4,160	750	0	0	750	714
<u>Unimproved Values</u>								
UV - Rural	750	20	724,685	15,000	0	0	15,000	14,280
UV - Mining	750	4	84,510	3,000	0	0	3,000	3,570
<b>Sub-Totals</b>		155	1,043,698	116,250	0	0	116,250	89,964
		873	292,309,221	3,806,096	0	0	3,806,096	3,627,696
Discounts/concessions (Refer note 1(e))							(8,701)	(9,986)
<b>Total amount raised from general rates</b>							3,797,395	3,617,710
Specified area rates (Refer note 1(c))							208,458	208,898
<b>Total rates</b>							4,005,853	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.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
One payment	04-10-2018	0	0.00%	11.00%
<b>Option two</b>				
Instalment 1	04-10-2018	0	5.50%	11.00%
Instalment 2	04-12-2018	10	5.50%	11.00%
Instalment 3	04-02-2019	10	5.50%	11.00%
Instalment 4	04-04-2019	10	5.50%	11.00%

	<b>2018/19 Budget revenue</b>	<b>2017/18 Actual</b>
	\$	\$
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
	<b>29,920</b>	<b>40,098</b>

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

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
<b>Specified area rate</b>		\$	\$	\$	\$	\$	\$	\$
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
<b>Specified area rate</b>			\$	\$	\$
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
<b>Waste Collection Rate</b>		\$	\$		\$	\$	\$	\$
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	Condition of agreement to transfer property to Council Property used solely for charitable purposes
43 Whitehead Road	Waiver	100%	461	448	Written request to Council	Property in the process of being transferred to Council Incentive to encourage new business/service
35 Yougenup Road	Waiver	100%	1,202	1,167	Written request to Council	Incentive to encourage new business/service
196 Stutley Street	Waiver	100%	0	1,747	Written request to Council	Incentive to encourage new business/service
30 Eldridge Street	Waiver	100%	982	954	Written request to Council	
			2,645	5,307		
Assess A213	Concession	50%	(2,368)	(2,978)	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A293	Concession	50%	(4,459)	(5,003)	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A314	Concession	50%	(809)	(814)	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A556	Concession	50%	(1,065)	(1,191)	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism Precinct.
			(8,701)	(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
	\$	\$
<b>Composition of estimated net current assets</b>		
<b>Current assets</b>		
Cash - unrestricted	3 594,920	584,970
Cash - restricted reserves	3 1,402,983	1,994,946
Receivables	237,712	2,484,145
Inventories	29,548	29,548
	<b>2,265,163</b>	<b>5,093,609</b>
<b>Less: current liabilities</b>		
Trade and other payables	(508,616)	(502,974)
Long term borrowings	(236,118)	(1,177,248)
Provisions	(325,974)	(325,974)
	<b>(1,070,708)</b>	<b>(2,006,196)</b>
<b>Unadjusted net current assets</b>	<b>1,194,455</b>	<b>3,087,413</b>
<b>Adjustments</b>		
Less: Cash - restricted reserves	3 (1,402,507)	(1,990,309)
Less: Current loans - clubs / institutions	(28,066)	(26,352)
Add: Current portion of borrowings	236,118	1,177,248
<b>Adjusted net current assets - surplus/(deficit)</b>	<b>0</b>	<b>2,248,000</b>

**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:

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
Cash - unrestricted	\$ 594,920	\$ 584,970	\$ 21,704
Cash - restricted	1,402,983	1,994,946	1,904,847
	<u>1,997,903</u>	<u>2,579,916</u>	<u>1,926,551</u>

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	16,133	15,917	65,809
Reserves cash backed - Liquid Waste Facility	31,229	21,438	21,356
Unspent Grants	476	4,637	0
	<u>1,402,983</u>	<u>1,994,946</u>	<u>1,904,846</u>

**Reconciliation of net cash provided by operating activities to net result**

<b>Net result</b>	(1,744,286)	(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)
<b>Net cash from operating activities</b>	<u>2,447,090</u>	<u>(92,975)</u>	<u>442,107</u>

**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	510,000	0	0	0	0	510,000	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	134,030	64,000	0	9,500	207,530	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	60,000	732,000	329,993
	0	0	0	0	0	747,400	510,000	139,030	731,000	0	74,500	2,201,930	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
<b>Total acquisitions</b>	0	0	0	0	0	747,400	510,000	143,888	2,095,381	8,000	74,500	3,579,169	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 Budget Work Papers



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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>								
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
	<u>223,000</u>	<u>223,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,298)</u>	<u>0</u>	<u>0</u>
<b>By Class</b>								
<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
	<u>223,000</u>	<u>223,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,298)</u>	<u>0</u>	<u>0</u>

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

By Program

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
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
			\$	\$	\$	\$	\$	\$
<b>Housing</b>								
277 - GROH Housing	343,570	0	80,614	77,332	262,956	343,570	16,874	16,874
281 - Staff Housing	0	367,500	0	0	367,500	0	0	0
<b>Community amenities</b>								
270 - Yongergnow	6,864	0	6,864	13,092	0	6,864	221	1,070
<b>Recreation and culture</b>								
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
<b>Transport</b>								
280 - WANDRRA Flood Damage	1,000,000	0	1,000,000	0	0	1,000,000	12,000	0
	1,796,721	367,500	1,136,106	136,757	1,028,115	1,796,721	51,261	41,721
<b>Self Supporting Loans</b>								
<b>Recreation and culture</b>								
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	367,500	1,163,539	163,109	1,117,349	1,913,388	56,054	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 - Staff Housing	WATC	Debenture	10	% 4	\$ 367,500	\$ 82,002	\$ 367,500	\$ 0
					367,500	82,002	367,500	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

