



AGENDA

SPECIAL MEETING OF COUNCIL

2nd August 2022
Commencing at 12:00pm

Council Chambers
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

A Special Meeting of the Shire of Gnowangerup will be held on Wednesday 2 August 2022, at the Council Chambers 28 Yougenup Road Gnowangerup, commencing at 12:00pm.



Signed: _____

Bob Jarvis
CHIEF EXECUTIVE OFFICER

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

When Council uses this expression it means that:

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

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



DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Gnowangerup for any act, omission or statement or intimation occurring during Council or committee meetings.

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

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

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

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

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

Signed:  _____

Bob Jarvis
CHIEF EXECUTIVE OFFICER



DECLARATION OF INTEREST FORM

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

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

Agenda Item(3) _____

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

- Financial pursuant to Section 5.60A of the Local Government Act 1995
- Proximity pursuant to Section 5.60B of the Local Government Act 1995
- Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- Impartiality pursuant to 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 & 5.69 of the Act)..

DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)

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

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

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

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

NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)

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

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

INTERESTS AFFECTING IMPARTIALITY

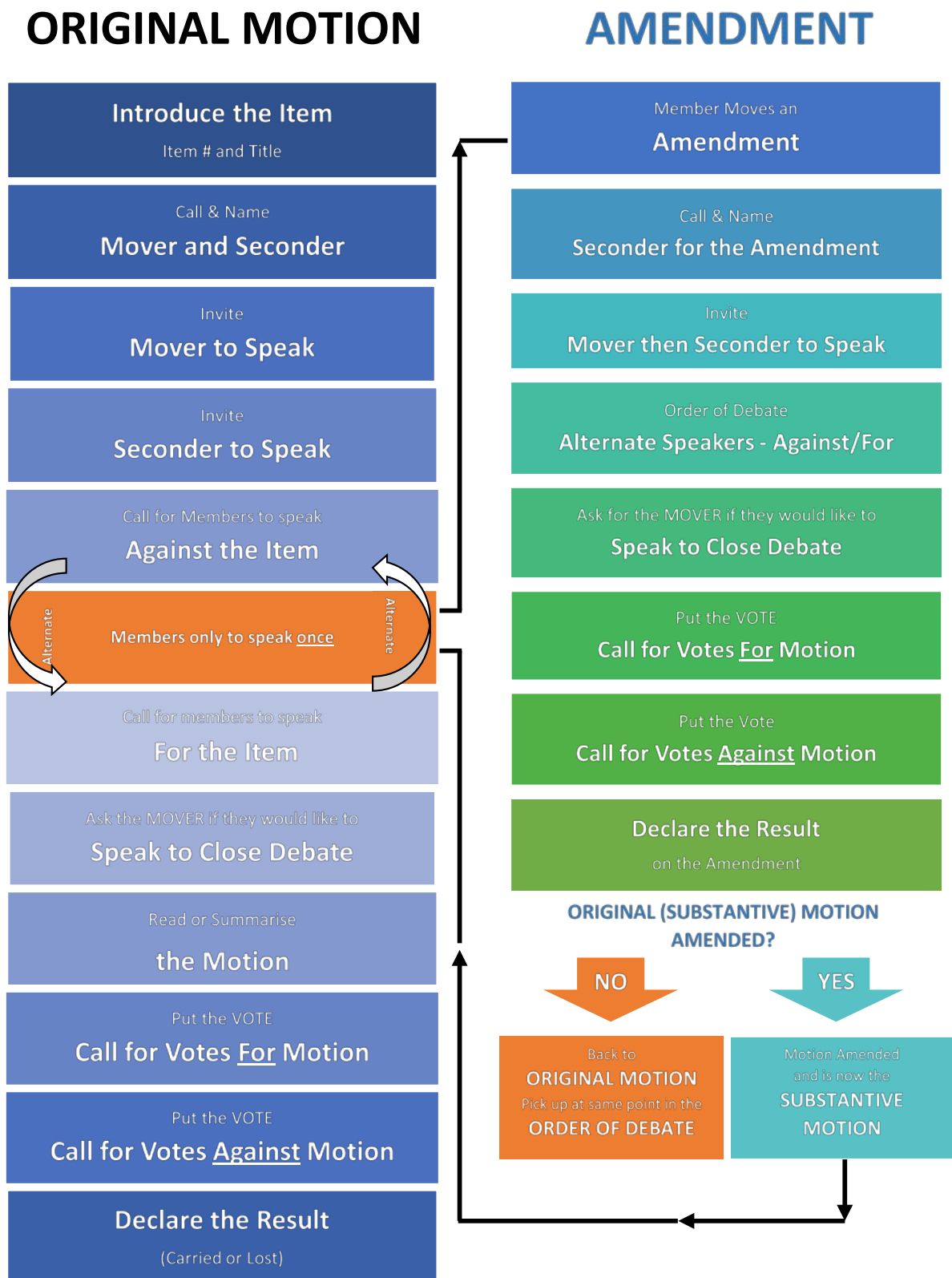
DEFINITION: An interest that would give rise to a reasonable belief that the impartiality of the person having the interest would be adversely affected, but does not include an interest as referred to in Section 5.60 of the 'Act'. A member who has an Interest Affecting Impartiality in any matter to be 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.

Process of Motions



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

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OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

Shire President, Fiona Gaze welcomes Councillors, visitors and staff and opens the meeting at _____pm.

2. ACKNOWLEDGEMENT OF COUNTRY

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

3. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

3.1 ATTENDANCE

3.2 APOLOGIES

3.3 APPROVED LEAVE OF ABSENCE

Nil

4. APPLICATION FOR LEAVE OF ABSENCE

5. RESPONSE TO QUESTIONS TAKEN ON NOTICE

6. PUBLIC QUESTION TIME

7. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY

8. PETITIONS / DEPUTATIONS / PRESENTATIONS

8.1 PETITIONS

8.2 DEPUTATIONS

8.3 PRESENTATIONS

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

Nil

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

REPORTS FOR DECISION

11. REPORTS FOR DECISION

11.1 VALUATIONS AND GENERAL RATES FOR 2022-2023 ANNUAL BUDGET

Location:	Shire of Gnowangerup
Date of Report:	24 July 2022
Business Unit:	Finance
Author:	D Long – Finance Consultant
Responsible Officer	Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of the proposed 2022-2023 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider 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 draft budget workshops held, 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 2022-2023 financial year amounts to \$4,096,113.

\$4,096,113 to be raised by way of rates will impact as follows:

- (a) Rates levied will result in \$118,858 additional revenue when compared to the rates levied in the 2021-2022 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 GRV valuation occurring in June 2018, with revaluations to take effect from 1 July 2018. The Shire's UV properties were revalued effective 1 July 2022.

The following valuations are currently recorded in Council's 2022-2023 rate book-

- (a) Unimproved Valuations (UV) - \$475,924,382, of which \$118,000 applies to non-rateable property assessments, giving a net UV rateable value of \$475,806,382.
- (b) Gross Rental Valuations (GRV) - \$3,855,103, of which \$77,507 applies to non-rateable property assessments, giving a net GRV rateable value of \$3,777,596.

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 Landgate (previously known as 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 2021-2022 financial year was set, for UV properties at 0.8075 cents, and for GRV properties at 15.7900 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 valuations necessitates an adjustment to the UV rates in the dollar as follows:

1. UV – from 0.8075 cents to 0.6961 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 2022-2023 will increase from 15.7900 cents to 16.26370 cents, equating to a 3.00% increase; and
- (b) UV rate in the dollar for 2022-2023 will increase from 0.6961 cents to 0.7170 cents, equating to a 3.00% increase.

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995 s.6.32.

FINANCIAL IMPLICATIONS

This report forms part of the 2022-2023 Annual Budget and relevant information is disclosed in the Rating Information under Note 1(a).

STRATEGIC IMPLICATIONS

This report forms part of the 2022-2023 Annual Budget. The 2022-2023 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

0822. That Council

- 1. Adopts the valuations, as supplied by the Valuer General's Office and recorded in the Rate Book, for the 2022-2023 year as follows:**

Gross Rental Valuations	\$ 3,777,596
Unimproved Valuations	\$475,806,382

- 2. Pursuant to Section 6.32 of the Local Government Act 1995, imposes the following general rates for 2022-2023:**

GRV properties	0.162637 rate in the dollar
UV properties	0.00717 rate in the dollar

11.2 RATE CONCESSIONS FOR 2022-2023 ANNUAL BUDGET

Location:	Shire of Gnowangerup
Date of Report:	24 July 2022
Business Unit:	Finance
Author:	D Long – Finance Consultant
Responsible Officer:	Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider the granting of a concession to rateable assessments 213, 293, 314 and 556 for the 2022-2023 financial year.

BACKGROUND

Prior to 2014-2015, the Shire had been using the Differential Rating provisions under Section 6.33 of the *Local Government Act 1995* to provide a lower general rate to properties located within the Amelup Tourism Precinct. The reason for the lower general rate was to assist with the promotion of the tourist industry within the Amelup Precinct. The lower general rating only applied to those properties on the Rate in the Dollar; those properties within the precinct that paid the minimum payment received no reduction.

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

In 2015-2016 Council resolved to grant a concession to the 4 property assessments by using the provisions of Section 6.47 of the *Local Government Act 1995*, rather than levying differential rates.

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

Section 6.47 state-

6.47. Concessions

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

*** Absolute majority required.**

COMMENTS

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

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

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

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

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995, s6.47.

FINANCIAL IMPLICATIONS

This report forms part of the draft 2022-2023 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the draft 2022-2023 Annual Budget. The draft 2022-2023 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

0822. That Council

Pursuant to Section 6.47 of the Local Government Act 1995, grant the following rating concessions for the 2022-2023 financial year:

A213 50% concession on 2022-2023 general rates only

A293 50% concession on 2022-2023 general rates only

A314 50% concession on 2022-2023 general rates only

A556 50% concession on 2022-2023 general rates only

11.3 MINIMUM PAYMENT FOR 2022-2023 ANNUAL BUDGET

Location:	Shire of Gnowangerup
Date of Report:	24 July 2022
Business Unit:	Finance
Author:	D Long – Finance Consultant
Responsible Officer	Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of the proposed 2022-2023 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider the imposition of the Minimum Payment on rateable property for 2022-2023.

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 draft budget workshops held, the following minimum rates payments are presented for consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2022-2023 financial year amounts to \$4,096,113.

\$4,096,113 to be raised by way of rates will impact as follows:

- (a) Rates levied will result in \$118,858 additional revenue when compared to the rates levied in the 2021-2022 financial year.

The Minimum Payment for both UV and GRV properties is proposed to increase by 3.00% to \$803.

The proposed 2022-2023 UV Minimum Payment will be imposed on 40 UV property assessments, being 10.52% of the total UV property assessments.

The proposed 2022-2023 GRV Minimum Payment will be imposed on 120 GRV property assessments, being 24.10% 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 2022-2023 Annual Budget and relevant information is disclosed in the Rating Information at Note 1(a) of the Statutory Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2022-2023 Annual Budget. The 2022-2023 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

0822. That Council

Pursuant to Sections 6.32 and 6.35 of the Local Government Act 1995, imposes the following Minimum Payment for 2022-2023:

GRV properties \$803 per rateable assessment

UV properties \$803 per rateable assessment

11.4 SPECIFIED AREA RATES - GNOWANGERUP SPORTING COMPLEX FOR 2022-2023 ANNUAL BUDGET

Location:	Shire of Gnowangerup
Date of Report:	24 July 2022
Business Unit:	Finance
Author:	D Long – Finance Consultant
Responsible Officer	Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of the proposed 2022-2023 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider the imposition of Specified Area Rates to meet loan repayments associated with the Gnowangerup Sporting Complex, on rateable properties within the Old Gnowangerup Townsite and the Old Gnowangerup Rural Ward for 2022-2023.

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 the cost of sealing the car park at the Sporting Complex.

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

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

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

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

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

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

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

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

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

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

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

Rate Burden Distribution Methodology

As at 30 June 2022, Loan 275 was fully repaid, leaving only Loan 279 repayments to be covered, up to the amount of \$7,920 per annum. 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 = \$7,831.49

GRV Rates to be levied = \$7,831.49 x 35% = \$2,741.02 (rounded)

UV Rates to be levied = \$7,831.49 x 65% = \$5,090.47 (rounded)

Application of Rates levied

The purpose of the 2021-2022 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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Unspent/(Overspent) balance Carried Forward	\$62.57	(\$86.83)	(\$68.22)	(\$3.28)	\$75.68	\$127.43
Actual specified area rate levied	\$29,850.60	\$30,018.61	\$30,064.94	\$30,078.96	\$30,051.75	\$29,961.08
Less Expenses						
Loan Repayments (Principal & Interest for Loan 275 & Part of Loan 279)	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)
Unspent/(Overspent) Balance Carried Forward	(\$86.83)	(\$68.22)	(\$3.28)	\$75.68	\$127.43	\$88.51

** - 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 surplus specified area rate balance to the amount required to be raised for the 2022-2023 budget. This can be calculated as follows:

Current surplus from 2022-2023	\$88.51
Less part loan repayment for 2022-2022	<u>(\$7,920.00)</u>
Rates required to be levied in 2022-2023	<u>\$7,831.49</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

\$7,831.49 = 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 = \$5,090.47/211,738,000

Rate in Dollar for UV properties = \$0.00002404 (rounded to 6 decimal places)

This will yield approximately \$5,081.74 due to rounding to 4 decimal places in the rating system.

This will be charged against 175 UV property assessments.

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

Rate in Dollar for GRV properties = \$2,741.02/2,852,534

Rate in Dollar for GRV properties = \$0.00096077 (rounded to 6 decimal places)

This will yield approximately \$2,741.14 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 2022-2023 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 draft 2022-2023 Annual Budget. The draft 2022-2023 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

OFFICER RECOMMENDATION

0822. That Council

Pursuant to Sections 6.32 and 6.37 of the Local Government Act 1995, imposes a specified area rate for 2021-2022 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:

<i>GRV properties</i>	<i>\$0.000961 Rate in the dollar</i>
<i>UV properties</i>	<i>\$0.000024 Rate in the dollar</i>

11.5 SPECIFIED AREA RATES – ONGERUP EFFLUENT SYSTEM FOR 2022-2023 ANNUAL BUDGET

Location:	Shire of Gnowangerup
Date of Report:	24 July 2022
Business Unit:	Finance
Author:	D Long – Finance Consultant
Responsible Officer:	Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of the proposed 2022-2023 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider 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 2022-2023.

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 wastewater from residential and commercial premises within the Ongerup Townsite. Wastewater 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 manholes. The effluent is piped to 4 holding ponds via 600m of 150mm PVC pipe.

Shire has been imposing a specified area rate with the purpose of meeting the operational costs associated with the Ongerup Effluent System for over 15 years. The distribution method for this specified area rate is calculated as follows-

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

Application of Rates levied

The purpose of the 2022-2023 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.

In 2016-2017 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 the vitreous clay piping with UPVC piping over the last two financial years, effectively extending the life of these assets for another 30 plus years.

The Council has now prepared a 20 Year Long Term Financial Plan, which is a licence condition requirement imposed by the ERA, to demonstrate that the Shire has the capacity to maintain, renew and replace the sewer system. This Plan shows increases of 1.5% each year to the Rate in the Dollar to ensure that revenue generated can keep pace with increased expenditure. The revenue predicted in the Plan is utilised to determine the Rate in the Dollar.

Rate in Dollar Formula Calculation

The formula for the determination of the 2022-2023 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 = \$38,854/485,464

Rate in Dollar for GRV properties = \$0.080035

This will be charged against 92 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 2022-2023 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 2022-2023 Annual Budget. The 2022-2023 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

OFFICER RECOMMENDATION

0822. That Council

- 1. Pursuant to Sections 6.32 and 6.37 of the Local Government Act 1995, imposes a specified area rate for 2022-2023 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	\$0.0800350 Rate in the dollar
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- 2. Makes provision in the 2022-2023 budget for a transfer of \$10,000 from the Municipal Fund to the Ongerup Effluent Reserve Account.**

11.6 WASTE COLLECTION RATE FOR 2022-2023 ANNUAL BUDGET

Location:	Shire of Gnowangerup
Date of Report:	24 July 2022
Business Unit:	Finance
Author:	D Long – Finance Consultant
Responsible Officer:	Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Nil

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider the imposition of a Waste Collection Rate for 2022-2023 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 the relevant provisions within Division 6 of Part 6 of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates, apply to a waste collection rate imposed under the *Waste Avoidance and Resource Recovery Act 2007*. As the

Waste Collection Rate is imposed as a Minimum Payment of \$200 per assessment, Section 6.35 of the Act applies.

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

6.35. Minimum payment

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

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

Regulation 52 states-

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

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

Regulation 53 states-

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

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

COMMENTS

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

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 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 2021-2022 resulted in 660 properties being levied with a minimum rate of \$200.00.

It is suggested that the Waste Collection Rate for 2022-2023 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 659 properties, providing a yield of \$131,800.

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 2022-2023 Annual Budget and relevant information is disclosed at Note 1(e) to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2022-2023 Annual Budget. The 2022-2023 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

0822. 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, imposes a Waste Collection Rate for 2022-2023 on rateable land, but that only one rate be charged to landowners with more than one property assessment in the exact same name, as follows:

GRV properties	\$0.000001 Rate in the Dollar
UV properties	\$0.000001 Rate in the Dollar
GRV properties	\$200 per rateable assessment
UV properties	\$200 per rateable assessment

11.7	IMPOSITION OF FEES AND CHARGES INCLUDING RUBBISH REMOVAL CHARGES FOR 2022-2023 ANNUAL BUDGET
Location:	N/A
Date of Report:	25 July 2022
Business Unit:	Finance
Author:	D Long – Finance Consultant
Responsible Officer:	B Jarvis - Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Schedule of Fees and Charges 2022-2023

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider the imposition, for the 2022-2023 financial year of:

1. Fees and Charges; and
2. Rubbish Removal Charges and Recycling Removal Charges.

BACKGROUND

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

Section 6.16 states:

6.16. Imposition of fees and charges

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

*** Absolute majority required.**

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

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

- (f) *such other service as may be prescribed.*
- (3) *Fees and charges are to be imposed when adopting the annual budget but may be —*
 - (a) *imposed* during a financial year; and*
 - (b) *amended* from time to time during a financial year.*

*** Absolute majority required.**

6.17. Setting level of fees and charges

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

6.18. Effect of other written laws

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

6.19. Local government to give notice of fees and charges

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

- (a) *its intention to do so; and*

(b) *the date from which it is proposed the fees or charges will be imposed.*

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

67. Local government may impose receptacle charge

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

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

68. Fees and charges fixed by local government

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

COMMENTS

Incorporated into the Schedule of Fees and Charges are the following Rubbish Removal Charges relating to the 2022-2023 financial year:

Annual Fee GST Exclusive

Domestic Rubbish Collection 240lt bin – weekly service	\$100.00
Commercial Rubbish Removal 240lt bin – weekly service	\$100.00
Recycling Removal 240lt bin – fortnightly service	\$110.00

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995, s6.16 to 6.19.

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

FINANCIAL IMPLICATIONS

This report forms part of the 2022-2023 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2022-2023 Annual Budget. The 2022-2023 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

OFFICER RECOMMENDATION

0822. 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 2022-2023, and incorporates the Schedule of Fees and Charges into its 2022-2023 Annual Budget.