	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>Undrawn borrowing facilities credit standby arrangements</b>	\$	\$	\$
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
<b>Total amount of credit unused</b>	510,000	510,000	510,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,117,349	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 Replacement	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 Development	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 Replacement	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	216	0	16,133	15,587	331	0	15,917	15,587	50,222	0	65,809
Reserves cash backed - Liquid Waste Facility	21,438	9,791	0	31,229	11,690	9,748	0	21,438	11,690	9,666	0	21,356
	1,990,309	202,500	(790,302)	1,402,507	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 Replacement	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 Development	Never	to be used to fund the purchase of or development of land and buildings and building renewal.
Reserves cash backed - Computer Replacement	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 Facility	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**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
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
	<b>346,222</b>	<b>255,040</b>

**9. GRANT REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
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
	<b>746,003</b>	<b>1,466,396</b>
<b>Non-operating grants, subsidies and contributions</b>		
Housing	367,500	0
Transport	728,172	654,212
	<b>1,095,672</b>	<b>654,212</b>

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

**10. OTHER INFORMATION**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
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
	<b>67,420</b>	<b>97,645</b>	<b>68,500</b>
<b>(b) Other revenue</b>			
Reimbursements and recoveries	3,400,013	7,634,977	6,000,000
Other	53,690	306,374	79,291
	<b>3,453,703</b>	<b>7,941,351</b>	<b>6,079,291</b>
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	44,000	17,130	22,500
Other services	3,750	1,550	3,750
	<b>47,750</b>	<b>18,680</b>	<b>26,250</b>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer note 6(a))	56,054	47,263	47,271
Other	0	0	5,000
	<b>56,054</b>	<b>47,263</b>	<b>52,271</b>
<b>(e) Elected members remuneration</b>			
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
	<b>110,440</b>	<b>100,118</b>	<b>110,440</b>
<b>(f) Operating lease expenses</b>			
Office equipment	12,680	14,392	11,830
	<b>12,680</b>	<b>14,392</b>	<b>11,830</b>

**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 WORK PAPERS**

**2018-2019**



**SHIRE OF GNOWANGERUP**

**CAPITAL INCOME**

**PROCEEDS FROM SALE OF ASSETS**

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>Proceeds Sale of Assets</b>							
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
	<b>PROCEEDS FROM SALE OF ASSETS</b>	<b>(\$142,000)</b>	<b>\$0</b>	<b>(\$77,809)</b>	<b>\$0</b>	<b>(\$223,000)</b>	<b>\$0</b>
<b>Written Down Value</b>							
	Written Down Value - Works Plant	\$0	\$142,000	\$0	\$0	\$0	\$223,000
	<b>Sub Total - WDV ON DISPOSAL OF ASSET</b>	<b>\$0</b>	<b>\$142,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$223,000</b>
	<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	<b>(\$142,000)</b>	<b>\$142,000</b>	<b>(\$77,809)</b>	<b>\$0</b>	<b>(\$223,000)</b>	<b>\$223,000</b>
	<b>Total - OPERATING STATEMENT</b>	<b>(\$142,000)</b>	<b>\$142,000</b>	<b>(\$77,809)</b>	<b>\$0</b>	<b>(\$223,000)</b>	<b>\$223,000</b>



**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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>RATES</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - GENERAL RATES OP EXP</b>		\$0	\$136,277	\$0	\$122,564	\$0	\$122,222
<b>OPERATING INCOME</b>							
01003	Rates Income	(\$3,618,573)	\$0	(\$3,617,032)	\$0	(\$3,797,395)	\$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
<b>Sub Total - GENERAL RATES OP INC</b>		(\$3,735,192)	\$0	(\$3,756,346)	\$0	(\$3,914,597)	\$0
<b>Total - GENERAL RATES</b>		(\$3,735,192)	\$136,277	(\$3,756,346)	\$122,564	(\$3,914,597)	\$122,222
<b>OTHER GENERAL PURPOSE FUNDING</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/E</b>		\$0	\$11,095	\$0	\$9,938	\$0	\$7,245
<b>OPERATING INCOME</b>							
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
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/IN</b>		(\$712,795)	\$0	(\$1,372,475)	\$0	(\$654,542)	\$0
<b>Total - OTHER GENERAL PURPOSE FUNDING</b>		(\$712,795)	\$11,095	(\$1,372,475)	\$9,938	(\$654,542)	\$7,245
<b>Total - GENERAL PURPOSE FUNDING</b>		(\$4,447,987)	\$147,372	(\$5,128,821)	\$132,502	(\$4,569,139)	\$129,467



## **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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>MEMBERS OF COUNCIL</b>							
<b>OPERATING EXPENDITURE</b>							
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	\$1,500
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
<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>		\$0	\$384,724	\$0	\$273,132	\$0	\$397,112
<b>OPERATING INCOME</b>							
03003	Reimbursements	(\$500)	\$0	\$0	\$0	\$0	\$0
3023	Sale of Scrap	(\$600)	\$0	(\$182)	\$0	\$0	\$0
<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>		(\$1,100)	\$0	(\$182)	\$0	\$0	\$0
<b>Total - MEMBERS OF COUNCIL</b>		(\$1,100)	\$384,724	(\$182)	\$273,132	\$0	\$397,112
<b>GOVERNANCE</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>		\$0	\$603,509	\$0	\$404,348	\$0	\$704,929
<b>OPERATING INCOME</b>							
04013	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
04033	Other Minor Income	(\$1,000)	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - GOVERNANCE - GENERAL OP/INC</b>		(\$1,000)	\$0	\$0	\$0	\$0	\$0
<b>Total - GOVERNANCE - GENERAL</b>		(\$1,000)	\$603,509	\$0	\$404,348	\$0	\$704,929
<b>Total - GOVERNANCE</b>		(\$2,100)	\$988,233	(\$182)	\$677,481	\$0	\$1,102,041



**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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>LAW, ORDER AND PUBLIC SAFETY</b>							
<b>FIRE PREVENTION</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - FIRE PREVENTION OP/EXP</b>		\$0	\$142,061	\$0	\$130,451	\$0	\$152,730
<b>OPERATING INCOME</b>							
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
<b>Sub Total - FIRE PREVENTION OP/INC</b>		(\$33,023)	\$0	(\$46,647)	\$0	(\$33,527)	\$0
<b>Total - FIRE PREVENTION</b>		(\$33,023)	\$142,061	(\$46,647)	\$130,451	(\$33,527)	\$152,730
<b>ANIMAL CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - ANIMAL CONTROL OP/EXP</b>		\$0	\$93,159	\$0	\$70,892	\$0	\$101,291
<b>OPERATING INCOME</b>							
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
<b>Sub Total - ANIMAL CONTROL OP/INC</b>		(\$4,620)	\$0	(\$4,286)	\$0	(\$4,070)	\$0
<b>Total - ANIMAL CONTROL</b>		(\$4,620)	\$93,159	(\$4,286)	\$70,892	(\$4,070)	\$101,291
<b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>							
<b>OPERATING EXPENDITURE</b>							
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	\$5,100
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP/EXP</b>		\$0	\$76,116	\$0	\$79,028	\$0	\$86,315
<b>OPERATING INCOME</b>							
07003	Emergency Grant Income	(\$15,750)	\$0	(\$21,209)	\$0	(\$16,455)	\$0
07063	SES Lottery/West Grant	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP / INC</b>		(\$15,750)	\$0	(\$24,956)	\$0	(\$16,455)	\$0
<b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>		(\$15,750)	\$76,116	(\$24,956)	\$79,028	(\$16,455)	\$86,315
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		(\$53,393)	\$311,336	(\$75,889)	\$280,370	(\$54,052)	\$340,336