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
General Purpose Funding								
Rate Revenue General								
Rate Enquiry Fee (including Orders & Requisitions)	Council	N	175.00	0.00	175.00	175.00	0.00	175.00
Rates Enquiry only	Council	N	60.00	0.00	60.00	60.00	0.00	60.00
Rating enquiries not of a general nature requiring research (per hour)	Council	N	58.90	0.00	58.90	60.00	0.00	60.00
Administration Fee - Rate Instalments (per notice excluding first notice)	Council	Y	12.00	1.20	13.20	12.73	1.27	14.00
Copy of Rates Notice owner only per notice excluding first notice	Council	Y	5.45	0.55	6.00	5.45	0.55	6.00
Legal Fee incurred in Rate debt collection	Council	N	at cost	0.00	at cost	at cost	0.00	at cost
Dishonoured cheque fee	Council	N	at cost	0.00	at cost	at cost	0.00	at cost
Governance								
Other Governance								
Sale of Electoral Rolls	Council	N	61.45	0.00	61.45	62.00	0.00	62.00
Sale of Council Agendas AND Minutes (per annum)	Council	N	184.50	0.00	184.50	184.50	0.00	184.50
Sale of Council Minutes OR Agenda (per copy)	Council	N	at cost	0.00	at cost	at cost	0.00	at cost
Sale of Annual Report OR Budget	Council	N	18.35	0.00	18.35	18.50	0.00	18.50
Copies of Maps								
- Cadastral A4 size	Council	Y	2.27	0.23	2.50	2.73	0.27	3.00
- Cadastral A3 size	Council	Y	5.56	0.55	6.11	6.36	0.64	7.00
Freedom of Information								
- Application Fee (for an application of a non-personal information)	FOI Regs 1993	N	30.00	0.00	30.00	30.00	0.00	30.00
- Charge for time taken by staff dealing with the application (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00	0.00	30.00	30.00	0.00	30.00
- Charge for access time supervised by Staff (per hour, or pro rata for part of an hour) Plus the actual additional cost to the agency of any special arrangements (hire of facilities or equipment)	FOI Regs 1993	N	30.00	0.00	30.00	30.00	0.00	30.00
- Charges for Photocopying staff time (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00	0.00	30.00	30.00	0.00	30.00
- Charges for Photocopying per copy	FOI Regs 1993	N	0.20	0.00	0.20	0.20	0.00	0.20
- Charges for time taken by staff transcribing information from a tap or other device. (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00	0.00	30.00	30.00	0.00	30.00
- Charges for duplicating a tape, film or computer information	FOI Regs 1993	N	actual cost	0.00	actual cost	actual cost	0.00	actual cost
- Charge for delivery, packaging and postage	FOI Regs 1993	N	actual cost	0.00	actual cost	actual cost	0.00	actual cost
								0.00
Sale of Council Tie	Council	Y	11.64	1.16	12.80	13.64	1.36	15.00
Sale of Council Scarf	Council	Y	11.64	1.16	12.80	13.64	1.36	15.00
Enquiries not of a general nature requiring research (per hour)	Council	Y	61.64	6.16	67.80	63.64	6.36	70.00
Admin Fee for Sub contracting Shire Contractors to External parties	Council	Y	contractor fee + 10%	10%	contractor fee + 10%	contractor fee + 10%	10%	contractor fee + 10%
Law, Order & Public Safety								
Fire Prevention								
Infringement Notices - Issuing of Final Demand	AGR Amendment Regs 2018	N	24.80	0.00	24.80	24.80	0.00	24.80
Infringement Notices - Issuing of Enforcement Certificate	AGR Amendment Regs 2018	N	21.10	0.00	21.10	21.10	0.00	21.10
Infringement Notices - Registering Infringement Notice	AGR Amendment Regs 2018	N	79.50	0.00	79.50	79.50	0.00	79.50
Works Costs Recoverable under the Bush Fires Act	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Animal and Ranger Control								
Dog Registration Fees (Statutory)								
- Dog/Bitch Unsterilised 1 year	Dog Regs 2013	N	50.00	0.00	50.00	50.00	0.00	50.00
- Dog/Bitch Unsterilised 3 years	Dog Regs 2013	N	120.00	0.00	120.00	120.00	0.00	120.00
- Dog/Bitch Unsterilised for its lifetime	Dog Regs 2013	N	250.00	0.00	250.00	250.00	0.00	250.00
- Dog/Bitch Sterilised 1 year	Dog Regs 2013	N	20.00	0.00	20.00	20.00	0.00	20.00
- Dog/Bitch Sterilised 3 years	Dog Regs 2013	N	42.50	0.00	42.50	42.50	0.00	42.50

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
- Dog/Bitch Sterilised for its lifetime	Dog Regs 2013	N	100.00	0.00	100.00	100.00	0.00	100.00
- Dangerous Dog 1 year	Dog Regs 2013	N	50.00	0.00	50.00	50.00	0.00	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	0.00	12.50	12.50	0.00	12.50
- Working Dog Unsterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	30.00	0.00	30.00	30.00	0.00	30.00
- Working Dog Sterilised - 1 year (25% of standard fee)	S. 15(5) Dog Act 1976	N	5.00	0.00	5.00	5.00	0.00	5.00
- Working Dog Sterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	10.65	0.00	10.65	10.65	0.00	10.65
Registration of Dog kept in an approved kennel establishment licensed under s. 27 (per establishment)	Dog Regs 2013	N	200.00	0.00	200.00	200.00	0.00	200.00
Application to Keep More than Two Dogs	Council	N	54.05	0.00	54.05	60.00	0.00	60.00
Dog Impounding Fee (first impoundment)	Council	N	91.80	0.00	91.80	95.00	0.00	95.00
Dog Impounding Fee (second offence in same year)	Council	N	110.75	0.00	110.75	115.00	0.00	115.00
Sustenance fee of Dog in Pound (per day)	Council	N	32.65	0.00	32.65	35.00	0.00	35.00
Cat Registration Fees (Statutory)								
- Cat Sterilised - registered between 31 May and 31 October	Cat Regs 2012	N	10.00	0.00	10.00	10.00	0.00	10.00
- Cat Sterilised - 1 year	Cat Regs 2012	N	20.00	0.00	20.00	20.00	0.00	20.00
- Cat Sterilised - 3 years	Cat Regs 2012	N	42.50	0.00	42.50	42.50	0.00	42.50
- Cat Sterilised - Lifetime	Cat Regs 2012	N	100.00	0.00	100.00	100.00	0.00	100.00
- Application to Breed Cats (per breeding male or female cat)	Cat Regs 2012	N	100.00	0.00	100.00	100.00	0.00	100.00
Pensioners are granted a 50% concession on above fees								
Cat Impounding Fee (first impoundment)	Council	N	54.05	0.00	54.05	95.00	0.00	95.00
Cat Impounding Fee (second and subsequent impoundments)	Council	N	91.80	0.00	91.80	115.00	0.00	115.00
Cat Sustenance Fee (per day)	Council	N	32.65	0.00	32.65	35.00	0.00	35.00
Cat Trap Bond	WA Contract Ranger Services	N	100.00	0.00	100.00	100.00	0.00	100.00
Kennel Licence Fees	Council	N	216.00	0.00	216.00	220.00	0.00	220.00
Impounding Fees (other than dogs or cats)	Council	N	43.85	0.00	43.85	50.00	0.00	50.00
Sustenance Fees (other than dogs and cats)	Council	N	11.20	0.00	11.20	15.00	0.00	15.00
Animal destruction fee	Council	Y	110.10	11.01	121.11	136.36	13.64	150.00
Ranger Services - after hours callout	Council	Y	163.00	16.30	179.30	180.00	18.00	198.00
Microchipping	WA Contract Ranger Services	N	57.30	0.00	57.30	60.00	0.00	60.00
Microchipping - Pensioner concession	WA Contract Ranger Services	N	52.20	0.00	52.20	50.00	0.00	50.00
Impounding Fees for vehicle	Council	Y	110.09	11.01	121.10	118.18	11.82	130.00
Storage of vehicle (per day)	Council	Y	21.28	2.13	23.40	27.27	2.73	30.00
Towing fee for vehicle (at cost)	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Health								
Preventative Services - Administration & Inspection								
Hawkers Licenses (per annum)	Council	Y	108.73	10.87	119.60	113.64	11.36	125.00
Itinerant Vendors License - 3 Inspections (per annum)	Council	Y	108.73	10.87	119.60	113.64	11.36	125.00
Food Act 2008 (s110(3)) Registration (initial application)	Council	N	102.00	0.00	102.00	230.00	0.00	230.00
Food Premises - Inspection Fee	Council	Y	46.37	4.63	51.00	54.55	5.45	60.00
Notification of a Food Business	Food Regs 2009	N	75.00	0.00	75.00	75.00	0.00	75.00
Non-Residential Water Sampling	Council	Y	54.27	5.43	59.70	59.09	5.91	65.00
Liquor Licensing Application & Inspection	Council	Y	54.27	5.43	59.70	59.09	5.91	65.00
Lodging Houses - Annual Inspection	Council	Y	54.27	5.43	59.70	59.09	5.91	65.00
Public Building Certificate of Approval	Health (Public Building) Regs 1992	N	871.00	0.00	871.00	871.00	0.00	871.00
Commercial Stallholders Permit	Council	Y	108.73	10.87	119.60	113.64	11.36	125.00
Commercial Stallholder Daily Charge	Council	Y	23.50	2.35	25.85	27.27	2.73	30.00
Community Amenities								
Sanitation - Household Refuse								

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
Rubbish Collection - 1 x 240 litre Bin	Council	N	92.00	0.00	92.00	100.00	0.00	100.00
Recycling Service	Council	N	101.00	0.00	101.00	110.00	0.00	110.00
Additional Requested Rubbish Collection - 1 x 240 litre Bin	Council	Y	92.00	0.00	92.00	100.00	10.00	110.00
Additional Requested Recycling Service	Council	Y	101.00	0.00	101.00	110.00	11.00	121.00
Commercial Waste Tipping Fee (per cubic metre)	Council	Y	103.36	10.34	113.70	109.09	10.91	120.00
Swipe Card Replacement Fee	Council	Y	21.32	2.13	23.45	22.73	2.27	25.00
Sewerage								
Cleaning Septic Tanks	Council	Y	518.50	51.85	570.35	536.36	53.64	590.00
Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot)	Council	Y	2.72	0.27	2.99	3.18	0.32	3.50
Oil deposit at depot excluding cooking oil (per litre)	Council	Y	0.18	0.02	0.20	0.27	0.03	0.30
Cleaning of Grease Traps - once off	Council	Y	98.60	9.80	108.40	120.00	12.00	132.00
Contractual Cleaning of Grease Traps - small	Council	Y	61.05	6.10	67.15	68.18	6.82	75.00
Contractual Cleaning of Grease Traps - large	Council	Y	84.55	8.40	92.95	90.91	9.09	100.00
Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility (per litre)	Council	Y	0.09	0.01	0.10	0.18	0.02	0.20
Application for the Approval of an Apparatus with a Local Government Report	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N	66.90	0.00	66.90	66.90	0.00	66.90
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	119.65	0.00	119.65	119.65	0.00	119.65
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	119.65	0.00	119.65	119.65	0.00	119.65
Site inspections	As Above	N	119.65	0.00	119.65	119.65	0.00	119.65
Local Government Planning Charges								
Maximum fees for certain planning services								
(5a) Determining an application to amend or cancel development approval	Planning & Dev Regs 2009 Schedule 2	N	295.00	0.00	295.00	295.00	0.00	295.00
Part 1 - Maximum fixed fees								
(1) Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -								
a) Not more than \$50000	Planning & Dev Regs 2009	N	147.00	0.00	147.00	147.00	0.00	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	0.00	0.00	0.32% of estimated cost of development	0.00	0.32% of estimated cost of development
c) more than \$500,000 but not more than \$2.5million	Planning & Dev Regs 2009	N	\$1,700 + 0.257% for every \$1 in excess of \$500,000	0.00	0.00	\$1,700 + 0.257% for every \$1 in excess of \$500,000	0.00	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5million but not more than \$5million	Planning & Dev Regs 2009	N	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	0.00	0.00	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	0.00	\$7,161 + 0.206% for every \$1 in excess of \$2.5m
e) more than \$5million but not more than \$21.5million	Planning & Dev Regs 2009	N	\$12,633 + 0.123% for every \$1 in excess of \$5m	0.00	0.00	\$12,633 + 0.123% for every \$1 in excess of \$5m	0.00	\$12,633 + 0.123% for every \$1 in excess of \$5m
f) more than \$21.5million	Planning & Dev Regs 2009	N	34,196.00	0.00	0.00	34,196.00	0.00	34,196.00

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
(2) Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (1) plus, by way of penalty, twice that fee	0.00	0.00	The fee in item (1) plus, by way of penalty, twice that fee	0.00	The fee in item (1) plus, by way of penalty, twice that fee
Determine an application to amend or cancel development approval	Planning & Dev Regs 2009	N	295.00	0.00	295.00	295.00	0.00	295.00
(3) Determining a development application for an extractive industry where the development has not commenced or been carried out	Planning & Dev Regs 2009	N	739.00	0.00	739.00	739.00	0.00	739.00
(4) Determining a development application for an extractive industry where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (3) plus, by way of penalty, twice that fee	0.00	0.00	The fee in item (3) plus, by way of penalty, twice that fee	0.00	The fee in item (3) plus, by way of penalty, twice that fee
(5) Providing a subdivision clearance for: (a) not more than 5 lots	Planning & Dev Regs 2009	N	73.00 per lot	0.00	0.00	73.00 per lot	0.00	73.00 per lot
(b) more than 5 lots but not more than 195 lots	Planning & Dev Regs 2009	N	73.00 per lot for the first 5 lots and then 35.00 per lot	0.00	0.00	73.00 per lot for the first 5 lots and then 35.00 per lot	0.00	73.00 per lot for the first 5 lots and then 35.00 per lot
(c) more than 195 lots	Planning & Dev Regs 2009	N	7,393.00	0.00	7,393.00	7,393.00	0.00	7,393.00
(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	0.00	222.00	222.00	0.00	222.00
(7) Determining an initial application for approval of a home occupation where the home occupation has commenced	Planning & Dev Regs 2009	N	The fee in item (6) plus, by way of penalty, twice that fee	0.00	0.00	The fee in item (6) plus, by way of penalty, twice that fee	0.00	The fee in item (6) plus, by way of penalty, twice that fee
(8) Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Planning & Dev Regs 2009	N	73.00	0.00	73.00	73.00	0.00	73.00
(9) Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Planning & Dev Regs 2009	N	The fee in item (8) plus, by way of penalty, twice that fee	0.00	0.00	The fee in item (8) plus, by way of penalty, twice that fee	0.00	The fee in item (8) plus, by way of penalty, twice that fee
(10) Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item (1) does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Planning & Dev Regs 2009	N	295.00	0.00	295.00	295.00	0.00	295.00
(11) Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item (2) does not apply, where the change or the alteration, extension or change has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (10) plus, by way of penalty, twice that fee	0.00	0.00	The fee in item (10) plus, by way of penalty, twice that fee	0.00	The fee in item (10) plus, by way of penalty, twice that fee
(12) Providing a zoning certificate	Planning & Dev Regs 2009	N	73.00	0.00	73.00	73.00	0.00	73.00
(13) Replying to a property settlement questionnaire	Planning & Dev Regs 2009	N	73.00	0.00	73.00	73.00	0.00	73.00
(14) Planning written planning advice	Planning & Dev Regs 2009	N	73.00	0.00	73.00	73.00	0.00	73.00
Part 2 - Scheme Amendments & Structure Plans								
Shire Planner (per hour)	Planning & Dev Regs 2009	N	88.00	0.00	88.00	88.00	0.00	88.00
Other professional staff e.g. Environmental Health Officer (per hour)	Planning & Dev Regs 2009	N	36.85	0.00	36.85	36.85	0.00	36.85
Secretary/Administrative Clerk (per hour)	Planning & Dev Regs 2009	N	30.20	0.00	30.20	30.20	0.00	30.20
Other Town Planning Fees and Charges								
Copy of Scheme	Council	Y	27.19	2.70	29.89	27.27	2.73	30.00
Directional Signs	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Other Fees and Charges								
Assessment of Caravan Rigid Annexes	Council	N	109.15	0.00	109.15	115.00	0.00	115.00
Rural Number Application	Council	Y	53.50	5.35	58.85	54.55	5.45	60.00
Gate Permit Application	Council	Y	58.40	5.80	64.20	59.09	5.91	65.00

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
Gate Permit Renewal	Council	Y	58.40	5.80	64.20	59.09	5.91	65.00
Other Community Amenities								
Cemeteries								
Burials - 2.1 depth								
- Interment (no prior reservation)	Council	Y	1,014.45	101.45	1,115.90	1,090.91	109.09	1,200.00
- Interment (with prior reservation)	Council	Y	965.05	96.50	1,061.55	1,000.00	100.00	1,100.00
- Interment (child)	Council	Y	666.95	66.70	733.65	727.27	72.73	800.00
Extra Charges								
- Interment on a Saturday, Sunday or Public Holiday	Council	Y	413.32	41.33	454.65	500.00	50.00	550.00
- Exhumation of Grave to be completed by Metro Cemetery Board	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
- Re-opening of Grave for second interment	Council	Y	840.73	84.07	924.80	890.91	89.09	980.00
- Grant of Right of Burial	Council	Y	49.30	0.00	49.30	50.00	5.00	55.00
- Use of excavator (if required to dig grave)	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Interment of Ashes								
- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	Y	156.41	15.64	172.05	163.64	16.36	180.00
- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	Y	207.46	20.74	228.20	213.64	21.36	235.00
- Grant of Right for interment in Niche Wall	Council	Y	50.60	0.00	50.60	50.00	5.00	55.00
- Interment of Ashes into gravesite	Council	Y	134.14	13.41	147.55	140.91	14.09	155.00
- Registration of Ashes interred into existing grave	Council	Y	28.27	2.83	31.10	31.82	3.18	35.00
- Transfer of Ashes (plus cost of plaque if required)	Council	Y	95.36	9.54	104.90	104.55	10.46	115.01
- Removal of Ashes from Cemetery to authorised family member	Council	Y	88.77	8.88	97.65	95.45	9.55	105.00
Miscellaneous Fees								
- Funeral Directors Annual Licence Fee	Council	Y	217.00	21.70	238.70	227.27	22.73	250.00
- Single Funeral Permit	Council	Y	72.55	7.25	79.80	77.27	7.73	85.00
- Monumental Masons Annual Licence Fee	Council	Y	95.32	9.53	104.85	100.00	10.00	110.00
- Single Monument Permit	Council	Y	56.05	5.60	61.65	59.09	5.91	65.00
- Copy of Grant of Right of Burial	Council	Y	23.95	0.00	23.95	22.73	2.27	25.00
- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	Y	49.30	0.00	49.30	50.00	5.00	55.00
Recreation & Culture								
Public Halls & Civic Centre								
Hire of Public Hall FULL DAY - 8 hours plus 1/2 hour set up & 1/2 hour clean up	Council	Y	189.68	18.97	208.65	181.82	18.18	200.00
Hire of Public Hall HALF DAY - 4 hours plus 1/2 hour set up & 1/2 hour clean up	Council	Y	81.45	8.15	89.60	90.91	9.09	100.00
Hire of Public Hall Hourly Rate	Council	Y	16.36	1.64	18.00	22.73	2.27	25.00
Refundable Memorial Hall Hire Bond for Function with Alcohol	Council	N	265.20	0.00	265.20	300.00	0.00	300.00
Refundable Memorial Hall Hire Bond for Function without Alcohol	Council	N	57.10	0.00	57.10	100.00	0.00	100.00
Bond for Equipment Hire (Chairs and Trestle tables)	Council	N	209.10	0.00	209.10	250.00	0.00	250.00
Hire fee for Chairs (Per Day Per Chair)	Council	Y	0.68	0.07	0.75	0.77	0.08	0.85
Hire fee for Trestle Tables (Per table per day)	Council	Y	4.60	0.45	5.05	6.82	0.68	7.50
Bond for Hire of Lectern	Council	N	51.00	0.00	51.00	60.00	0.00	60.00
Hire of Lectern (per day)	Council	Y	27.83	2.77	30.60	27.27	2.73	30.00
Swimming Areas								
Family Season Ticket (2 Adults + 3 Children)	Council	Y	190.09	19.01	209.10	181.82	18.18	200.00
Adult Season Ticket	Council	Y	100.14	10.01	110.15	100.00	10.00	110.00
Child Season Ticket (Under 18 Yrs)	Council	Y	71.41	7.14	78.55	68.18	6.82	75.00
Adult Single Entry	Council	Y	4.32	0.43	4.75	4.55	0.45	5.00
Child Single Entry (Under 18 Yrs)	Council	Y	2.82	0.28	3.10	2.73	0.27	3.00
Senior Season Pass - Pensioner Concession	Council	Y	80.21	8.02	88.23	77.27	7.73	85.00
Senior Single Entry - Pensioner Concession	Council	Y	3.45	0.35	3.80	3.64	0.36	4.00
Adult Supervisor/Spectator Entry	Council	Y	0.00	0.00	0.00	0.00	0.00	0.00
Early Morning Swimming Swipe Card	Council	Y	10.20	0.00	10.20	13.64	1.36	15.00

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
School Group including entry fee for accompanying teachers/parents	Council	Y	2.41	0.24	2.65	2.27	0.23	2.50
Gnowangerup Community Swimming Pool Facilitated Activity Costs	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Libraries								
Bond for Library Item hire	Council	N	30.00	0.00	30.00	30.00	0.00	30.00
Administration fee for lost/damaged books	Council	Y	7.05	0.70	7.75	7.27	0.73	8.00
Administration fee for overdue book (6 weeks)	Council	Y	7.05	0.70	7.75	7.27	0.73	8.00
Replacement of lost book as per LISWA depreciated value basis	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Transport								
Traffic Control								
Special Series Shire Number Plates Dept. of Transport Fee	Dept Transport	N	at cost	0.00	as per DOT Fee	at cost	0.00	as per DOT Fee
Special Series Shire Number Plates Gnowangerup Shire Fee	Council	Y	56.05	5.60	61.65	63.64	6.36	70.00
Economic Services								
Tourism & Area Promotion								
Caravan Parks & Camping Grounds								
- Application/renewal of license (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Caravan Parks & Camping Grounds Regs 1997	N	200.00	0.00	200.00	200.00	0.00	200.00
- Late renewal penalty	Caravan Parks & Camping Grounds Regs 1997	Y	20.00	2.00	22.00	20.00	2.00	22.00
- Temporary License (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Caravan Parks & Camping Grounds Regs 1997	N	100.00	0.00	100.00	100.00	0.00	100.00
- License Transfer	Caravan Parks & Camping Grounds Regs 1997	N	100.00	0.00	100.00	100.00	0.00	100.00
Building Control								
Building Permits (certified) - Class 1 & 10 (minimum fee or 0.19% of value of work)	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Building Permits (certified) - Other Classes (minimum fee or 0.09% of value of work)	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Building Permits (uncertified) - Class 1 & 10 (minimum fee or 0.32% of value of work)	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Building Permits (unauthorised) - All Classes (minimum fee or 0.854% of value of work)	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
BCITF Levy (statutory) for > \$20,000 value of works	Building & Construction Industry Training Levy Act 1990	N	0.20% of value	0.00	0.20% of value	0.20% of value	0.00	0.20% of value
BRB Levy (statutory) per licence 0.137% (Min. \$61.65)	Building Commission	N	61.65	0.00	61.65	61.65	0.00	61.65
Footpath/Kerb Deposit on Building Application	Council	N	1,084.90	0.00	1,084.90	1,100.00	0.00	1,100.00
Footpath/Kerb Deposit on Demolition Application	Council	N	1,084.90	0.00	1,084.90	1,100.00	0.00	1,100.00
Demolition Permit (per storey)	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Extension of Building or Demolition Permit	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Inspection of Pool enclosures 4 yearly (reg 53)	Building Regs 2012	N	58.45	0.00	58.45	58.45	0.00	58.45
Public Utility Services								
Sale of Water from Standpipes (per kilolitre) minimum \$10 charge	Council	N	13.45	0.00	13.45	15.00	0.00	15.00
Standpipe swipe card	Council	Y	21.32	2.13	23.45	22.73	2.27	25.00
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	246.40	0.00	246.40	250.00	0.00	250.00
- 6 to 10 holes (inclusive)	Council	N	368.90	0.00	368.90	375.00	0.00	375.00
- 11 to 30 holes (inclusive)	Council	N	737.70	0.00	737.70	750.00	0.00	750.00
- 31 to 100 holes (inclusive)	Council	N	1,356.90	0.00	1,356.90	1,400.00	0.00	1,400.00
- 101 holes and over	Council	N	1,844.15	0.00	1,844.15	1,900.00	0.00	1,900.00
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	56.10	5.60	61.70	59.09	5.91	65.00
- Administration Fee	Council	Y	56.10	5.60	61.70	59.09	5.91	65.00
Other Property & Services								

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
Private Works								
Plant & Machinery (Wet hire only) per hour	Council							
- Grader	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Loader	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Tip Truck	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Small Truck (Dutro)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Pig Trailer	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Prime Mover	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Side Tipper	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Low Loader	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Roller	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Tray Top Ute	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- John Deer Tractor	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Trailers (per day)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Vibrating Plate Compactor (per day)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Cement Mixers (per day)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Sundry Plant Items	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
Labour & Overheads (i.e. no machinery)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
Bond for Equipment Hire								
Mini Truck (Gardeners Truck)	Council	N	50.00	0.00	50.00	100.00	0.00	100.00
Backhoe	Council	N	50.00	0.00	50.00	100.00	0.00	100.00
Trailer	Council	N	30.00	0.00	30.00	50.00	0.00	50.00
Lawn Mower	Council	N	10.00	0.00	10.00	25.00	0.00	25.00
Whipper Sniper	Council	N	10.00	0.00	10.00	25.00	0.00	25.00
Chainsaw	Council	N	10.00	0.00	10.00	25.00	0.00	25.00
Mulch/Sand per cubic metre	Council	Y	22.09	2.21	24.30	27.27	2.73	30.00
Blue Metal (including sweepings) per cubic metre	Council	Y	31.55	3.15	34.70	36.36	3.64	40.00
Delivery Fee up to 3 cubic metres	Council	Y	22.09	2.21	24.30	27.27	2.73	30.00
Delivery Fee over 3 cubic metres	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
Gravel ex Pit (per m3)	Council	Y	6.60	0.65	7.25	9.09	0.91	10.00

* indicates statutory fee.

11.8	PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2022-2023 ANNUAL BUDGET
Location:	Shire of Gnowangerup
Date of Report:	24 July 2022
Business Unit:	Finance
Author:	D Long – Finance Consultant
Responsible Officer:	Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider the:

1. Setting of options for the payment of rates and service charges for the 2022-2023 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 2022-2023 financial year.

BACKGROUND

Section 6.45 of the *Local Government Act 1995* 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%.

The State Government in early June 2022 published its *Local Government (COVID-19 Response) Amendment Order 2022*, which limits the imposition of late payment penalty interest to a maximum of 7%

It is suggested that Council impose a late payment interest charge of 7% 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 draft 2022-2023 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the draft 2022-2023 Annual Budget. The draft 2022-2023 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

0822. That Council

- 1. Pursuant to Section 6.45 of the Local Government Act 1995, offers two payment options for rates and service charges for the 2022-2023 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, imposes 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, imposes 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, imposes a 7.00% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.**

11.9	2021-2022 BUDGET STATEMENT OF FINANCIAL ACTIVITY AND MATERIALITY THRESHOLD
Location:	Shire of Gnowangerup
Date of Report:	25 July 2022
Business Unit:	Finance
Author:	D Long – Finance Consultant
Responsible Officer:	Bob Jarvis - Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of the proposed 2022-2023 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

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

- annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- budget estimates to the end of the month to which the statement relates; and
- actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
- material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- 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 2022-2023 financial year in the required format and is attached for Council's consideration.

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

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

LEGAL AND STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996, r34.

FINANCIAL IMPLICATIONS

This report forms part of the 2022-2023 Annual Budget and relevant information is disclosed in the Budget Statement of Financial Activity.

STRATEGIC IMPLICATIONS

This report forms part of the 2022-2023 Annual Budget. The 2022-2023 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

OFFICER RECOMMENDATION

0822. That Council

Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts the following as the materiality threshold for 2022-2023:

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

11.10 ADOPTION OF 2022-2023 ANNUAL BUDGET

Location:	Shire of Gnowangerup
File Ref:	
Date of Report:	24 July 2022
Business Unit:	Finance
Author:	D Long – Finance Consultant
Responsible Officer:	Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Copy of the proposed 2022-2023 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider and adopt the 2022-2023 Annual Budget.

BACKGROUND

The 2022-2023 Annual Budget has been prepared in accordance with the presentations made to Councillors at the workshops held. The following 2022-2023 Annual Budget is presented to Council, as a balanced budget, for consideration and adoption.

The 2022-2023 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 2022-2023 Annual Budget comprises the following information:

1. Budget Statement of Comprehensive Income by Nature/Type for the Year Ending 30 June 2023;
2. Budget Statement of Cash Flows for the Year Ending 30 June 2023;
3. Budget Rate Setting Statement by Nature/Type for the Year Ending 30 June 2023; and
4. Notes to the Budget

Budget Highlights

Community Assistance Applications

The draft budget provides \$117,437 of funding for general community grants and donations in 2022-2023.

Law and Order

A contribution of \$19,080 has been included in the draft budget for the provision of a joint Community Emergency Services Manager with the Shires of Cranbrook and Kojonup.

Transport

Funding of \$1,929,659 for general road maintenance activities has been provided for.

Capital Investment Program

An allocation of \$7,000 has been included in the draft budget for WIFI connection of the medical centre to the Shire Administration Centre server.

An allocation of \$400,001 has been included in the draft budget for staff housing accommodation.

Various allocations totalling \$187,500 have been included in the draft budget for building capital projects.

An allocation of \$329,416 has been included in the draft budget for accommodation and associated facilities at the Gnowangerup Caravan Park.

\$857,500 will be spent on heavy plant and vehicle replacements; with funding for these purchases coming from \$240,000 in anticipated proceeds from sale of existing plant, \$80,000 from the Plant Reserve Account and the balance from General Revenue.

An allocation of \$1,948,792 has been included in the draft budget for road construction projects for the year, with \$789,001 on Regional Road Group (RRG) projects, of which \$526,000 will be funded by RRG grants; \$392,891 on Roads to Recovery projects of which will be funded by \$392,891 in Commonwealth grants; \$285,000 on Local Roads and Community Infrastructure projects of which \$285,000 will be funded in Commonwealth grants, and \$481,546 on Council local road projects.

An allocation of \$50,000 has been included in the draft budget for footpath projects, funded by Commonwealth Government LRCI grant funding.

An allocation of \$333,050 has been included in the draft budget for airstrip upgrades, of which \$190,000 will be funded by grants.

An allocation of \$20,000 has been included in the draft budget for upgrades to the Ongerup Wastewater Ponds.

An allocation of \$3,671 has been included in the draft budget for upgrades to the Sports Complex Playground.

Various allocations totalling \$147,425 have been included in the draft budget for Other Infrastructure capital projects.

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 2022-2023 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 2022-2023 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

0822. That Council

1. ***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 2022-2023 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 2023 showing a net result of \$59,577;***
 - (b) Budget Statement of Cash Flows for the year ending 30 June 2023;***
 - (c) Budget Rate Setting Statement by Nature/Type for the year ending 30 June 2023 showing an amount required to be raised from general rates of \$4,096,113;***
 - (d) Rates;***
 - (e) Net Current Assets;***
 - (f) Reconciliation of cash;***
 - (g) Fixed Assets – acquisitions & disposals;***
 - (h) Asset Depreciation;***
 - (i) Borrowings;***
 - (j) Leases;***
 - (k) Cash Backed Reserves;***
 - (l) Revenue Recognition;***
 - (m) Program Information;***
 - (n) Other Information;***
 - (o) Elected Member Remuneration;***
 - (p) Major Land Transactions;***
 - (q) Major Trading Undertakings;***
 - (r) Fees and Charges;***
 - (s) Detailed Operating and Capital Budget papers;***
 - (t) Schedule of Fees and Charges for 2022-2023.***
2. ***That Council establish a new cash backed reserve titled ‘Disaster Recovery Reserve’ with the purpose of ‘to be used to fund expenses related to the recovery from a natural disaster’.***

SHIRE OF GNOWANGERUP

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	4,315,060	4,227,138	4,223,193
Operating grants, subsidies and contributions	10	420,329	2,923,302	896,348
Fees and charges	15	321,911	349,915	305,559
Interest earnings	11(a)	27,373	42,550	37,455
Other revenue	11(a)	862,241	136,886	72,634
		5,946,914	7,679,791	5,535,189
Expenses				
Employee costs		(2,736,458)	(2,593,637)	(2,650,345)
Materials and contracts		(2,245,747)	(2,858,343)	(2,358,089)
Utility charges		(186,258)	(153,456)	(178,508)
Depreciation on non-current assets	5	(2,348,139)	(2,420,274)	(2,291,412)
Interest expenses	11(c)	(18,323)	(22,733)	(23,554)
Insurance expenses		(289,946)	(202,199)	(251,066)
Other expenditure		(428,038)	(280,084)	(383,351)
		(8,252,909)	(8,530,726)	(8,136,325)
		(2,305,995)	(850,935)	(2,601,136)
Non-operating grants, subsidies and contributions	10	2,365,572	1,697,469	1,712,878
Profit on asset disposals	4(b)	0	14,334	0
Fair value adjustments to financial assets at fair value through profit or loss		0	3,997	0
		2,365,572	1,715,800	1,712,878
Net result for the period		59,577	864,865	(888,258)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		59,577	864,865	(888,258)

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

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,315,060	4,195,179	4,223,193
Operating grants, subsidies and contributions		(9,379)	3,207,777	719,979
Fees and charges		321,911	349,915	305,559
Interest received		27,373	42,550	37,455
Goods and services tax received		0	41,005	0
Other revenue		862,241	136,886	72,634
		5,517,206	7,973,312	5,358,820
Payments				
Employee costs		(2,660,844)	(2,697,885)	(2,580,907)
Materials and contracts		(2,245,747)	(3,110,877)	(2,358,089)
Utility charges		(186,258)	(153,456)	(178,508)
Interest expenses		(18,323)	(24,186)	(23,554)
Insurance paid		(289,946)	(202,199)	(251,066)
Other expenditure		(428,038)	(280,084)	(383,351)
		(5,829,156)	(6,468,687)	(5,775,475)
Net cash provided by (used in) operating activities	3	(311,950)	1,504,625	(416,655)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	6	0	60,000	(60,000)
Payments for purchase of property, plant & equipment	4(a)	(1,788,417)	(1,279,077)	(1,667,591)
Payments for construction of infrastructure	4(a)	(2,507,938)	(2,280,263)	(2,062,014)
Non-operating grants, subsidies and contributions		2,365,572	1,697,469	1,712,878
Proceeds from sale of property, plant and equipment	4(b)	240,000	400,794	362,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	5,477	250,948	30,948
Net cash provided by (used in) investing activities		(1,685,306)	(1,150,129)	(1,683,779)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(103,381)	(556,784)	(216,784)
Principal elements of lease payments	7	(4,360)	(3,952)	(5,945)
Proceeds from new borrowings	6(a)	0	60,000	60,000
Net cash provided by (used in) financing activities		(107,741)	(500,736)	(162,729)
Net increase (decrease) in cash held		(2,104,997)	(146,240)	(2,263,163)
Cash at beginning of year		4,764,755	4,910,995	4,910,875
Cash and cash equivalents at the end of the year	3	2,659,758	4,764,755	2,647,712

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

SHIRE OF GNOWANGERUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	2,090,667	2,202,004	2,182,201
		2,090,667	2,202,004	2,182,201
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	218,947	249,883	246,462
Operating grants, subsidies and contributions	10	420,329	2,923,302	896,348
Fees and charges	15	321,911	349,915	305,559
Interest earnings	11(a)	27,373	42,550	37,455
Other revenue	11(a)	862,241	140,883	72,634
Profit on asset disposals	4(b)	0	14,334	0
		1,850,801	3,720,867	1,558,458
Expenditure from operating activities				
Employee costs		(2,736,458)	(2,593,637)	(2,650,345)
Materials and contracts		(2,245,747)	(2,858,343)	(2,358,089)
Utility charges		(186,258)	(153,456)	(178,508)
Depreciation on non-current assets	5	(2,348,139)	(2,420,274)	(2,291,412)
Interest expenses	11(c)	(18,323)	(22,733)	(23,554)
Insurance expenses		(289,946)	(202,199)	(251,066)
Other expenditure		(428,038)	(280,084)	(383,351)
		(8,252,909)	(8,530,726)	(8,136,325)
Non-cash amounts excluded from operating activities	3(b)	2,423,753	2,352,134	2,360,850
Amount attributable to operating activities		(1,887,688)	(255,721)	(2,034,816)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	2,365,572	1,697,469	1,712,878
Payments for property, plant and equipment	4(a)	(1,788,417)	(1,279,077)	(1,667,591)
Payments for construction of infrastructure	4(a)	(2,507,938)	(2,280,263)	(2,062,014)
Payments for financial assets at amortised cost - self supporting loans	6(a)	0	(60,000)	(60,000)
Proceeds from disposal of assets	4(b)	240,000	400,794	362,000
Proceeds from financial assets at amortised cost - self supporting loans	6(a)	5,477	370,948	30,948
Amount attributable to investing activities		(1,685,306)	(1,150,129)	(1,683,779)
Amount attributable to investing activities		(1,685,306)	(1,150,129)	(1,683,779)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(103,381)	(556,784)	(216,784)
Principal elements of finance lease payments	7	(4,360)	(3,952)	(5,945)
Proceeds from new borrowings	6(b)	0	60,000	60,000
Transfers to cash backed reserves (restricted assets)	8(a)	(525,378)	(268,592)	(268,398)
Transfers from cash backed reserves (restricted assets)	8(a)	110,000	288,590	173,000
Amount attributable to financing activities		(523,119)	(480,738)	(258,127)
Budgeted deficiency before general rates		(4,096,113)	(1,886,588)	(3,976,722)
Estimated amount to be raised from general rates	2(a)	4,096,113	3,977,255	3,976,731
Net current assets at end of financial year - surplus/(deficit)	3	0	2,090,667	9

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

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SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

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 annual 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 15 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

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

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

New accounting standards for application in future years

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

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding off figures

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

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

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.

Excludes 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.

FEES AND CHARGES

Revenue (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, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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 and amortisation 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.

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services

Law, order, public safety

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

Health

To provide an operational framework for environmental and community health

Education and welfare

To provide services to the elderly, children and youth

Housing

To provide and maintain staff and other housing

Community amenities

To provide services required by the community

Recreation and culture

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

Transport

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

Economic services

To help promote the shire and its economic wellbeing

Other property and services

To monitor and control Shire's overheads operating accounts

ACTIVITIES

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

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

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

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

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

Provision and maintenance of staff and other housing.

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

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

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

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) general rates										
GRV Townsites	Gross Rental Value	0.162637	374	3,448,944	560,925	0	0	560,925	543,943	544,588
GRV Amelup Tourism	Gross Rental Value	0.162637	4	114,660	18,648	0	0	18,648	18,105	18,105
UV Rural	Unimproved Value	0.00717	342	473,833,000	3,397,383	0	0	3,397,383	3,298,290	3,298,290
UV Mining	Unimproved Value	0.00717	0	0	0	0	0	0	0	0
Sub-Total			720	477,396,604	3,976,956	0	0	3,976,956	3,860,338	3,860,983
Minimum payment										
		\$								
GRV Townsites	Gross Rental Value	803	119	209,832	95,557	0	0	95,557	94,380	93,600
GRV Amelup Tourism	Gross Rental Value	803	1	4,160	803	0	0	803	780	780
UV Rural	Unimproved Value	803	28	1,754,900	22,484	0	0	22,484	21,840	21,840
UV Mining	Unimproved Value	803	12	218,482	9,636	0	0	9,636	8,969	8,580
			880	479,583,978	4,105,436	0	0	4,105,436	3,986,307	3,985,783
Concessions on general rates (Refer note 2(e))								(9,323)	(9,052)	(9,052)
Total amount raised from general rates								4,096,113	3,977,255	3,976,731
(ii) Specified area and ex gratia rates										
Specified area rates										
Gnp Sporting Complex	Gross Rental Value				2,741			2,741	10,454	10,454
Gnp Sporting Complex	Unimproved Value				5,090			5,090	19,507	19,418
Borden Pavilion	Gross Rental Value				0			0	562	562
Borden Pavilion	Unimproved Value				0			0	9,595	9,595
Ongerup Effluent	Gross Rental Value				38,854			38,854	38,281	38,280
Waste Collection Rate	Gross Rental Value				56,000			56,000	56,000	56,000
Waste Collection Rate	Unimproved Value				75,800			75,800	76,200	75,800
Total specified area rates				0	178,485	0	0	178,485	210,599	210,109
Ex-gratia rates										
Exgratia Rates - CBH					40,462	0	0	40,462	39,284	36,353
Total specified area and ex gratia rates								218,947	249,883	246,462
Total rates								4,315,060	4,227,138	4,223,193

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 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	20/09/2022	0	0.0%	7.0%
Option two				
First instalment	20/09/2022	0	0.0%	7.0%
Second instalment	21/11/2022	10	5.5%	7.0%
Third instalment	23/01/2023	10	5.5%	7.0%
Fourth instalment	27/03/2023	10	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	4,100	4,190	4,500
Instalment plan interest earned	10,900	10,905	11,500
Interest on deferred rates	800	806	611
Unpaid rates and service charge interest earned	13,000	20,855	13,000

SHIRE OF GNOWANGERUP
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Gnp Sporting Complex	7,831	0	0	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.
Borden Pavilion	0	0	0	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.
Ongerup Effluent	38,854	0	0	To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.	Applied to all properties in the Ongerup Townsite.
Waste Collection Rate	56,000	0	0	To contribute towards the maintenance, renewal and replacement of the waste facilities within the Shire.	Applied to all properties within the Shire.
Waste Collection Rate	75,800	0	0		
	178,485	0	0		

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Note	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
Assess A213		Concession	50%		2,537	2,463	2,463	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A293		Concession	50%		4,778	4,639	4,639	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A314		Concession	50%		867	841	841	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A556		Concession	50%		1,141	1,109	1,109	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism Precinct.
					9,323	9,052	9,052		

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	3	125,681	2,216,348	413,619
Cash and cash equivalents - restricted	3	2,534,077	2,548,407	2,234,093
Financial assets - unrestricted		5,587	5,477	0
Receivables		333,085	333,085	388,421
Inventories		63,785	63,785	23,344
		3,062,215	5,167,102	3,059,477
Less: current liabilities				
Trade and other payables		(188,355)	(188,355)	(430,717)
Contract liabilities		0	(429,708)	0
Lease liabilities	7	(4,357)	(8,717)	(4,322)
Long term borrowings	6	(86,822)	(103,379)	0
Employee provisions		(334,196)	(334,196)	(394,658)
		(613,730)	(1,064,355)	(829,697)
Net current assets		2,448,485	4,102,747	2,229,780
Less: Total adjustments to net current assets	3.(c)	(2,448,485)	(2,012,080)	(2,229,771)
Net current assets used in the Rate Setting Statement		0	2,090,667	9

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
Less: Profit on asset disposals	4(b)	0	(14,334)	0
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(3,997)	0
Add: Depreciation on assets	5	2,348,139	2,420,274	2,291,412
Movement in non-current pensioner deferred rates		0	(2,400)	0
Movement in non-current employee provisions		75,614	(47,409)	69,438
Non cash amounts excluded from operating activities		2,423,753	2,352,134	2,360,850

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves	8	(2,534,077)	(2,118,699)	(2,234,093)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		(5,587)	(5,477)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		86,822	103,379	0
- Current portion of lease liabilities		4,357	8,717	4,322
Total adjustments to net current assets		(2,448,485)	(2,012,080)	(2,229,771)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the 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 or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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.