**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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/EXP</b>		\$0	\$58,020	\$0	\$83,045	\$0	\$60,550
<b>OPERATING INCOME</b>							
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/INC</b>		\$0	\$0	(\$240)	\$0	\$0	\$0
<b>Total - HEALTH ADMIN &amp; INSPECTION</b>		\$0	\$58,020	(\$240)	\$83,045	\$0	\$60,550
<b>PREVENTIVE SERVICES- PEST CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
12032	Mosquito Control	\$0	\$6,070	\$0	\$0	\$0	\$5,200
<b>Sub Total - PEST CONTROL OP/EXP</b>		\$0	\$6,070	\$0	\$0	\$0	\$5,200
<b>OPERATING INCOME</b>							
<b>Sub Total - PEST CONTROL OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - PEST CONTROL</b>		\$0	\$6,070	\$0	\$0	\$0	\$5,200
<b>PREVENTIVE SERVICES - OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - PREVENTIVE SRVS - OP/EXP</b>		\$0	\$169,450	\$0	\$166,685	\$0	\$184,549
<b>OPERATING INCOME</b>							
14013	Reimbursements	(\$300)	\$0	(\$155)	\$0	(\$300)	\$0
<b>Sub Total - PREVENTIVE SRVS - OP/INC</b>		(\$300)	\$0	(\$155)	\$0	(\$300)	\$0
<b>Total - PREVENTIVE SERVICES</b>		(\$300)	\$169,450	(\$155)	\$166,685	(\$300)	\$184,549
<b>Total - HEALTH</b>		(\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OTHER EDUCATION</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - OTHER EDUCATION OP/EXP</b>		\$0	\$11,119	\$0	\$9,727	\$0	\$10,087
<b>OPERATING INCOME</b>							
16003	School Mowing Contract Income	(\$10,900)	\$0	(\$11,423)	\$0	(\$10,900)	\$0
<b>Sub Total - OTHER EDUCATION OP/INC</b>		(\$10,900)	\$0	(\$11,423)	\$0	(\$10,900)	\$0
<b>Total - OTHER EDUCATION</b>		(\$10,900)	\$11,119	(\$11,423)	\$9,727	(\$10,900)	\$10,087
<b>CARE OF FAMILIES AND CHILDREN</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP</b>		\$0	\$11,590	\$0	\$6,101	\$0	\$16,437
<b>OPERATING INCOME</b>							
17003	Rental Income - Family Centre	(\$500)	\$0	(\$600)	\$0	(\$600)	\$0
<b>Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC</b>		(\$500)	\$0	(\$600)	\$0	(\$600)	\$0
<b>Total - CARE OF FAMILIES AND CHILDREN</b>		(\$500)	\$11,590	(\$600)	\$6,101	(\$600)	\$16,437
<b>Total - EDUCATION &amp; WELFARE</b>		(\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>STAFF HOUSING</b>							
<b>OPERATING EXPENDITURE</b>							
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)
<b>Sub Total - STAFF HOUSING OP/EXP</b>		\$0	\$0	\$0	\$0	\$0	\$15,912
<b>OPERATING INCOME</b>							
23043	Commonwealth Grants	\$0	\$0	\$0	\$0	(\$367,500)	\$0
<b>Sub Total - STAFF HOUSING OP/INC</b>		\$0	\$0	\$0	\$0	(\$367,500)	\$0
<b>Total - STAFF HOUSING</b>		\$0	\$0	\$0	\$0	(\$367,500)	\$15,912
<b>HOUSING OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - HOUSING OTHER OP/EXP</b>		\$0	\$65,503	\$0	\$73,691	\$0	\$57,876
<b>OPERATING INCOME</b>							
23013	Reimbursements	(\$72,280)	\$0	(\$79,729)	\$0	(\$84,280)	\$0
<b>Sub Total - HOUSING OTHER OP/INC</b>		(\$72,280)	\$0	(\$79,729)	\$0	(\$84,280)	\$0
<b>Total - HOUSING OTHER</b>		(\$72,280)	\$65,503	(\$79,729)	\$73,691	(\$84,280)	\$57,876
<b>Total - HOUSING</b>		(\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>SANITATION - HOUSEHOLD REFUSE</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP</b>		\$0	\$212,046	\$0	\$203,260	\$0	\$222,254
<b>OPERATING INCOME</b>							
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
<b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b>		(\$214,426)	\$0	(\$216,104)	\$0	(\$214,526)	\$0
<b>Total - SANITATION HOUSEHOLD REFUSE</b>		(\$214,426)	\$212,046	(\$216,104)	\$203,260	(\$214,526)	\$222,254
<b>SANITATION OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - SANITATION OTHER OP/EXP</b>		\$0	\$17,428	\$0	\$28,975	\$0	\$23,514
<b>OPERATING INCOME</b>							
25003	Drum Muster & Oil Collection	(\$5,057)	\$0	(\$10,074)	\$0	(\$5,120)	\$0
<b>Sub Total - SANITATION OTHER OP/INC</b>		(\$5,057)	\$0	(\$10,074)	\$0	(\$5,120)	\$0
<b>Total - SANITATION OTHER</b>		(\$5,057)	\$17,428	(\$10,074)	\$28,975	(\$5,120)	\$23,514
<b>EFFLUENT DRAINAGE SYSTEM</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - SEWERAGE OP/EXP</b>		\$0	\$53,263	\$0	\$63,169	\$0	\$65,045
<b>OPERATING INCOME</b>							
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
<b>Sub Total - SEWERAGE OP/INC</b>		(\$51,900)	\$0	(\$62,008)	\$0	(\$61,300)	\$0
<b>Total - SEWERAGE</b>		(\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PROTECTION OF THE ENVIRONMENT</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EX</b>		\$0	\$25,282	\$0	\$92,646	\$0	\$109,896
<b>OPERATING INCOME</b>							
28003	Reimbursements	(\$5,509)	\$0	(\$5,313)	\$0	(\$5,675)	\$0
28023	Seed Collection Income	\$0	\$0	(\$53)	\$0	\$0	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/INI</b>		(\$5,509)	\$0	(\$5,366)	\$0	(\$5,675)	\$0
<b>Total - PROTECTION OF THE ENVIRONMENT</b>		(\$5,509)	\$25,282	(\$5,366)	\$92,646	(\$5,675)	\$109,896
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>		\$0	\$121,386	\$0	\$63,718	\$0	\$93,689
<b>OPERATING INCOME</b>							
29023	Planning Applications/ Approval Fees	(\$1,300)	\$0	(\$8,132)	\$0	(\$1,300)	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>		(\$1,300)	\$0	(\$8,132)	\$0	(\$1,300)	\$0
<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>		(\$1,300)	\$121,386	(\$8,132)	\$63,718	(\$1,300)	\$93,689
<b>OTHER COMMUNITY AMENITIES</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/EXP</b>		\$0	\$77,558	\$0	\$72,117	\$0	\$78,590
<b>OPERATING INCOME</b>							
30003	Cemetery Fees- Gnowangerup	(\$6,000)	\$0	(\$15,495)	\$0	(\$6,000)	\$0
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/INC</b>		(\$6,000)	\$0	(\$15,495)	\$0	(\$6,000)	\$0
<b>Total - OTHER COMMUNITY AMENITIES</b>		(\$6,000)	\$77,558	(\$15,495)	\$72,117	(\$6,000)	\$78,590
<b>URBAN STORMWATER DRAINAGE</b>							
<b>OPERATING EXPENDITURE</b>							
27002	Drainage Maintenance	\$0	\$5,580	\$0	\$3,844	\$0	\$5,980
27012	Depreciation	\$0	\$0	\$0	\$37	\$0	\$35
<b>Sub Total - URBAN STORMWATER DRAINAGE OP/EXP</b>		\$0	\$5,580	\$0	\$3,882	\$0	\$6,015
<b>Total - URBAN STORMWATER DRAINAGE</b>		\$0	\$5,580	\$0	\$3,882	\$0	\$6,015
<b>Total - COMMUNITY AMENITIES</b>		(\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PUBLIC HALL &amp; CIVIC CENTRES</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>		\$0	\$126,164	\$0	\$263,894	\$0	\$277,517
<b>OPERATING INCOME</b>							
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
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>		(\$1,400)	\$0	(\$2,090)	\$0	(\$1,400)	\$0
<b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>		(\$1,400)	\$126,164	(\$2,090)	\$263,894	(\$1,400)	\$277,517
<b>OTHER RECREATION &amp; SPORT</b>							
<b>OPERATING EXPENDITURE</b>							
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	\$23,745
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
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>		\$0	\$726,463	\$0	\$893,702	\$0	\$896,467
<b>OPERATING INCOME</b>							
33003	Other Sport and Rec Income	\$0	\$0	(\$1,900)	\$0	\$0	\$0
33053	VARIOUS REIMBURSEMENT	\$0	\$0	(\$6)	\$0	\$0	\$0
33303	REIMBURSEMENTS	\$0	\$0	(\$3,000)	\$0	\$0	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>		\$0	\$0	(\$4,906)	\$0	\$0	\$0
<b>Total - OTHER RECREATION &amp; SPORT</b>		\$0	\$726,463	(\$4,906)	\$893,702	\$0	\$896,467

**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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>SWIMMING POOL</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - SWIMMING POOL OP/EXP</b>		\$0	\$354,552	\$0	\$253,347	\$0	\$311,805
<b>OPERATING INCOME</b>							
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
<b>Sub Total - SWIMMING POOL OP/INC</b>		(\$52,255)	\$0	(\$23,235)	\$0	(\$23,000)	\$0
<b>Total - SWIMMING POOL</b>		(\$52,255)	\$354,552	(\$23,235)	\$253,347	(\$23,000)	\$311,805
<b>TELEVISION &amp; RADIO REBROADCASTING</b>							
<b>OPERATING EXPENDITURE</b>							
<b>Sub Total - TV &amp; RADIO REBROADCASTING OP/EXP</b>		\$0	\$0	\$0	\$56	\$0	\$0
<b>Total - TV &amp; RADIO REBROADCASTING</b>		\$0	\$0	\$0	\$56	\$0	\$0
<b>LIBRARIES</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - LIBRARIES OP/EXP</b>		\$0	\$153,674	\$0	\$120,861	\$0	\$150,747
<b>OPERATING INCOME</b>							
35003	Gnp Library Fines & Penalties	\$0	\$0	(\$66)	\$0	\$0	\$0
35013	Gnp Library Other	(\$1,300)	\$0	(\$420)	\$0	\$0	\$0
<b>Sub Total - LIBRARIES OP/INC</b>		(\$1,300)	\$0	(\$486)	\$0	\$0	\$0
<b>Total - LIBRARIES</b>		(\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OTHER CULTURE</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - OTHER CULTURE OP/EXP</b>		\$0	\$59,353	\$0	\$66,968	\$0	\$84,955
<b>OPERATING INCOME</b>							
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
<b>Sub Total - OTHER CULTURE OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - OTHER CULTURE</b>		\$0	\$59,353	\$0	\$66,968	\$0	\$84,955
<b>Total - RECREATION AND CULTURE</b>		<b>(\$54,955)</b>	<b>\$1,420,206</b>	<b>(\$30,717)</b>	<b>\$1,598,827</b>	<b>(\$24,400)</b>	<b>\$1,721,491</b>