PREPAID RATES

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

INVENTORIES

General

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

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

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.

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.

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.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

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:

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	541,061	2,646,058	413,619
Term deposits	2,118,697	2,118,697	2,234,093
Total cash and cash equivalents	2,659,758	4,764,755	2,647,712
Held as			
- Unrestricted cash and cash equivalents	3(a) 125,681	2,216,348	413,619
- Restricted cash and cash equivalents	3(a) 2,534,077	2,548,407	2,234,093
	2,659,758	4,764,755	2,647,712
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	2,534,077	2,548,407	2,234,093
	2,534,077	2,548,407	2,234,093
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	8 2,534,077	2,118,699	2,234,093
Contract liabilities	0	429,708	0
	2,534,077	2,548,407	2,234,093
Reconciliation of net cash provided by operating activities to net result			
Net result	59,577	864,865	(888,258)
Depreciation	5 2,348,139	2,420,274	2,291,412
(Profit)/loss on sale of asset	4(b) 0	(14,334)	0
(Profit)/loss on non-financial asset		(3,997)	
Share of profit or (loss) of associates accounted for using the equity method		0	0
(Increase)/decrease in receivables		52,622	0
(Increase)/decrease in inventories		(40,441)	0
Increase/(decrease) in payables		(209,923)	0
Increase/(decrease) in contract liabilities	(429,708)	240,899	(176,369)
Increase/(decrease) in employee provisions	75,614	(107,871)	69,438
Non-operating grants, subsidies and contributions	(2,365,572)	(1,697,469)	(1,712,878)
Net cash from operating activities	(311,950)	1,504,625	(416,655)

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 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2022/23 Budget total	2021/22 Actual total	2021/22 Budget 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>														
Buildings - non-specialised	0	0	0	0	0	407,001	0	0	0	0	0	407,001	0	0
Buildings - specialised	0	0	0	0	0	0	0	182,000	0	329,416	5,500	516,916	246,832	634,091
Furniture and equipment	0	0	0	7,000	0	0	0	0	0	0	0	7,000	11,007	7,500
Plant and equipment	0	0	0	0	0	0	0	33,500	724,000	0	100,000	857,500	1,021,238	1,026,000
	0	0	0	7,000	0	407,001	0	215,500	724,000	329,416	105,500	1,788,417	1,279,077	1,667,591
<i>Infrastructure</i>														
Infrastructure - roads	0	0	0	0	0	0	0	0	1,948,792	0	0	1,948,792	2,158,676	1,637,045
Infrastructure - footpaths	0	0	0	0	0	0	0	0	50,000	0	0	50,000	0	0
Infrastructure - drainage	0	0	0	0	0	0	5,000	0	0	0	0	5,000	0	5,000
Infrastructure - Sewer	0	0	0	0	0	0	20,000	0	0	0	0	20,000	0	0
Infrastructure - parks and ovals	0	0	0	0	0	0	0	3,671	0	0	0	3,671	15,000	24,256
Infrastructure - waste facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure - Other	0	0	6,700	0	0	0	0	82,725	40,000	0	18,000	147,425	106,446	121,613
Other infrastructure Airport	0	0	0	0	0	0	0	0	333,050	0	0	333,050	141	274,100
	0	0	6,700	0	0	0	25,000	86,396	2,371,842	0	18,000	2,507,938	2,280,263	2,062,014
<i>Right of use assets</i>														
Right of use - plant and equipment	0	0	0	0	0	0	0	0	0	0	0	0	17,190	18,240
	0	0	0	0	0	0	0	0	0	0	0	0	17,190	18,240
Total acquisitions	0	0	6,700	7,000	0	407,001	25,000	301,896	3,095,842	329,416	123,500	4,296,355	3,576,530	3,747,845

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF GNOWANGERUP
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023

4. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Recreation and culture	5,000	5,000	0	0	0	0	0	0	7,000	7,000	0	0
Transport	165,000	165,000	0	0	386,460	400,794	14,334	0	355,000	355,000	0	0
Other property and services	70,000	70,000	0	0	0	0	0	0	0	0	0	0
	240,000	240,000	0	0	386,460	400,794	14,334	0	362,000	362,000	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	240,000	240,000	0	0	386,460	400,794	14,334	0	362,000	362,000	0	0
	240,000	240,000	0	0	386,460	400,794	14,334	0	362,000	362,000	0	0

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program			
Law, order, public safety	127,810	127,857	104,130
Health	9,295	9,300	9,630
Education and welfare	2,680	2,680	2,900
Housing	29,023	29,000	33,985
Community amenities	94,280	94,249	97,045
Recreation and culture	662,966	688,930	616,945
Transport	1,060,110	1,106,393	1,047,680
Economic services	5,690	5,482	5,690
Other property and services	356,285	356,383	373,407
	2,348,139	2,420,274	2,291,412
By Class			
Buildings - non-specialised	29,000	29,000	33,955
Buildings - specialised	512,948	569,753	442,340
Furniture and equipment	16,848	16,848	7,435
Plant and equipment	395,240	398,240	406,850
Infrastructure - roads	850,667	850,667	857,535
Infrastructure - footpaths	14,872	14,872	14,895
Infrastructure - drainage	74,360	74,366	74,365
Infrastructure - Sewer	4,975	4,975	4,980
Infrastructure - parks and ovals	272,680	277,688	272,770
Infrastructure - waste facilities	14,190	14,190	14,190
Other infrastructure - Other	45,620	52,936	45,620
Other infrastructure Airport	112,555	112,555	112,225
Right of use - plant and equipment	4,184	4,184	4,252
	2,348,139	2,420,274	2,291,412

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 period of the lease or the estimated useful life of the improvements.

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

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

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

Buildings - 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	12 to 50 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	5 to 25 years
Infrastructure - parks & ovals	5 to 75 years
Infrastructure - other	20 to 50 Years
Infrastructure - airports	50 to 50 Years
Infrastructure - sewer	5 to 50 Years
Infrastructure - solid waste	5 to 50 Years
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION

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

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22	
				Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments	Principal 1 July 2021	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2022	Actual Interest Repayments	Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Housing																			
	277	WATC	4.20%	0	0	0	0	0	91,319	0	(91,319)	0	(1,964)	91,319	0	(91,319)	0	(2,886)	
	281	WATC	1.52%	297,986	0	(38,862)	259,124	(4,840)	336,264	0	(38,278)	297,986	(5,270)	336,264	0	(38,278)	297,986	(5,423)	
Recreation and culture																			
	273	WATC	6.18%	90,237	0	(20,543)	69,694	(5,412)	109,567	0	(19,330)	90,237	(6,334)	109,567	0	(19,330)	90,237	(6,625)	
	278	WATC	4.29%	19,467	0	(19,467)	0	(629)	38,120	0	(18,653)	19,467	(1,245)	38,120	0	(18,656)	19,464	(1,437)	
	279	WATC	4.23%	127,108	0	(19,032)	108,076	(5,329)	145,363	0	(18,255)	127,108	(5,901)	145,363	0	(18,252)	127,111	(5,958)	
Other property and services																			
	282	WATC	0.52%	0	0	0	0	(465)	340,000	0	(340,000)	0	(456)	340,000	0	0	340,000	0	
				534,798	0	(97,904)	436,894	(16,675)	1,060,633	0	(525,835)	534,798	(21,170)	1,060,633	0	(185,835)	874,798	(22,329)	
Self Supporting Loans																			
Recreation and culture																			
	275	WATC	4.06%	0	0	0	0	0	21,426	0	(21,426)	0	(581)	21,426	0	(21,426)	0	(655)	
	276	WATC	4.06%	0	0	0	0	0	9,523	0	(9,523)	0	(258)	9,523	0	(9,523)	0	(291)	
	283	WATC	2.00%	60,000	0	(5,477)	54,523	(1,173)	0	60,000	0	60,000	(496)	0	60,000	0	60,000	0	
				60,000	0	(5,477)	54,523	(1,173)	30,949	60,000	(30,949)	60,000	(1,335)	30,949	60,000	(30,949)	60,000	(946)	
				594,798	0	(103,381)	491,417	(17,848)	1,091,582	60,000	(556,784)	594,798	(22,505)	1,091,582	60,000	(216,784)	934,798	(23,275)	

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.

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	510,000	510,000	510,000
Loan facilities			
Loan facilities in use at balance date	491,417	594,798	934,798

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.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2022/23 Budget	2022/23 Budget	2022/23 Budget	Actual	2021/22 Actual	2021/22 Actual	Actual	2021/22 Actual	Budget	2021/22 Budget	2021/22 Budget	Budget	2021/22 Budget
					Principal 1 July 2022	Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2023	Lease Interest Repayments	Principal 1 July 2021	Actual New Leases	Lease repayments	Lease Principal outstanding 30 June 2022	Lease Interest repayments	Principal 1 July 2021	Budget New Leases	Lease repayments	Lease Principal outstanding 30 June 2022
Other property and services					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier Lease	01	Lease IT	3.5%	4	4,322	0	0	4,322	0	0	0	4,322	0	4,322	0	(1,634)	2,688	(30)
Photocopier Lease	02	3E Advantage	3.0%	4	13,238	0	(4,360)	8,878	(475)	0	17,190	(3,952)	13,238	0	18,240	(4,311)	13,929	(249)
					17,560	0	(4,360)	13,200	(475)	4,322	17,190	(3,952)	17,560	4,322	18,240	(5,945)	16,617	(279)

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.



SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	164,230	50,500	0	214,730	197,701	30,529	(64,000)	164,230	197,701	30,546	0	228,247
(b) Plant reserve	746,308	150,000	(80,000)	816,308	733,474	123,834	(111,000)	746,308	733,474	123,834	(111,000)	746,308
(c) Airport reserve	40,000	50,000	0	90,000	0	40,000	0	40,000	0	40,000	0	40,000
(d) Ongerup Effluent	57,347	10,000	0	67,347	47,221	10,126	0	57,347	47,220	10,118	0	57,338
(e) Area Promotion	30,738	0	0	30,738	30,656	82	0	30,738	30,656	77	0	30,733
(f) Swimming Pool	351,227	56,000	0	407,227	294,439	56,788	0	351,227	294,439	56,736	0	351,175
(g) Land Development	142,307	128,878	0	271,185	193,380	517	(51,590)	142,307	193,380	483	0	193,863
(h) Computer Replacement	58,408	30,000	0	88,408	53,266	5,142	0	58,408	53,265	5,133	0	58,398
(i) Waste disposal	251,571	0	0	251,571	250,900	671	0	251,571	250,900	627	0	251,527
(j) Future Funds	205,949	0	0	205,949	205,400	549	0	205,949	205,400	514	0	205,914
(k) Liquid Waste Facility	31,916	0	0	31,916	31,831	85	0	31,916	31,831	79	0	31,910
(l) COVID-19	38,698	0	(30,000)	8,698	100,429	269	(62,000)	38,698	100,429	251	(62,000)	38,680
(m) Disaster Recovery Reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
	2,118,699	525,378	(110,000)	2,534,077	2,138,697	268,592	(288,590)	2,118,699	2,138,695	268,398	(173,000)	2,234,093
	2,118,699	525,378	(110,000)	2,534,077	2,138,697	268,592	(288,590)	2,118,699	2,138,695	268,398	(173,000)	2,234,093

(b) Financially 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
(a) Leave reserve	Ongoing	to be used to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	to be used for the purchase of major plant.
	Ongoing	to be used to fund the construction of new assets and the upgrade, renewal and replacement of existing assets located at the Gnowangerup airport.
(c) Airport reserve		
(d) Ongerup Effluent	Ongoing	to be used for the maintenance of the Ongerup Effluent System.
(e) Area Promotion	Ongoing	to be used for the promotion of the Gnowangerup Shire.
(f) Swimming Pool	Ongoing	to be used to assist with upgrade of the Gnowangerup Swimming Pool.
(g) Land Development	Ongoing	to be used to fund the purchase of or development of land and buildings and building renewal.
(h) Computer Replacement	Ongoing	to be used to fund the maintenance and replacement of the administration computer system.
(i) Waste disposal	Ongoing	to be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
(j) Future Funds	Ongoing	to be used for contributions towards major externally grant funded projects and programs within the Shire of Gnowangerup.
(k) Liquid Waste Facility	Ongoing	to be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.
(l) COVID-19	Ongoing	to be used to fund any project, programme or activity of any kind which contributes to the recovery of the Shire of Gnowangerup from the COVID-19 pandemic.
(m) Disaster Recovery Reserve	Ongoing	to be used to fund expenses related to the recovery from a natural disaster.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claims	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	0	526	0
General purpose funding	4,184,706	4,112,627	4,103,422
Law, order, public safety	4,870	8,126	4,120
Health	900	1,622	350
Education and welfare	11,200	12,903	11,200
Housing	94,028	92,471	94,028
Community amenities	304,222	318,413	283,567
Recreation and culture	18,973	22,837	18,746
Transport	800,055	24,041	55
Economic services	17,090	16,326	23,357
Other property and services	90,541	164,928	99,996
	5,526,585	4,774,820	4,638,841
Operating grants, subsidies and contributions			
Governance	3,000	3,000	0
General purpose funding	151,785	2,365,601	654,637
Law, order, public safety	90,500	201,084	71,567
Recreation and culture	6,002	(498)	1,102
Transport	169,042	352,865	169,042
Other property and services	0	1,250	0
	420,329	2,923,302	896,348
Non-operating grants, subsidies and contributions			
Housing	266,666	(16,225)	0
Recreation and culture	522,000	0	0
Transport	1,389,490	1,549,818	1,339,691
Economic services	107,416	0	246,000
Other property and services	80,000	163,876	127,187
	2,365,572	1,697,469	1,712,878
Total Income	8,312,486	9,395,591	7,248,067
Expenses			
Governance	(961,258)	(790,419)	(821,399)
General purpose funding	(110,775)	(99,384)	(101,929)
Law, order, public safety	(437,902)	(351,460)	(383,968)
Health	(355,241)	(282,537)	(299,375)
Education and welfare	(30,363)	(30,861)	(29,789)
Housing	(38,249)	(42,739)	(45,419)
Community amenities	(644,240)	(492,490)	(578,207)
Recreation and culture	(1,701,906)	(1,549,501)	(1,610,966)
Transport	(3,310,601)	(4,022,862)	(3,452,983)
Economic services	(121,840)	(124,325)	(161,221)
Other property and services	(540,534)	(744,148)	(651,069)
Total expenses	(8,252,909)	(8,530,726)	(8,136,325)
Net result for the period	59,577	864,865	(888,258)

11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	500	5,721	5,398
- Other funds	2,973	4,263	6,946
Other interest revenue (refer note 1b)	23,900	32,566	25,111
	27,373	42,550	37,455
(a) Other revenue			
Reimbursements and recoveries	814,201	74,926	38,718
Other	48,040	61,960	33,916
	862,241	136,886	72,634
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	25,000	23,500	28,750
Other services	20,450	2,300	0
	45,450	25,800	28,750
(c) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	17,848	22,505	23,275
Interest expense on lease liabilities	475	228	279
	18,323	22,733	23,554
(d) Write offs			
General rate	50	23	50
	50	23	50

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cr F Gaze			
President's allowance	15,917	15,529	15,529
Meeting attendance fees	16,630	16,224	16,224
Annual allowance for ICT expenses	686	669	669
Travel and accommodation expenses	2,200	1,602	3,140
	35,433	34,024	35,562
CR G Stewart			
Deputy President's allowance	3,979	3,883	3,883
Meeting attendance fees	8,315	8,112	8,112
Annual allowance for ICT expenses	686	669	669
	12,980	12,664	12,664
Cr R House			
Meeting attendance fees	0	2,028	8,112
Annual allowance for ICT expenses	0	167	669
	0	2,195	8,781
Cr C Thomas			
Meeting attendance fees	0	2,028	8,112
Annual allowance for ICT expenses	0	167	669
Travel and accommodation expenses	0	0	3,500
	0	2,195	12,281
Cr S Hmeljak			
Meeting attendance fees	8,315	8,112	8,112
Annual allowance for ICT expenses	686	669	669
	9,001	8,781	8,781
Cr K House			
Meeting attendance fees	0	2,028	8,112
Annual allowance for ICT expenses	0	167	669
	0	2,195	8,781
Cr F Hmeljak			
Meeting attendance fees	0	2,028	8,112
Annual allowance for ICT expenses	0	167	669
	0	2,195	8,781
Cr K O'Keefe			
Meeting attendance fees	8,315	8,112	8,112
Annual allowance for ICT expenses	686	669	669
	9,001	8,781	8,781
Cr M Creagh			
Meeting attendance fees	8,315	8,112	8,112
Annual allowance for ICT expenses	686	669	669
	9,001	8,781	8,781
Cr P Callaghan			
Meeting attendance fees	8,315	6,084	0
Annual allowance for ICT expenses	686	502	0
Travel and accommodation expenses	1,580	694	0
	10,581	7,280	0
Cr R O'Meehan			
Meeting attendance fees	8,315	6,084	0
Annual allowance for ICT expenses	686	502	0
Travel and accommodation expenses	2,570	1,184	0
	11,571	7,770	0
Cr A Martin			
Meeting attendance fees	8,315	6,084	0
Annual allowance for ICT expenses	686	502	0
	9,001	6,586	0
Cr R Kiddle			
Meeting attendance fees	8,315	6,084	0
Annual allowance for ICT expenses	686	502	0
Travel and accommodation expenses	300	85	0
	9,301	6,671	0
Total Elected Member Remuneration	115,870	110,118	113,193
President's allowance	15,917	15,529	15,529
Deputy President's allowance	3,979	3,883	3,883
Meeting attendance fees	83,150	81,120	81,120
Annual allowance for ICT expenses	6,174	6,021	6,021
Travel and accommodation expenses	6,650	3,565	6,640

13. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2022/23.

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14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2022/23.