**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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE</b>							
<b>OPERATING EXPENDITURE</b>							
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	\$1,584,474
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	\$43,000
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
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>		\$0	\$9,570,502	\$0	\$10,815,180	\$0	\$6,461,921
<b>OPERATING INCOME</b>							
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
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>		(\$6,795,870)	\$0	(\$8,374,419)	\$0	(\$4,176,901)	\$0
<b>Total - MTCE STREETS ROADS DEPOTS</b>		(\$6,795,870)	\$9,570,502	(\$8,374,419)	\$10,815,180	(\$4,176,901)	\$6,461,921
<b>TRAFFIC CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
<b>Sub Total - TRAFFIC CONTROL OP/EXP</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>OPERATING INCOME</b>							
42013	Sale of Plates	(\$100)	\$0	(\$105)	\$0	(\$100)	\$0
<b>Sub Total - TRAFFIC CONTROL OP/INC</b>		(\$100)	\$0	(\$105)	\$0	(\$100)	\$0
<b>Total - TRAFFIC CONTROL</b>		(\$100)	\$0	(\$105)	\$0	(\$100)	\$0
<b>AERODROMES</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - AERODROMES OP/EXP</b>		\$0	\$190,361	\$0	\$177,970	\$0	\$196,422
<b>OPERATING INCOME</b>							
43013	Transfer from Trust	(\$1,265)	\$0	(\$1,268)	\$0	\$0	\$0
<b>Sub Total - AERODROMES OP/INC</b>		(\$1,265)	\$0	(\$1,268)	\$0	\$0	\$0
<b>Total - AERODROMES</b>		(\$1,265)	\$190,361	(\$1,268)	\$177,970	\$0	\$196,422
<b>Total - TRANSPORT</b>		(\$6,797,235)	\$9,760,863	(\$8,375,791)	\$10,993,149	(\$4,177,001)	\$6,658,343



**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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>TOURISM AND AREA PROMOTION</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>		\$0	\$27,176	\$0	\$12,175	\$0	\$27,010
<b>OPERATING INCOME</b>							
46013	Caravan Park Licences	(\$800)	\$0	(\$800)	\$0	(\$800)	\$0
46023	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/INC</b>		(\$800)	\$0	(\$800)	\$0	(\$800)	\$0
<b>Total - TOURISM &amp; AREA PROMOTION</b>		(\$800)	\$27,176	(\$800)	\$12,175	(\$800)	\$27,010
<b>BUILDING CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
47002	Building Services - Contractor costs	\$0	\$54,000	\$0	\$42,346	\$0	\$54,000
<b>Sub Total - BUILDING CONTROL OP/EXP</b>		\$0	\$54,000	\$0	\$42,346	\$0	\$54,000
<b>BUILDING CONTROL OP/INC</b>							
47003	Building Licences & Fees	(\$3,000)	\$0	(\$3,857)	\$0	(\$2,500)	\$0
47013	BRB & BCITF Commissions	(\$100)	\$0	(\$142)	\$0	(\$70)	\$0
<b>Sub Total - BUILDING CONTROL OP/INC</b>		(\$3,100)	\$0	(\$3,999)	\$0	(\$2,570)	\$0
<b>Total - BUILDING CONTROL</b>		(\$3,100)	\$54,000	(\$3,999)	\$42,346	(\$2,570)	\$54,000
<b>ECONOMIC DEVELOPMENT</b>							
<b>OPERATING EXPENDITURE</b>							
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	\$35,000
50072	Marketing & Tourism Promotion	\$0	\$0	\$0	\$0	\$0	\$20,000
50082	Loan 281 Interest	\$0	\$0	\$0	\$0	\$0	\$0
50092	Business Development Expenses	\$0	\$0	\$0	\$0	\$0	\$5,000
<b>Sub Total - ECONOMIC DEVELOPMENT OP/EXP</b>		\$0	\$51,359	\$0	\$27,329	\$0	\$253,328
<b>OPERATING INCOME</b>							
50003	Reimbursements	\$0	\$0	(\$600)	\$0	\$0	\$0
<b>Sub Total - ECONOMIC DEVELOPMENT OP/INC</b>		\$0	\$0	(\$600)	\$0	\$0	\$0
<b>Total - ECONOMIC DEVELOPMENT</b>		\$0	\$51,359	(\$600)	\$27,329	\$0	\$253,328

## 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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PUBLIC UTILITY SERVICES</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - PUBLIC UTILITY SERVICES OP/EXP</b>		\$0	\$8,420	\$0	\$10,209	\$0	\$8,940
<b>OPERATING INCOME</b>							
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
<b>Sub Total - PUBLIC UTILITY SERVICES OP/INC</b>		(\$7,032)	\$0	(\$10,125)	\$0	(\$9,002)	\$0
<b>Total - PUBLIC UTILITY SERVICES</b>		(\$7,032)	\$8,420	(\$10,125)	\$10,209	(\$9,002)	\$8,940
<b>Total - ECONOMIC SERVICES</b>		(\$10,932)	\$140,955	(\$15,524)	\$92,060	(\$12,372)	\$343,278



**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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PRIVATE WORKS</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - PRIVATE WORKS OP/EXP</b>		\$0	\$67,326	\$0	\$54,386	\$0	\$71,610
<b>OPERATING INCOME</b>							
53003	Private Works Income	(\$12,950)	\$0	(\$20,818)	\$0	(\$12,950)	\$0
<b>Sub Total - PRIVATE WORKS OP/INC</b>		(\$12,950)	\$0	(\$20,818)	\$0	(\$12,950)	\$0
<b>Total - PRIVATE WORKS</b>		(\$12,950)	\$67,326	(\$20,818)	\$54,386	(\$12,950)	\$71,610
<b>PUBLIC WORKS OVERHEADS</b>							
<b>OPERATING EXPENDITURE</b>							
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)
<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>		\$0	\$0	\$0	\$168,644	\$0	\$0
<b>OPERATING INCOME</b>							
57003	Reimbursements	(\$11,120)	\$0	(\$22,056)	\$0	(\$11,120)	\$0
<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>		(\$11,120)	\$0	(\$22,056)	\$0	(\$11,120)	\$0
<b>Total - PUBLIC WORKS OVERHEADS</b>		(\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PLANT OPERATIONS COSTS</b>							
<b>OPERATING EXPENDITURE</b>							
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)
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>		\$0	\$0	\$0	(\$61,585)	\$0	\$0
<b>OPERATING INCOME</b>							
58003	Reimbursements	(\$5,760)	\$0	(\$5,760)	\$0	(\$17,098)	\$0
58013	Fuel Rebates	(\$27,500)	\$0	(\$36,422)	\$0	(\$27,500)	\$0
<b>Sub Total - PLANT OPERATIONS COSTS OP/INC</b>		(\$33,260)	\$0	(\$42,182)	\$0	(\$44,598)	\$0
<b>Total - PLANT OPERATIONS COSTS</b>		(\$33,260)	\$0	(\$42,182)	(\$61,585)	(\$44,598)	\$0
<b>MATERIALS AND STOCK</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - MATERIALS AND STOCK</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - MATERIALS AND STOCK</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>SALARIES AND WAGES</b>							
<b>OPERATING EXPENDITURE</b>							
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
<b>Sub Total - SALARIES AND WAGES OP/EXP</b>		\$0	\$0	\$0	\$35,680	\$0	\$0
<b>OPERATING INCOME</b>							
54003	Workers Compensation Reimbursements	\$0	\$0	(\$33,480)	\$0	\$0	\$0
<b>Sub Total - SALARIES AND WAGES OP/INC</b>		\$0	\$0	(\$33,480)	\$0	\$0	\$0
<b>Total - SALARIES AND WAGES</b>		\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>ADMINISTRATION</b>							
<b>OPERATING EXPENDITURE</b>							
<b>Administration activity units</b>							
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)
<b>Governance &amp; Strategy</b>							
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)
<b>Corporate &amp; Community</b>							
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)
<b>Finance Overheads</b>							
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
<b>Sub Total - ADMINISTRATION OP/EXP</b>		\$0	\$61,140	\$0	\$319,996	\$0	\$44,140
<b>OPERATING INCOME - ADMINISTRATION</b>							
59003	Licensing Services	(\$21,500)	\$0	(\$22,478)	\$0	(\$21,000)	\$0
60003	Reimbursements	(\$18,740)	\$0	(\$32,428)	\$0	(\$21,740)	\$0
<b>Sub Total - ADMINISTRATION OP/INC</b>		(\$40,240)	\$0	(\$55,403)	\$0	(\$42,740)	\$0
<b>Total - ADMINISTRATION</b>		(\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>UNCLASSIFIED</b>							
<b>OPERATING EXPENDITURE</b>							
62022	Donations & Grants	\$0	\$4,180	\$0	\$2,180	\$0	\$7,180
62032	Insurance Claims	\$0	\$0	\$0	\$0	\$0	\$5,000
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
<b>Sub Total - UNCLASSIFIED OP/EXP</b>		\$0	\$4,180	\$0	\$14,131	\$0	\$98,840
<b>OPERATING INCOME</b>							
62003	Insurance Claims Reimbursed	(\$10,760)	\$0	(\$31,061)	\$0	(\$9,000)	\$0
<b>Sub Total - UNCLASSIFIED OP/INC</b>		(\$10,760)	\$0	(\$31,061)	\$0	(\$9,000)	\$0
<b>Total - UNCLASSIFIED</b>		(\$10,760)	\$4,180	(\$31,061)	\$14,131	(\$9,000)	\$98,840
<b>Total - OTHER PROPERTY AND SERVICES</b>		(\$108,330)	\$132,646	(\$204,999)	\$531,252	(\$120,408)	\$214,590