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15. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	14,100	15,540	13,800
Law, order, public safety	4,870	8,126	4,120
Health	800	1,396	100
Education and welfare	11,200	12,903	11,200
Housing	94,028	92,239	94,028
Community amenities	125,967	140,926	106,274
Recreation and culture	17,800	16,616	17,800
Transport	55	392	55
Economic services	17,050	16,236	23,282
Other property and services	36,041	45,541	34,900
	321,911	349,915	305,559

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



SHIRE OF GNOWANGERUP

SHIRE OF GNOWANGERUP

DRAFT BUDGET

DETAILED OPERATING & CAPITAL

WORKPAPERS

2022-2023

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
Proceeds Sale of Assets		
40015 Sale of CEO Vehicle GN00	(\$50,000)	\$0
40345 Sale of MCCA Vehicle GN002	(\$20,000)	\$0
40295 Sale of Utility GN0051	\$0	\$0
40155 Sale of Utility (GN.0036)	\$0	\$0
40175 Sale of Mower GN0029	\$0	\$0
New Sale of Mower GN0032	(\$5,000)	\$0
40216 Sale of Mower GN0034	\$0	\$0
40544 Sale of Tip Truck GN.0014	(\$55,000)	\$0
40554 Sale of Tip Truck GN.0044	(\$55,000)	\$0
40335 Sale of Side Tipper GN.0050	\$0	\$0
40515 Sale of Side Tipper GN.17003	\$0	\$0
40525 Sale of Dolly GN.17002	\$0	\$0
40517 Sale of Dolly GN.17067	\$0	\$0
40165 Sale of Utility (GN0048)	\$0	\$0
40505 Sale of Utility GN.037	\$0	\$0
40355 Sale of Vehicle Manager Works GN.0004	(\$30,000)	\$0
40085 Sale of Utility GN.0016	(\$25,000)	\$0
40006 Sale of Grader GN.015	\$0	\$0
PROCEEDS FROM SALE OF ASSETS	(\$240,000)	\$0
Written Down Value		
Written Down Value - Works Plant	\$0	\$0
Sub Total - WDV ON DISPOSAL OF ASSET	\$0	\$0
Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$240,000)	\$0
Total - OPERATING STATEMENT	(\$240,000)	\$0

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
RATES		
OPERATING EXPENDITURE		
01012 Administration Activity Costs	\$0	\$53,130
01032 Notice Printing & Stationary	\$0	\$5,000
01042 Advertising & Promotion	\$0	\$2,000
01052 Collection Costs	\$0	\$5,000
01062 Valuation Charges	\$0	\$39,100
01072 Search Costs	\$0	\$500
01082 Rates Written Off	\$0	\$50
01092 Specified Area Rate Costs	\$0	\$0
01122 RATES - DOUBTFUL DEBTS EXPENSE	\$0	\$0
Sub Total - GENERAL RATES OP EXP	\$0	\$104,780
OPERATING INCOME		
01003 Rates Income	(\$4,096,113)	\$0
01013 Ex Gratia Rates Contribution	(\$40,462)	\$0
01053 Admin Fee Rate Instalments	(\$4,100)	\$0
01043 Interest On Rates Instalments	(\$10,900)	\$0
01033 Non Payment Penalty	(\$13,000)	\$0
01023 Pensioner Deferred Rate Interest	(\$800)	\$0
01063 Rate Enquiries	(\$6,000)	\$0
01073 ESL Administration Fees	(\$4,000)	\$0
01083 Back Rates Raised	\$0	\$0
01113 Specified Area Rate - Gnp	(\$7,831)	\$0
01143 Specified Area Rate - Borden	\$0	\$0
Sub Total - GENERAL RATES OP INC	(\$4,183,206)	\$0
Total - GENERAL RATES	(\$4,183,206)	\$104,780

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
OTHER GENERAL PURPOSE FUNDING		
OPERATING EXPENDITURE		
02042 Bank Fees	\$0	\$5,500
02052 Rates Waiver	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	\$0	\$5,500
OPERATING INCOME		
02003 WA Local Govt Grants Commission - General Purpose	(\$103,787)	\$0
02013 WA Local Govt Grants Commission - Untied Roads Grant	(\$47,998)	\$0
02033 Interest on Investments	(\$1,000)	\$0
02043 Interest on Reserve Fund	(\$500)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	(\$153,285)	\$0
Total - OTHER GENERAL PURPOSE FUNDING	(\$153,285)	\$5,500
Total - GENERAL PURPOSE FUNDING	(\$4,336,491)	\$110,280

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
MEMBERS OF COUNCIL		
OPERATING EXPENDITURE		
03002	\$0	\$35,352
03032	\$0	\$6,650
03042	\$0	\$18,600
03052	\$0	\$5,874
03062	\$0	\$103,046
03072	\$0	\$6,174
03082	\$0	\$17,500
03102	\$0	\$9,050
03112	\$0	\$6,000
03122	\$0	\$19,801
03132	\$0	\$1,500
03142	\$0	\$117,437
03152	\$0	\$500
03162	\$0	\$4,000
03172	\$0	\$8,000
03202	\$0	\$92,027
Sub Total - MEMBERS OF COUNCIL OP/EXP	\$0	\$451,511
OPERATING INCOME		
03003	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC	\$0	\$0
Total - MEMBERS OF COUNCIL	\$0	\$451,511

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
GOVERNANCE		
OPERATING EXPENDITURE		
04002 Strategy & Governance Costs	\$0	\$354,862
04032 Public Relations	\$0	\$11,500
04042 Shire Website	\$0	\$7,919
04052 Civic Receptions & Events	\$0	\$15,016
04062 Refreshments	\$0	\$2,000
04072 Minor Furniture & Equipment	\$0	\$2,000
04082 Legal Costs	\$0	\$10,000
04092 Audit Fees	\$0	\$45,450
04102 Advertising	\$0	\$10,000
04112 Minor Admin Expenses	\$0	\$1,000
04192 Valuation Costs	\$0	\$50,000
Sub Total - GOVERNANCE - GENERAL OP/EXP	\$0	\$509,747
OPERATING INCOME		
04023 Grants Revenue	(\$3,000)	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC	(\$3,000)	\$0
Total - GOVERNANCE - GENERAL	(\$3,000)	\$509,747
Total - GOVERNANCE	(\$3,000)	\$961,258

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23		
	Income	Expenditure	
LAW, ORDER AND PUBLIC SAFETY			
FIRE PREVENTION			
OPERATING EXPENDITURE			
05032	Bushfire Insurance	\$0	\$31,506
05042	Advertising/Printing/Other Expenses	\$0	\$3,900
05062	Fire Vehicles - Operations	\$0	\$10,767
05092	Bushfire Depreciation	\$0	\$110,710
05112	Protective Equipment	\$0	\$0
05122	Base Operators Allowance	\$0	\$800
05182	Gnp BFB Expenses	\$0	\$11,217
05192	Borden BFB Expenses	\$0	\$11,217
05202	Ongerup BFB Expenses	\$0	\$11,217
05212	Fire Break Inspection Costs	\$0	\$3,500
05222	Fire Fighting Expenses	\$0	\$1,600
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$196,434
OPERATING INCOME			
05003	DFES BFB Grant	(\$65,000)	\$0
05023	Fines & Penalties	\$0	\$0
05043	Reimbursements & Donations	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$65,000)	\$0
Total - FIRE PREVENTION		(\$65,000)	\$196,434

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
ANIMAL CONTROL		
OPERATING EXPENDITURE		
06032 Ranger Services Expenses	\$0	\$48,570
06042 Other Animal Control Expenses	\$0	\$3,330
06072 Admin Allocations	\$0	\$52,313
06092 Animal Welfare in Emergencies	\$0	\$0
Sub Total - ANIMAL CONTROL OP/EXP	\$0	\$104,213
OPERATING INCOME		
06003 Fines & Penalties	(\$120)	\$0
06013 Dog Registration Fees	(\$4,500)	\$0
06023 Dog Pound Fees	(\$250)	\$0
Sub Total - ANIMAL CONTROL OP/INC	(\$4,870)	\$0
Total - ANIMAL CONTROL	(\$4,870)	\$104,213

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Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY		
OPERATING EXPENDITURE		
07012 Corporate & Community Costs	\$0	\$42,620
07052 Emergency Vehicle Maintenance	\$0	\$11,480
07082 SES Emergency Building Operation	\$0	\$5,698
07092 Gnp SES Depreciation	\$0	\$17,100
07112 SES Expenditure	\$0	\$19,802
07132 SMS Register Expenses	\$0	\$11,000
07142 Kerbside Numbering	\$0	\$250
07152 Emergency Management Expenses	\$0	\$7,000
07192 CCTV Maintenance	\$0	\$3,225
07202 CESM Expenses Contribution	\$0	\$19,080
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$0	\$137,255
OPERATING INCOME		
07003 Emergency Grant Income	(\$25,500)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	(\$25,500)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY	(\$25,500)	\$137,255
Total - LAW ORDER & PUBLIC SAFETY	(\$95,370)	\$437,902

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
HEALTH ADMINISTRATION & INSPECTION		
OPERATING EXPENDITURE		
11012 Infrastructure Unit Costs	\$0	\$5,220
11032 Analytical Costs	\$0	\$1,000
11042 Other Health Costs	\$0	\$2,100
11052 Health Costs - Contract Services	\$0	\$80,000
11062 EHO Salary	\$0	\$0
11072 EHO Superannuation	\$0	\$0
11082 Insurances	\$0	\$2,045
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$0	\$90,365
OPERATING INCOME		
11003 Health Act Licences	(\$800)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$800)	\$0
Total - HEALTH ADMIN & INSPECTION	(\$800)	\$90,365

DRAFT

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L

DRAFT BUDGET
2022-23

Income Expenditure

PREVENTIVE SERVICES- PEST CONTROL

OPERATING EXPENDITURE

12032 Mosquito Control

\$0 \$16,695

Sub Total - PEST CONTROL OP/EXP

\$0 \$16,695

OPERATING INCOME

Sub Total - PEST CONTROL OP/INC

\$0 \$0

Total - PEST CONTROL

\$0 \$16,695

DRAFT

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
PREVENTIVE SERVICES - OTHER		
OPERATING EXPENDITURE		
14002	\$0	\$21,885
14032	\$0	\$12,589
14052	\$0	\$9,068
14062	\$0	\$12,839
14112	\$0	\$6,500
14132	\$0	\$2,800
14152	\$0	\$2,000
14162	\$0	\$500
14182	\$0	\$180,000
Sub Total - PREVENTIVE SRVS - OP/EXP	\$0	\$248,181
OPERATING INCOME		
14013	(\$100)	\$0
Sub Total - PREVENTIVE SRVS - OP/INC	(\$100)	\$0
Total - PREVENTIVE SERVICES	(\$100)	\$248,181
Total - HEALTH	(\$900)	\$355,241

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
OTHER EDUCATION		
OPERATING EXPENDITURE		
16032 School Mowing Contract	\$0	\$10,365
16052 Corporate & Community Costs	\$0	\$1,061
Sub Total - OTHER EDUCATION OP/EXP	\$0	\$11,426
OPERATING INCOME		
16003 School Mowing Contract Income	(\$11,200)	\$0
Sub Total - OTHER EDUCATION OP/INC	(\$11,200)	\$0
Total - OTHER EDUCATION	(\$11,200)	\$11,426

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
CARE OF FAMILIES AND CHILDREN		
OPERATING EXPENDITURE		
17022 Old Kindy Building Maintenance	\$0	\$6,020
17082 Corporate & Community Costs	\$0	\$12,917
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP	\$0	\$18,937
OPERATING INCOME		
17003 Rental Income - Family Centre	\$0	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC	\$0	\$0
Total - CARE OF FAMILIES AND CHILDREN	\$0	\$18,937
Total - EDUCATION & WELFARE	(\$11,200)	\$30,363

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23		
	Income	Expenditure	
STAFF HOUSING			
OPERATING EXPENDITURE			
23152	2 CECIL STREET - BUILDING OPERATION	\$0	\$7,846
23162	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$5,075
23172	4 Grocock Street Building Maintenance	\$0	\$10,660
23182	4 Grocock Street Building Operation	\$0	\$8,898
23212	25 McDonald St Building Maintenance	\$0	\$3,647
23222	25 McDonald St Building Operation	\$0	\$8,942
23072	20 McDonald Street - Building Operation	\$0	\$12,102
23142	20 McDonald Street - Building Maintenance	\$0	\$16,093
23252	Lot 271A Quinn St - Building Maintenance	\$0	\$1,730
23262	LOT 271 QUINN STREET - BUILDING OPERATIONS	\$0	\$4,509
23272	Lot 271B Quinn St - Building Maintenance	\$0	\$1,850
23282	LOT 271B QUINN ST (FACING WHITEHEAD) - OPERATING	\$0	\$2,764
23232	Less Housing Allocation to Other Programs	\$0	(\$84,116)
Sub Total - STAFF HOUSING OP/EXP		\$0	\$0
OPERATING INCOME			
23043	Commonwealth Grants	(\$266,666)	\$0
Sub Total - STAFF HOUSING OP/INC		(\$266,666)	\$0
Total - STAFF HOUSING		(\$266,666)	\$0

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
HOUSING OTHER		
OPERATING EXPENDITURE		
23002 Housing Admin Costs	\$0	\$13,208
23102 Lot 61 Corbett St - Building operations	\$0	\$7,101
23112 Lot 61 Corbett St - Building Maintenance	\$0	\$1,888
23122 Lot 191 Corbett St - Building operations	\$0	\$7,565
23132 Lot 191 Corbett St - Building Maintenance	\$0	\$1,397
23242 Interest on Staff Housing & Well Aged Housing Loan 281	\$0	\$7,090
Sub Total - HOUSING OTHER OP/EXP	\$0	\$38,249
OPERATING INCOME		
23013 Reimbursements	(\$94,028)	\$0
Sub Total - HOUSING OTHER OP/INC	(\$94,028)	\$0
Total - HOUSING OTHER	(\$94,028)	\$38,249
Total - HOUSING	(\$360,694)	\$38,249

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE		
OPERATING EXPENDITURE		
24022 Refuse Collection	\$0	\$45,870
24032 Refuse Site Management		
24032 Gnowangerup Refuse Site	\$0	\$54,655
24032 Ongerup Refuse Site	\$0	\$37,557
24032 Borden Refuse Site	\$0	\$17,870
24052 Recycling Domestic & Commercial	\$0	\$47,530
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$0	\$203,482
OPERATING INCOME		
24003 Refuse Collection Charges	(\$46,035)	\$0
24013 Waste Avoidance & Resource Recovery Fees	(\$131,800)	\$0
24053 Refuse Replacement Cards	\$0	\$0
24063 Asbestos/Rubbish Disposal	(\$15,000)	\$0
24073 Recycling Income	(\$47,632)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$240,467)	\$0
Total - SANITATION HOUSEHOLD REFUSE	(\$240,467)	\$203,482

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
SANITATION OTHER		
OPERATING EXPENDITURE		
25002 Drum Muster	\$0	\$1,120
25012 Refuse Collection From Streets Works Dept	\$0	\$32,977
25022 Oil Disposal (Wren Oil)	\$0	\$264
Sub Total - SANITATION OTHER OP/EXP	\$0	\$34,361
OPERATING INCOME		
25003 Drum Muster & Oil Collection	\$0	\$0
Sub Total - SANITATION OTHER OP/INC	\$0	\$0
Total - SANITATION OTHER	\$0	\$34,361

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23		
	Income	Expenditure	
EFFLUENT DRAINAGE SYSTEM			
OPERATING EXPENDITURE			
26022	Septic Tank Cleaning	\$0	\$11,913
26032	Grease Trap Cleaning	\$0	\$6,567
26042	Ongerup Effluent Maintenance	\$0	\$26,236
26072	Ongerup Effluent operations	\$0	\$12,000
Sub Total - SEWERAGE OP/EXP		\$0	\$56,716
OPERATING INCOME			
26023	Septic Tank Cleaning	(\$10,000)	\$0
26033	Grease Trap Cleaning	(\$2,500)	\$0
26043	Ongerup Sewerage Specified Area Rate	(\$38,854)	\$0
26063	Septic Waste Receival - Gnp Ponds	\$0	\$0
Sub Total - SEWERAGE OP/INC		(\$51,354)	\$0
Total - SEWERAGE		(\$51,354)	\$56,716

DRAFT

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
PROTECTION OF THE ENVIRONMENT		
OPERATING EXPENDITURE		
28022 Other Environment Costs	\$0	\$530
28032 Yongergnow Eco Tourism Centre	\$0	\$75,634
28042 NSPNRG Contribution	\$0	\$16,205
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP	\$0	\$92,369
OPERATING INCOME		
28003 Reimbursements	(\$7,601)	\$0
28023 Seed Collection Income	\$0	\$0
28043 NSPNR REIMBURSEMENTS	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC	(\$7,601)	\$0
Total - PROTECTION OF THE ENVIRONMENT	(\$7,601)	\$92,369

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
TOWN PLANNING & REGIONAL DEVELOPMENT		
OPERATING EXPENDITURE		
29022	\$0	\$18,000
29032	\$0	\$11,500
29072	\$0	\$10,845
29102	\$0	\$95,169
29112	\$0	\$4,008
29122	\$0	\$6,085
Sub Total - TOWN PLAN & REG DEV OP/EXP	\$0	\$145,607
OPERATING INCOME		
29023	(\$800)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC	(\$800)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT	(\$800)	\$145,607

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
OTHER COMMUNITY AMENITIES		
OPERATING EXPENDITURE		
30002	Cemeteries Administration	\$0 \$7,287
30012	Cemeteries Maintenance	\$0 \$21,453
30022	Grave Digging	\$0 \$12,044
30032	Public Conveniences Building Maintenance	
30032	Gnp Public Toilets Building Maint	\$0 \$3,567
30032	Ongerup Public Toilets Building Maintenance	\$0 \$2,399
30032	Borden Public Toilets Building Maintenance	\$0 \$2,565
30032	Gnowangerup Cemetery Public Toilets Maintenance	\$0 \$5,000
30042	Public Conveniences Building Operation	
30042	Gnp Public Toilets Building Operation	\$0 \$21,977
30042	Ongerup Public Toilets Building Operation	\$0 \$12,923
30042	Borden Public Toilets Building Operation	\$0 \$7,163
30042	Gnowangerup Cemetery Public Toilets Operation	\$0 \$1,112
	Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	\$0 \$97,490
OPERATING INCOME		
30003	Cemetery Fees- Gnowangerup	(\$4,000) \$0
30013	Cemetery Fees - Ongerup	\$0 \$0
30033	GRANT OF RIGHT OF BURIAL	\$0 \$0
	Sub Total - OTHER COMMUNITY AMENITIES OP/INC	(\$4,000) \$0
	Total - OTHER COMMUNITY AMENITIES	(\$4,000) \$97,490

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
URBAN STORMWATER DRAINAGE		
OPERATING EXPENDITURE		
27002 Drainage Maintenance	\$0	\$14,215
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP	\$0	\$14,215
Total - URBAN STORMWATER DRAINAGE	\$0	\$14,215
Total - COMMUNITY AMENITIES	(\$304,222)	\$644,240

DRAFT

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES		
OPERATING EXPENDITURE		
31012	Gnp Memorial Hall Building Maintenance	\$0 \$9,339
31012	Contractor - Plumbing Repairs	\$0 \$0
31022	Gnp Memorial Hall Building Operation	\$0 \$68,218
31052	Ongerup Hall Building Maintenance	\$0 \$11,650
31062	Ongerup Hall Building Operation	\$0 \$39,900
31092	Borden CWA Hall Building Maintenance	\$0 \$618
31102	Borden CWA Hall Building Operation	\$0 \$740
31152	Gnp Old Ambulance Building - Building Operation	\$0 \$268
31182	Ongerup CWA	\$0 \$1,233
31202	Yougenup Centre - Building Maintenance & Operation	\$0 \$48,567
Sub Total - PUBLIC HALLS & CIVIC CENTRES OPI/EXP		\$0 \$180,533
OPERATING INCOME		
31003	Gnowangerup Memorial Hall	(\$200) \$0
31023	Ongerup Hall	(\$500) \$0
31043	Borden CWA Hall	(\$600) \$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$1,300) \$0
Total - PUBLIC HALL & CIVIC CENTRES		(\$1,300) \$180,533

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
OTHER RECREATION & SPORT		
OPERATING EXPENDITURE		
33012	Depreciation	\$0 \$64,220
33022	Gnowangerup Parks & Gardens	
33022	Nobarach Community Park	\$0 \$22,968
33022	Admin Office Gardens	\$0 \$11,485
33022	Yougenup Centre/Library Gardens	\$0 \$12,503
33022	Family Centre Gardens	\$0 \$7,742
33022	ANZAC Park	\$0 \$15,662
33022	Main Street Gardens	\$0 \$19,517
33022	Porteous St Park	\$0 \$6,325
33022	Varey Park	\$0 \$5,714
33022	Gnp Town Parks & Gardens	\$0 \$132,200
33032	Ongerup Parks & Gardens	\$0 \$67,679
33042	Borden Parks & Gardens	\$0 \$42,312
33052	Gnp Sporting Complex Grounds Maintenance	\$0 \$98,132
33062	Gnp Sporting Complex Building Maintenance	\$0 \$13,889
33072	Gnp Sporting Complex Building Operation	\$0 \$175,567
33082	Ongerup Sporting Complex Grounds Maintenance	\$0 \$25,190
33092	Ongerup Sporting Complex Building Maintenance	\$0 \$3,671
33102	Ongerup Sporting Complex Building Operation	\$0 \$41,066
33112	Borden Sporting Complex Grounds Maintenance	\$0 \$26,520
33122	Borden Sporting Complex Building Maintenance	\$0 \$3,303
33132	Borden Sporting Complex Building Operation	\$0 \$103,857
33222	Gnowangerup Bowling Club	\$0 \$20,911
33252	Old Borden Bowling Club	\$0 \$110
33232	Depreciation - Infrastructure	\$0 \$3,775
33282	Corporate & Community Unit Costs	\$0 \$19,871
33332	Pistol Club Building Operations	\$0 \$4,291
33452	Nobarach Park - Building Maintenance	\$0 \$21,553
33532	Ongerup Bowls Club SSL Interest	\$0 \$1,173
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$0 \$971,206
OPERATING INCOME		
33003	Other Sport and Rec Income	(\$1,173) \$0
33053	VARIOUS REIMBURSEMENT	\$0 \$0
33113	Non-Operating Grants	(\$522,000) \$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$523,173) \$0
Total - OTHER RECREATION & SPORT		(\$523,173) \$971,206

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23		
	Income	Expenditure	
SWIMMING POOL			
OPERATING EXPENDITURE			
32002	Strategy & Governance Unit Costs	\$0	\$7,602
32012	Administration Activity Costs	\$0	\$46,161
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$94,953
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$10,760
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$121,436
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$16,184
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$7,445
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$8,362
32142	Swimming Pool Insurances	\$0	\$3,704
32152	Swimming Pool Superannuation	\$0	\$14,035
32162	Swimming Pool Other Costs	\$0	\$6,150
Sub Total - SWIMMING POOL OP/EXP		\$0	\$336,792
OPERATING INCOME			
32003	Swimming Pool Entrance Fees	(\$16,500)	\$0
Sub Total - SWIMMING POOL OP/INC		(\$16,500)	\$0
Total - SWIMMING POOL		(\$16,500)	\$336,792