**SHIRE OF GNOWANGERUP**

**CAPITAL EXPENDITURE**

**TRANSFERS TO/(FROM) RESERVES**

**SURPLUS CARRIED FORWARD**

**NEW LOANS**

**LOAN PRINCIPAL REPAYMENT**

**OPERATING ACTIVITIES EXCLUDED**

*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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>TRANSFERS TO/FROM RESERVES</b>							
<b>EXPENDITURE</b>							
95001	Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$516,057	\$0	\$331,600	\$0	\$202,500
	<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>	\$0	\$516,057	\$0	\$331,600	\$0	\$202,500
<b>INCOME</b>							
95002	Transfer from Reserve Fund	(\$507,588)	\$0	(\$237,668)	\$0	(\$790,302)	\$0
	<b>Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>	(\$507,588)	\$0	(\$237,668)	\$0	(\$790,302)	\$0
	<b>Total - FUND TRANSFER</b>	(\$507,588)	\$516,057	(\$237,668)	\$331,600	(\$790,302)	\$202,500
	000000 (Surplus) / Deficit - Carried Forward	(\$1,648,385)	\$0	(\$1,552,914)	\$0	(\$2,248,000)	\$0
	<b>Sub Total - SURPLUS C/FWD</b>	(\$1,648,385)	\$0	(\$1,552,914)	\$0	(\$2,248,000)	\$0
	<b>Total - SURPLUS</b>	(\$1,648,385)	\$0	(\$1,552,914)	\$0	(\$2,248,000)	\$0
<b>LONG TERM LOANS</b>							
	<b>Sub Total - LOAN ADVANCES</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>INCOME</b>							
80005	New Loans	\$0	\$0	\$0	\$0	(\$367,500)	\$0
80025	WATC SHORT TERM LOAN	\$0	\$0	(\$1,000,000)	\$0	\$0	\$0
	<b>Sub Total - LONG TERM LOANS</b>	\$0	\$0	(\$1,000,000)	\$0	(\$367,500)	\$0
	<b>Total - DEFERRED ASSETS</b>	\$0	\$0	(\$1,000,000)	\$0	(\$367,500)	\$0
<b>LIABILITY LOANS - PRINCIPAL REPAYMENTS</b>							
<b>CAPITAL EXPENDITURE</b>							
80004	Principal On Loans	\$0	\$163,109	\$0	\$163,099	\$0	\$1,163,539
	<b>Sub Total - LOAN REPAYMENTS</b>	\$0	\$163,109	\$0	\$163,099	\$0	\$1,163,539
<b>CAPITAL INCOME</b>							
80015	Principal Repaid - Self Supporting Loans	(\$26,352)	\$0	\$0	\$0	(\$27,433)	\$0
	<b>Sub Total - LOANS RAISED</b>	(\$26,352)	\$0	\$0	\$0	(\$27,433)	\$0
	<b>Total - NON CURRENT LIABILITIES</b>	(\$26,352)	\$163,109	\$0	\$163,099	(\$27,433)	\$1,163,539
<b>OPERATING ACTIVITIES EXCLUDED FROM BUDGET</b>							
	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)
	<b>Sub Total - OPERATING ACTIVITIES EXCLUDED</b>	\$0	(\$2,669,619)	\$0	(\$2,775,785)	\$0	(\$3,256,259)
	<b>Total - OPERATING ACTIVITIES EXCLUDED</b>	\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
		<b>FURNITURE &amp; EQUIPMENT</b>					
		<b>GOVERNANCE</b>					
		<b>CAPITAL EXPENDITURE</b>					
03004	Furniture & Equipment Council Chambers	\$0	\$2,400	\$0	\$2,386	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$2,400	\$0	\$2,386	\$0	\$0
	<b>Total - GOVERNANCE</b>	\$0	\$2,400	\$0	\$2,386	\$0	\$0
		<b>FURNITURE &amp; EQUIPMENT</b>					
		<b>HEALTH</b>					
		<b>CAPITAL EXPENDITURE</b>					
14014	Health Computer Equip & Software	\$0	\$25,000	\$0	\$16,353	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$25,000	\$0	\$16,353	\$0	\$0
	<b>Total - HEALTH</b>	\$0	\$25,000	\$0	\$16,353	\$0	\$0
		<b>FURNITURE AND EQUIPMENT</b>					
		<b>RECREATION AND CULTURE</b>					
		<b>CAPITAL EXPENDITURE</b>					
32104	Swimming Pool Furniture & Equipment	\$0	\$3,500	\$0	\$1,963	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$3,500	\$0	\$1,963	\$0	\$0
	<b>Total - RECREATION &amp; CULTURE</b>	\$0	\$3,500	\$0	\$1,963	\$0	\$0
		<b>FURNITURE AND EQUIPMENT</b>					
		<b>OTHER PROPERTY &amp; SERVICES - ADMINISTRATION</b>					
		<b>CAPITAL EXPENDITURE</b>					
59050	Administration Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$5,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$5,000
	<b>Total - OTHER PROPERTY</b>	\$0	\$0	\$0	\$0	\$0	\$5,000
	<b>Total - FURNITURE AND EQUIPMENT</b>	\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>LAND AND BUILDINGS</b>							
<b>HEALTH</b>							
<b>CAPITAL EXPENDITURE</b>							
14004	25 McDonald St Building Capital Expenses	\$0	\$5,132	\$0	\$8,664	\$0	\$0
14024	32 MCDONALD STREET - BUILDING			\$0	\$6,787		
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$5,132	\$0	\$15,451	\$0	\$0
<b>TOTAL - HEALTH</b>		\$0	\$5,132	\$0	\$15,451	\$0	\$0
<b>LAND AND BUILDINGS</b>							
<b>HOUSING</b>							
<b>CAPITAL EXPENDITURE</b>							
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
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$12,000	\$0	\$8,255	\$0	\$747,400
<b>Total - HOUSING</b>		\$0	\$12,000	\$0	\$8,255	\$0	\$747,400
<b>LAND AND BUILDINGS</b>							
<b>COMMUNITY AMENITIES</b>							
<b>CAPITAL EXPENDITURE</b>							
29004	Purchase of Land	\$0	\$115,000	\$0	\$67,914	\$0	\$0
29024	Land Development	\$0	\$312,588	\$0	\$183,174	\$0	\$510,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$427,588	\$0	\$251,088	\$0	\$510,000
<b>Total - COMMUNITY AMENITIES</b>		\$0	\$427,588	\$0	\$251,088	\$0	\$510,000
<b>LAND AND BUILDINGS</b>							
<b>RECREATION AND CULTURE</b>							
<b>CAPITAL EXPENDITURE</b>							
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	\$30,000
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
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$47,219	\$0	\$15,156	\$0	\$134,030
<b>Total - RECREATION AND CULTURE</b>		\$0	\$47,219	\$0	\$15,156	\$0	\$134,030
<b>LAND AND BUILDINGS</b>							
<b>TRANSPORT</b>							
<b>CAPITAL EXPENDITURE</b>							
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
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$17,600	\$0	\$31,191	\$0	\$64,000
<b>Total - TRANSPORT</b>		\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>LAND AND BUILDINGS</b>							
<b>OTHER PROPERTY AND SERVICES</b>							
<b>CAPITAL EXPENDITURE</b>							
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
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$40,000	\$0	\$22,991	\$0	\$9,500
<b>Total - OTHER PROPERTY AND SERVICES</b>		\$0	\$40,000	\$0	\$22,991	\$0	\$9,500
<b>Total - LAND AND BUILDINGS</b>		\$0	\$549,539	\$0	\$344,132	\$0	\$1,464,930