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
LIBRARIES		
OPERATING EXPENDITURE		
35002	Administration Activity Costs	\$0 \$56,209
35022	Gnowangerup Library Salaries	\$0 \$35,125
35042	Gnp Library Building Maintenance	\$0 \$618
35052	Gnp Library Building Operation	\$0 \$9,913
35072	Library Book Exchange	\$0 \$620
35082	Ongerup Library Book Exchange	\$0 \$350
35092	Gnowangerup Library Minor Items	\$0 \$2,000
35102	Ongerup Library Minor Items	\$0 \$510
35112	Gnowangerup Library	\$0 \$16,072
35122	Ongerup Library	\$0 \$17,395
35142	Regional Library Costs	\$0 \$2,200
35192	Library Insurance Expenses	\$0 \$1,218
35202	Technology & Digital inclusion Expenses	\$0 \$5,000
Sub Total - LIBRARIES OP/EXP		\$0 \$147,230
OPERATING INCOME		
35013	Gnp Library Other	(\$6,002) \$0
Sub Total - LIBRARIES OP/INC		(\$6,002) \$0
Total - LIBRARIES		(\$6,002) \$147,230

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
OTHER CULTURE		
OPERATING EXPENDITURE		
37002	Corporate & Community Unit Costs	\$0 \$12,305
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$0 \$264
37042	Old Gnowangerup Gaol Building Operation	\$0 \$2,702
37072	Ongerup Community Centre Building Maintenance	\$0 \$461
37082	Ongerup Community Centre Building Operation	\$0 \$8,168
37112	Gnp Historic Centre Building Maintenance	\$0 \$130
37122	Gnp Historic Centre Building Operation	\$0 \$3,008
37262	Ongerup Museum Building Maintenance	\$0 \$267
37132	Ongerup Museum Building Operation	\$0 \$9,993
37172	Aylmore Mineral Springs	\$0 \$11,040
37222	Heritage Strategy & Municipal Inventory	\$0 \$2,500
37322	Old Gnowangerup Star Building Operation	\$0 \$2,897
37332	Old Gnowangerup Star Building Maintenance	\$0 \$12,410
Sub Total - OTHER CULTURE OP/EXP		\$0 \$66,145
OPERATING INCOME		
37023	Reimbursements/ Donations	\$0 \$0
37043	Government Grants	\$0 \$0
Sub Total - OTHER CULTURE OP/INC		\$0 \$0
Total - OTHER CULTURE		\$0 \$66,145
Total - RECREATION AND CULTURE		(\$546,975) \$1,701,906

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE		
OPERATING EXPENDITURE		
39002	Depreciation - Roads	\$0 \$857,535
39012	Bridges - Pallinup Bridge	\$0 \$31,276
39022	Depreciation - Footpaths	\$0 \$14,895
39032	Depreciation - Other	\$0 \$35,195
39042	Gnp Depot Building Maintenance	\$0 \$32,100
39052	Gnp Depot Building Operation	\$0 \$40,806
39062	Ongerup Depot Building Maintenance	\$0 \$14,919
39072	Ongerup Depot Building Operation	\$0 \$4,369
39102	Gravel Pit Reinstatements	\$0 \$3,770
39112	Road Maintenance	\$0 \$1,929,659
39122	Administration Department Costs allocated to Transport	\$0 \$36,258
39132	Roman/Asset Development	\$0 \$81,215
39142	Street Lighting	\$0 \$41,500
39182	Gnowangerup Depot General Maintenance	\$0 \$16,397
39242	Kerb Renewal	\$0 \$4,000
39252	Urban Drainage Renewals/Maintenance	\$0 \$4,770
39272	Laneway Maintenance	\$0 \$4,770
39282	Natural Disaster Opening Up Costs	\$0 \$0
39292	Natural Disaster Restoration Works	\$0 \$0
39342	ROAD VERGE MAINT & CLEARING (LRCI - Phase 2)	\$0 \$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0 \$3,153,434
OPERATING INCOME		
38013	Regional Road Group Grants	(\$681,599) \$0
38023	Other Road Grants	\$0 \$0
38033	Roads To Recovery Grants	(\$392,891) \$0
38093	Cwth Local Roads Community Infrastructure Grants	(\$125,000) \$0
39003	MRWA Road Preservation Grant	(\$169,042) \$0
39043	Profit/ Loss on Sale of Assets	\$0 \$0
39093	Reimbursements	(\$800,000) \$0
39133	REIMBURSEMENTS	\$0 \$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$2,168,532) \$0
Total - MTCE STREETS ROADS DEPOTS		(\$2,168,532) \$3,153,434

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
ROAD PLANT		
OPERATING EXPENDITURE		
49999 PLANT SALES EXPENSES	\$0	\$5,000
Sub Total - ROAD PLANT OP/EXP	\$0	\$5,000
Total - ROAD PLANT	\$0	\$5,000

DRAFT

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
TRAFFIC CONTROL		
OPERATING EXPENDITURE		
Sub Total - TRAFFIC CONTROL OP/EXP	\$0	\$0
OPERATING INCOME		
42013 Sale of Plates	(\$55)	\$0
Sub Total - TRAFFIC CONTROL OP/INC	(\$55)	\$0
Total - TRAFFIC CONTROL	(\$55)	\$0

DRAFT

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
AERODROMES		
OPERATING EXPENDITURE		
43002 Gnowangerup Airstrip Maintenance	\$0	\$16,055
43012 Gnowangerup Airstrip Operations	\$0	\$136,112
Sub Total - AERODROMES OP/EXP	\$0	\$152,167
OPERATING INCOME		
43003 Gnowangerup Airstrip Income	(\$190,000)	\$0
Sub Total - AERODROMES OP/INC	(\$190,000)	\$0
Total - AERODROMES	(\$190,000)	\$152,167
Total - TRANSPORT	(\$2,358,587)	\$3,310,601

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23		
	Income	Expenditure	
TOURISM AND AREA PROMOTION			
OPERATING EXPENDITURE			
46012	Strategy & Governance Unit Costs	\$0	\$30,622
46052	Shire Information Bays & Entrance Signs	\$0	\$0
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$6,671
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$5,000
46122	Local Tourism Promotion	\$0	\$3,000
	Sub Total - TOURISM & AREA PROMOTION OP/EXP	\$0	\$45,293
OPERATING INCOME			
46003	Grants & Subsidies	(\$107,416)	\$0
46013	Caravan Park Licences	(\$200)	\$0
	Sub Total - TOURISM & AREA PROMOTION OP/INC	(\$107,616)	\$0
	Total - TOURISM & AREA PROMOTION	(\$107,616)	\$45,293

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
BUILDING CONTROL		
OPERATING EXPENDITURE		
47012 Building Administration Allocations	\$0	\$3,841
47022 Building Services - Salaries	\$0	\$36,248
47032 Building Services - Superannuation	\$0	\$7,441
47042 Building Control Insurances	\$0	\$1,313
Sub Total - BUILDING CONTROL OP/EXP	\$0	\$48,843
BUILDING CONTROL OP/INC		
47003 Building Licences & Fees	(\$3,500)	\$0
47013 BRB & BCITF Commissions	(\$40)	\$0
Sub Total - BUILDING CONTROL OP/INC	(\$3,540)	\$0
Total - BUILDING CONTROL	(\$3,540)	\$48,843

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L

DRAFT BUDGET
2022-23

Income Expenditure

ECONOMIC DEVELOPMENT

OPERATING EXPENDITURE

50002 Administration Allocations	\$0	\$2,679
50022 Community Capacity Building	\$0	\$400
50072 Marketing & Tourism Promotion	\$0	\$0
50112 Banners and Banner Pole Maintenance	\$0	\$3,000

Sub Total - ECONOMIC DEVELOPMENT OP/EXP

\$0 \$6,079

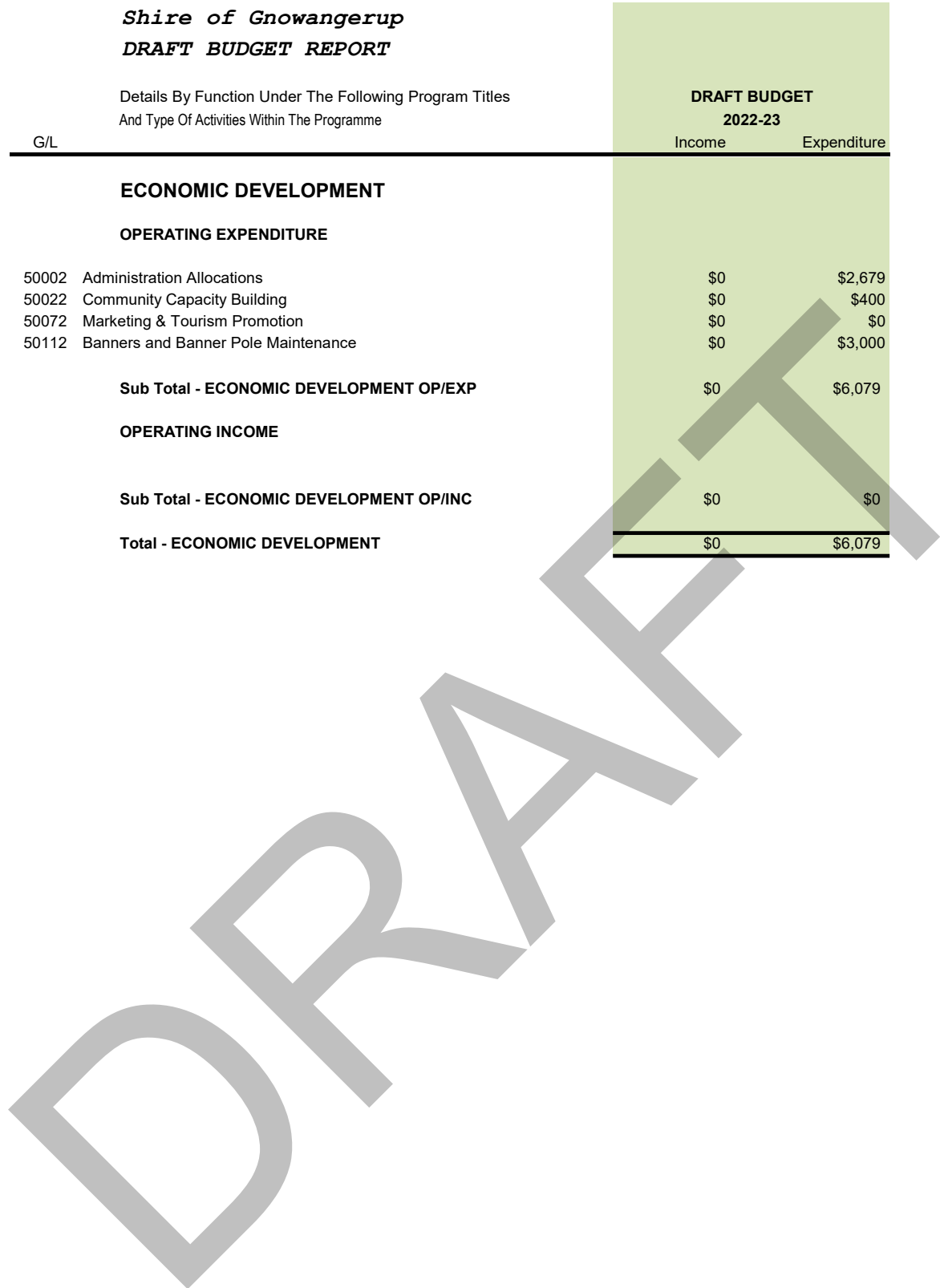
OPERATING INCOME

Sub Total - ECONOMIC DEVELOPMENT OP/INC

\$0 \$0

Total - ECONOMIC DEVELOPMENT

\$0 \$6,079



Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
PUBLIC UTILITY SERVICES		
OPERATING EXPENDITURE		
51002 Standpipe Maintenance	\$0	\$5,485
51012 Gnowangerup Standpipe	\$0	\$6,350
51022 Ongerup Standpipe	\$0	\$1,000
51032 Borden Standpipe	\$0	\$200
51042 Formby Road Bore	\$0	\$5,705
51052 Highdenup Road Bore	\$0	\$2,685
51092 Toompup Bore	\$0	\$200
Sub Total - PUBLIC UTILITY SERVICES OP/EXP	\$0	\$21,625
OPERATING INCOME		
51003 Gnowangerup Standpipe Fees	(\$6,000)	\$0
51013 Ongerup Standpipe Fees	\$0	\$0
51033 Virginia Land Lease	(\$7,350)	\$0
51063 Exploration on Road Reserves & Reserves	\$0	\$0
51073 Standpipe Swipe Card	\$0	\$0
Sub Total - PUBLIC UTILITY SERVICES OP/INC	(\$13,350)	\$0
Total - PUBLIC UTILITY SERVICES	(\$13,350)	\$21,625
Total - ECONOMIC SERVICES	(\$124,506)	\$121,840

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
PRIVATE WORKS		
OPERATING EXPENDITURE		
53002 Private Works	\$0	\$11,141
53022 Motor Vehicle Licensing	\$0	\$34,379
Sub Total - PRIVATE WORKS OP/EXP	\$0	\$45,520
OPERATING INCOME		
53003 Private Works Income	(\$11,141)	\$0
Sub Total - PRIVATE WORKS OP/INC	(\$11,141)	\$0
Total - PRIVATE WORKS	(\$11,141)	\$45,520

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
PUBLIC WORKS OVERHEADS		
OPERATING EXPENDITURE		
57002 Annual Leave	\$0	\$132,689
57012 Long Service Leave	\$0	\$64,654
57022 Public Holidays	\$0	\$57,374
57032 Sick Leave	\$0	\$57,374
57042 Supervision & Administration	\$0	\$225,239
57052 General Duties	\$0	\$14,000
57062 Toolbox Meetings	\$0	\$5,665
57072 Strategy & Governance Unit Costs	\$0	\$8,070
57082 Superannuation	\$0	\$232,106
57092 Works Training/ Conferences	\$0	\$20,000
57102 Workers Compensation	\$0	\$41,198
57112 Job Costed Expenses	\$0	\$10,485
57122 Mobile Phones - Works	\$0	\$5,200
57132 EBA Uniforms & Licence Expenses	\$0	\$8,610
57142 Safety Clothing & Equipment	\$0	\$3,700
57152 Other Costs	\$0	\$43,068
57162 Insurance	\$0	\$18,850
57172 Consultants	\$0	\$0
57182 Administration Allocations	\$0	\$105,194
57192 Rostered Days Off	\$0	\$1,850
57252 LOT 271A QUINN STREET Housing ALLOCATIONS	\$0	\$6,239
57262 LOT 271B QUINN STREET HOUSING ALLOCATIONS	\$0	\$4,614
57272 Housing Expenses - Works Manager	\$0	\$14,020
57992 Less Recovered From Works	\$0	(\$1,080,199)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP	\$0	\$0
OPERATING INCOME		
57003 Reimbursements	(\$900)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC	(\$900)	\$0
Total - PUBLIC WORKS OVERHEADS	(\$900)	\$0

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
PLANT OPERATIONS COSTS		
OPERATING EXPENDITURE		
58002 Fleet Maintenance	\$0	\$124,352
58012 Insurance	\$0	\$37,810
58022 Fuels & oils	\$0	\$270,000
58032 Tyres	\$0	\$36,000
58042 Parts & Repairs	\$0	\$130,000
58052 Licences	\$0	\$14,000
58062 Blades & points	\$0	\$12,000
58072 Expendable Tools	\$0	\$35,000
58082 Depreciation - Plant	\$0	\$283,000
58092 Depreciation - Minor Plant	\$0	\$4,805
58112 2 CECIL STREET - BUILDING OPERATION	\$0	\$12,921
58132 Mechanic Utility Costs	\$0	\$8,000
58142 Housing - 2 Cecil Street	\$0	\$5,760
58162 Other Costs	\$0	\$7,245
58992 Less Recovered From Works	\$0	(\$980,893)
Sub Total - PLANT OPERATIONS COSTS OP/EXP	\$0	\$0
OPERATING INCOME		
58003 Reimbursements	(\$5,760)	\$0
58013 Fuel Rebates	(\$30,000)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC	(\$35,760)	\$0
Total - PLANT OPERATIONS COSTS	(\$35,760)	\$0

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L

DRAFT BUDGET
2022-23

Income Expenditure

MATERIALS AND STOCK

OPERATING EXPENDITURE

55032	Fuel & Oils Purchased	\$0	\$270,000
55042	Less Fuel & Oils Allocated	\$0	(\$270,000)
55062	Stock Variance	\$0	\$0
Sub Total - MATERIALS AND STOCK		\$0	\$0
Total - MATERIALS AND STOCK		\$0	\$0

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23		
	Income	Expenditure	
SALARIES AND WAGES			
OPERATING EXPENDITURE			
54002	Gross Salaries & Wages	\$0	\$2,445,261
54012	Less Salaries Allocated	\$0	(\$2,445,261)
54022	Workers Compensation Payments	\$0	\$5,000
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$5,000
OPERATING INCOME			
54003	Workers Compensation Reimbursements	(\$5,000)	\$0
Sub Total - SALARIES AND WAGES OP/INC		(\$5,000)	\$0
Total - SALARIES AND WAGES		(\$5,000)	\$5,000

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L

DRAFT BUDGET
2022-23

Income Expenditure

ADMINISTRATION

OPERATING EXPENDITURE

Administration activity units

59022	IT Licence Costs & Support	\$0	\$134,289
59032	Accounting	\$0	\$47,750
59042	Admin Telephone Mail & Reception	\$0	\$15,000
59052	Office Supplies & Equipment	\$0	\$23,865
59062	Records Management Costs	\$0	\$10,000
59072	Occ Health & Safety	\$0	\$49,775
59082	Administration Office Building Maintenance	\$0	\$16,559
59092	Administration Office Building Operation	\$0	\$100,893
59102	Police Licensing	\$0	\$1,500
59112	DEPRECIATION - EQUIPMENT RIGHT OF USE	\$0	\$5,020
59202	Loss on Sale of Asset	\$0	\$0
59992	Less Recovered From Activities	\$0	(\$388,785)

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
Governance & Strategy		
60282 Governance & Strategy Salaries	\$0	\$232,990
60002 Employee Leave	\$0	\$0
60012 Long Service Leave	\$0	\$5,686
60022 Superannuation	\$0	\$35,960
60032 Governance Training/ Conferences	\$0	\$5,450
60042 Workers Compensation	\$0	\$6,527
60052 Housing Rent Salary Sacrifice	\$0	\$9,600
60082 Vehicle Expenses (Inc FBT)	\$0	\$27,000
60102 4 Grocock Street Building Maintenance	\$0	\$19,558
60142 Insurances	\$0	\$6,532
60152 S&G Mobile Phone Expenses	\$0	\$2,100
60162 S&G Uniforms	\$0	\$1,275
60172 S&G Other Minor Expenses	\$0	\$2,525
60252 Resource Sharing Expenses	\$0	\$4,000
60292 Consulting Expenses	\$0	\$14,000
60992 Less Allocated To works	\$0	(\$303,409)

DRAFT

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23		
	Income	Expenditure	
Corporate & Community			
61262	Corporate & Community Salaries	\$0	\$497,886
61002	Employee Leave	\$0	\$0
61012	Long Service Leave	\$0	\$21,113
61022	C&C Superannuation	\$0	\$84,990
61032	C&C Workers Compensation	\$0	\$13,947
61042	C&C Vehicle Costs	\$0	\$20,250
61062	C&C Mobile Phone Costs	\$0	\$2,100
61072	Corporate & Community Uniforms	\$0	\$3,500
61082	Corporate & Community Training Costs	\$0	\$20,000
61112	Corporate & Community Other Minor Costs	\$0	\$2,500
61122	Corporate & Community Insurance	\$0	\$10,920
61222	Rostered Days Off	\$0	\$50
61232	Housing 20 McDonald Street	\$0	\$36,835
61252	20 McDonald Street - Building Operations	\$0	\$0
61272	Human Resource Costs	\$0	\$20,000
61992	Less Allocated To Services	\$0	(\$373,883)
	Sub Total - ADMINISTRATION OP/EXP	\$0	\$445,868
	OPERATING INCOME - ADMINISTRATION		
59003	Licensing Services	(\$18,000)	\$0
60003	Reimbursements	(\$18,740)	\$0
60033	Reimbursements	\$0	\$0
63003	Reimbursements	\$0	\$0
	Sub Total - ADMINISTRATION OP/INC	(\$36,740)	\$0
	Total - ADMINISTRATION	(\$36,740)	\$445,868

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
UNCLASSIFIED		
OPERATING EXPENDITURE		
62022	Donations & Grants	\$0 \$5,300
62032	Insurance Claims	\$0 \$3,495
62042	Other Minor Expenses	\$0 \$5
62082	Toompup Dam Maintenance	\$0 \$1,499
62092	Old Airport Dam Maintenance	\$0 \$4,020
62102	Airport Dam Maintenance	\$0 \$6,086
62112	Magitup Dam Maintenance	\$0 \$1,507
62122	Bowling Club Dams Maintenance	\$0 \$1,455
62132	Interest on Loan #282	\$0 \$1,275
62142	Pistol Club Dam Maintenance	\$0 \$5,000
62152	Contribution to Mindarabin Water Tank Installation	\$0 \$15,000
Sub Total - UNCLASSIFIED OP/EXP		\$0 \$44,642
OPERATING INCOME		
62003	Insurance Claims Reimbursed	(\$1,000) \$0
62013	PROFIT CHANGE ON LOCAL GOVT HOUSE UNIT TRUST	\$0 \$0
62033	DCEP Grant	(\$80,000) \$0
62043	OCD REIMBURSEMENT - LOAN 282 INTEREST	\$0 \$0
Sub Total - UNCLASSIFIED OP/INC		(\$81,000) \$0
Total - UNCLASSIFIED		(\$81,000) \$44,642
Total - OTHER PROPERTY AND SERVICES		(\$170,541) \$541,030

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
TRANSFERS TO/FROM RESERVES		
EXPENDITURE		
95001 Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$525,378
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$525,378
INCOME		
95002 Transfer from Reserve Fund	(\$110,000)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS	(\$110,000)	\$0
Total - FUND TRANSFER	(\$110,000)	\$525,378

Shire of Gnowangerup

DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
000000 (Surplus) / Deficit - Carried Forward	(\$2,090,669)	\$0
Sub Total - SURPLUS C/FWD	(\$2,090,669)	\$0
Total - SURPLUS	(\$2,090,669)	\$0
LONG TERM LOANS		
80034 LOAN ADVANCE - ONGERUP COMMUNITY DEVELOPMENT	\$0	\$0
80044 LOAN ADVANCE - ONGERUP BOWLS CLUB	\$0	\$0
Sub Total - LOAN ADVANCES	\$0	\$0
INCOME		
80035 WATC LOAN PROCEEDS - ONGERUP COMMUNITY DEVELOP	\$0	\$0
80045 FINANCE LEASE PROCEEDS	\$0	\$0
80055 WATC LOAN PROCEEDS - ONGERUP BOWLS CLUB	\$0	\$0
Sub Total - LONG TERM LOANS	\$0	\$0
Total - DEFERRED LIABILITIES	\$0	\$0
LIABILITY LOANS - PRINCIPAL REPAYMENTS		
CAPITAL EXPENDITURE		
80004 Principal On Loans	\$0	\$103,381
80024 Finance Leases - Principal	\$0	\$4,360
Sub Total - LOAN REPAYMENTS	\$0	\$107,741
CAPITAL INCOME		
80015 Principal Repaid - Self Supporting Loans	(\$5,477)	\$0
Sub Total - LOANS RAISED	(\$5,477)	\$0
Total - NON CURRENT LIABILITIES	(\$5,477)	\$107,741

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L

DRAFT BUDGET
2022-23

Income Expenditure

OPERATING ACTIVITIES EXCLUDED FROM BUDGET

000000 Depreciation Written Back	\$0	(\$2,348,139)
000000 Book Value of Assets Sold Written Back	\$0	\$0
000000 Profit on Sale of Asset Written Back	\$0	\$0
000000 Loss on Sale of Asset Written Back	\$0	\$0
000000 Long Service Leave - Non Cash	\$0	(\$75,612)
000000 Movement in LG House Unit Trust	\$0	\$0
000000 Deferred Pensioner Rates	\$0	\$0
000000 SS Loan (Non-Current Movement)	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED	\$0	(\$2,423,751)
Total - OPERATING ACTIVITIES EXCLUDED	\$0	(\$2,423,751)

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
FURNITURE & EQUIPMENT		
HEALTH		
CAPITAL EXPENDITURE		
14014 Health Computer Equip & Software	\$0	\$7,000
Sub Total - CAPITAL WORKS	\$0	\$7,000
Total - HEALTH	\$0	\$7,000
FURNITURE AND EQUIPMENT		
OTHER PROPERTY & SERVICES - ADMINISTRATION		
CAPITAL EXPENDITURE		
59050 Administration Furniture & Equipment	\$0	\$0
59070 ADMINISTRATION - RIGHT OF USE ASSETS PLANT & EQUIPMENT	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0
Total - OTHER PROPERTY	\$0	\$0
Total - FURNITURE AND EQUIPMENT	\$0	\$7,000

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
LAND AND BUILDINGS		
HOUSING		
CAPITAL EXPENDITURE		
23004	Construction of Residences	\$0 \$400,001
23034	4 Grocock Street Renewals	\$0 \$7,000
Sub Total - CAPITAL WORKS		\$0 \$407,001
Total - HOUSING		\$0 \$407,001
LAND AND BUILDINGS		
RECREATION AND CULTURE		
CAPITAL EXPENDITURE		
32004	Swimming Pool Capital Expenditure	\$0 \$10,000
31004	Yougenup Community Centre	\$0 \$61,000
31024	Gnp Town Hall Capital	\$0 \$40,000
31034	Gnp Lesser Hall Capital	\$0 \$6,000
33264	Borden CWA Building	\$0 \$0
33604	Ongerup Sports Pavilion Capital	\$0 \$50,000
33414	Borden Pavilion Multipurpose Shed & Shelter	\$0 \$0
37324	Gnowangerup Star Building Capital	\$0 \$15,000
Sub Total - CAPITAL WORKS		\$0 \$182,000
Total - RECREATION AND CULTURE		\$0 \$182,000
LAND AND BUILDINGS		
TRANSPORT		
CAPITAL EXPENDITURE		
39004	Gnowangerup Works Depot Capital	\$0 \$0
Sub Total - CAPITAL WORKS		\$0 \$0
Total - TRANSPORT		\$0 \$0
LAND AND BUILDINGS		
ECONOMIC SERVICES		
EXPENDITURE		
46004	Gnowangerup Caravan Park Buildings	\$0 \$329,416
Sub Total - CAPITAL WORKS		\$0 \$329,416
Total - ECONOMIC SERVICES		\$0 \$329,416

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L

DRAFT BUDGET
2022-23

Income Expenditure

		Income	Expenditure
LAND AND BUILDINGS			
OTHER PROPERTY AND SERVICES			
CAPITAL EXPENDITURE			
59040	Administration Centre Building Capital	\$0	\$5,500
Sub Total - CAPITAL WORKS		\$0	\$5,500
Total - OTHER PROPERTY AND SERVICES		\$0	\$5,500
Total - LAND AND BUILDINGS		\$0	\$923,917

DRAFT

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
PLANT AND EQUIPMENT		
LAW ORDER & PUBLIC SAFETY		
EXPENDITURE		
07062	SES Plant Purchase	\$0
	Sub Total - CAPITAL WORKS	\$0
	Total - LAW ORDER & PUBLIC SAFETY	\$0
PLANT AND EQUIPMENT		
RECREATION AND CULTURE		
CAPITAL EXPENDITURE		
40214	Purchase Mower GN.0029	\$0
	new Purchase Mower GN.0032	\$0
40564	Purchase Mower GN.0034	\$0
33224	Other Rec & Sport - Plant & Equipment	\$0
32204	Purchase Swimming Pool Plant & Equipment	\$0
	Sub Total - CAPITAL WORKS	\$33,500
	Total - RECREATION AND CULTURE	\$33,500
PLANT AND EQUIPMENT		
TRANSPORT		
CAPITAL EXPENDITURE		
40004	Purchase Grader GN.0020	\$0
40624	Purchase Grader GN.015	\$0
40544	Purchase Tip Truck GN.0014	\$315,000
40554	Purchase Tip Truck GN.0044	\$315,000
40574	Purchase Side Tipper GN.17003	\$0
40334	Purchase Side Tipper GN.0050	\$0
40424	Purchase Dolly GN.17002	\$0
40024	Purchase of Vehicle (GN.0004)	\$45,000
40194	Purchase of Utility (GN.0036)	\$0
40414	Purchase of Utility (GN.0051)	\$0
40374	Purchase of Utility GN.0016	\$37,000
40404	Purchase of Utility GN.0048	\$0
40504	Purchase of Utility GN.037	\$0
43104	Purchase Airport Sweeper	\$12,000
	Sub Total - CAPITAL WORKS	\$724,000
	Total - TRANSPORT	\$724,000

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
PLANT AND EQUIPMENT		
OTHER PROPERTY & SERVICES		
CAPITAL EXPENDITURE		
40014 CEO Vehicle	\$0	\$65,000
40164 MCS Vehicle	\$0	\$35,000
Sub Total - CAPITAL WORKS	\$0	\$100,000
Total - ECONOMIC SERVICES	\$0	\$100,000
Total - PLANT AND EQUIPMENT	\$0	\$857,500

DRAFT

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L

DRAFT BUDGET
2022-23

Income Expenditure

ROAD INFRASTRUCTURE CAPITAL

ROAD CONSTRUCTION

38014	Roads To Recovery Projects		
38014	RTR - Boxwood Hill - Ongerup Road	\$0	\$0
38014	RTR - Gnowellen Road	\$0	\$85,792
38014	RTR - Magitup Road	\$0	\$0
38014	RTR - North Stirling Road	\$0	\$114,347
38014	Salt River Road	\$0	\$92,992
38014	RTR Rabbit Proof Fence Rd - Gravel Sheet	\$0	\$0
38014	RTR - O'Meehans Rd Gravel Sheet	\$0	\$100,114
38004	Regional Road Group Projects		
38004	RRG - Kowbrup Road	\$0	\$573,001
38004	RRG - Kowbrup North Road	\$0	\$86,500
38004	RRG - Borden - Bremer Road	\$0	\$129,500
	Commonwealth Local Roads Community Infrastructure Program		
38204	LRCIP - Tieline Road	\$0	\$285,000
	Municipal Road Construction Projects		
	Road Reseals		
38104	Toompup Road South Reseal	\$0	\$0
38104	Boxwood Hill - Ongerup Road Reseal	\$0	\$0
38104	Corbett Street	\$0	\$43,225
38104	Quinn St RAV Reseal	\$0	\$0
38104	Corakerup Road Resheet	\$0	\$90,550
38104	Coromup Road Reseal	\$0	\$0
38104	Sandalwood Road Reseal	\$0	\$104,991
38104	Gnp - Tambellup Rd Reseal	\$0	\$151,000
38094	Mindarabin Rd Gravel Sheet	\$0	\$91,780
	Sub Total - CAPITAL WORKS	\$0	\$1,948,792
	Total - ROADS	\$0	\$1,948,792
	Total - INFRASTRUCTURE ASSETS ROADS	\$0	\$1,948,792

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
FOOTPATHS		
38304 Footpath Construction/Renewal	\$0	\$0
38304 LRCI Footpath Construction (Phase 3)	\$0	\$50,000
Sub Total - CAPITAL WORKS	\$0	\$50,000
Total - TRANSPORT - FOOTPATHS	\$0	\$50,000
Total - FOOTPATH ASSETS	\$0	\$50,000
AIRPORT		
43004 Airstrip Capital Improvements	\$0	\$327,050
43024 Airport Runway Repairs	\$0	\$6,000
Sub Total - CAPITAL WORKS	\$0	\$333,050
Total - TRANSPORT - AERODROMES	\$0	\$333,050
Total - AERODROME ASSETS	\$0	\$333,050
DRAINAGE		
38404 Drainage Renewals	\$0	\$5,000
Sub Total - CAPITAL WORKS	\$0	\$5,000
Total - TRANSPORT - DRAINAGE	\$0	\$5,000
Total - DRAINAGE ASSETS	\$0	\$5,000

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23	
	Income	Expenditure
SEWERAGE		
26014 Ongerup Waste Water Ponds	\$0	\$20,000
Sub Total - CAPITAL WORKS	\$0	\$20,000
Total - COMMUNITY AMENITIES - SEWERAGE	\$0	\$20,000
Total - SEWERAGE ASSETS	\$0	\$20,000
PARKS & OVALS		
33154 Weir Park Improvements	\$0	\$0
33254 Playground Gnp Sports Complex	\$0	\$3,671
Sub Total - CAPITAL WORKS	\$0	\$3,671
Total - PARKS & OVALS	\$0	\$3,671
Total - INFRASTRUCTURE ASSETS - PARKS & OVALS	\$0	\$3,671

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23		
	Income	Expenditure	
INFRASTRUCTURE ASSETS - OTHER			
LAW, ORDER & PUBLIC SAFETY			
07044	CCTV GNOWANGERUP TOWNSITE	\$0	\$6,700
Sub Total - CAPITAL WORKS		\$0	\$6,700
Total - LAW, ORDER & PUBLIC SAFETY		\$0	\$6,700
INFRASTRUCTURE OTHER			
COMMUNITY AMENITIES			
30104	Gnp Cemetery Project	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0
Total - COMMUNITY AMENITIES		\$0	\$0
INFRASTRUCTURE OTHER			
RECREATION & CULTURE			
33454	Netball Courts Capital Expenditure	\$0	\$44,725
33804	REC & CULTURE - OTHER INFRASTRUCTURE CAPITAL		
33804	Footpath Solar Lighting - Gnp Recreation Complex	\$0	\$0
33804	Dam Fencing - Gnp Recreation Complex	\$0	\$38,000
Sub Total - CAPITAL WORKS		\$0	\$82,725
Total - RECREATION & CULTURE		\$0	\$82,725
INFRASTRUCTURE OTHER			
TRANSPORT			
39054	Depot Fencing Renewal	\$0	\$0
39034	Depot Fuel Storage Tank	\$0	\$0
39064	Gnp Precinct Renewal Project	\$0	\$0
39074	Stirlings/Borden Streetscape Project	\$0	\$0
39084	Ongerup Streetscape and Signage Works	\$0	\$0
39094	GNOWANGERUP DEPOT OTHER INFRASTRUCTURE	\$0	\$0
38604	Footbridge - Park Road	\$0	\$40,000
Sub Total - CAPITAL WORKS		\$0	\$40,000
Total - TRANSPORT		\$0	\$40,000

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

G/L	DRAFT BUDGET 2022-23		
	Income	Expenditure	
INFRASTRUCTURE OTHER			
ECONOMIC SERVICES			
51054	Highdenup Road Bore Tank Capital	\$0	\$0
51074	Toompup Dam Renewal	\$0	\$0
51084	Magitup Dam Renewal	\$0	\$0
51094	Gnowangerup Depot Water Harvesting project	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0
	Total - ECONOMIC SERVICES	\$0	\$0
INFRASTRUCTURE OTHER			
OTHER PROPERTY & SERVICES			
59014	Electronic Public Notice Board	\$0	\$18,000
	Sub Total - CAPITAL WORKS	\$0	\$18,000
		\$0	\$18,000
	Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$147,425
	GRAND TOTALS	(\$10,758,632)	\$10,758,632



SHIRE OF GNOWANGERUP

SHIRE OF GNOWANGERUP

DRAFT BUDGET

SCHEDULE OF FEES & CHARGES

2022-2023

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
General Purpose Funding								
Rate Revenue General								
Rate Enquiry Fee (including Orders & Requisitions)	Council	N	175.00	0.00	175.00	175.00	0.00	175.00
Rates Enquiry only	Council	N	60.00	0.00	60.00	60.00	0.00	60.00
Rating enquiries not of a general nature requiring research (per hour)	Council	N	58.90	0.00	58.90	60.00	0.00	60.00
Administration Fee - Rate Instalments (per notice excluding first notice)	Council	Y	12.00	1.20	13.20	12.73	1.27	14.00
Copy of Rates Notice owner only per notice excluding first notice	Council	Y	5.45	0.55	6.00	5.45	0.55	6.00
Legal Fee incurred in Rate debt collection	Council	N	at cost	0.00	at cost	at cost	0.00	at cost
Dishonoured cheque fee	Council	N	at cost	0.00	at cost	at cost	0.00	at cost
Governance								
Other Governance								
Sale of Electoral Rolls	Council	N	61.45	0.00	61.45	62.00	0.00	62.00
Sale of Council Agendas AND Minutes (per annum)	Council	N	184.50	0.00	184.50	184.50	0.00	184.50
Sale of Council Minutes OR Agenda (per copy)	Council	N	at cost	0.00	at cost	at cost	0.00	at cost
Sale of Annual Report OR Budget	Council	N	18.35	0.00	18.35	18.50	0.00	18.50
Copies of Maps								
- Cadastral A4 size	Council	Y	2.27	0.23	2.50	2.73	0.27	3.00
- Cadastral A3 size	Council	Y	5.56	0.55	6.11	6.36	0.64	7.00
Freedom of Information								
- Application Fee (for an application of a non-personal information)	FOI Regs 1993	N	30.00	0.00	30.00	30.00	0.00	30.00
- Charge for time taken by staff dealing with the application (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00	0.00	30.00	30.00	0.00	30.00
- Charge for access time supervised by Staff (per hour, or pro rata for part of an hour) Plus the actual additional cost to the agency of any special arrangements (hire of facilities or equipment)	FOI Regs 1993	N	30.00	0.00	30.00	30.00	0.00	30.00
- Charges for Photocopying staff time (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00	0.00	30.00	30.00	0.00	30.00
- Charges for Photocopying per copy	FOI Regs 1993	N	0.20	0.00	0.20	0.20	0.00	0.20
- Charges for time taken by staff transcribing information from a tap or other device. (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00	0.00	30.00	30.00	0.00	30.00
- Charges for duplicating a tape, film or computer information	FOI Regs 1993	N	actual cost	0.00	actual cost	actual cost	0.00	actual cost
- Charge for delivery, packaging and postage	FOI Regs 1993	N	actual cost	0.00	actual cost	actual cost	0.00	actual cost
								0.00
Sale of Council Tie	Council	Y	11.64	1.16	12.80	13.64	1.36	15.00
Sale of Council Scarf	Council	Y	11.64	1.16	12.80	13.64	1.36	15.00
Enquiries not of a general nature requiring research (per hour)	Council	Y	61.64	6.16	67.80	63.64	6.36	70.00
Admin Fee for Sub contracting Shire Contractors to External parties	Council	Y	contractor fee + 10%	10%	contractor fee + 10%	contractor fee + 10%	10%	contractor fee + 10%
Law, Order & Public Safety								
Fire Prevention								
Infringement Notices - Issuing of Final Demand	AGR Amendment Regs 2018	N	24.80	0.00	24.80	24.80	0.00	24.80
Infringement Notices - Issuing of Enforcement Certificate	AGR Amendment Regs 2018	N	21.10	0.00	21.10	21.10	0.00	21.10
Infringement Notices - Registering Infringement Notice	AGR Amendment Regs 2018	N	79.50	0.00	79.50	79.50	0.00	79.50
Works Costs Recoverable under the Bush Fires Act	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Animal and Ranger Control								
Dog Registration Fees (Statutory)								
- Dog/Bitch Unsterilised 1 year	Dog Regs 2013	N	50.00	0.00	50.00	50.00	0.00	50.00
- Dog/Bitch Unsterilised 3 years	Dog Regs 2013	N	120.00	0.00	120.00	120.00	0.00	120.00
- Dog/Bitch Unsterilised for its lifetime	Dog Regs 2013	N	250.00	0.00	250.00	250.00	0.00	250.00
- Dog/Bitch Sterilised 1 year	Dog Regs 2013	N	20.00	0.00	20.00	20.00	0.00	20.00
- Dog/Bitch Sterilised 3 years	Dog Regs 2013	N	42.50	0.00	42.50	42.50	0.00	42.50