**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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PLANT AND EQUIPMENT</b>							
<b>RECREATION AND CULTURE</b>							
<b>CAPITAL EXPENDITURE</b>							
33224	Purchase Pump and Water Tank - Ongerup oval	\$0	\$0	\$0	\$0	\$0	\$5,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$0	\$0	\$5,000
<b>Total - RECREATION AND CULTURE</b>		\$0	\$0	\$0	\$0	\$0	\$5,000
<b>PLANT AND EQUIPMENT</b>							
<b>TRANSPORT</b>							
<b>CAPITAL EXPENDITURE</b>							
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
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$358,000	\$0	\$329,993	\$0	\$667,000
<b>Total - TRANSPORT</b>		\$0	\$358,000	\$0	\$329,993	\$0	\$667,000
<b>PLANT AND EQUIPMENT</b>							
<b>OTHER PROPERTY &amp; SERVICES</b>							
<b>CAPITAL EXPENDITURE</b>							
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	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$0	\$0	\$60,000
<b>Total - ECONOMIC SERVICES</b>		\$0	\$0	\$0	\$0	\$0	\$60,000
<b>Total - PLANT AND EQUIPMENT</b>		\$0	\$358,000	\$0	\$329,993	\$0	\$732,000



**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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>ROAD INFRASTRUCTURE CAPITAL</b>							
<b>ROAD CONSTRUCTION</b>							
38014							
	<b>Roads To Recovery Projects</b>	\$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	<b>Regional Road Group Projects</b>	\$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
<b>Municipal Road Construction Projects</b>							
38104	<b>Road Reseals</b>	\$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	<b>Council Road Program</b>	\$0	\$0	\$0	\$0	\$0	\$0
38094	GS005 Boxwood Hill Ongerup Rd Repair Failed Section Slk 11.76-15.79	\$0	\$186,494	\$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	\$141,540	\$0	\$168,830	\$0	\$0
38094	GS04 Highdenup Rd Gravel Sheet	\$0	\$0	\$0	\$0	\$0	\$92,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$1,217,635	\$0	\$1,218,668	\$0	\$1,300,381
	<b>Total - ROADS</b>	\$0	\$1,217,635	\$0	\$1,218,668	\$0	\$1,300,381
	<b>Total - INFRASTRUCTURE ASSETS ROADS</b>	\$0	\$1,217,635	\$0	\$1,218,668	\$0	\$1,300,381
<b>FOOTPATHS</b>							
38304	PC01 Footpath Construction/Renewal	\$0	\$5,000	\$0	\$0	\$0	\$5,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$5,000	\$0	\$0	\$0	\$5,000
	<b>Total - TRANSPORT - FOOTPATHS</b>	\$0	\$5,000	\$0	\$0	\$0	\$5,000
	<b>Total - FOOTPATH ASSETS</b>	\$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		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>AIRPORT</b>							
43004	Airstrip Capital Improvements	\$0	\$5,000	\$0	\$3,099	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$5,000	\$0	\$3,099	\$0	\$0
	<b>Total - TRANSPORT - AERODROMES</b>	\$0	\$5,000	\$0	\$3,099	\$0	\$0
	<b>Total - AERODROME ASSETS</b>	\$0	\$5,000	\$0	\$3,099	\$0	\$0
<b>DRAINAGE</b>							
38404	Drainage Renewals	\$0	\$5,000	\$0	\$0	\$0	\$9,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$5,000	\$0	\$0	\$0	\$9,000
	<b>Total - TRANSPORT - DRAINAGE</b>	\$0	\$5,000	\$0	\$0	\$0	\$9,000
	<b>Total - DRAINAGE ASSETS</b>	\$0	\$5,000	\$0	\$0	\$0	\$9,000
<b>SEWERAGE</b>							
26014	Ongerup Waste Water Ponds	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
	<b>Total - COMMUNITY AMENITIES - SEWERAGE</b>	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
	<b>Total - SEWERAGE ASSETS</b>	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
<b>PARKS &amp; OVALS</b>							
33174	Community Park Capital	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
	Gnp, Ongerup, Borden Main Streets Renewal	\$0	\$0			\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
	<b>Total - PARKS &amp; OVALS</b>	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
	<b>Total - INFRASTRUCTURE ASSETS - PARKS &amp; OVALS</b>	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
<b>INFRASTRUCTURE - SOLID WASTE</b>							
<b>COMMUNITY AMENITIES</b>							
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
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total - COMMUNITY AMENITIES</b>	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total - INFRASTRUCTURE ASSETS - SOLID WASTE</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>INFRASTRUCTURE OTHER</b>							
<b>ECONOMIC SERVICES</b>							
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
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$3,000	\$0	\$3,000	\$0	\$8,000
	<b>Total - ECONOMIC SERVICES</b>	\$0	\$3,000	\$0	\$3,000	\$0	\$8,000
	<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>	\$0	\$3,000	\$0	\$3,000	\$0	\$8,000
<b>GRAND TOTALS</b>		<b>(\$14,167,429)</b>	<b>\$14,167,428</b>	<b>(\$17,109,642)</b>	<b>\$14,861,641</b>	<b>(\$13,371,108)</b>	<b>\$13,371,108</b>

**13. CORPORATE SERVICES & COMMUNITY DEVELOPMENT**

Nil

**14. INFRASTRUCTURE AND ASSET MANAGEMENT**

Nil

**15. STATUTORY COMPLIANCE**

Nil

**16. FINANCE**

Nil

**17. CONFIDENTIAL ITEMS**

**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 22<sup>nd</sup> August 2018.

**21. CLOSURE**

The Shire President thanked council and staff for their time and declared the meeting closed at 10:06m.