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
- Dog/Bitch Sterilised for its lifetime	Dog Regs 2013	N	100.00	0.00	100.00	100.00	0.00	100.00
- Dangerous Dog 1 year	Dog Regs 2013	N	50.00	0.00	50.00	50.00	0.00	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	0.00	12.50	12.50	0.00	12.50
- Working Dog Unsterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	30.00	0.00	30.00	30.00	0.00	30.00
- Working Dog Sterilised - 1 year (25% of standard fee)	S. 15(5) Dog Act 1976	N	5.00	0.00	5.00	5.00	0.00	5.00
- Working Dog Sterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	10.65	0.00	10.65	10.65	0.00	10.65
Registration of Dog kept in an approved kennel establishment licensed under s. 27 (per establishment)	Dog Regs 2013	N	200.00	0.00	200.00	200.00	0.00	200.00
Application to Keep More than Two Dogs	Council	N	54.05	0.00	54.05	60.00	0.00	60.00
Dog Impounding Fee (first impoundment)	Council	N	91.80	0.00	91.80	95.00	0.00	95.00
Dog Impounding Fee (second offence in same year)	Council	N	110.75	0.00	110.75	115.00	0.00	115.00
Sustenance fee of Dog in Pound (per day)	Council	N	32.65	0.00	32.65	35.00	0.00	35.00
Cat Registration Fees (Statutory)								
- Cat Sterilised - registered between 31 May and 31 October	Cat Regs 2012	N	10.00	0.00	10.00	10.00	0.00	10.00
- Cat Sterilised - 1 year	Cat Regs 2012	N	20.00	0.00	20.00	20.00	0.00	20.00
- Cat Sterilised - 3 years	Cat Regs 2012	N	42.50	0.00	42.50	42.50	0.00	42.50
- Cat Sterilised - Lifetime	Cat Regs 2012	N	100.00	0.00	100.00	100.00	0.00	100.00
- Application to Breed Cats (per breeding male or female cat)	Cat Regs 2012	N	100.00	0.00	100.00	100.00	0.00	100.00
Pensioners are granted a 50% concession on above fees								
Cat Impounding Fee (first impoundment)	Council	N	54.05	0.00	54.05	95.00	0.00	95.00
Cat Impounding Fee (second and subsequent impoundments)	Council	N	91.80	0.00	91.80	115.00	0.00	115.00
Cat Sustenance Fee (per day)	Council	N	32.65	0.00	32.65	35.00	0.00	35.00
Cat Trap Bond	WA Contract Ranger Services	N	100.00	0.00	100.00	100.00	0.00	100.00
Kennel Licence Fees	Council	N	216.00	0.00	216.00	220.00	0.00	220.00
Impounding Fees (other than dogs or cats)	Council	N	43.85	0.00	43.85	50.00	0.00	50.00
Sustenance Fees (other than dogs and cats)	Council	N	11.20	0.00	11.20	15.00	0.00	15.00
Animal destruction fee	Council	Y	110.10	11.01	121.11	136.36	13.64	150.00
Ranger Services - after hours callout	Council	Y	163.00	16.30	179.30	180.00	18.00	198.00
Microchipping	WA Contract Ranger Services	N	57.30	0.00	57.30	60.00	0.00	60.00
Microchipping - Pensioner concession	WA Contract Ranger Services	N	52.20	0.00	52.20	50.00	0.00	50.00
Impounding Fees for vehicle	Council	Y	110.09	11.01	121.10	118.18	11.82	130.00
Storage of vehicle (per day)	Council	Y	21.28	2.13	23.40	27.27	2.73	30.00
Towing fee for vehicle (at cost)	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Health								
Preventative Services - Administration & Inspection								
Hawkers Licenses (per annum)	Council	Y	108.73	10.87	119.60	113.64	11.36	125.00
Itinerant Vendors License - 3 Inspections (per annum)	Council	Y	108.73	10.87	119.60	113.64	11.36	125.00
Food Act 2008 (s110(3)) Registration (initial application)	Council	N	102.00	0.00	102.00	230.00	0.00	230.00
Food Premises - Inspection Fee	Council	Y	46.37	4.63	51.00	54.55	5.45	60.00
Notification of a Food Business	Food Regs 2009	N	75.00	0.00	75.00	75.00	0.00	75.00
Non-Residential Water Sampling	Council	Y	54.27	5.43	59.70	59.09	5.91	65.00
Liquor Licensing Application & Inspection	Council	Y	54.27	5.43	59.70	59.09	5.91	65.00
Lodging Houses - Annual Inspection	Council	Y	54.27	5.43	59.70	59.09	5.91	65.00
Public Building Certificate of Approval	Health (Public Building) Regs 1992	N	871.00	0.00	871.00	871.00	0.00	871.00
Commercial Stallholders Permit	Council	Y	108.73	10.87	119.60	113.64	11.36	125.00
Commercial Stallholder Daily Charge	Council	Y	23.50	2.35	25.85	27.27	2.73	30.00
Community Amenities								
Sanitation - Household Refuse								

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
Rubbish Collection - 1 x 240 litre Bin	Council	N	92.00	0.00	92.00	100.00	0.00	100.00
Recycling Service	Council	N	101.00	0.00	101.00	110.00	0.00	110.00
Additional Requested Rubbish Collection - 1 x 240 litre Bin	Council	Y	92.00	0.00	92.00	100.00	10.00	110.00
Additional Requested Recycling Service	Council	Y	101.00	0.00	101.00	110.00	11.00	121.00
Commercial Waste Tipping Fee (per cubic metre)	Council	Y	103.36	10.34	113.70	109.09	10.91	120.00
Swipe Card Replacement Fee	Council	Y	21.32	2.13	23.45	22.73	2.27	25.00
Sewerage								
Cleaning Septic Tanks	Council	Y	518.50	51.85	570.35	536.36	53.64	590.00
Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot)	Council	Y	2.72	0.27	2.99	3.18	0.32	3.50
Oil deposit at depot excluding cooking oil (per litre)	Council	Y	0.18	0.02	0.20	0.27	0.03	0.30
Cleaning of Grease Traps - once off	Council	Y	98.60	9.80	108.40	120.00	12.00	132.00
Contractual Cleaning of Grease Traps - small	Council	Y	61.05	6.10	67.15	68.18	6.82	75.00
Contractual Cleaning of Grease Traps - large	Council	Y	84.55	8.40	92.95	90.91	9.09	100.00
Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility (per litre)	Council	Y	0.09	0.01	0.10	0.18	0.02	0.20
Application for the Approval of an Apparatus with a Local Government Report	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N	66.90	0.00	66.90	66.90	0.00	66.90
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	119.65	0.00	119.65	119.65	0.00	119.65
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	119.65	0.00	119.65	119.65	0.00	119.65
Site inspections	As Above	N	119.65	0.00	119.65	119.65	0.00	119.65
Local Government Planning Charges								
Maximum fees for certain planning services								
(5a) Determining an application to amend or cancel development approval	Planning & Dev Regs 2009 Schedule 2	N	295.00	0.00	295.00	295.00	0.00	295.00
Part 1 - Maximum fixed fees								
(1) Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -								
a) Not more than \$50000	Planning & Dev Regs 2009	N	147.00	0.00	147.00	147.00	0.00	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	0.00	0.00	0.32% of estimated cost of development	0.00	0.32% of estimated cost of development
c) more than \$500,000 but not more than \$2.5million	Planning & Dev Regs 2009	N	\$1,700 + 0.257% for every \$1 in excess of \$500,000	0.00	0.00	\$1,700 + 0.257% for every \$1 in excess of \$500,000	0.00	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5million but not more than \$5million	Planning & Dev Regs 2009	N	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	0.00	0.00	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	0.00	\$7,161 + 0.206% for every \$1 in excess of \$2.5m
e) more than \$5million but not more than \$21.5million	Planning & Dev Regs 2009	N	\$12,633 + 0.123% for every \$1 in excess of \$5m	0.00	0.00	\$12,633 + 0.123% for every \$1 in excess of \$5m	0.00	\$12,633 + 0.123% for every \$1 in excess of \$5m
f) more than \$21.5million	Planning & Dev Regs 2009	N	34,196.00	0.00	0.00	34,196.00	0.00	34,196.00

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
(2) Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (1) plus, by way of penalty, twice that fee	0.00	0.00	The fee in item (1) plus, by way of penalty, twice that fee	0.00	The fee in item (1) plus, by way of penalty, twice that fee
Determine an application to amend or cancel development approval	Planning & Dev Regs 2009	N	295.00	0.00	295.00	295.00	0.00	295.00
(3) Determining a development application for an extractive industry where the development has not commenced or been carried out	Planning & Dev Regs 2009	N	739.00	0.00	739.00	739.00	0.00	739.00
(4) Determining a development application for an extractive industry where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (3) plus, by way of penalty, twice that fee	0.00	0.00	The fee in item (3) plus, by way of penalty, twice that fee	0.00	The fee in item (3) plus, by way of penalty, twice that fee
(5) Providing a subdivision clearance for: (a) not more than 5 lots	Planning & Dev Regs 2009	N	73.00 per lot	0.00	0.00	73.00 per lot	0.00	73.00 per lot
(b) more than 5 lots but not more than 195 lots	Planning & Dev Regs 2009	N	73.00 per lot for the first 5 lots and then 35.00 per lot	0.00	0.00	73.00 per lot for the first 5 lots and then 35.00 per lot	0.00	73.00 per lot for the first 5 lots and then 35.00 per lot
(c) more than 195 lots	Planning & Dev Regs 2009	N	7,393.00	0.00	7,393.00	7,393.00	0.00	7,393.00
(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	0.00	222.00	222.00	0.00	222.00
(7) Determining an initial application for approval of a home occupation where the home occupation has commenced	Planning & Dev Regs 2009	N	The fee in item (6) plus, by way of penalty, twice that fee	0.00	0.00	The fee in item (6) plus, by way of penalty, twice that fee	0.00	The fee in item (6) plus, by way of penalty, twice that fee
(8) Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Planning & Dev Regs 2009	N	73.00	0.00	73.00	73.00	0.00	73.00
(9) Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Planning & Dev Regs 2009	N	The fee in item (8) plus, by way of penalty, twice that fee	0.00	0.00	The fee in item (8) plus, by way of penalty, twice that fee	0.00	The fee in item (8) plus, by way of penalty, twice that fee
(10) Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item (1) does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Planning & Dev Regs 2009	N	295.00	0.00	295.00	295.00	0.00	295.00
(11) Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item (2) does not apply, where the change or the alteration, extension or change has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (10) plus, by way of penalty, twice that fee	0.00	0.00	The fee in item (10) plus, by way of penalty, twice that fee	0.00	The fee in item (10) plus, by way of penalty, twice that fee
(12) Providing a zoning certificate	Planning & Dev Regs 2009	N	73.00	0.00	73.00	73.00	0.00	73.00
(13) Replying to a property settlement questionnaire	Planning & Dev Regs 2009	N	73.00	0.00	73.00	73.00	0.00	73.00
(14) Planning written planning advice	Planning & Dev Regs 2009	N	73.00	0.00	73.00	73.00	0.00	73.00
Part 2 - Scheme Amendments & Structure Plans								
Shire Planner (per hour)	Planning & Dev Regs 2009	N	88.00	0.00	88.00	88.00	0.00	88.00
Other professional staff e.g. Environmental Health Officer (per hour)	Planning & Dev Regs 2009	N	36.85	0.00	36.85	36.85	0.00	36.85
Secretary/Administrative Clerk (per hour)	Planning & Dev Regs 2009	N	30.20	0.00	30.20	30.20	0.00	30.20
Other Town Planning Fees and Charges								
Copy of Scheme	Council	Y	27.19	2.70	29.89	27.27	2.73	30.00
Directional Signs	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Other Fees and Charges								
Assessment of Caravan Rigid Annexes	Council	N	109.15	0.00	109.15	115.00	0.00	115.00
Rural Number Application	Council	Y	53.50	5.35	58.85	54.55	5.45	60.00
Gate Permit Application	Council	Y	58.40	5.80	64.20	59.09	5.91	65.00

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
Gate Permit Renewal	Council	Y	58.40	5.80	64.20	59.09	5.91	65.00
Other Community Amenities								
Cemeteries								
Burials - 2.1 depth								
- Interment (no prior reservation)	Council	Y	1,014.45	101.45	1,115.90	1,090.91	109.09	1,200.00
- Interment (with prior reservation)	Council	Y	965.05	96.50	1,061.55	1,000.00	100.00	1,100.00
- Interment (child)	Council	Y	666.95	66.70	733.65	727.27	72.73	800.00
Extra Charges								
- Interment on a Saturday, Sunday or Public Holiday	Council	Y	413.32	41.33	454.65	500.00	50.00	550.00
- Exhumation of Grave to be completed by Metro Cemetery Board	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
- Re-opening of Grave for second interment	Council	Y	840.73	84.07	924.80	890.91	89.09	980.00
- Grant of Right of Burial	Council	Y	49.30	0.00	49.30	50.00	5.00	55.00
- Use of excavator (if required to dig grave)	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Interment of Ashes								
- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	Y	156.41	15.64	172.05	163.64	16.36	180.00
- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	Y	207.46	20.74	228.20	213.64	21.36	235.00
- Grant of Right for interment in Niche Wall	Council	Y	50.60	0.00	50.60	50.00	5.00	55.00
- Interment of Ashes into gravesite	Council	Y	134.14	13.41	147.55	140.91	14.09	155.00
- Registration of Ashes interred into existing grave	Council	Y	28.27	2.83	31.10	31.82	3.18	35.00
- Transfer of Ashes (plus cost of plaque if required)	Council	Y	95.36	9.54	104.90	104.55	10.46	115.01
- Removal of Ashes from Cemetery to authorised family member	Council	Y	88.77	8.88	97.65	95.45	9.55	105.00
Miscellaneous Fees								
- Funeral Directors Annual Licence Fee	Council	Y	217.00	21.70	238.70	227.27	22.73	250.00
- Single Funeral Permit	Council	Y	72.55	7.25	79.80	77.27	7.73	85.00
- Monumental Masons Annual Licence Fee	Council	Y	95.32	9.53	104.85	100.00	10.00	110.00
- Single Monument Permit	Council	Y	56.05	5.60	61.65	59.09	5.91	65.00
- Copy of Grant of Right of Burial	Council	Y	23.95	0.00	23.95	22.73	2.27	25.00
- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	Y	49.30	0.00	49.30	50.00	5.00	55.00
Recreation & Culture								
Public Halls & Civic Centre								
Hire of Public Hall FULL DAY - 8 hours plus 1/2 hour set up & 1/2 hour clean up	Council	Y	189.68	18.97	208.65	181.82	18.18	200.00
Hire of Public Hall HALF DAY - 4 hours plus 1/2 hour set up & 1/2 hour clean up	Council	Y	81.45	8.15	89.60	90.91	9.09	100.00
Hire of Public Hall Hourly Rate	Council	Y	16.36	1.64	18.00	22.73	2.27	25.00
Refundable Memorial Hall Hire Bond for Function with Alcohol	Council	N	265.20	0.00	265.20	300.00	0.00	300.00
Refundable Memorial Hall Hire Bond for Function without Alcohol	Council	N	57.10	0.00	57.10	100.00	0.00	100.00
Bond for Equipment Hire (Chairs and Trestle tables)	Council	N	209.10	0.00	209.10	250.00	0.00	250.00
Hire fee for Chairs (Per Day Per Chair)	Council	Y	0.68	0.07	0.75	0.77	0.08	0.85
Hire fee for Trestle Tables (Per table per day)	Council	Y	4.60	0.45	5.05	6.82	0.68	7.50
Bond for Hire of Lectern	Council	N	51.00	0.00	51.00	60.00	0.00	60.00
Hire of Lectern (per day)	Council	Y	27.83	2.77	30.60	27.27	2.73	30.00
Swimming Areas								
Family Season Ticket (2 Adults + 3 Children)	Council	Y	190.09	19.01	209.10	181.82	18.18	200.00
Adult Season Ticket	Council	Y	100.14	10.01	110.15	100.00	10.00	110.00
Child Season Ticket (Under 18 Yrs)	Council	Y	71.41	7.14	78.55	68.18	6.82	75.00
Adult Single Entry	Council	Y	4.32	0.43	4.75	4.55	0.45	5.00
Child Single Entry (Under 18 Yrs)	Council	Y	2.82	0.28	3.10	2.73	0.27	3.00
Senior Season Pass - Pensioner Concession	Council	Y	80.21	8.02	88.23	77.27	7.73	85.00
Senior Single Entry - Pensioner Concession	Council	Y	3.45	0.35	3.80	3.64	0.36	4.00
Adult Supervisor/Spectator Entry	Council	Y	0.00	0.00	0.00	0.00	0.00	0.00
Early Morning Swimming Swipe Card	Council	Y	10.20	0.00	10.20	13.64	1.36	15.00

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
School Group including entry fee for accompanying teachers/parents	Council	Y	2.41	0.24	2.65	2.27	0.23	2.50
Gnowangerup Community Swimming Pool Facilitated Activity Costs	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Libraries								
Bond for Library Item hire	Council	N	30.00	0.00	30.00	30.00	0.00	30.00
Administration fee for lost/damaged books	Council	Y	7.05	0.70	7.75	7.27	0.73	8.00
Administration fee for overdue book (6 weeks)	Council	Y	7.05	0.70	7.75	7.27	0.73	8.00
Replacement of lost book as per LISWA depreciated value basis	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Transport								
Traffic Control								
Special Series Shire Number Plates Dept. of Transport Fee	Dept Transport	N	at cost	0.00	as per DOT Fee	at cost	0.00	as per DOT Fee
Special Series Shire Number Plates Gnowangerup Shire Fee	Council	Y	56.05	5.60	61.65	63.64	6.36	70.00
Economic Services								
Tourism & Area Promotion								
Caravan Parks & Camping Grounds								
- Application/renewal of license (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Caravan Parks & Camping Grounds Regs 1997	N	200.00	0.00	200.00	200.00	0.00	200.00
- Late renewal penalty	Caravan Parks & Camping Grounds Regs 1997	Y	20.00	2.00	22.00	20.00	2.00	22.00
- Temporary License (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Caravan Parks & Camping Grounds Regs 1997	N	100.00	0.00	100.00	100.00	0.00	100.00
- License Transfer	Caravan Parks & Camping Grounds Regs 1997	N	100.00	0.00	100.00	100.00	0.00	100.00
Building Control								
Building Permits (certified) - Class 1 & 10 (minimum fee or 0.19% of value of work)	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Building Permits (certified) - Other Classes (minimum fee or 0.09% of value of work)	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Building Permits (uncertified) - Class 1 & 10 (minimum fee or 0.657% of value of work)	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Building Permits (unauthorised) - All Classes (minimum fee or 0.854% of value of work)	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
BCITF Levy (statutory) for > \$20,000 value of works	Building & Construction Industry Training Levy Act 1990	N	0.20% of value	0.00	0.20% of value	0.20% of value	0.00	0.20% of value
BRB Levy (statutory) per licence 0.137% (Min. \$61.65)	Building Commission	N	61.65	0.00	61.65	61.65	0.00	61.65
Footpath/Kerb Deposit on Building Application	Council	N	1,084.90	0.00	1,084.90	1,100.00	0.00	1,100.00
Footpath/Kerb Deposit on Demolition Application	Council	N	1,084.90	0.00	1,084.90	1,100.00	0.00	1,100.00
Demolition Permit (per storey)	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Extension of Building or Demolition Permit	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Inspection of Pool enclosures 4 yearly (reg 53)	Building Regs 2012	N	58.45	0.00	58.45	58.45	0.00	58.45
Public Utility Services								
Sale of Water from Standpipes (per kilolitre) minimum \$10 charge	Council	N	13.45	0.00	13.45	15.00	0.00	15.00
Standpipe swipe card	Council	Y	21.32	2.13	23.45	22.73	2.27	25.00
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	246.40	0.00	246.40	250.00	0.00	250.00
- 6 to 10 holes (inclusive)	Council	N	368.90	0.00	368.90	375.00	0.00	375.00
- 11 to 30 holes (inclusive)	Council	N	737.70	0.00	737.70	750.00	0.00	750.00
- 31 to 100 holes (inclusive)	Council	N	1,356.90	0.00	1,356.90	1,400.00	0.00	1,400.00
- 101 holes and over	Council	N	1,844.15	0.00	1,844.15	1,900.00	0.00	1,900.00
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	56.10	5.60	61.70	59.09	5.91	65.00
- Administration Fee	Council	Y	56.10	5.60	61.70	59.09	5.91	65.00
Other Property & Services								

SCHEDULE OF FEES AND CHARGES 2022-2023

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 Total Amount (Includes GST, where applicable)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
Private Works								
Plant & Machinery (Wet hire only) per hour	Council							
- Grader	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Loader	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Tip Truck	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Small Truck (Dutro)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Pig Trailer	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Prime Mover	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Side Tipper	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Low Loader	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Roller	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Tray Top Ute	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- John Deer Tractor	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Trailers (per day)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Vibrating Plate Compactor (per day)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Cement Mixers (per day)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Sundry Plant Items	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
Labour & Overheads (i.e. no machinery)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
Bond for Equipment Hire								
Mini Truck (Gardeners Truck)	Council	N	50.00	0.00	50.00	100.00	0.00	100.00
Backhoe	Council	N	50.00	0.00	50.00	100.00	0.00	100.00
Trailer	Council	N	30.00	0.00	30.00	50.00	0.00	50.00
Lawn Mower	Council	N	10.00	0.00	10.00	25.00	0.00	25.00
Whipper Sniper	Council	N	10.00	0.00	10.00	25.00	0.00	25.00
Chainsaw	Council	N	10.00	0.00	10.00	25.00	0.00	25.00
Mulch/Sand per cubic metre	Council	Y	22.09	2.21	24.30	27.27	2.73	30.00
Blue Metal (including sweepings) per cubic metre	Council	Y	31.55	3.15	34.70	36.36	3.64	40.00
Delivery Fee up to 3 cubic metres	Council	Y	22.09	2.21	24.30	27.27	2.73	30.00
Delivery Fee over 3 cubic metres	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
Gravel ex Pit (per m3)	Council	Y	6.60	0.65	7.25	9.09	0.91	10.00

* indicates statutory fee.

12. REPORT FOR DECISION – CONFIDENTIAL ITEMS

Nil

OTHER BUSINESS AND CLOSING PROCEDURES

13. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

14. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15. DATE OF NEXT MEETING

The next Ordinary Council Meeting will be held on the 24 August 2022.

16. CLOSURE

The Shire President thanks Council and staff for their time and declares the meeting closed at _____ pm.